

WOODFORD COUNTY, ILLINOIS
BASIC FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
November 30, 2014



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INDEPENDENT AUDITORS' REPORT

Members of the County Board
Woodford County, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Woodford County, Illinois, (County) as of and for the year ended November 30, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Basis for Qualified Opinion

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

Qualified Opinion

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinion" paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of Woodford County, Illinois, as of November 30, 2014, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the discretely presented component unit, each major fund, and the aggregate remaining fund information of Woodford County, Illinois, as of November 30, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Woodford County, Illinois has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

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

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

We have also previously audited, in accordance with auditing standards generally accepted in the United States of America, Woodford County, Illinois' basic financial statements for the year ended November 30, 2013, which are not presented with the accompanying financial statements. In our report dated April 23, 2014, we expressed a qualified opinion on the governmental activities for not recording a liability for other postemployment benefits, and we and the other auditor expressed unmodified opinions on the respective financial statements of the discretely presented component unit, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Woodford County, Illinois' basic financial statements as a whole. The 2013 comparative data in the individual fund financial statements is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2013 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2013 comparative data in the individual fund financial statements is fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 4, 2015, on our consideration of Woodford County, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Woodford County, Illinois' internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

Peoria, Illinois
May 4, 2015

WOODFORD COUNTY, ILLINOIS
STATEMENT OF NET POSITION
November 30, 2014

	<u>Primary Government Governmental Activities</u>	<u>Component Unit - 911 ETSB</u>
ASSETS		
Cash and cash equivalents	\$ 19,466,658	\$ 395,945
Receivables, net:		
State of Illinois	1,454,205	-
Property taxes	5,004,504	-
Other	-	97,971
Inventories	145,995	-
Prepaid items	8,036	5,626
Notes receivable, net	269,055	-
Bond issuance costs, net	5,685	-
Capital assets, net	17,873,865	55,775
Total assets	44,228,003	555,317
LIABILITIES		
Accounts payable	717,970	13,603
Accrued items payable	313,501	38,799
Trust funds due others	132,974	-
Unearned revenue	640,647	-
Long-term liabilities:		
Due within one year	631,200	-
Due in more than one year	1,476,662	-
Unamortized bond premium	69,667	-
Total liabilities	3,982,621	52,402
DEFERRED INFLOWS OF RESOURCES		
Subsequent year's property taxes	5,004,504	-
NET POSITION		
Net investment in capital assets	16,119,944	55,775
Restricted for:		
Roads and bridges	2,216,829	-
Employee benefits	430,883	-
Public health	1,163	-
Debt service	638,051	-
Judiciary and court related	242,445	-
Public safety	1,275,841	-
General government	250,902	-
Loans	1,045,000	-
Unrestricted	13,019,820	447,140
TOTAL NET POSITION	\$ 35,240,878	\$ 502,915

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

WOODFORD COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES
For the Year Ended November 30, 2014

	<u>Activities</u>	<u>Expenses</u>
GOVERNMENTAL		
General government		\$ 1,925,818
Public safety		4,372,533
Judiciary and court related		1,897,831
Transportation		4,835,885
Public health and welfare		1,658,744
Interest and fiscal charges		<u>163,064</u>
Total governmental activities		<u>14,853,875</u>
TOTAL WOODFORD COUNTY		<u>\$ 14,853,875</u>
COMPONENT UNIT		
911 ETSB		<u>\$ 730,062</u>

<u>Fees, Fines, and Charges for Services</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</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>
\$ 668,349	\$ 49,809	\$ 788,180	\$ (419,480)	\$ -
691,600	6,170	-	(3,674,763)	-
561,546	364,057	-	(972,228)	-
489,233	351,651	-	(3,995,001)	-
130,494	976,073	-	(552,177)	-
-	-	-	(163,064)	-
<u>2,541,222</u>	<u>1,747,760</u>	<u>788,180</u>	<u>(9,776,713)</u>	<u>-</u>
<u>\$ 2,541,222</u>	<u>\$ 1,747,760</u>	<u>\$ 788,180</u>	<u>(9,776,713)</u>	<u>-</u>
 <u>\$ 808,655</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>78,593</u>
 General revenues:				
Taxes:				
Property taxes			4,767,888	-
General sales and use taxes			1,445,431	-
Public safety sales taxes			1,950,278	-
Income and replacement taxes			1,613,326	-
Motor fuel taxes			2,208,710	-
Earnings on investments			32,193	117
Miscellaneous			45,285	-
 Total general revenues			<u>12,063,111</u>	<u>117</u>
 Change in net position			2,286,398	78,710
 Net position - beginning			<u>32,954,480</u>	<u>424,205</u>
 Net position - ending			<u>\$ 35,240,878</u>	<u>\$ 502,915</u>

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

WOODFORD COUNTY, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS
November 30, 2014

ASSETS	Major Governmental Funds					Total Governmental Funds
	General Fund	County Highway	Illinois Municipal Retirement	Nonmajor Governmental Funds		
Cash and cash equivalents	\$ 7,131,415	\$ 1,382,854	\$ 244,648	\$ 10,137,036	\$ 18,895,953	
Receivables, net:						
State of Illinois	737,813	-	8,100	708,292	1,454,205	
Property taxes	1,551,692	835,000	625,000	1,612,812	4,624,504	
Prepaid items	8,036	-	-	-	8,036	
Notes receivable, net	-	-	-	269,055	269,055	
TOTAL ASSETS	\$ 9,428,956	\$ 2,217,854	\$ 877,748	\$ 12,727,195	\$ 25,251,753	
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 154,398	\$ 270,979	\$ -	\$ 292,593	\$ 717,970	
Accrued items payable	182,274	37,586	-	17,953	237,813	
Unearned revenue	-	640,647	-	-	640,647	
Trust funds due others	132,974	-	-	-	132,974	
Total liabilities	469,646	949,212	-	310,546	1,729,404	
DEFERRED INFLOWS OF RESOURCES						
Subsequent year's property taxes	1,551,692	835,000	625,000	1,612,812	4,624,504	
FUND BALANCES						
Nonspendable	8,036	-	-	178,344	186,380	
Restricted-spendable	-	-	252,748	5,848,366	6,101,114	
Unrestricted-assigned	-	433,642	-	4,777,127	5,210,769	
Unassigned	7,399,582	-	-	-	7,399,582	
Total fund balances	7,407,618	433,642	252,748	10,803,837	18,897,845	
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 9,428,956	\$ 2,217,854	\$ 877,748	\$ 12,727,195	\$ 25,251,753	

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

WOODFORD COUNTY, ILLINOIS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
November 30, 2014

Total fund balance for governmental funds (Exhibit 3)	\$ 18,897,845
Total net position reported for governmental activities in the statement of net position is different because:	
Capital assets used in government activities are not financial resources and therefore are not reported in the funds. These assets consist of:	
Land	\$ 3,789,174
Construction in progress	610,724
Buildings, net	7,364,908
Building improvements, net	591,955
Infrastructure, net	3,837,909
Vehicles, net	926,864
Machinery and equipment, net	522,052
Computer equipment, net	168,344
Office equipment, net	<u>61,935</u>
	17,873,865
Inventories accounted for under the purchase method are not reported in the funds. These balances at November 30, 2014 are:	
	145,995
Internal Service Funds (see Exhibit 5) are used by the County to charge the cost of liability, worker's compensation, and employee medical insurance to individual funds. The assets and liabilities of the Internal Service Funds are included in governmental activities in the statement of net position. Internal Service Fund net position is:	
	505,036
Prepaid insurance on bond issuance	5,685
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.	
	(69,667)
Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities - both current and long-term - are reported in the statement of net position. Balances at November 30, 2014 are:	
Accrued interest on bonds	(10,019)
Bonds payable	(1,695,000)
Capital leases payable	(58,920)
Compensated absences	<u>(353,942)</u>
Total long-term liabilities	<u>(2,107,862)</u>
Total net position of governmental activities (Exhibit 1)	<u>\$ 35,240,878</u>

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

WOODFORD COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended November 30, 2014

	<u>Major Governmental Funds</u>				
	<u>General Fund</u>	<u>County Highway</u>	<u>Illinois Municipal Retirement</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES					
Property taxes	\$ 1,770,722	\$ 517,344	\$ 589,968	\$ 1,539,791	\$ 4,417,825
Sales and use taxes, including public safety sales taxes	1,445,431	-	-	1,950,278	3,395,709
Income and replacement taxes	1,459,791	-	101,535	52,000	1,613,326
Motor fuel taxes	-	-	-	2,208,710	2,208,710
Operating grants and contributions	409,830	-	-	1,337,930	1,747,760
Capital grants	57,198	-	-	730,982	788,180
Fees, fines, and charges for services	1,474,856	422,360	-	644,006	2,541,222
Interest	7,903	2,650	283	20,560	31,396
Other	37,446	727	1,814	25,180	65,167
Total revenues	<u>6,663,177</u>	<u>943,081</u>	<u>693,600</u>	<u>8,509,437</u>	<u>16,809,295</u>
EXPENDITURES					
Current:					
General government	1,699,612	-	-	353,282	2,052,894
Employee benefits	604,776	-	711,301	403,725	1,719,802
Public safety	3,329,347	-	-	128,444	3,457,791
Judiciary and court related	1,363,002	-	-	176,748	1,539,750
Public health and welfare	51,008	-	-	1,427,368	1,478,376
Transportation	-	906,759	-	2,975,197	3,881,956
Other expenditures	112,750	-	-	-	112,750
Capital outlay	205,792	432,743	-	645,552	1,284,087
Debt service:					
Principal	64,604	-	-	425,727	490,331
Interest	4,765	-	-	81,113	85,878
Total expenditures	<u>7,435,656</u>	<u>1,339,502</u>	<u>711,301</u>	<u>6,617,156</u>	<u>16,103,615</u>
Excess (deficiency) of revenues over expenditures	<u>(772,479)</u>	<u>(396,421)</u>	<u>(17,701)</u>	<u>1,892,281</u>	<u>705,680</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	1,138,000	-	-	11,302	1,149,302
Transfers out	-	-	-	(1,149,302)	(1,149,302)
Proceeds from capital lease	44,763	-	-	-	44,763
Total other financing sources (uses)	<u>1,182,763</u>	<u>-</u>	<u>-</u>	<u>(1,138,000)</u>	<u>44,763</u>
NET CHANGE IN FUND BALANCE	410,284	(396,421)	(17,701)	754,281	750,443
FUND BALANCE					
Beginning of year	<u>6,997,334</u>	<u>830,063</u>	<u>270,449</u>	<u>10,049,556</u>	<u>18,147,402</u>
End of year	<u>\$ 7,407,618</u>	<u>\$ 433,642</u>	<u>\$ 252,748</u>	<u>\$ 10,803,837</u>	<u>\$ 18,897,845</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, 2014

Net change in fund balances - total governmental funds (Exhibit 4)	\$ 750,443
The change in net position 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 (\$1,657,181) exceeded depreciation (\$661,728) in the current period.	995,453
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations)	
	(19,880)
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.	
Premium on bond - amortization	\$ 19,820
Prepaid insurance on bond - amortization	(1,618)
Implementation of GASB 65 - write off of remaining bond premiums	<u>(48,026)</u>
	(29,824)
Under the modified accrual basis of accounting used in the governmental funds, inventories are accounted for under the purchases method and treated as an expenditure when purchased. In the statement of net position, however, inventories are capitalized when purchased and expensed when consumed. This adjustment reflects the net increase in the inventories balance reported on the statement of net position.	
	17,589

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, 2014

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

Debt issued:

Leases payable	\$ (44,763)
Repayments:	
Leases payable	80,331
Principal payments on bonds payable	<u>410,000</u>
Net adjustment	\$ 445,568

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	(21,090)
Accrued interest on bonds	<u>3,414</u>
Combined adjustment	(17,676)

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.

144,725

Change in net position of governmental activities (Exhibit 2) \$ 2,286,398

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

WOODFORD COUNTY, ILLINOIS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
November 30, 2014

	<u>Governmental Activities Internal Service Funds</u>
ASSETS	
CURRENT ASSETS	
Cash and cash equivalents	\$ 570,705
Receivables:	
Property taxes	<u>380,000</u>
Total assets	<u>950,705</u>
LIABILITIES	
CURRENT LIABILITIES	
Accrued expense	<u>65,669</u>
Total liabilities	<u>65,669</u>
DEFERRED INFLOWS OF RESOURCES	
Subsequent year's property taxes	<u>380,000</u>
NET POSITION	
UNRESTRICTED	<u>\$ 505,036</u>

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

WOODFORD COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Year Ended November 30, 2014

	<u>Governmental Activities</u> Internal Service Funds
OPERATING REVENUES	
Charges for services	<u>\$ 939,495</u>
OPERATING EXPENSES	
Insurance premiums	350,693
Medical claims and administration fees	<u>794,937</u>
Total operating expenses	<u>1,145,630</u>
Operating loss	<u>(206,135)</u>
NONOPERATING REVENUES	
Property taxes	350,063
Interest income	<u>797</u>
Total nonoperating revenues	<u>350,860</u>
CHANGE IN NET POSITION	144,725
NET POSITION - BEGINNING OF YEAR	<u>360,311</u>
NET POSITION - END OF YEAR	<u>\$ 505,036</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, 2014

	<u>Governmental Activities Internal Service Funds</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from charges for services	\$ 939,495
Payments to suppliers	<u>(1,175,218)</u>
Net cash used in operating activities	<u>(235,723)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Property taxes	<u>350,063</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest on investments and miscellaneous	<u>797</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	115,137
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>455,568</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 570,705</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH USED IN OPERATING ACTIVITIES	
Operating loss	\$ (206,135)
Adjustments to reconcile operating loss to net cash used in operating activities:	
Change in assets and liabilities:	
Accounts payable	-
Accrued expense	<u>(29,588)</u>
NET CASH USED IN OPERATING ACTIVITIES	\$ (235,723)

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, 2014

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 544,510
Investments	<u>50,005</u>
 TOTAL ASSETS	 <u>\$ 594,515</u>
 LIABILITIES	
Funds held for others	\$ 594,515

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

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2014

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, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Reporting Entity (Continued)

Emergency Telephone System Board of Woodford County (911 ETSB)

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

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

Other Noncomponent Unit Entities

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

Government-wide and Fund Financial Statements

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

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-wide and Fund Financial Statements (Continued)

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

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

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

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

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

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

The County reports the following major governmental funds:

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

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

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

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

Additionally, the County reports the following fund type:

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

Fiduciary Funds

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

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

Budget and Appropriations

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

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

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

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents

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

Investments

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

Receivables and Payables

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

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

Inventories and Prepaid Items

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

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

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

Capital Assets

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

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets (Continued)

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

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

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

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

Compensated Absences

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

The following terms are effective through November 30, 2014:

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

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences (Continued)

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

FOP Union

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

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

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

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

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

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

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

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences (Continued)

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

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

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

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

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

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

Deferred Outflows of Resources

The County would report decreases in net position or fund equity that relate to future periods as deferred outflows of resources in a separate section of its government-wide and proprietary funds statement of net position or governmental fund balance sheet. No deferred outflows of resources are reported in these financial statements in the current year.

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deferred Inflows of Resources

The County's governmental activities and governmental fund financial statements report a separate section for deferred inflows of resources. This separate financial statement element reflects an increase in net position of fund equity that applies to a future period. The County will not recognize the related revenue until a future event occurs. The County has one type of item which occurs related to revenue recognition. The item occurs because property tax receivables are recorded in the current year, but the revenue will be recorded in the subsequent year.

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.
- 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, 2014.

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance Classification (Continued)

- Assigned: This classification includes amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the County Board or through the County Board delegating this responsibility to another party through the budgetary process.
- Unassigned: This classification includes the residual fund balance for the General Fund and includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts.

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

Net Position

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

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

The County first applied restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

Long-term Obligations

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

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

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates in Preparing Financial Statements

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

Other Postemployment Benefits - Departure From Generally Accepted Accounting Principles

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

NOTE 2 - CASH AND INVESTMENTS

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

- A. Interest-bearing savings accounts, interest-bearing certificates of deposit or interest-bearing time deposits constituting direct obligations of any bank as shall have been selected and designated under the terms of the Illinois Compiled Statutes and shall have complied with the requirements thereof;
- 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;

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2014

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

- C. Bonds, notes, certificates of indebtedness, treasury bills or other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States of America as to principal and interest;
- D. Short-term discount obligations of the Federal National Mortgage Association.

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

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

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have a deposit policy for custodial credit risk. At November 30, 2014, the carrying amount of the County's deposits, which includes demand deposits, Illinois Funds, certificates of deposit, and \$300 of cash on hand was \$20,061,173 and the bank balance, excluding Illinois Funds, was \$17,104,251. Of the bank balance, \$1,806,534 was covered by federal depository insurance and \$15,297,717 was covered by collateral held by the pledging financial institution's trust department or agent in the County's name. Thereby, at November 30, 2014, none of the deposit balance was exposed to custodial credit risk.

Credit Risk - Deposits. As of November 30, 2014, the County's balance of \$4,097,413 in the Illinois Funds was rated AAA by Standard and Poor's.

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2014

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

Component Unit Custodial Credit Risk - Deposits. The Emergency Telephone System Board does not have a deposit policy for custodial credit risk. At November 30, 2014, the bank balance of the Component Unit's deposits was \$281,348. Of the bank balance, \$250,000 was covered by federal depository insurance and the remainder of \$31,348 was covered by pledged collateral held by the pledging financial institution's trust department or agent in the County's name. Therefore, at November 30, 2014, none of the deposit balance was exposed to custodial credit risk.

The following fund was included in cash in banks at November 30, 2014, but not included in the above deposits:

Illinois Funds Money Market Fund	<u>\$ 114,515</u>
----------------------------------	-------------------

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

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

NOTE 3 - REVOLVING LOAN FUND

At November 30, 2014, the County had notes receivable from area businesses of \$269,055, at interest rates ranging between 3 and 5 percent, maturing between 2014 and 2028. Collections of notes receivable within one year are anticipated to be \$90,711 as of November 30, 2014.

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2014

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2014 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	\$ 3,095,301	\$ 693,873	\$ -	\$ 3,789,174
Construction in progress	<u>292,889</u>	<u>317,835</u>	<u>-</u>	<u>610,724</u>
Total capital assets not being depreciated	<u>3,388,190</u>	<u>1,011,708</u>	<u>-</u>	<u>4,399,898</u>
Capital assets being depreciated:				
Buildings	10,135,312	15,972	-	10,151,284
Building improvements	719,410	2,694	-	722,104
Infrastructure	4,186,083	242,131	-	4,428,214
Off-road vehicles	393,079	-	-	393,079
On-road vehicles - sheriff	633,813	57,755	(86,570)	604,998
On-road vehicles - other	1,462,575	182,669	(207,400)	1,437,844
Machinery and equipment	1,499,757	49,084	(35,850)	1,512,991
Computer equipment	513,234	95,168	(21,517)	586,885
Office equipment	<u>547,064</u>	<u>-</u>	<u>(51,098)</u>	<u>495,966</u>
Total capital assets being depreciated	<u>20,090,327</u>	<u>645,473</u>	<u>(402,435)</u>	<u>20,333,365</u>
Less accumulated depreciation for:				
Buildings	(2,606,755)	(179,621)	-	(2,786,376)
Building improvements	(102,347)	(27,802)	-	(130,149)
Infrastructure	(484,273)	(106,032)	-	(590,305)
Off-road vehicles	(172,534)	(22,946)	-	(195,480)
On-road vehicles - sheriff	(427,992)	(74,928)	86,571	(416,349)
On-road vehicles - other	(1,006,613)	(80,836)	190,221	(897,228)
Machinery and equipment	(927,128)	(98,770)	34,959	(990,939)
Computer equipment	(402,203)	(37,855)	21,517	(418,541)
Office equipment	<u>(450,380)</u>	<u>(32,938)</u>	<u>49,287</u>	<u>(434,031)</u>
Total accumulated depreciation	<u>(6,580,225)</u>	<u>(661,728)</u>	<u>382,555</u>	<u>(6,859,398)</u>
Total capital assets being depreciated, net	<u>13,510,102</u>	<u>(16,255)</u>	<u>(19,880)</u>	<u>13,473,967</u>
Governmental activities capital assets, net	<u>\$ 16,898,292</u>	<u>\$ 995,453</u>	<u>\$ (19,880)</u>	<u>\$ 17,873,865</u>

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2014

NOTE 4 - CAPITAL ASSETS (CONTINUED)

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

Governmental activities:

General government	\$ 92,521
Public safety	299,557
Judiciary and court related	23,585
Transportation	228,521
Public health and welfare	<u>17,544</u>
	<u><u>\$ 661,728</u></u>

Discretely Presented Component Unit

Activity for the Emergency Telephone System Board for the year ended November 30, 2014 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets being depreciated:				
Equipment	\$ 712,980	\$ 14,948	\$ (9,278)	\$ 718,650
Less accumulated depreciation for:				
Equipment	<u>(647,897)</u>	<u>(24,256)</u>	<u>9,278</u>	<u>(662,875)</u>
Total capital assets being depreciated, net	<u>\$ 65,083</u>	<u>\$ (9,308)</u>	<u>\$ -</u>	<u>\$ 55,775</u>

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2014

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, 2014:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
General obligation bonds payable - Series 2009	\$ 2,105,000	\$ -	\$ (410,000)	\$ 1,695,000	\$ 430,000
Vehicle leases payable	94,488	44,763	(80,331)	58,920	44,014
Compensated absences payable	<u>332,852</u>	<u>284,958</u>	<u>(263,868)</u>	<u>353,942</u>	<u>157,186</u>
	<u>\$ 2,532,340</u>	<u>\$ 329,721</u>	<u>\$ (754,199)</u>	<u>2,107,862</u>	<u>\$ 631,200</u>
Unamortized premium				<u>69,667</u>	
Governmental activities - long-term liabilities				<u>\$ 2,177,529</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, 2014 consisted of the following:

General Obligation Bonds

General obligation bonds (alternate revenue source), Series 2009, principal payments due each October 1, commencing October 1, 2010 through October 1, 2018, and interest due each April 1 and October 1, commencing October 1, 2009 through October 1, 2018, with interest rates varying from 3.00 to 4.00 percent. Original issue of \$3,605,000.

\$ 1,695,000

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2014

NOTE 5 - LONG-TERM LIABILITIES (CONTINUED)

General Obligation Bonds (Continued)

The annual debt service requirements by year are as follows:

Year Ending <u>November 30,</u>	General Obligation Refunding Bonds - Series 2009		Total Principal and Interest
	Principal	Interest	
2015	\$ 430,000	\$ 60,113	\$ 490,113
2016	445,000	47,212	492,212
2017	465,000	31,638	496,638
2018	<u>355,000</u>	<u>14,200</u>	<u>369,200</u>
Total	<u>\$ 1,695,000</u>	<u>\$ 153,163</u>	<u>\$ 1,848,163</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 2013, the pledged taxes were abated by the County Board.

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2014

NOTE 5 - LONG-TERM LIABILITIES (CONTINUED)

Vehicle Leases Payable

The County entered into two agreements to lease vehicles for the sheriff department. The first lease requires annual payments of \$31,378 through July 2015 with an interest rate of 5.00 percent. The second lease requires annual payments of \$15,727 through July 2016 with an interest rate of 5.50 percent.

\$ 58,920

The annual debt service requirements by year are as follows:

<u>Year Ending</u> <u>November 30,</u>	Vehicle Leases	
	<u>Principal</u>	<u>Interest</u>
2015	\$ 44,014	\$ 3,091
2016	<u>14,906</u>	<u>820</u>
	<u><u>\$ 58,920</u></u>	<u><u>\$ 3,911</u></u>

Vehicles under capital leases in capital assets at November 30, 2014 include the following:

Cost	\$ 136,406
Less: accumulated depreciation	<u>32,100</u>
Total	<u>\$ 104,306</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, 2014, using the 2013 assessed valuation, the statutory limit for the County was \$23,694,012, providing a debt margin of \$21,940,092.

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2014

NOTE 7 - DEFINED BENEFIT PENSION PLAN

(a) Plan Description

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

(b) Funding Policy

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

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

The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer annual required contribution rate for calendar year 2013 was as follows:

SLEP	17.90% of annual covered payroll
ECO	122.37% of annual covered payroll
All other qualified employees	10.13% of annual covered payroll

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

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2014

NOTE 7 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

(c) Annual Pension Cost

For calendar year 2013, the County's annual pension cost was equal to the County's required and actual contributions and was as follows:

SLEP	\$ 355,936
ECO	\$ 40,140
All other qualified employees	\$ 318,597

Trend information for the three years ended December 31, 2013 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, 2013	\$ 355,936	100%	\$0
December 31, 2012	310,090	100	0
December 31, 2011	295,586	100	0
ECO			
December 31, 2013	\$ 40,140	100%	\$0
December 31, 2012	43,024	100	0
December 31, 2011	38,587	100	0
Other Qualifying Employees			
December 31, 2013	\$ 318,597	100%	\$0
December 31, 2012	287,335	100	0
December 31, 2011	295,383	100	0

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2014

NOTE 7 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

(c) Annual Pension Cost (Continued)

The required contribution for 2013 was determined as part of the December 31, 2011 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2011 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 3.00 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, 2011 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, 2013, 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	82.57%	\$ 7,211,552	\$ 5,954,529	\$ 1,257,023	\$ 1,988,468	63.00%
ECO	0.00%	275,275	(296,404)	571,679	32,802	1,743.00%
All other qualified employees	94.63%	9,433,779	8,927,005	506,774	3,145,085	16.00%

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, 2014

NOTE 8 - RISK MANAGEMENT

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

The County purchases commercial insurance for other risks of loss.

Changes in claims liability in the Premium and Insurance Claim Reserve Fund, an Internal Service Fund, in fiscal years 2014 and 2013 are as follows:

	Premium and Insurance Claim Reserve	
	<u>2014</u>	<u>2013</u>
Balance at beginning of year	\$ 95,257	\$ 64,893
Claims incurred	831,742	845,407
Claims paid	<u>861,330</u>	<u>815,043</u>
Balance at end of year	<u>\$ 65,669</u>	<u>\$ 95,257</u>

NOTE 9 - INTERFUND TRANSFERS

The composition of interfund transfers for the year ended November 30, 2014 is as follows:

<u>Transfer Out</u>	Transfer In		
	General Fund	Nonmajor Governmental Funds	Total
Nonmajor Governmental Funds	<u>\$ 1,138,000</u>	<u>\$ 11,302</u>	<u>\$ 1,149,302</u>

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

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2014

NOTE 10 - OTHER DISCLOSURES

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

There were no funds with deficit fund balances at November 30, 2014.

There were no funds which had an excess of expenditures over appropriations for the year ended November 30, 2014.

The following special revenue funds are not budgeted:

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

NOTE 11 - NET INVESTMENT IN CAPITAL ASSETS

The net investment in capital assets at November 30, 2014 is as follows:

	<u>Governmental Activities</u>
Capital assets, net	\$ 17,891,045
Less:	
Bonds payable	1,695,000
Vehicle leases payable	<u>58,920</u>
Net investment in capital assets	<u>\$ 16,137,125</u>

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2014

NOTE 12 - NET POSITION/FUND BALANCE

The fund balances are considered nonspendable for the following purposes at November 30, 2014:

Prepaid items	\$ 8,036
Long-term portion of loans receivable	<u>178,344</u>
	<u><u>\$ 186,380</u></u>

The net position/fund balance is restricted for the following purposes at November 30, 2014:

Roads and bridges	\$ 2,216,829
Employee benefits	430,883
Public health	1,163
Debt service	638,051
Judiciary and court related	242,445
Public safety	1,275,841
General government	250,902
Loans	<u>1,045,000</u>
	<u><u>\$ 6,101,114</u></u>

The Special Revenue Fund balances are assigned for the following purposes at November 30, 2014:

Roads and bridges	\$ 2,412,966
Public health	985,336
Judiciary and court related	580,657
Public safety	385,281
General government	511,634
Loans	<u>334,895</u>
	<u><u>\$ 5,210,769</u></u>

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2014

NOTE 13 - NEW GOVERNMENTAL ACCOUNTING STANDARDS

The Governmental Accounting Standards Board (GASB) has issued the following statements which are effective for the November 30, 2015 financial statements:

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

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

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

New accounting standards effective for the November 30, 2016 financial statements include:

GASB Statement No. 72, *Fair Value Measurement and Application*, issued February 2015. This Statement addresses accounting and financial reporting issues related to fair-value measurements. The definition of *fair value* is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This Statement provides guidance for determining a fair-value measurement for financial reporting purposes. This Statement also provides guidance for applying fair-value to certain investments and disclosures related to all fair-value measurements.

The impact of these statements on the County will be reviewed.

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, 2014

(Unaudited - See Accompanying Independent Auditor's Report)

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability - Entry Age</u>	<u>Unfunded Actuarial Accrued Liability</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>Unfunded Actuarial Accrued Liability as a Percentage of Covered Payroll</u>
SLEP Members:						
12/31/13	\$ 5,954,529	\$ 7,211,552	\$ 1,257,023	82.57%	\$ 1,988,468	63.22%
12/31/12	6,021,279	7,527,704	1,506,425	79.99	1,918,873	78.51
12/31/11	5,205,838	6,670,708	1,464,870	78.04	1,838,220	79.69
Elected County Officials:						
12/31/13	\$ (296,404)	\$ 275,275	\$ 571,679	0.00%	\$ 32,802	1,742.82%
12/31/12	(375,127)	254,611	629,738	0.00	32,223	1,954.31
12/31/11	(416,547)	233,315	649,862	0.00	31,489	2,063.77
Other Members:						
12/31/13	\$ 8,927,005	\$ 9,433,779	\$ 506,774	94.63%	\$ 3,145,085	16.11%
12/31/12	8,166,453	9,058,464	892,011	90.15	3,050,264	29.24
12/31/11	7,686,612	8,497,470	810,858	90.46	3,076,910	26.35
On a market value basis, the actuarial value of assets and the funded ratio at December 31, 2013 are as follows:						
				<u>Market Value Basis of Assets</u>	<u>Market Basis Funded Ratio</u>	
SLEP Members				\$ 6,891,518	95.56%	
Elected County Officials				(153,814)	0.00	
Other Members				10,361,400	109.83	

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with Woodford County. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100 percent funded.

WOODFORD COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended November 30, 2014

(Unaudited - See Accompanying Independent Auditor's Report)

	Budgeted		
	Original	Final	Actual
REVENUES RECEIVED			
Property taxes	\$ 1,770,000	\$ 1,770,000	\$ 1,770,722
State of Illinois	2,989,309	2,989,309	3,279,723
Charges for services	818,775	818,775	914,444
County zoning fees	45,000	45,000	51,238
Court security fees	60,000	60,000	47,577
Sheriff's bond	11,000	11,000	14,042
Sheriff's traffic fees	140,000	140,000	145,849
Circuit Clerk County fees	62,000	62,000	56,358
Liquor licenses	5,800	5,800	5,950
Indemnity fees	5,000	5,000	5,120
Interest on investments	8,450	8,450	7,784
Zoning cases	13,000	13,000	14,548
Patrol contracts	151,500	151,500	155,267
Other revenue	28,125	28,125	53,489
Regional Office of Education reimbursements	68,000	68,000	50,690
Federal election grant	67,000	67,000	40,258
Sheriff grant	200,000	200,000	216,940
Total revenues received	<u>6,442,959</u>	<u>6,442,959</u>	<u>6,829,999</u>
EXPENDITURES PAID			
General government	2,235,372	2,189,896	1,861,256
Employee benefits	638,000	638,000	604,776
Public safety	3,319,528	3,366,213	3,336,780
Judiciary and court related	1,615,103	1,617,102	1,337,503
Public health and welfare	47,008	47,008	47,008
Other	157,659	157,230	108,721
Capital outlay	123,400	120,621	156,993
Total expenditures paid	<u>8,136,070</u>	<u>8,136,070</u>	<u>7,453,037</u>
Deficiency of revenues received over expenditures paid	<u>(1,693,111)</u>	<u>(1,693,111)</u>	<u>(623,038)</u>
OTHER FINANCING SOURCES RECEIVED (USES PAID)			
Transfers in	2,150,000	2,150,000	2,138,000
Transfers out	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>
Total other financing sources received (uses paid)	<u>1,150,000</u>	<u>1,150,000</u>	<u>1,138,000</u>
NET CHANGE IN FUND BALANCE	<u>\$ (543,111)</u>	<u>\$ (543,111)</u>	<u>514,962</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS -			
NET CHANGE RESULTING FROM RECORDING			
ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER			
ACCRUED ITEMS			
			(104,678)
FUND BALANCE, MODIFIED ACCRUAL BASIS			
Beginning of year			<u>6,997,334</u>
End of year			<u>\$ 7,407,618</u>

WOODFORD COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
COUNTY HIGHWAY FUND
Year Ended November 30, 2014

(Unaudited - See Accompanying Independent Auditor's Report)

	Budgeted		
	Original	Final	Actual
REVENUE RECEIVED			
General property taxes	\$ 517,340	\$ 517,340	\$ 517,344
Reimbursable services	110,000	110,000	245,641
Miscellaneous income	15,000	15,000	5,654
Township engineering/administration	50,000	50,000	67,577
Interest	3,000	3,000	2,650
Other	40,000	40,000	727
Total revenue received	<u>735,340</u>	<u>735,340</u>	<u>839,593</u>
EXPENDITURES PAID			
Administration:			
Salaries	48,000	48,000	39,958
Telephone	2,500	2,500	2,229
Office maintenance	1,000	1,000	618
Utilities	6,500	8,734	8,734
Advertising	2,800	3,137	3,137
Computer/office upgrade	5,500	11,453	11,453
Office/shop contractual	12,000	12,000	8,934
Postage/office supplies	5,000	5,000	4,308
Travel/training expenses	11,000	11,000	9,918
Office equipment/furniture	1,800	1,800	-
Health insurance	85,000	94,973	94,973
Insurance contingencies	2,000	2,000	530
Cell phones	3,200	4,468	4,468
Internet service	700	700	655
Disaster contingencies and events	5,000	5,000	3,558
Construction and engineering:			
Technical salaries	85,000	95,484	95,484
Engineering supplies	3,000	3,000	2,035
New engineering equipment	2,500	2,500	-
County maps	500	500	-
Section 86-00075, C.H. 1	50,000	65,988	65,988
Section 97-00091, C.H. 13	5,000	5,000	-
Pavement management system	500	500	-
Section 10-00116, sign upgrade	45,000	65,943	65,943
Section 86-00075 C.H. 1 land acquisition	70,000	70,000	12,476
Technical services related to wind farms	450,000	336,378	104,166
Section 01-00102-00 BR, CH #20 (Wind Farm)	250,000	250,000	8,920
Section 09-00115-00 BR, CH #20	5,000	16,131	16,131

WOODFORD COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
COUNTY HIGHWAY FUND
Year Ended November 30, 2014

(Unaudited - See Accompanying Independent Auditor's Report)

	<u>Budgeted</u>		
	<u>Original</u>	<u>Final</u>	<u>Actual</u>
EXPENDITURES PAID (CONTINUED)			
Maintenance:			
Repair labor for vehicles	\$ 28,500	\$ 32,113	\$ 32,113
Non-MFT maintenance salaries	35,000	35,000	31,746
Contractual services	15,000	15,000	3,615
Repair parts for vehicles and machinery	50,000	59,887	59,886
Shop supplies and tools	10,000	10,000	6,440
Fuel, oil, gas, and grease	85,000	104,583	104,583
Ditching and drainage	2,000	4,228	4,228
Snow and ice removal	25,000	25,000	18,922
Mowing and guardrail	2,000	2,000	623
Sign costs	3,000	3,000	908
Intergovernmental services	15,000	15,000	6,603
Safety equipment and supplies	5,000	5,000	294
Capital outlay:			
Building construction and yard work	10,000	10,000	6,458
New equipment	248,000	248,000	230,493
Total expenditures paid	<u>1,692,000</u>	<u>1,692,000</u>	<u>1,071,528</u>
Deficiency of revenue received over expenditures paid	<u>\$ (956,660)</u>	<u>\$ (956,660)</u>	<u>(231,935)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			
			(164,486)
FUND BALANCE, MODIFIED ACCRUAL BASIS			
Beginning of year			<u>830,063</u>
End of year			<u>\$ 433,642</u>

WOODFORD COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
ILLINOIS MUNICIPAL RETIREMENT FUND
Year Ended November 30, 2014

(Unaudited - See Accompanying Independent Auditor's Report)

	2014		
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUE RECEIVED			
General property taxes	\$ 590,000	\$ 590,000	\$ 589,968
Personal property replacement tax	105,000	105,000	133,762
Interest and miscellaneous	<u>275</u>	<u>275</u>	<u>2,097</u>
 Total revenue received	 695,275	 695,275	 725,827
 EXPENDITURES PAID			
Employee benefits:			
Municipal Retirement Fund	<u>682,000</u>	<u>711,301</u>	<u>711,301</u>
 Excess (deficiency) of revenue received over expenditures paid	 <u>\$ 13,275</u>	 <u>\$ (16,026)</u>	 14,526
 RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			
			(32,227)
 FUND BALANCE, MODIFIED ACCRUAL BASIS			
Beginning of year			<u>270,449</u>
 End of year	 <u>\$ 252,748</u>		

WOODFORD COUNTY, ILLINOIS
NOTE TO BUDGETARY COMPARISON SCHEDULES
November 30, 2014

(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, 2014 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, 2014**

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, 2014

ASSETS	<u>General Corporate</u>	<u>County Clerk</u>	<u>Sheriff</u>	<u>County Retailer's Occupation Tax</u>	Total General Fund
Cash and cash equivalents	\$ 6,541,686	\$ 43,517	\$ 196,879	\$ 349,333	\$ 7,131,415
Receivables, net:					
State of Illinois	445,017	-	-	292,796	737,813
Property taxes	1,551,692	-	-	-	1,551,692
Intrafund receivables (payables)	107,422	(43,185)	(64,237)	-	-
Prepaid items	<u>8,036</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,036</u>
TOTAL ASSETS	<u>\$ 8,653,853</u>	<u>\$ 332</u>	<u>\$ 132,642</u>	<u>\$ 642,129</u>	<u>\$ 9,428,956</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 154,398	\$ -	\$ -	\$ -	\$ 154,398
Accrued expense	182,274	-	-	-	182,274
Trust funds due others	<u>-</u>	<u>332</u>	<u>132,642</u>	<u>-</u>	<u>132,974</u>
Total liabilities	<u>336,672</u>	<u>332</u>	<u>132,642</u>	<u>-</u>	<u>469,646</u>
DEFERRED INFLOWS OF RESOURCES					
Subsequent year's property taxes	<u>1,551,692</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,551,692</u>
FUND BALANCES					
Nonspendable	8,036	-	-	-	8,036
Unassigned	<u>6,757,453</u>	<u>-</u>	<u>-</u>	<u>642,129</u>	<u>7,399,582</u>
Total fund balances	<u>6,765,489</u>	<u>-</u>	<u>-</u>	<u>642,129</u>	<u>7,407,618</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 8,653,853</u>	<u>\$ 332</u>	<u>\$ 132,642</u>	<u>\$ 642,129</u>	<u>\$ 9,428,956</u>

WOODFORD COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
GENERAL FUND
Year Ended November 30, 2014

	<u>General Corporate</u>	<u>County Retailer's Occupation Tax</u>	<u>Total General Fund</u>
REVENUES			
Property taxes	\$ 1,770,722	\$ -	\$ 1,770,722
Sales and use taxes, including public safety sales taxes	281,004	1,164,427	1,445,431
Income and replacement taxes	1,459,791	-	1,459,791
Operating grants and contributions	409,830	-	409,830
Capital grants	57,198	-	57,198
Fees, fines, and charges for services	1,474,856	-	1,474,856
Interest	7,791	112	7,903
Other	37,446	-	37,446
Total revenues	<u>5,498,638</u>	<u>1,164,539</u>	<u>6,663,177</u>
EXPENDITURES			
Current:			
General government	1,699,612	-	1,699,612
Employee benefits	604,776	-	604,776
Public safety	3,329,347	-	3,329,347
Judiciary and court related	1,363,002	-	1,363,002
Public health and welfare	51,008	-	51,008
Other expenditures	112,750	-	112,750
Capital outlay	205,792	-	205,792
Debt service:			
Principal	64,604	-	64,604
Interest	4,765	-	4,765
Total expenditures	<u>7,435,656</u>	<u>-</u>	<u>7,435,656</u>
Excess (deficiency) of revenues over expenditures	<u>(1,937,018)</u>	<u>1,164,539</u>	<u>(772,479)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	2,138,000	-	2,138,000
Transfers out	-	(1,000,000)	(1,000,000)
Proceeds from capital lease	44,763	-	44,763
Total other financing sources (uses)	<u>2,182,763</u>	<u>(1,000,000)</u>	<u>1,182,763</u>
NET CHANGE IN FUND BALANCE	245,745	164,539	410,284
FUND BALANCE, MODIFIED ACCRUAL BASIS			
Beginning of year	<u>6,519,744</u>	<u>477,590</u>	<u>6,997,334</u>
End of year	<u>\$ 6,765,489</u>	<u>\$ 642,129</u>	<u>\$ 7,407,618</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, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
General property taxes	\$ 1,770,000	\$ 1,770,000	\$ 1,770,722	\$ 1,768,430
State of Illinois:				
Income taxes	1,400,000	1,400,000	1,446,791	1,509,615
Salary reimbursements	371,309	371,309	414,106	383,895
Use tax	240,000	240,000	275,004	249,927
Video gaming tax	3,000	3,000	7,587	3,005
Charges for services:				
County Clerk	345,000	345,000	324,700	334,784
Circuit Clerk	160,000	160,000	132,761	170,002
Sheriff	108,775	108,775	196,364	120,625
Collector	85,000	85,000	99,383	94,687
State's Attorney	120,000	120,000	161,236	119,775
County zoning fees	45,000	45,000	51,238	57,151
Court security fees	60,000	60,000	47,577	54,366
Sheriff's bond	11,000	11,000	14,042	11,790
Sheriff's traffic fees	140,000	140,000	145,849	165,239
Circuit Clerk County fees	62,000	62,000	56,358	56,276
Liquor licenses	5,800	5,800	5,950	5,800
Indemnity fees	5,000	5,000	5,120	4,780
Interest on investments	8,000	8,000	7,672	7,948
Zoning cases	13,000	13,000	14,548	11,153
Patrol contracts	151,500	151,500	155,267	146,902
Other revenue	28,125	28,125	53,489	2,552,057
Regional Office of Education reimbursements	68,000	68,000	50,690	57,067
Federal Election Grant	67,000	67,000	40,258	5,016
Sheriff grant	200,000	200,000	216,940	207,440
Total revenue received	<u>5,467,509</u>	<u>5,467,509</u>	<u>5,693,652</u>	<u>8,097,730</u>

EXPENDITURES PAID

General Control and Administration:

County Treasurer:

Official's salary	58,752	58,752	58,752	57,040
Deputy and clerk hire	53,506	53,506	53,131	55,970
Part time deputy hire	2,000	2,000	2,000	2,838
Officer's expenses	500	500	200	228
Employee-overtime	-	-	-	42
Printing and office supplies	7,000	7,420	7,420	6,444
Mileage	500	80	39	240
Publication cost	1,000	1,000	635	496
Travel and transportation	250	250	-	71
Training	250	250	90	-
Total County Treasurer	<u>123,758</u>	<u>123,758</u>	<u>122,267</u>	<u>123,369</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, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	
EXPENDITURES PAID (CONTINUED)				
General Control and Administration				
(Continued):				
County Board:				
Members' expense	\$ 500	\$ 477	\$ 477	\$ 225
Members' per diem	50,000	49,125	49,125	37,300
Members' mileage	8,000	15,378	15,378	11,940
Total County Board	<u>58,500</u>	<u>64,980</u>	<u>64,980</u>	<u>49,465</u>
County Administrator:				
Administrator assistant	40,000	37,772	35,059	34,852
Office supplies	1,500	3,728	3,728	978
Mileage	100	100	34	27
Budget preparation	1,000	1,000	738	121
Training	100	100	-	-
Vehicle upkeep	5,000	5,000	1,483	-
Total County Administrator	<u>47,700</u>	<u>47,700</u>	<u>41,042</u>	<u>35,978</u>
Supervisor of Assessments:				
Department head salary	58,752	58,752	57,897	56,887
Deputy-clerk hire:				
Full time	89,295	89,716	89,716	86,545
Part-time	14,072	14,072	8,065	9,720
Printing and office supplies	12,600	11,276	5,038	3,876
Mileage	1,500	1,500	520	598
Professional services - appraisal	3,000	3,000	-	-
Publication costs	10,240	10,240	2,510	2,288
Travel and transportation	2,000	2,000	794	162
Training	2,100	2,100	510	1,240
Publication and membership	660	660	487	393
Computer and software licenses	2,000	2,000	1,262	1,293
Books	855	1,758	1,758	829
Total Supervisor of Assessments	<u>197,074</u>	<u>197,074</u>	<u>168,557</u>	<u>163,831</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, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	
EXPENDITURES PAID (CONTINUED)				
General Control and Administration (Continued):				
Board of Review:				
Members' salary	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Members' mileage	1,300	1,300	561	443
Printing and office supplies	1,000	1,000	998	764
Publication costs	1,100	1,100	52	-
Professional services	3,000	3,000	-	-
Total Board of Review	<u>21,400</u>	<u>21,400</u>	<u>16,611</u>	<u>16,207</u>
County Clerk:				
Official's salary	58,752	58,752	58,752	57,040
Assistant department head salary	33,280	33,239	33,239	31,056
Deputy and clerk hire	55,310	55,162	55,162	56,441
Part-time clerk hire	2,500	-	-	551
Officer's expenses	700	340	340	569
Employee-overtime	1,000	471	471	-
Printing and office supplies	8,200	5,653	5,653	7,506
Mileage	350	-	-	184
Revenue stamps	110,000	135,270	135,270	105,000
Publications	700	439	439	517
Repair/replacement	500	230	230	-
Registrars, birth/death	350	281	281	299
Total County Clerk	<u>271,642</u>	<u>289,837</u>	<u>289,837</u>	<u>259,163</u>
Courthouse:				
Janitors' salaries	59,695	59,695	59,483	57,542
Janitors' overtime	650	650	172	-
Department head salary	55,481	55,481	55,347	53,912
Maintenance contract - elevator	6,700	6,814	6,814	6,301
Pest control	2,800	2,800	2,109	2,228
Garbage pickup	3,500	3,500	3,060	3,480
Upkeep of grounds	3,800	5,082	5,082	3,699
Maintenance of heating system	4,500	6,398	6,398	8,951
Janitorial supplies	2,100	2,948	2,948	2,968
Improvements	46,000	41,858	21,909	19,133
Repairs	5,500	5,500	3,727	5,474
Total Courthouse	<u>190,726</u>	<u>190,726</u>	<u>167,049</u>	<u>163,688</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, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	
EXPENDITURES PAID (CONTINUED)				
General Control and Administration (Continued):				
Election:				
Deputy/clerk hire	\$ 26,650	\$ 26,650	\$ 26,617	\$ 27,781
Part-time clerk hire	29,000	29,000	17,735	16,669
Officers' expense	400	400	136	315
Overtime	3,000	3,000	1,348	856
Mileage	400	400	-	167
Maintenance agreements	42,000	42,000	21,223	30,370
Ballots and supplies	92,000	92,000	56,440	34,174
Publication	27,000	27,000	17,300	17,376
Judges' per diem and mileage	80,000	80,000	70,125	32,016
Grant purchases	67,000	67,000	11,635	266
Total Election	<u>367,450</u>	<u>367,450</u>	<u>222,559</u>	<u>159,990</u>
Courthouse addition - Annex 1:				
Repairs	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>-</u>
Courthouse addition - Annex 2:				
Repairs	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>376</u>
Courthouse addition - Annex 3:				
Repairs	<u>3,500</u>	<u>3,500</u>	<u>427</u>	<u>2,340</u>
Insurance:				
Group insurance	<u>604,000</u>	<u>604,109</u>	<u>604,109</u>	<u>556,123</u>
State unemployment compensation	<u>34,000</u>	<u>33,891</u>	<u>667</u>	<u>19,943</u>
Total Insurance	<u>638,000</u>	<u>638,000</u>	<u>604,776</u>	<u>576,066</u>
Personnel:				
Pre employment screening	<u>500</u>	<u>589</u>	<u>589</u>	<u>600</u>
Drug Testing	<u>400</u>	<u>311</u>	<u>282</u>	<u>75</u>
Workers compensation drug testing	<u>1,500</u>	<u>1,500</u>	<u>468</u>	<u>248</u>
PTO	<u>30,000</u>	<u>30,000</u>	<u>17,844</u>	<u>12,093</u>
Total Personnel	<u>32,400</u>	<u>32,400</u>	<u>19,183</u>	<u>13,016</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, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	
EXPENDITURES PAID (CONTINUED)				
General Control and Administration				
(Continued):				
Information Technology:				
Part time	\$ 15,000	\$ 13,397	\$ 6,158	\$ 10,111
Web hosting services	3,000	3,000	2,924	2,699
Internet services	4,200	5,803	5,803	-
Total Information Technology	<u>22,200</u>	<u>22,200</u>	<u>14,885</u>	<u>12,810</u>
Utilities:				
Telephone	30,000	39,074	39,074	30,342
Gas and electric	165,000	165,543	165,543	146,979
Water and sewer	17,000	19,438	19,438	16,364
Total Utilities	<u>212,000</u>	<u>224,055</u>	<u>224,055</u>	<u>193,685</u>
Other:				
Telephone	1,200	1,200	376	19,656
General postage	50,000	50,000	35,399	44,240
Contingency	135,523	57,773	12,705	15,341
Postage maintenance and repairs	1,000	1,000	874	4,155
Postage meter rental	840	840	840	840
Telephone maintenance	3,500	3,500	1,014	3,850
Telephone repairs and changes	1,000	1,000	-	-
Tax sale expenses	750	750	223	96
Auditing County records	65,500	65,500	65,500	65,800
Non-profit organization services	2,000	2,000	-	-
Computer supplies (tax system)	1,000	1,000	906	833
Internet	-	-	-	1,938
Fiber data connection lease agreement	26,000	10,973	7,520	-
Accounting system - MIP	4,500	4,500	4,209	4,209
Cid Net contract costs - property tax system	20,000	20,000	17,386	40,059
Novell support tax computer	6,000	6,000	1,296	2,116
Total Other	<u>318,813</u>	<u>226,036</u>	<u>148,248</u>	<u>203,133</u>
Total General Control and Administration	<u>2,507,163</u>	<u>2,451,116</u>	<u>2,104,476</u>	<u>1,973,117</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, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	
EXPENDITURES PAID (CONTINUED)				
County Development:				
Zoning:				
Administrator salary	\$ 46,508	\$ 46,508	\$ 46,508	\$ 45,153
Printing and office supplies	2,060	2,060	1,806	1,885
Mileage	750	750	-	-
Publication costs	300	2,240	2,240	143
Training	700	700	435	440
Erosion site plan review - NRCS	1,962	1,962	1,962	1,962
Erosion site plan review - soil and water	6,000	4,800	4,800	7,500
Full time employee	27,560	27,560	27,532	26,857
Overtime	650	650	50	407
Books	80	80	44	79
Travel and transportation	300	300	170	510
Computer and software licenses	1,500	760	704	-
Address signs, posts, and brackets	600	600	425	578
Vehicle upkeep (fuel maintenance)	-	-	-	2,075
Solid waste planner	22,000	22,000	22,000	16,500
 Total Zoning	 110,970	 110,970	 108,676	 104,089
Zoning Board of Appeals:				
Members per diem	4,500	4,500	2,617	2,640
Publication	5,000	5,000	1,256	2,230
Members mileage	1,000	1,000	506	561
 Total Zoning Board of Appeals	 10,500	 10,500	 4,379	 5,431
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, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	
EXPENDITURES PAID (CONTINUED)				
County Development (Continued):				
Other:				
County extension program	\$ 165,775	\$ 165,775	\$ 165,775	\$ 165,795
Tri-County Planning Commission	46,000	50,000	50,000	12,000
Tri-County Planning Commission special projects	5,000	5,000	775	7,538
Economic Development Council	2,584	2,584	-	5,200
Comprehensive Economic Development Strategy (CEDS)	6,080	12,651	12,651	-
United Counties Council	300	300	300	300
Heartland Water Resources Council	4,000	4,000	4,000	4,000
Total Other	<u>229,739</u>	<u>240,310</u>	<u>233,501</u>	<u>194,833</u>
Total County Development	<u>366,209</u>	<u>376,780</u>	<u>361,556</u>	<u>319,353</u>
Public Safety:				
Sheriff:				
Official's salary	72,595	72,595	72,595	70,481
Secretaries - full and part-time	48,860	49,625	49,625	46,529
Bailiff	37,400	30,291	30,291	41,091
Deputy - road patrol	647,257	601,683	601,683	587,825
Deputy - road patrol overtime	75,000	116,468	116,468	68,711
Correctional (jailers)	786,488	773,284	773,284	764,275
Correctional (jailers) overtime	56,000	55,257	55,257	61,393
Officer's expense	200	55	55	438
Employee overtime - misc.	500	442	442	330
Printing and office supplies	5,000	5,198	5,198	5,655
Postage	100	30	30	71
Equipment maintenance contract	8,500	13,283	13,283	22,956
Film and developing	25	-	-	-
Gasoline - travel	115,000	98,122	98,122	103,662
Training	13,000	12,438	12,438	13,751
Radio maintenance	17,000	16,761	16,761	13,402
Sheriff's cars - repairs	37,000	32,450	32,450	31,758
Food for prisoners	124,500	126,185	126,185	98,675
Medical for prisoners	65,680	52,111	52,111	55,515

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, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	
EXPENDITURES PAID (CONTINUED)				
Public Safety (Continued):				
Sheriff (Continued):				
Equipment rental	\$ 5,000	\$ 7,018	\$ 7,018	\$ 2,682
Repairs	3,550	5,209	5,231	59,672
Supplies	650	15	15	12,046
Jail office supplies	2,600	1,541	1,541	2,235
Clothing allowance	45,000	53,465	53,465	39,066
Return of fugitive	5,000	5,383	5,383	3,980
Phone line for computer	2,650	2,194	2,194	2,341
Explorers	600	617	617	398
D.A.R.E. officer salary	47,435	47,269	47,269	44,783
Sheriff vehicle lease	79,550	69,369	69,369	79,170
Seized vehicle fee	175	-	-	95
Investigation supplies	800	811	811	881
IWIN service fee	9,856	8,889	8,889	10,005
Publications and membership	1,800	1,365	1,365	1,241
Kitchen supplies	100	1,922	1,922	-
Triad	600	60	60	-
Supervisory personnel	180,873	167,750	167,750	175,325
Courtroom security labor	128,732	127,700	127,700	110,769
Cell phone	3,000	6,322	6,322	3,513
Internet service	-	-	-	1,275
Training supplies	5,500	5,941	5,941	1,957
Bulletproof vests	3,800	2,877	2,877	3,503
DARE - supplies	-	850	850	-
Patrol supplies	2,500	3,206	3,206	10,337
Deputy MEG unit	48,480	50,730	50,730	49,094
Deputy MEG OT	12,000	12,848	12,848	14,562
MEG unit membership fee	12,200	11,190	11,190	11,190
Computer maintenance	6,500	6,925	6,925	11,885
Investigator	117,480	116,754	116,754	115,086
D.A.R.E. officer overtime	800	-	-	594
Security agreement	-	76,319	76,319	22,650
CIERT equipment and training	4,300	4,285	4,285	1,332
Investigator overtime	10,000	9,547	9,547	11,427
Canine	3,500	2,179	2,179	1,874
	Total Sheriff	2,855,136	2,866,828	2,866,850
				2,791,486

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, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	Actual
EXPENDITURES PAID (CONTINUED)				
Public Safety (Continued):				
Public Safety Building				
Gasoline	\$ 3,000	\$ 2,000	\$ 2,000	\$ -
Maintenance contract	7,200	6,558	6,558	-
Vehicle upkeep	2,500	-	-	-
Equipment rental	1,100	-	-	-
Maintenance of heating system	36,000	51,157	37,764	-
Repairs	16,000	16,711	16,711	-
Janitors supplies	15,000	16,583	16,583	-
Total Public Safety Building	80,800	93,009	79,616	-
ESDA:				
Director's salary	25,054	25,054	22,496	23,860
Assistant department head salary	18,200	17,568	10,383	3,894
Secretary	3,991	3,991	3,991	3,358
Member expense - mileage, etc.	250	756	755	2,740
Printing/office expense	1,250	1,250	1,248	6,511
Mileage	400	400	379	454
Water/sewer	-	-	-	18
Training	500	500	411	1,565
Lodging	250	250	217	-
Per diem	250	250	227	-
Vehicle upkeep	1,000	1,000	435	936
Vehicle repairs	1,230	1,230	1,056	-
Maintenance of heating system	2,500	2,500	2,483	-
Building repairs	2,500	2,500	2,257	5,778
Pagers	400	400	337	350
Software maintenance and support	3,000	3,000	2,900	-
Computer equipment and software licenses	1,500	1,500	1,184	294
Cell phone	4,250	4,250	3,737	4,163
SERA Title III (HAZMAT)	12,000	12,000	8,477	10,169
Internet services	250	250	17	533
NIMS	250	279	279	439
Public preparedness training	375	472	472	872
Exercise/HSEEP	500	500	476	384
OSHA mandated programs	1,000	1,000	642	249
Emergency/disaster response	100	100	87	-
Warning system	1,000	1,000	992	1,109
Total ESDA	82,000	82,000	65,938	67,676

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, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	Actual
EXPENDITURES PAID (CONTINUED)				
Public Safety (Continued):				
Coroner:				
Coroner's salary	\$ 26,848	\$ 26,848	\$ 26,848	\$ 26,257
Deputy and clerk hire	1,300	3,580	3,580	1,560
Officer's expense	900	425	425	3,449
Printing and office supplies	100	-	-	425
Mileage	1,800	1,092	1,092	417
Cell phones	1,300	1,497	1,497	1,247
Transport	1,800	2,510	2,510	1,620
Pathologist	21,000	37,424	37,424	20,085
Total Coroner	<u>55,048</u>	<u>73,376</u>	<u>73,376</u>	<u>55,060</u>
Other:				
Dispatch services	<u>246,544</u>	<u>251,000</u>	<u>251,000</u>	<u>232,080</u>
Total Public Safety	<u>3,319,528</u>	<u>3,366,213</u>	<u>3,336,780</u>	<u>3,146,302</u>
Judiciary and Court Related:				
Circuit Clerk:				
Official's salary	55,207	55,207	54,403	53,599
Deputy and clerk hire	224,164	224,164	173,276	179,814
Bailiff	15,289	15,289	9,527	13,249
Overtime	13,558	13,558	6,085	10,870
Officer's expense	1,200	1,200	309	-
Printing and office supplies	13,703	13,087	10,900	11,196
Postage box rental	150	150	140	130
Mileage	350	350	322	189
Maintenance contract	1,329	1,868	1,868	1,181
Books	20	20	-	-
Publication	200	277	277	202
Training	260	260	9	-
Audit of Circuit Clerk's office	9,200	9,200	4,200	9,100
Publication and membership	370	370	370	370
Domestic violence advocacy services	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Total Circuit Clerk	<u>345,000</u>	<u>345,000</u>	<u>271,686</u>	<u>289,900</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, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	Actual
EXPENDITURES PAID (CONTINUED)				
Judiciary and Court Related (Continued):				
Judicial:				
Part-time secretary	\$ 2,100	\$ 2,100	\$ 969	\$ 1,276
Secretary's salary	32,230	32,230	32,207	31,405
Officer's expense	2,500	2,500	892	2,082
Jurors' fees	24,000	17,351	15,288	13,665
Jurors' travel	25,000	25,000	19,183	17,316
Jurors' meals	4,000	4,000	1,878	2,944
Printing and office supplies	1,800	2,533	2,533	1,170
Books	1,600	2,012	2,012	3,408
Court ordered exam	6,000	6,000	1,650	4,473
Appointed attorney	15,000	20,504	20,504	4,960
Training	1,000	1,000	593	645
Other travel	400	400	-	-
Publication	200	200	-	-
Judge's salary reimbursement	1,400	1,400	1,392	1,387
 Total Judicial	 117,230	 117,230	 99,101	 84,731
 State's Attorney:				
State's Attorney's salary	166,818	166,818	166,510	166,509
Assistant State's Attorney's salary	45,000	45,000	44,779	46,662
Deputy/clerk hire	35,000	35,000	34,808	30,283
Officer's expense	1,500	1,500	527	2,157
Printing/office supplies	4,500	3,628	2,798	5,838
Foreign witness fees	500	500	-	-
Appellate attorney project	13,000	13,000	13,000	13,000
Books	4,700	4,819	4,819	4,635
Court reporting	5,400	7,198	7,198	5,666
Special prosecution costs	3,000	3,000	1,665	3,083
Investigations	38,500	38,500	32,980	38,654
Office manager	39,500	39,877	39,877	37,078
Union negotiations	3,000	3,000	1,740	5,250
Internet service	-	577	577	425
Mileage	200	200	-	94
Travel and transportation	1,500	1,500	38	589
LEADS on-line service	2,700	2,700	2,194	2,341
 Total State's Attorney	 364,818	 366,817	 353,510	 332,264

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, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	Actual
EXPENDITURES PAID (CONTINUED)				
Judiciary and Court Related (Continued):				
Public defender:				
Department head salary	\$ 55,184	\$ 55,723	\$ 55,723	\$ 54,364
Part-time attorney	53,622	53,622	53,360	52,058
Secretary allotment	19,992	17,576	14,961	19,964
Printing and office supplies	3,500	3,500	1,433	2,984
Telephone	1,200	1,200	850	1,175
Books	4,000	5,186	5,186	4,922
Legal seminars	500	878	878	-
Miscellaneous litigation costs	2,500	2,813	2,813	348
	<hr/>	<hr/>	<hr/>	<hr/>
Total Public Defender	140,498	140,498	135,204	135,815
	<hr/>	<hr/>	<hr/>	<hr/>
Probation:				
Care dependent children - secure detention	50,000	50,000	31,040	39,412
Care dependent children - housing	295,000	294,817	161,762	192,281
Department head salary	54,777	54,777	53,985	52,610
Probation officer's salary	170,500	170,500	168,520	169,604
Secretary's salary	52,562	52,562	40,876	37,057
Overtime	500	500	37	-
Officer's expense	1,100	1,100	1,018	1,193
Printing and office supplies	3,100	3,209	3,209	2,605
Contingent	-	-	-	814
Mileage	500	500	258	-
Maintenance contracts	1,000	1,064	1,064	895
Training	1,000	1,000	504	834
Offender services	600	600	526	690
Drug testing	1,500	1,500	1,317	1,477
Books	450	460	460	770
Travel and transportation	1,100	1,100	1,075	712
Vehicle upkeep	10,000	10,000	9,598	7,838
Publication	100	100	-	-
Paid time off	-	-	-	6,781
IWIN service fees	1,100	1,100	558	1,083
Leads	2,668	2,668	2,195	2,342
	<hr/>	<hr/>	<hr/>	<hr/>
Total Probation	647,557	647,557	478,002	518,998
	<hr/>	<hr/>	<hr/>	<hr/>
Total Judiciary and Court Related	1,615,103	1,617,102	1,337,503	1,361,708

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, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	
EXPENDITURES PAID (CONTINUED)				
Public Health:				
We Care, Inc. - transportation	\$ 43,008	\$ 43,008	\$ 43,008	\$ 43,008
Youth services	4,000	4,000	4,000	4,000
	<hr/>	<hr/>	<hr/>	<hr/>
Total Public Health	47,008	47,008	47,008	47,008
All other expenditures:				
Education:				
Educational service region expenditures	120,773	120,773	86,286	100,903
	<hr/>	<hr/>	<hr/>	<hr/>
Veterans' Assistance Commission:				
Official's salary	10,523	10,698	10,697	10,437
Part time	1,215	1,215	150	-
Printing/office supplies	1,700	1,700	557	3,228
Mileage	900	1,116	1,116	567
Training	1,000	1,000	919	775
Assistance to veterans	21,548	20,728	8,996	14,223
	<hr/>	<hr/>	<hr/>	<hr/>
Total Veterans' Assistance Commission	36,886	36,457	22,435	29,230
	<hr/>	<hr/>	<hr/>	<hr/>
Total all other expenditures	157,659	157,230	108,721	130,133
Capital outlay:				
New equipment - Coroner	2,000	549	549	-
Computer equipment - Coroner	1,500	-	-	-
New equipment - State's Attorney	2,000	-	-	-
New equipment - Judicial	2,000	2,000	200	-
New equipment - Election	6,000	6,000	12,109	-
New equipment - Courthouse	2,500	2,500	1,863	166,380
New equipment - Sheriff	8,500	10,851	10,851	16,594
New equipment - Public Safety Building	1,500	2,375	10,223	-
Improvements - Sheriff	60,000	60,681	60,659	187,210
Improvements - Public Safety Building	13,500	10,890	24,283	-
Improvements - ESDA	-	-	3,357	-
Improvements - Annex 2	-	-	15,972	-
Computer equipment - Sheriff	12,000	13,903	13,903	-
Computer equipment - Public Safety Building	8,500	7,912	64	-
Vehicle purchase - ESDA	-	-	-	28,428
New equipment - Zoning	-	-	-	19,987
New equipment - Veteran's Assistance Comm	600	1,029	1,029	-
New equipment - County Clerk	2,800	1,931	1,931	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Capital Outlay	123,400	120,621	156,993	418,599

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, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	Actual
Total expenditures paid	\$ 8,136,070	\$ 8,136,070	\$ 7,453,037	\$ 7,396,220
Excess (deficiency) of revenue received over expenditures paid	<u>(2,668,561)</u>	<u>(2,668,561)</u>	<u>(1,759,385)</u>	<u>701,510</u>
OTHER FINANCING SOURCES RECEIVED				
Other financing sources received:				
County Retailers' Occupation Tax Fund	1,000,000	1,000,000	1,000,000	1,000,000
Public Safety County Retailers' Occupation Tax Fund	1,100,000	1,100,000	1,100,000	1,000,000
Court Systems Fund	20,000	20,000	20,000	22,000
Probation Services Fund	30,000	30,000	18,000	30,000
Total other financing sources received	<u>2,150,000</u>	<u>2,150,000</u>	<u>2,138,000</u>	<u>2,052,000</u>
Excess (deficiency) of revenue and other financing sources received over expenditures	<u>\$ (518,561)</u>	<u>\$ (518,561)</u>	<u>378,615</u>	<u>2,753,510</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			(132,870)	(142,995)
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>6,519,744</u>	<u>3,909,229</u>
End of year			<u>\$ 6,765,489</u>	<u>\$ 6,519,744</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, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	Actual
REVENUE RECEIVED				
Municipal retailers' occupation tax	\$ 975,000	\$ 975,000	\$ 1,136,235	\$ 1,021,796
Interest	<u>450</u>	<u>450</u>	<u>112</u>	<u>441</u>
Total revenue received	975,450	975,450	1,136,347	1,022,237
EXPENDITURES PAID	-	-	-	-
Excess of revenue received over expenditures paid	975,450	975,450	1,136,347	1,022,237
OTHER FINANCING USES PAID				
Transfers out	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>
Excess (deficiency) of revenue received over expenditures and other financing uses paid	<u>\$ (24,550)</u>	<u>\$ (24,550)</u>	136,347	22,237
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			28,192	11,919
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			477,590	443,434
End of year	<u>\$ 642,129</u>		<u>\$ 477,590</u>	

WOODFORD COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2014

ASSETS	<u>Special Revenue Funds</u>	<u>Debt Service Fund</u>	<u>Total Nonmajor Governmental Funds</u>
Cash and cash equivalents	\$ 9,672,030	\$ 465,006	\$ 10,137,036
Receivables, net:			
State of Illinois	535,247	173,045	708,292
Property taxes	1,612,812	-	1,612,812
Notes receivable, net	<u>269,055</u>	<u>-</u>	<u>269,055</u>
 TOTAL ASSETS	 <u>\$ 12,089,144</u>	 <u>\$ 638,051</u>	 <u>\$ 12,727,195</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
 LIABILITIES			
Accounts payable	\$ 292,593	\$ -	\$ 292,593
Accrued expenses	<u>17,953</u>	<u>-</u>	<u>17,953</u>
 Total liabilities	 <u>310,546</u>	 <u>-</u>	 <u>310,546</u>
 DEFERRED INFLOWS OF RESOURCES			
Subsequent year's property taxes	<u>1,612,812</u>	<u>-</u>	<u>1,612,812</u>
 FUND BALANCES			
Nonspendable	178,344	-	178,344
Restricted-spendable	5,210,315	638,051	5,848,366
Unrestricted-assigned	<u>4,777,127</u>	<u>-</u>	<u>4,777,127</u>
 Total fund balances	 <u>10,165,786</u>	 <u>638,051</u>	 <u>10,803,837</u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	 <u>\$ 12,089,144</u>	 <u>\$ 638,051</u>	 <u>\$ 12,727,195</u>

WOODFORD COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended November 30, 2014

	<u>Special Revenue Funds</u>	<u>Debt Service Fund</u>	<u>Total Nonmajor Governmental Funds</u>
REVENUES			
Property taxes	\$ 1,539,791	\$ -	\$ 1,539,791
Sales and use taxes	1,444,566	505,712	1,950,278
Replacement taxes	52,000	-	52,000
Motor fuel taxes	2,208,710	-	2,208,710
Operating grants and contributions	1,337,930	-	1,337,930
Capital grants	730,982	-	730,982
Fees, fines, and charges for services	644,006	-	644,006
Interest	20,199	361	20,560
Other	25,180	-	25,180
Total revenues	<u>8,003,364</u>	<u>506,073</u>	<u>8,509,437</u>
EXPENDITURES			
Current:			
General government	353,282	-	353,282
Employee benefits	403,725	-	403,725
Public safety	128,444	-	128,444
Judiciary and court related	176,748	-	176,748
Public health and welfare	1,427,368	-	1,427,368
Transportation	2,975,197	-	2,975,197
Capital outlay	645,552	-	645,552
Debt service:			
Principal	15,727	410,000	425,727
Interest	-	81,113	81,113
Total expenditures	<u>6,126,043</u>	<u>491,113</u>	<u>6,617,156</u>
Excess of revenues received over expenditures paid	<u>1,877,321</u>	<u>14,960</u>	<u>1,892,281</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	11,302	-	11,302
Transfers out	(1,149,302)	-	(1,149,302)
Total other financing sources (uses)	<u>(1,138,000)</u>	<u>-</u>	<u>(1,138,000)</u>
NET CHANGE IN FUND BALANCE			
	739,321	14,960	754,281
FUND BALANCE			
Beginning of year	9,426,465	623,091	10,049,556
End of year	<u>\$ 10,165,786</u>	<u>\$ 638,051</u>	<u>\$ 10,803,837</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, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
Sales and use taxes	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Interest	845	845	361	696
 Total revenue received	 500,845	 500,845	 500,361	 500,696
 EXPENDITURES PAID				
Debt service:				
Principal	410,000	410,000	410,000	390,000
Interest	81,113	81,113	81,113	100,613
 Total expenditures paid	 491,113	 491,113	 491,113	 490,613
 Excess of revenue received over expenditures paid	 \$ 9,732	 \$ 9,732	 9,248	 10,083
 RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			5,712	11,112
 FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			623,091	601,896
 End of year	 \$ 638,051	 \$ 623,091		

WOODFORD COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTIONS
November 30, 2014

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.

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.

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, 2014

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 \$5 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 Operations 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 \$10 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, 2014

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, 2014

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

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

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

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

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

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

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

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

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

WOODFORD COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTIONS
November 30, 2014

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

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

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

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

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

WOODFORD COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
November 30, 2014

ASSETS	Matching	Township Motor Fuel Tax	County Motor Fuel Tax
Cash and cash equivalents	\$ 713,312	\$ 1,346,479	\$ 746,954
Receivables, net:			
State of Illinois	-	76,153	54,380
Property taxes	416,000	-	-
Notes receivable, net	-	-	-
 TOTAL ASSETS	 <u>\$ 1,129,312</u>	 <u>\$ 1,422,632</u>	 <u>\$ 801,334</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
 LIABILITIES			
Accounts payable	\$ 50,000	\$ 37,019	\$ -
Accrued expenses	-	-	-
 Total liabilities	 <u>50,000</u>	 <u>37,019</u>	 <u>-</u>
 DEFERRED INFLOWS OF RESOURCES			
Subsequent year's property taxes	<u>416,000</u>	<u>-</u>	<u>-</u>
 FUND BALANCES			
Nonspendable	-	-	-
Restricted-spendable	570,544	577,944	-
Unrestricted-assigned	92,768	807,669	801,334
 Total fund balances	 <u>663,312</u>	 <u>1,385,613</u>	 <u>801,334</u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	 <u>\$ 1,129,312</u>	 <u>\$ 1,422,632</u>	 <u>\$ 801,334</u>

WOODFORD COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
November 30, 2014

ASSETS	<u>County Health</u>	<u>Tazwood Transportation</u>	<u>Drug Fines</u>
Cash and cash equivalents	\$ 725,035	\$ 49,917	\$ 21,619
Receivables, net:			
State of Illinois	126,174	38,830	-
Property taxes	142,000	-	-
Notes receivable, net	<u>-</u>	<u>-</u>	<u>-</u>
 TOTAL ASSETS	 <u>\$ 993,209</u>	 <u>\$ 88,747</u>	 <u>\$ 21,619</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 16,427	\$ 88,747	\$ -
Accrued expenses	<u>17,953</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>34,380</u>	<u>88,747</u>	<u>-</u>
 DEFERRED INFLOWS OF RESOURCES			
Subsequent year's property taxes	<u>142,000</u>	<u>-</u>	<u>-</u>
 FUND BALANCES			
Nonspendable	-	-	-
Restricted-spendable	-	-	14,121
Unrestricted-assigned	<u>816,829</u>	<u>-</u>	<u>7,498</u>
Total fund balances	<u>816,829</u>	<u>-</u>	<u>21,619</u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	 <u>\$ 993,209</u>	<u>\$ 88,747</u>	<u>\$ 21,619</u>

WOODFORD COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
November 30, 2014

ASSETS	<u>Circuit Clerk Automation</u>	<u>Child Support Fees</u>	<u>DUI Equipment</u>
Cash and cash equivalents	\$ 380,684	\$ 82,780	\$ 22,897
Receivables, net:			
State of Illinois	-	1,479	-
Property taxes	-	-	-
Notes receivable, net	<hr/>	<hr/>	<hr/>
 TOTAL ASSETS	 <hr/>	 <hr/>	 <hr/>
	\$ 380,684	\$ 84,259	\$ 22,897
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
 LIABILITIES			
Accounts payable	\$ -	\$ -	\$ -
Accrued expenses	<hr/>	<hr/>	<hr/>
Total liabilities	<hr/>	<hr/>	<hr/>
 DEFERRED INFLOWS OF RESOURCES			
Subsequent year's property taxes	<hr/>	<hr/>	<hr/>
 FUND BALANCES			
Nonspendable	-	-	-
Restricted-spendable	140,958	23,678	-
Unrestricted-assigned	<hr/>	<hr/>	<hr/>
Total fund balances	<hr/>	<hr/>	<hr/>
	380,684	84,259	22,897
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	 <hr/>	<hr/>	<hr/>
	\$ 380,684	\$ 84,259	\$ 22,897

<u>Document Storage</u>	<u>Sheriff Forfeited</u>	<u>Arrestee's Medical Reserve</u>	<u>Child Advocacy</u>	<u>Geographic Information System</u>
\$ 344,594	\$ 6,535	\$ 5,024	\$ 14,750	\$ 208,698
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 344,594</u>	<u>\$ 6,535</u>	<u>\$ 5,024</u>	<u>\$ 14,750</u>	<u>\$ 208,698</u>
\$ 1,025	\$ -	\$ 1,028	\$ -	\$ -
-	-	-	-	-
<u>1,025</u>	<u>-</u>	<u>1,028</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
-	2,696	241	14,511	173,368
<u>343,569</u>	<u>3,839</u>	<u>3,755</u>	<u>239</u>	<u>35,330</u>
<u>343,569</u>	<u>6,535</u>	<u>3,996</u>	<u>14,750</u>	<u>208,698</u>
<u>\$ 344,594</u>	<u>\$ 6,535</u>	<u>\$ 5,024</u>	<u>\$ 14,750</u>	<u>\$ 208,698</u>

WOODFORD COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
November 30, 2014

ASSETS	Township	DARE	Sheriff
	<u>Bridge</u>	<u>DARE</u>	<u>Sex</u>
<u>Offender</u>			
Cash and cash equivalents	\$ 109,128	\$ 7,272	\$ 9,726
Receivables, net:			
State of Illinois	-	-	-
Property taxes	-	-	-
Notes receivable, net	-	-	-
TOTAL ASSETS	<u>\$ 109,128</u>	<u>\$ 7,272</u>	<u>\$ 9,726</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ -	\$ 4,482	\$ -
Accrued expenses	-	-	-
Total liabilities	-	4,482	-
DEFERRED INFLOWS OF RESOURCES			
Subsequent year's property taxes	-	-	-
FUND BALANCES			
Nonspendable	-	-	-
Restricted-spendable	18,743	895	8,200
Unrestricted-assigned	90,385	1,895	1,526
Total fund balances	<u>109,128</u>	<u>2,790</u>	<u>9,726</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 109,128</u>	<u>\$ 7,272</u>	<u>\$ 9,726</u>

WOODFORD COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
November 30, 2014

	<u>Probation Operations Services</u>	<u>Coroner Fee</u>	<u>Tax Interest</u>
ASSETS			
Cash and cash equivalents	\$ -	\$ 10,961	\$ 7,369
Receivables, net:			
State of Illinois	-	-	-
Property taxes	-	-	-
Notes receivable, net	-	-	-
TOTAL ASSETS	<u>\$ -</u>	<u>\$ 10,961</u>	<u>\$ 7,369</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ -
Accrued expenses	-	-	-
Total liabilities	-	-	-
DEFERRED INFLOWS OF RESOURCES			
Subsequent year's property taxes	-	-	-
FUND BALANCES			
Nonspendable	-	-	-
Restricted-spendable	-	10,921	-
Unrestricted-assigned	-	40	7,369
Total fund balances	-	10,961	7,369
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ -</u>	<u>\$ 10,961</u>	<u>\$ 7,369</u>

WOODFORD COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2014

	<u>Matching</u>	Township Motor Fuel Tax	County Motor Fuel Tax
REVENUES			
Property taxes	\$ 390,047	\$ -	\$ -
Sales and use taxes	-	-	-
Replacement taxes	-	-	-
Motor fuel taxes	-	1,210,580	998,130
Operating grants and contributions	223,617	-	28,720
Capital grants	-	-	-
Fees, fines, and charges for services	-	2,848	50,467
Interest	507	310	263
Other	547	-	-
Total revenues	<u>614,718</u>	<u>1,213,738</u>	<u>1,077,580</u>
EXPENDITURES			
Current:			
General government	-	-	-
Employee benefits	-	-	-
Public safety	-	-	-
Judiciary and court related	-	-	-
Public health and welfare	-	-	-
Transportation	254,449	1,008,157	1,039,932
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Total expenditures	<u>254,449</u>	<u>1,008,157</u>	<u>1,039,932</u>
Excess (deficiency) of revenues over expenditures	<u>360,269</u>	<u>205,581</u>	<u>37,648</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES	<u>360,269</u>	<u>205,581</u>	<u>37,648</u>
FUND BALANCE, BEGINNING OF YEAR	<u>303,043</u>	<u>1,180,032</u>	<u>763,686</u>
FUND BALANCE, END OF YEAR	<u>\$ 663,312</u>	<u>\$ 1,385,613</u>	<u>\$ 801,334</u>

<u>State's Attorney Forfeited Funds</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>
\$ -	\$ -	\$ -	\$ 358,226	\$ -	\$ -
-	-	1,444,566	-	-	-
-	-	-	52,000	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,124	85,525	-	-	25,830	6,464
5	44	230	156	155	12
-	-	-	3,407	-	-
<u>2,129</u>	<u>85,569</u>	<u>1,444,796</u>	<u>413,789</u>	<u>25,985</u>	<u>6,476</u>
-	-	-	-	24,937	-
-	-	-	403,725	-	-
-	86,597	-	-	-	-
640	-	-	-	-	5,659
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>640</u>	<u>86,597</u>	<u>-</u>	<u>403,725</u>	<u>24,937</u>	<u>5,659</u>
<u>1,489</u>	<u>(1,028)</u>	<u>1,444,796</u>	<u>10,064</u>	<u>1,048</u>	<u>817</u>
-	-	-	-	-	-
-	-	(1,100,000)	-	-	-
-	-	(1,100,000)	-	-	-
1,489	(1,028)	344,796	10,064	1,048	817
<u>12,029</u>	<u>21,374</u>	<u>1,190,994</u>	<u>168,071</u>	<u>123,379</u>	<u>9,473</u>
<u>\$ 13,518</u>	<u>\$ 20,346</u>	<u>\$ 1,535,790</u>	<u>\$ 178,135</u>	<u>\$ 124,427</u>	<u>\$ 10,290</u>

WOODFORD COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2014

	<u>County Health</u>	<u>Tazwood Transportation</u>	<u>Drug Fines</u>
REVENUES			
Property taxes	\$ 141,983	\$ -	\$ -
Sales and use taxes	-	-	-
Replacement taxes	-	-	-
Motor fuel taxes	-	-	-
Operating grants and contributions	619,883	356,190	-
Capital grants	-	-	-
Fees, fines, and charges for services	110,312	-	2,103
Interest	1,251	2	30
Other	313	-	-
Total revenues	873,742	356,192	2,133
EXPENDITURES			
Current:			
General government	-	-	-
Employee benefits	-	-	-
Public safety	-	-	6,358
Judiciary and court related	-	-	-
Public health and welfare	812,364	356,192	-
Transportation	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Total expenditures	812,364	356,192	6,358
Excess (deficiency) of revenues over expenditures	61,378	-	(4,225)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES	61,378	-	(4,225)
FUND BALANCE, BEGINNING OF YEAR	755,451	-	25,844
FUND BALANCE, END OF YEAR	\$ 816,829	\$ -	\$ 21,619

<u>Court System</u>	<u>Mentally Deficient Persons</u>	<u>Probation Services</u>	<u>Treasurer's Automation</u>	<u>Vital Records</u>
\$ -	\$ 259,488	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	1,229
-	-	-	-	-
17,723	-	43,515	6,385	1,412
30	116	122	64	25
-	365	-	-	-
<u>17,753</u>	<u>259,969</u>	<u>43,637</u>	<u>6,449</u>	<u>2,666</u>
-	-	-	11,709	2,184
-	-	-	-	-
-	-	-	-	-
2,383	-	26,421	-	-
-	258,812	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>2,383</u>	<u>258,812</u>	<u>26,421</u>	<u>11,709</u>	<u>2,184</u>
<u>15,370</u>	<u>1,157</u>	<u>17,216</u>	<u>(5,260)</u>	<u>482</u>
-	-	11,302	-	-
<u>(20,000)</u>	<u>-</u>	<u>(18,000)</u>	<u>-</u>	<u>-</u>
<u>(20,000)</u>	<u>-</u>	<u>(6,698)</u>	<u>-</u>	<u>-</u>
(4,630)	1,157	10,518	(5,260)	482
<u>17,550</u>	<u>168,513</u>	<u>234,298</u>	<u>53,718</u>	<u>21,191</u>
<u>\$ 12,920</u>	<u>\$ 169,670</u>	<u>\$ 244,816</u>	<u>\$ 48,458</u>	<u>\$ 21,673</u>

WOODFORD COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2014

	<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	- 6,067	- -	- -
Capital grants	- -	- -	- -
Fees, fines, and charges for services	51,552	- -	6,241
Interest	437	42	35
Other	- -	- -	- -
Total revenues	51,989	6,109	6,276
EXPENDITURES			
Current:			
General government	- -	- -	- -
Employee benefits	- -	- -	- -
Public safety	- -	- -	11,737
Judiciary and court related	33,397	3,614	- -
Public health and welfare	- -	- -	- -
Transportation	- -	- -	- -
Capital outlay	- -	- -	- -
Debt service:			
Principal	- -	- -	- -
Total expenditures	33,397	3,614	11,737
Excess (deficiency) of revenues over expenditures	18,592	2,495	(5,461)
OTHER FINANCING SOURCES (USES)			
Transfers in	- -	- -	- -
Transfers out	- -	- -	- -
Total other financing sources (uses)	- -	- -	- -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES	18,592	2,495	(5,461)
FUND BALANCE, BEGINNING OF YEAR	362,092	81,764	28,358
FUND BALANCE, END OF YEAR	\$ 380,684	\$ 84,259	\$ 22,897

<u>Document Storage</u>	<u>Sheriff Forfeited</u>	<u>Arrestee's Medical Reserve</u>	<u>Child Advocacy</u>	<u>Geographic Information System</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
51,608	866	4,976	16,686	67,610
450	7	10	18	227
<u>52,058</u>	<u>873</u>	<u>4,986</u>	<u>16,704</u>	<u>67,837</u>
-	-	-	-	78,995
-	-	-	-	-
-	-	13,873	-	-
82,026	-	-	18,043	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>82,026</u>	<u>-</u>	<u>13,873</u>	<u>18,043</u>	<u>78,995</u>
(29,968)	873	(8,887)	(1,339)	(11,158)
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(29,968)	873	(8,887)	(1,339)	(11,158)
<u>373,537</u>	<u>5,662</u>	<u>12,883</u>	<u>16,089</u>	<u>219,856</u>
<u>\$ 343,569</u>	<u>\$ 6,535</u>	<u>\$ 3,996</u>	<u>\$ 14,750</u>	<u>\$ 208,698</u>

WOODFORD COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2014

	<u>Township</u> <u>Bridge</u>	<u>DARE</u>	<u>Sheriff</u> <u>Sex</u> <u>Offender</u>
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Sales and use taxes	- -	- -	- -
Replacement taxes	- -	- -	- -
Motor fuel taxes	- -	- -	- -
Operating grants and contributions	99,314 -	- -	- -
Capital grants	- -	- -	- -
Fees, fines, and charges for services	- 6,076	6,076 3,050	3,050
Interest	173 6	6 10	10
Other	- -	- -	- -
Total revenues	<u>99,487</u>	<u>6,082</u>	<u>3,060</u>
EXPENDITURES			
Current:			
General government	- -	- -	- -
Employee benefits	- -	- -	- -
Public safety	- 5,181	5,181 455	455
Judiciary and court related	- -	- -	- -
Public health and welfare	- -	- -	- -
Transportation	112,872 -	- -	- -
Capital outlay	- -	- -	- -
Debt service:			
Principal	- -	- -	- -
Total expenditures	<u>112,872</u>	<u>5,181</u>	<u>455</u>
Excess (deficiency) of revenues over expenditures	<u>(13,385)</u>	<u>901</u>	<u>2,605</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	- -	- -	- -
Transfers out	- -	- -	- -
Total other financing sources (uses)	<u>- -</u>	<u>- -</u>	<u>- -</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES	(13,385)	901	2,605
FUND BALANCE, BEGINNING OF YEAR	<u>122,513</u>	<u>1,889</u>	<u>7,121</u>
FUND BALANCE, END OF YEAR	<u>\$ 109,128</u>	<u>\$ 2,790</u>	<u>\$ 9,726</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>
\$ -	\$ -	\$ -	\$ 390,047	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	2,361	44,090	13,557	6,979
-	5	40	2,351	-
-	-	-	20,548	-
<u>-</u>	<u>2,366</u>	<u>44,130</u>	<u>426,503</u>	<u>6,979</u>
 2,944	 1,299	 -	 -	 -
-	-	-	-	-
-	-	-	-	-
-	-	-	559,787	-
-	2,536	8,536	-	-
-	-	15,727	-	-
<u>2,944</u>	<u>3,835</u>	<u>24,263</u>	<u>559,787</u>	<u>1,623</u>
 (2,944)	 (1,469)	 19,867	 (133,284)	 5,356
 -	 -	 -	 -	 -
 -	 -	 -	 -	 -
 -	 -	 -	 -	 -
 (2,944)	 (1,469)	 19,867	 (133,284)	 5,356
 7,967	 4,294	 21,644	 1,370,050	 18,215
<u>\$ 5,023</u>	<u>\$ 2,825</u>	<u>\$ 41,511</u>	<u>\$ 1,236,766</u>	<u>\$ 23,571</u>

WOODFORD COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2014

	<u>Probation Operations Services</u>	<u>Coroner Fee</u>	<u>Tax Interest</u>
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Sales and use taxes	-	-	-
Replacement taxes	-	-	-
Motor fuel taxes	-	-	-
Operating grants and contributions	-	-	-
Capital grants	-	-	-
Fees, fines, and charges for services	3,340	2,250	1,990
Interest	8	12	9
Other	-	-	-
Total revenues	3,348	2,262	1,999
EXPENDITURES			
Current:			
General government	-	-	4,131
Employee benefits	-	-	-
Public safety	-	-	-
Judiciary and court related	-	-	-
Public health and welfare	-	-	-
Transportation	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Total expenditures	-	-	4,131
Excess (deficiency) of revenues over expenditures	3,348	2,262	(2,132)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	<u>(11,302)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	(11,302)	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES	(7,954)	2,262	(2,132)
FUND BALANCE, BEGINNING OF YEAR	7,954	8,699	9,501
FUND BALANCE, END OF YEAR	\$ -	\$ 10,961	\$ 7,369

<u>Loan</u>	<u>E-Citation</u>	<u>State's Attorney Records Automation</u>	<u>Pull Tab & Jar Games</u>	<u>IEMA Spring Bay Acquisition</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,539,791
-	-	-	-	-	1,444,566
-	-	-	-	-	52,000
-	-	-	-	-	2,208,710
-	-	-	2,910	-	1,337,930
-	-	-	-	730,982	730,982
-	3,948	2,118	-	-	644,006
13,026	2	-	9	-	20,199
-	-	-	-	-	25,180
<u>13,026</u>	<u>3,950</u>	<u>2,118</u>	<u>2,919</u>	<u>730,982</u>	<u>8,003,364</u>
134,824	-	-	-	96,502	353,282
-	-	-	-	-	403,725
-	-	-	-	-	128,444
-	-	2,942	-	-	176,748
-	-	-	-	-	1,427,368
-	-	-	-	-	2,975,197
-	-	-	-	634,480	645,552
-	-	-	-	-	15,727
<u>134,824</u>	<u>-</u>	<u>2,942</u>	<u>-</u>	<u>730,982</u>	<u>6,126,043</u>
(121,798)	3,950	(824)	2,919	-	1,877,321
-	-	-	-	-	11,302
-	-	-	-	-	(1,149,302)
-	-	-	-	-	(1,138,000)
(121,798)	3,950	(824)	2,919	-	739,321
<u>1,680,037</u>	<u>10,693</u>	<u>1,578</u>	<u>5,423</u>	<u>-</u>	<u>9,426,465</u>
<u>\$ 1,558,239</u>	<u>\$ 14,643</u>	<u>\$ 754</u>	<u>\$ 8,342</u>	<u>\$ -</u>	<u>\$ 10,165,786</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, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	Actual
REVENUE RECEIVED				
General property taxes	\$ 390,000	\$ 390,000	\$ 390,047	\$ 388,836
Operating grants and contributions	-	-	223,617	-
Interest and miscellaneous	1,000	1,000	1,054	1,075
 Total revenue received	 391,000	 391,000	 614,718	 389,911
 EXPENDITURES PAID				
Transportation:				
Studies and emergencies	20,000	20,000	5,834	18,578
C.H. 13, Sec 97-00091-000AS	40,000	40,000	48	765
C.H. 2, Sec. 10-00117-00 RS	-	-	-	10,371
C.H. 6, Sec. 01-00099-00 WR	1,000	1,000	-	-
HSIP Sign Upgrade 10-00116-00 SG	50,000	50,000	-	-
Woodford Co., Sec. 86-00075-01 BR, C.H. 1	425,000	427,093	198,155	407,825
Woodford Co., Sec. 97-00091-01-BR C.H. 13	10,000	7,907	-	-
Woodford Co., Sec. 00-00096-00 BR, C.H. 2	1,000	1,000	250	-
Woodford Co., Sec 01-00102-00 BR, C.H. 20	1,000	1,000	-	-
Woodford Co., Sec 04-00058-00 BR, C.H. 25	1,000	1,000	-	-
Woodford Co., Sec 09-00115-00 BR, C.H. 20	2,000	2,000	-	-
Woodford Co., Sec 11-00126-00 BR, CH 9	1,000	1,000	-	-
Woodford Co., Sec 12-00148-00 BR, CH 8	10,000	10,000	162	-
 Total expenditures paid	 562,000	 562,000	 204,449	 437,539
 Excess (deficiency) of revenue received over expenditures paid	 \$ (171,000)	 \$ (171,000)	 410,269	 (47,628)
 RECONCILIATION TO MODIFIED ACCUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			(50,000)	8,887
 FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			303,043	341,784
 End of year			 \$ 663,312	 \$ 303,043

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, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
Forfeited funds	\$ 500	\$ 500	\$ 2,124	\$ 381
Interest	<u>2</u>	<u>2</u>	<u>5</u>	<u>11</u>
Total revenue received	502	502	2,129	392
EXPENDITURES PAID				
Judiciary and court related:				
Law enforcement	1,500	1,500	640	163
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (998)</u>	<u>\$ (998)</u>	1,489	229
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			12,029	11,800
End of year	<u>\$ 13,518</u>		<u>\$ 12,029</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, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
Registration fees	\$ 83,000	\$ 83,000	\$ 77,148	\$ 77,627
Animal population control fee	7,000	7,000	7,427	6,939
Chip clinic	100	100	-	75
Interest	50	50	44	46
Miscellaneous	1,000	1,000	950	410
Total revenue received	<u>91,150</u>	<u>91,150</u>	<u>85,569</u>	<u>85,097</u>
EXPENDITURES PAID				
Public safety:				
Administrator's salary	11,973	11,973	11,973	11,681
Clerk's salary	43,417	43,417	43,065	43,301
Part-time clerk	3,280	3,280	3,269	3,288
Warden part-time	3,400	2,346	2,346	1,823
Printing and office supplies	1,000	1,000	881	596
Postage	4,000	4,000	4,000	4,000
Animal claims	1,000	-	-	-
Travel - gasoline	3,000	3,000	2,807	1,715
Training	500	-	-	-
Vehicle upkeep	2,000	1,040	1,039	167
Supplies	400	400	269	527
Tags	600	600	554	527
Disposal	1,000	2,528	2,528	1,156
Clothing	250	250	-	130
Population control vouchers	8,000	9,950	9,950	7,985
Cell phone	1,500	1,061	983	584
Medical treatment for unclaimed/injured animals	1,000	1,104	1,104	115
Chips for chipping clinics	1,500	-	-	-
Boarding	2,500	4,980	4,980	2,566
New equipment	700	91	91	-
Total expenditures paid	<u>91,020</u>	<u>91,020</u>	<u>89,839</u>	<u>80,161</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ 130</u>	<u>\$ 130</u>	<u>(4,270)</u>	<u>4,936</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			3,242	(4,083)
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			21,374	20,521
End of year			<u>\$ 20,346</u>	<u>\$ 21,374</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, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
Public safety sales tax	\$ 1,000,000	\$ 1,000,000	\$ 1,444,566	\$ 1,330,571
Interest	445	445	230	396
 Total revenue received	 1,000,445	 1,000,445	 1,444,796	 1,330,967
EXPENDITURES PAID				
Excess of revenue received over expenditures paid	1,000,445	1,000,445	1,444,796	1,330,967
OTHER FINANCING USES PAID				
Transfers out	<u>(1,100,000)</u>	<u>(1,100,000)</u>	<u>(1,100,000)</u>	<u>(1,000,000)</u>
Excess of revenue received over expenditures and other financing uses paid	<u>\$ (99,555)</u>	<u>\$ (99,555)</u>	344,796	330,967
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year		1,190,994		860,027
End of year		<u>\$ 1,535,790</u>		<u>\$ 1,190,994</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, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
General property taxes	\$ 358,000	\$ 358,000	\$ 358,226	\$ 348,396
Personal property replacement tax	52,000	52,000	52,000	52,000
Interest	150	150	156	156
Other	<u>3,200</u>	<u>3,200</u>	<u>3,407</u>	<u>3,568</u>
Total revenue received	413,350	413,350	413,789	404,120
EXPENDITURES PAID				
Employee benefits:				
County contribution	<u>408,000</u>	<u>408,000</u>	<u>403,725</u>	<u>384,912</u>
Excess of revenue received over expenditures paid	<u>\$ 5,350</u>	<u>\$ 5,350</u>	<u>10,064</u>	<u>19,208</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>168,071</u>	<u>148,863</u>
End of year			<u>\$ 178,135</u>	<u>\$ 168,071</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, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
Recorder - fees	\$ 40,000	\$ 40,000	\$ 25,830	\$ 34,967
State grants	-	-	-	12,912
Interest	<u>300</u>	<u>300</u>	<u>155</u>	<u>222</u>
Total revenue received	40,300	40,300	25,985	48,101
EXPENDITURES PAID				
General government:				
Expenditures for recorder automation	<u>42,300</u>	<u>42,300</u>	<u>24,637</u>	<u>30,154</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (2,000)</u>	<u>\$ (2,000)</u>	<u>1,348</u>	<u>17,947</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
	(300)		60	
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year	<u>123,379</u>		<u>105,372</u>	
End of year	<u>\$ 124,427</u>		<u>\$ 123,379</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, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
Law library fees	\$ 6,400	\$ 6,400	\$ 6,464	\$ 6,136
Interest	10	10	12	18
 Total revenue received	 6,410	 6,410	 6,476	 6,154
EXPENDITURES PAID				
Judiciary and court related:				
Books	6,000	6,000	5,637	5,434
 Excess of revenue received over expenditures paid	 \$ 410	 \$ 410	 839	 720
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			(22)	(22)
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			9,473	8,775
 End of year	 \$ 10,290	 \$ 9,473		

**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, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
General property taxes	\$ 142,000	\$ 142,000	\$ 141,983	\$ 142,315
State and federal grants	367,951	367,951	308,861	414,709
Basic health services grant	-	-	-	126,402
Fees for services	89,335	89,335	110,312	99,721
Interest	4,500	4,500	1,251	1,196
Other	170	170	313	593
 Total revenue received	 603,956	 603,956	 562,720	 784,936
 EXPENDITURES PAID	 	 	 	
Public health:				
TB services	5,000	5,000	2,394	2,060
County health purposes - contract	187,287	187,287	176,645	179,590
Department head salary	69,990	69,990	69,796	65,349
Full-time	329,262	329,262	318,936	305,108
Part-time	27,439	27,439	23,271	20,253
Capital outlay:				
Equipment	10,000	10,000	-	15,495
 Total expenditures paid	 628,978	 628,978	 591,042	 587,855
 Excess (deficiency) of revenue received over expenditures paid	 \$ (25,022)	 \$ (25,022)	 (28,322)	 197,081
 RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			89,700	(107,436)
 FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			755,451	665,806
 End of year	 \$ 816,829	 \$ 755,451		

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, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
State of Illinois - federal funds	\$ 117,874	\$ 117,874	\$ 115,501	\$ 124,208
State of Illinois - state funds	269,800	269,800	201,857	266,745
Interest	-	-	2	-
 Total revenue received	 387,674	 387,674	 317,360	 390,953
EXPENDITURES PAID				
Public welfare:				
We Care, Inc.	387,674	387,674	267,443	390,953
 Excess of revenue received over expenditures paid	 \$ -	 \$ -	 49,917	 -
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			(49,917)	-
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			-	-
End of year	\$ -	\$ -	-	-

WOODFORD COUNTY, ILLINOIS
DRUG FINES FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (BUDGETARY CASH BASIS)
Year Ended November 30, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
Drug fine fees	\$ 3,500	\$ 3,500	\$ 2,103	\$ 4,828
Interest	50	50	30	47
 Total revenue received	 3,550	 3,550	 2,133	 4,875
 EXPENDITURES PAID				
Public safety:				
Drug enforcement	6,500	6,500	6,358	500
 Excess (deficiency) of revenue received over expenditures paid	 \$ (2,950)	 \$ (2,950)	 (4,225)	 4,375
 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	25,844	21,469	-	-
 End of year	 \$ 21,619	 \$ 25,844	 -	 -

**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, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
Court fine fees	\$ 22,000	\$ 22,000	\$ 17,723	\$ 21,927
Interest	100	100	30	52
 Total revenue received	 22,100	 22,100	 17,753	 21,979
 EXPENDITURES PAID				
Judiciary and court related:				
Court expenditures	2,000	2,383	2,383	1,478
 Excess of revenue received over expenditures paid	 20,100	 19,717	 15,370	 20,501
 OTHER FINANCING USES PAID				
Transfers out	(20,000)	(20,000)	(20,000)	(22,000)
 Excess (deficiency) of revenue received over expenditures and other financing uses paid	 \$ 100	 \$ (283)	 (4,630)	 (1,499)
 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		17,550	19,049	
End of year	\$ 12,920	\$ 17,550		

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, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
General property taxes	\$ 258,812	\$ 258,812	\$ 259,488	\$ 258,965
Interest and miscellaneous	275	275	481	524
 Total revenue received	 259,087	 259,087	 259,969	 259,489
 EXPENDITURES PAID				
Public welfare:				
Contract with ADDWC	258,812	258,812	258,812	258,812
 Excess of revenue received over expenditures paid	 \$ 275	 \$ 275	 1,157	 677
 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	168,513		167,836	
 End of year	 \$ 169,670	 \$ 168,513		

**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, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
Court fine fees	\$ 53,000	\$ 53,000	\$ 43,515	\$ 50,436
Interest	350	350	122	293
Total revenue received	<u>53,350</u>	<u>53,350</u>	<u>43,637</u>	<u>50,729</u>
EXPENDITURES PAID				
Judiciary and court related:				
Training	6,000	6,000	1,275	1,455
Contingent	5,000	4,598	1,584	161
Offender services	18,000	18,000	5,247	3,436
Electronic monitoring	8,000	8,402	18,682	5,401
Capital outlay:				
Computer equipment and software licenses	31,000	31,000	-	15,349
New equipment	12,000	12,000	-	3,322
Total expenditures paid	<u>80,000</u>	<u>80,000</u>	<u>26,788</u>	<u>29,124</u>
Excess (deficiency) of revenue received over expenditures paid	<u>(26,650)</u>	<u>(26,650)</u>	<u>16,849</u>	<u>21,605</u>
OTHER FINANCING SOURCES RECEIVED AND USES PAID				
Transfers in	-	-	11,302	-
Transfers out	(30,000)	(30,000)	(18,000)	(30,000)
Total other financing sources received and uses paid	<u>(30,000)</u>	<u>(30,000)</u>	<u>(6,698)</u>	<u>(30,000)</u>
Excess (deficiency) of revenue and other financing sources received over expenditures and other financing uses paid	<u>\$ (56,650)</u>	<u>\$ (56,650)</u>	<u>10,151</u>	<u>(8,395)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			367	3,589
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>234,298</u>	<u>239,104</u>
End of year	<u>\$ 244,816</u>	<u>\$ 234,298</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, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
Fees	\$ 8,200	\$ 8,200	\$ 6,385	\$ 10,301
Interest	125	125	64	104
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenue received	8,325	8,325	6,449	10,405

EXPENDITURES PAID

General control and administration:

Part-time clerk hire	8,000	9,450	9,450	7,000
Programs and education	1,600	1,600	-	160
Expend to provide for automation	3,000	3,000	2,259	1,342
Capital outlay:				
New equipment	10,000	8,550	-	950
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures paid	22,600	22,600	11,709	9,452
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenue received over expenditures paid	\$ (14,275)	\$ (14,275)	(5,260)	953

**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	\$ 53,718	\$ 52,765
End of year	<hr/>	<hr/>
	\$ 48,458	\$ 53,718

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, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
Fees	\$ 1,500	\$ 1,500	\$ 1,412	\$ 1,346
State grants	1,300	1,300	1,229	1,393
Interest	60	60	25	45
 Total revenue received	 2,860	 2,860	 2,666	 2,784
EXPENDITURES PAID				
General control and administration:				
Vital records costs	5,000	5,000	2,184	4,066
 Excess (deficiency) of revenue received over expenditures paid	 \$ (2,140)	 \$ (2,140)	 482	 (1,282)
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	21,191	22,473		
 End of year	 \$ 21,673	 \$ 21,191		

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, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
Fees	\$ 53,000	\$ 53,000	\$ 51,552	\$ 49,986
Interest	775	775	437	687
 Total revenue received	 53,775	 53,775	 51,989	 50,673

EXPENDITURES PAID

Judiciary and court related:				
Automation fees	78,400	78,400	33,397	26,268
Jury maintenance contract	7,000	7,000	-	-
Capital outlay:				
Software	-	-	-	27,982
 Total expenditures paid	 85,400	 85,400	 33,397	 54,250
 Excess (deficiency) of revenue received over expenditures paid	 \$ (31,625)	 \$ (31,625)	 18,592	 (3,577)

**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	362,092	365,669
End of year	\$ 380,684	\$ 362,092

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, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	Actual
REVENUE RECEIVED				
Child support grant	\$ 9,000	\$ 9,000	\$ 5,598	\$ 11,329
Interest	25	25	42	38
 Total revenue received	 9,025	 9,025	 5,640	 11,367
 EXPENDITURES PAID				
Judiciary and court related:				
Supplies	774	870	714	1,947
Computer equipment and software licenses	3,480	3,384	2,900	2,030
 Total expenditures paid	 4,254	 4,254	 3,614	 3,977
 Excess of revenue received over expenditures paid	 \$ 4,771	 \$ 4,771	 2,026	 7,390
 RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			469	(1,528)
 FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			\$ 81,764	75,902
 End of year			 \$ 84,259	 \$ 81,764

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, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
DUI fines	\$ 10,000	\$ 10,000	\$ 6,241	\$ 15,177
Interest	150	150	35	79
 Total revenue received	 10,150	 10,150	 6,276	 15,256
 EXPENDITURES PAID				
Public safety:				
Repairs	-	-	11,737	10,839
Capital outlay:				
Equipment	35,000	35,000	-	11,459
 Total expenditures paid	 35,000	 35,000	 11,737	 22,298
 Deficiency of revenue received over expenditures paid	 \$ (24,850)	 \$ (24,850)	 (5,461)	 (7,042)
 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			28,358	35,400
 End of year	 \$ 22,897	 \$ 28,358		

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, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
Document storage fees	\$ 53,000	\$ 53,000	\$ 51,608	\$ 50,215
Interest	950	950	450	839
 Total revenue received	 53,950	 53,950	 52,058	 51,054
 EXPENDITURES PAID				
Judiciary and court related:				
Document storage costs/supplies	28,000	17,713	17,713	17,165
Salaries	30,000	61,410	61,410	65,126
Employee overtime	-	-	-	1,362
Part-time	13,240	12,498	12,498	12,321
 Total expenditures paid	 71,240	 91,621	 91,621	 95,974
 Deficiency of revenue received over expenditures paid	 \$ (17,290)	 \$ (37,671)	 (39,563)	 (44,920)
 RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			9,595	(7,958)
 FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			373,537	426,415
End of year			\$ 343,569	\$ 373,537

WOODFORD COUNTY, ILLINOIS
SHERIFF FORFEITED FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (BUDGETARY CASH BASIS)
Year Ended November 30, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
Fee revenue	\$ 50	\$ 50	\$ 866	\$ -
Interest	<u>1</u>	<u>1</u>	<u>7</u>	<u>11</u>
Total revenue received	51	51	873	11
EXPENDITURES PAID				
Public Safety:				
Equipment	<u>500</u>	<u>500</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (449)</u>	<u>\$ (449)</u>	<u>873</u>	<u>11</u>
RECONCILIATION TO MODIFIED ACCUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>5,662</u>	<u>5,651</u>
End of year			<u>\$ 6,535</u>	<u>\$ 5,662</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, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
Sheriff fees	\$ 5,000	\$ 5,000	\$ 4,976	\$ 6,465
Interest	<u>20</u>	<u>20</u>	<u>10</u>	<u>19</u>
Total revenue received	5,020	5,020	4,986	6,484
EXPENDITURES PAID				
Public safety:				
Medical costs	<u>8,000</u>	<u>13,161</u>	<u>13,161</u>	<u>6,638</u>
Deficiency of revenue received over expenditures paid	<u>\$ (2,980)</u>	<u>\$ (8,141)</u>	<u>(8,175)</u>	<u>(154)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			(712)	(278)
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>12,883</u>	<u>13,315</u>
End of year			<u>\$ 3,996</u>	<u>\$ 12,883</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, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
Circuit clerk fees	\$ 15,000	\$ 15,000	\$ 16,686	\$ 18,407
Interest	50	50	18	31
 Total revenue received	 15,050	 15,050	 16,704	 18,438
EXPENDITURES PAID				
Judiciary and court related:				
Child advocacy operations	20,000	20,000	18,043	19,002
 Deficiency of revenue received over expenditures paid	 \$ (4,950)	 \$ (4,950)	 (1,339)	 (564)
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	16,089	16,653		
 End of year	 \$ 14,750	 \$ 16,089		

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, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	Actual
REVENUE RECEIVED				
County Clerk - recording fees	\$ 98,000	\$ 98,000	\$ 67,396	\$ 95,986
GIS data fees	500	500	214	8,475
Interest	275	275	227	274
 Total revenue received	 98,775	 98,775	 67,837	 104,735
 EXPENDITURES PAID				
General government:				
Map technician salary	70,000	70,110	70,111	51,019
Aerial Orthophotography	10,000	10,000	-	-
Software maintenance and support	10,650	10,650	8,829	9,076
Capital outlay:				
Equipment	2,000	1,890	55	177
 Total expenditures paid	 92,650	 92,650	 78,995	 60,272
 Excess of revenue received over expenditures paid	 \$ 6,125	 \$ 6,125	 (11,158)	 44,463
 RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			-	920
 FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			219,856	174,473
 End of year	 \$ 208,698	 \$ 219,856		

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, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
DARE donations	\$ 5,400	\$ 5,400	\$ 6,076	\$ 5,288
Interest	<u>20</u>	<u>20</u>	<u>6</u>	<u>8</u>
Total revenue received	5,420	5,420	6,082	5,296
EXPENDITURES PAID				
Public safety:				
DARE - supplies	<u>6,500</u>	<u>6,500</u>	<u>5,252</u>	<u>5,891</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (1,080)</u>	<u>\$ (1,080)</u>	830	(595)
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			71	311
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>1,889</u>	<u>2,173</u>
End of year			<u>\$ 2,790</u>	<u>\$ 1,889</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, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
Sex offender fees	\$ 2,000	\$ 2,000	\$ 3,050	\$ 2,875
Interest	<u>40</u>	<u>40</u>	<u>10</u>	<u>10</u>
Total revenue received	2,040	2,040	3,060	2,885
EXPENDITURES PAID				
	2,500	2,500	455	-
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (460)</u>	<u>\$ (460)</u>	2,605	2,885
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			7,121	4,236
End of year			<u>\$ 9,726</u>	<u>\$ 7,121</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, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
Capital grant from State of Illinois	\$ 2,500	\$ 2,500	\$ -	\$ 1,700
EXPENDITURES PAID				
Public safety:				
Training	-	-	2,944	1,000
Capital outlay:				
New equipment	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>-</u>
Total expenditures paid	<u>5,000</u>	<u>5,000</u>	<u>2,944</u>	<u>1,000</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (2,500)</u>	<u>\$ (2,500)</u>	<u>(2,944)</u>	<u>700</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			7,967	7,267
End of year			<u>\$ 5,023</u>	<u>\$ 7,967</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, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
Sheriff fees	\$ 2,300	\$ 2,300	\$ 2,361	\$ 2,946
Interest	20	20	5	10
 Total revenue received	 2,320	 2,320	 2,366	 2,956

EXPENDITURES PAID	2014	2013
Public Safety:		
Supplies	-	1,299
Capital outlay:		
New equipment	5,000	2,536
	5,000	3,152
Total expenditures paid	5,000	3,835
Deficiency of revenue received over expenditures paid	\$ (2,680)	(1,469)
	\$ (2,680)	(346)

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	4,294	4,640
End of year	\$ 2,825	\$ 4,294

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, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
Sheriff fees	\$ 10,000	\$ 10,000	\$ 44,090	\$ 16,900
Interest	<u>50</u>	<u>50</u>	<u>40</u>	<u>51</u>
Total revenue received	10,050	10,050	44,130	16,951
EXPENDITURES PAID				
Capital outlay:				
New equipment	25,000	25,000	24,263	16,510
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (14,950)</u>	<u>\$ (14,950)</u>	19,867	441
RECONCILIATION TO MODIFIED ACCUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			21,644	21,203
End of year			<u>\$ 41,511</u>	<u>\$ 21,644</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, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
General property taxes	\$ 390,000	\$ 390,000	\$ 390,047	\$ 388,836
Interest and miscellaneous	12,500	12,500	22,899	3,142
Local share of cost	10,000	10,000	13,557	-
Total revenue received	<u>412,500</u>	<u>412,500</u>	<u>426,503</u>	<u>391,978</u>
EXPENDITURES PAID				
Transportation:				
Studies and emergencies	20,000	20,000	588	13,000
Bridge maintenance/repair	10,000	10,000	2,761	7,000
Woodford Co., Sec. 00-00096-00-BR, C.H. 2	-	-	-	48,635
Woodford Co., Sec. 01-00102-00-BR, C.H. 20	150,000	150,000	109,417	-
Woodford Co., Sec. 05-00111-00-BR, C.H. 14	5,000	5,000	-	-
Woodford Co., Sec. 09-00115-00-BR, C.H. 20	250,000	250,000	7,172	113
Woodford Co., Sec. 11-00126-00-BR, C.H. 9	10,000	10,000	-	-
Woodford Co., Sec. 10-00131-00-BR, C.H. 8	350,000	350,000	251,993	15,361
Woodford Co., Sec. 11-00141-00-BR, C.H. 13	15,000	15,000	3,761	-
Metamora Rd., Sec. 05-08145-00-BR	-	-	-	3,804
Metamora Rd., Sec. 05-08146-00-BR	1,000	1,000	-	-
Metamora Rd., Sec. 05-08147-00-BR	1,000	1,000	-	-
Metamora Rd., Sec. 05-08148-00-BR	90,000	90,000	74,966	-
Metamora Rd., Sec. 12-08153-00-BR	40,000	40,000	20,455	-
Cazenovia Road, Sec. 04-01130-00 BR	-	-	-	28,601
Cazenovia Road, Sec. 09-01131-00 BR	5,000	5,000	209	80,809
Clayton Rd., Sec. 05-02137-00-BR	1,000	1,000	19	-
Olio Rd., Sec. 12-11142-00-BR	1,000	1,000	61	82,393
Olio Rd., Sec. 12-11143-00-BR	25,000	25,000	9,713	-
Linn, Sec 11-07133-00-BR	20,000	20,000	6,918	-
Sec. 86-00075-01-BR, C.H. #1	150,000	150,000	11,787	-
Sec. 01-00101-00-BR, C.H. #3	15,000	15,000	-	-
Sec. 12-00148-00-BR, C.H. #8	220,000	220,000	20,013	-
Sec. 13-16001-00-BR, Spring Bay Rd	50,000	50,000	1,027	-
Sec 14-05147-00-BR, Greene Rd	10,000	10,000	-	-
Various small projects	<u>50,000</u>	<u>50,000</u>	<u>33,676</u>	<u>3,770</u>
Total expenditures paid	<u>1,489,000</u>	<u>1,489,000</u>	<u>554,536</u>	<u>283,486</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (1,076,500)</u>	<u>\$ (1,076,500)</u>	<u>(128,033)</u>	<u>108,492</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			(5,251)	-
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			1,370,050	1,261,558
End of year			<u>\$ 1,236,766</u>	<u>\$ 1,370,050</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, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
Fees	\$ 6,000	\$ 6,000	\$ 6,979	\$ 6,371
Interest	<u>25</u>	<u>25</u>	-	-
Total revenue received	6,025	6,025	6,979	6,371
EXPENDITURES PAID	<u>6,025</u>	<u>6,025</u>	<u>1,623</u>	<u>2,340</u>
Excess of revenue received over expenditures paid	<u>\$ -</u>	<u>\$ -</u>	5,356	4,031
RECONCILIATION TO MODIFIED ACCRAUL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			-	-
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>18,215</u>	<u>14,184</u>
End of year			<u>\$ 23,571</u>	<u>\$ 18,215</u>

WOODFORD COUNTY, ILLINOIS
PROBATION OPERATIONS SERVICES FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (BUDGETARY CASH BASIS)
Year Ended November 30, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
Fees	\$ 6,000	\$ 6,000	\$ 3,340	\$ 5,926
Interest income	10	10	8	6
 Total revenue received	 6,010	 6,010	 3,348	 5,932
 EXPENDITURES PAID				
 Excess of revenue received over expenditures paid	 1,000	 1,000	 -	 -
 Excess (deficiency) of revenue received over expenditures and other financing uses paid	 5,010	 5,010	 3,348	 5,932
 OTHER FINANCING USES PAID				
 Transfers out	 -	 -	 (11,302)	 -
 Excess (deficiency) of revenue received over expenditures and other financing uses paid	 \$ 5,010	 \$ 5,010	 (7,954)	 5,932
 RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
 Beginning of year	 7,954	 2,022		
 End of year	 \$ -	 \$ 7,954		

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, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
Tax sale fees	\$ 2,000	\$ 2,000	\$ 1,990	\$ 1,590
Interest	<u>25</u>	<u>25</u>	<u>9</u>	<u>20</u>
Total revenue received	2,025	2,025	1,999	1,610
EXPENDITURES PAID				
Deficiency of revenue received over expenditures paid	<u>4,000</u>	<u>4,131</u>	<u>4,131</u>	<u>3,639</u>
	<u>\$ (1,975)</u>	<u>\$ (2,106)</u>	<u>(2,132)</u>	<u>(2,029)</u>

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

FUND BALANCE, MODIFIED ACCRUAL BASIS

Beginning of year	<u>9,501</u>	<u>11,530</u>
End of year	<u>\$ 7,369</u>	<u>\$ 9,501</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, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
Principal loan payments received	\$ 200,000	\$ 200,000	\$ 200,614	\$ 206,278
Interest	<u>14,500</u>	<u>14,500</u>	<u>13,026</u>	<u>15,307</u>
Total revenue received	<u>214,500</u>	<u>214,500</u>	<u>213,640</u>	<u>221,585</u>
EXPENDITURES PAID				
General control and administration:				
Administrative expense - EDC	21,450	21,450	12,172	3,670
Economic development loans/bad debts	<u>1,818,450</u>	<u>1,818,450</u>	<u>192,652</u>	<u>335,000</u>
Total expenditures paid	<u>1,839,900</u>	<u>1,839,900</u>	<u>204,824</u>	<u>338,670</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (1,625,400)</u>	<u>\$ (1,625,400)</u>	8,816	(117,085)
RECONCILIATION TO MODIFIED ACCRUAL BASIS				
Principal loan payments received			(200,614)	(206,278)
Issuance of loans			70,000	295,000
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>1,680,037</u>	<u>1,708,400</u>
End of year			<u>\$ 1,558,239</u>	<u>\$ 1,680,037</u>

WOODFORD COUNTY, ILLINOIS
E-CITATION FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (BUDGETARY CASH BASIS)
Year Ended November 30, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
E-Citation fees	\$ 500	\$ 500	\$ 3,948	\$ 4,484
Interest	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
Total revenue received	502	502	3,950	4,486
EXPENDITURES PAID				
General control and administration	750	750	-	-
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (248)</u>	<u>\$ (248)</u>	3,950	4,486
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			10,693	6,207
End of year			<u>\$ 14,643</u>	<u>\$ 10,693</u>

WOODFORD COUNTY, ILLINOIS
STATES ATTORNEY RECORDS AUTOMATION FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (BUDGETARY CASH BASIS)
Year Ended November 30, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
State's attorney fees	\$ 2,000	\$ 2,000	\$ 2,118	\$ 2,204
Interest	<u>5</u>	<u>5</u>	-	3
Total revenue received	<u>2,005</u>	<u>2,005</u>	<u>2,118</u>	<u>2,207</u>
EXPENDITURES PAID				
Judiciary and court related	<u>2,100</u>	<u>2,942</u>	<u>2,942</u>	<u>1,329</u>
Total expenditures paid	<u>2,100</u>	<u>2,942</u>	<u>2,942</u>	<u>1,329</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (95)</u>	<u>\$ (937)</u>	(824)	878
RECONCILIATION TO MODIFIED ACCUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
Beginning of year			1,578	700
End of year			<u>\$ 754</u>	<u>\$ 1,578</u>

WOODFORD COUNTY, ILLINOIS
PULL TAB & JAR GAMES FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (BUDGETARY CASH BASIS)
Year Ended November 30, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
State of Illinois - operating grants	\$ 2,500	\$ 2,500	\$ 2,910	\$ 2,627
Interest	5	5	9	9
 Total revenue received	 2,505	 2,505	 2,919	 2,636
 EXPENDITURES PAID				
General control and administration:				
Canine training	5,500	5,500	-	450
 Total expenditures paid	 5,500	 5,500	 -	 450
 Excess (deficiency) of revenue received over expenditures paid	 \$ (2,995)	 \$ (2,995)	 2,919	 2,186
 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		5,423	3,237	
 End of year	 \$ 8,342	 \$ 5,423		

WOODFORD COUNTY, ILLINOIS
IEMA SPRING BAY ACQUISITION FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (BUDGETARY CASH BASIS)
Year Ended November 30, 2014
With Comparative Figures for Year Ended November 30, 2013

	2014			2013
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
Capital grants	\$ 825,193	\$ 825,193	\$ 649,182	\$ 834,807
EXPENDITURES PAID				
General control and administration:				
Demolition	168,970	168,970	56,578	-
Management	-	-	-	1,600
Capital outlay:				
Property purchase	656,223	656,223	589,445	833,207
Total expenditures paid	825,193	825,193	646,023	834,807
Excess of revenue received over expenditures paid	\$ -	\$ -	3,159	-
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			(3,159)	-
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			-	-
End of year	\$ -	\$ -		

WOODFORD COUNTY, ILLINOIS
INTERNAL SERVICE FUNDS
FUND DESCRIPTIONS
November 30, 2014

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. The County then purchases commercial insurance.

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

WOODFORD COUNTY, ILLINOIS
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
November 30, 2014

	<u>Tort Judgment and Liability Insurance Fund</u>	<u>Premium and Insurance Claim Reserve Fund</u>	<u>Total Internal Service Funds</u>
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 330,564	\$ 240,141	\$ 570,705
Receivables, net:			
Property taxes	<u>380,000</u>	-	<u>380,000</u>
Total assets	<u>710,564</u>	<u>240,141</u>	<u>950,705</u>
LIABILITIES			
Current liabilities:			
Accrued expense	-	65,669	65,669
Total liabilities	<u>-</u>	<u>65,669</u>	<u>65,669</u>
DEFERRED INFLOWS OF RESOURCES			
Subsequent year's property taxes	<u>380,000</u>	-	<u>380,000</u>
NET POSITION			
Unrestricted	<u>\$ 330,564</u>	<u>\$ 174,472</u>	<u>\$ 505,036</u>

WOODFORD COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUE, EXPENSES,
AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
Year Ended November 30, 2014

	<u>Tort Judgment and Liability Insurance Fund</u>	<u>Premium and Insurance Claim Reserve Fund</u>	<u>Total Internal Service Funds</u>
OPERATING REVENUES			
Charges for services	<u>\$ 2,509</u>	<u>\$ 936,986</u>	<u>\$ 939,495</u>
OPERATING EXPENSES			
Insurance premiums:			
Liability insurance	185,833	-	185,833
Worker's compensation	164,860	-	164,860
Medical claims and administration fees	-	794,937	794,937
	<u>350,693</u>	<u>794,937</u>	<u>1,145,630</u>
Total operating expenses	<u>(348,184)</u>	<u>142,049</u>	<u>(206,135)</u>
NONOPERATING REVENUES			
Property taxes	350,063	-	350,063
Interest and miscellaneous	676	121	797
	<u>350,739</u>	<u>121</u>	<u>350,860</u>
Total nonoperating revenues	<u>2,555</u>	<u>142,170</u>	<u>144,725</u>
TRANSFERS IN (OUT)	<u>(12,600)</u>	<u>12,600</u>	<u>-</u>
CHANGE IN NET POSITION	<u>(10,045)</u>	<u>154,770</u>	<u>144,725</u>
NET POSITION - BEGINNING OF YEAR	<u>340,609</u>	<u>19,702</u>	<u>360,311</u>
NET POSITION - END OF YEAR	<u>\$ 330,564</u>	<u>\$ 174,472</u>	<u>\$ 505,036</u>

WOODFORD COUNTY, ILLINOIS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
Year Ended November 30, 2014

	<u>Tort Judgment and Liability Insurance Fund</u>	<u>Premium and Insurance Claim Reserve Fund</u>	<u>Total Internal Service Funds</u>
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from charges for services	\$ 2,509	\$ 936,986	\$ 939,495
Payments to suppliers	<u>(350,693)</u>	<u>(824,525)</u>	<u>(1,175,218)</u>
Net cash provided by (used in) operating activities	<u>(348,184)</u>	<u>112,461</u>	<u>(235,723)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Property taxes	350,063	-	350,063
Transfers from (to) other funds	<u>124,401</u>	<u>(124,401)</u>	<u>-</u>
Net cash provided by (used in) noncapital financing activities	<u>474,464</u>	<u>(124,401)</u>	<u>350,063</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest on investments and miscellaneous	<u>676</u>	<u>121</u>	<u>797</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS			
	126,956	(11,819)	115,137
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR			
	<u>203,608</u>	<u>251,960</u>	<u>455,568</u>
CASH AND CASH EQUIVALENTS, END OF YEAR			
	<u>\$ 330,564</u>	<u>\$ 240,141</u>	<u>\$ 570,705</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES			
Operating income (loss)	\$ (348,184)	\$ 142,049	\$ (206,135)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Change in assets and liabilities:			
Accounts payable	-	-	-
Accrued expense	<u>-</u>	<u>(29,588)</u>	<u>(29,588)</u>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES			
	<u>\$ (348,184)</u>	<u>\$ 112,461</u>	<u>\$ (235,723)</u>

WOODFORD COUNTY, ILLINOIS
FIDUCIARY FUNDS
FUND DESCRIPTIONS
November 30, 2014

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, 2014

	<u>Circuit Clerk</u>	<u>County Collector</u>	<u>Panther Creek Drainage District</u>	<u>County Payroll Clearing</u>
ASSETS				
Cash and cash equivalents	\$ 129,702	\$ -	\$ 3,874	\$ 1,591
Investments	<u>50,005</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u><u>\$ 179,707</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 3,874</u></u>	<u><u>\$ 1,591</u></u>
LIABILITIES				
Funds held for others	\$ 179,707	\$ -	\$ 3,874	\$ 1,591
TOTAL LIABILITIES	<u><u>\$ 179,707</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 3,874</u></u>	<u><u>\$ 1,591</u></u>

<u>Unclaimed Trust</u>	<u>Board Clearing</u>	<u>Land Acquisition</u>	<u>CASA Coalition</u>	<u>Circuit Clerk Victim Counseling</u>	<u>Trustee Program for Real Estate</u>	<u>Total</u>
\$ 391,351	\$ 500	\$ 6,550	\$ 1,571	\$ 8,085	\$ 1,286	\$ 544,510
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,005</u>
<u>\$ 391,351</u>	<u>\$ 500</u>	<u>\$ 6,550</u>	<u>\$ 1,571</u>	<u>\$ 8,085</u>	<u>\$ 1,286</u>	<u>\$ 594,515</u>
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**WOODFORD COUNTY, ILLINOIS
AGENCY FUND - COUNTY COLLECTOR
SCHEDULE OF COLLECTIONS, DISTRIBUTIONS,
AND CHANGES IN CASH BALANCE
Year Ended November 30, 2014**

COLLECTIONS

2013 Real estate taxes certified to County Collector for collection	\$ 65,245,576
Deductions to certification:	
Real estate taxes uncollected	\$ (24,251)
Corrections of error, net	<u>(137,719)</u>
Additions:	
Back tax collections	25,456
Interest, penalties, and costs	109,759
Payments in lieu of taxes	11,647
Adjustments	-
Interest earned on taxes	<u>11,246</u>
Total collections	
	65,241,714

DISTRIBUTIONS

Real estate and mobile home taxes	65,199,320
State Board of Appeals	8,881
Fees - interest, penalties, costs, and other	22,267
Interest to taxing bodies	<u>11,246</u>
Total distributions	<u>65,241,714</u>

NET CHANGE IN CASH

CASH AT THE BEGINNING OF THE YEAR -

CASH AT THE END OF THE YEAR \$ -