

WOODFORD COUNTY, ILLINOIS
BASIC FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
November 30, 2015



CliftonLarsonAllen

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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, 2015, 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 on Governmental Activities

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 the County, as of November 30, 2015, 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 the County, as of November 30, 2015, 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.

Emphasis of a Matter – Adoption of New Standard

During fiscal year ended November 30, 2015, the County adopted GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and the related GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date—an amendment of GASB Statement No. 68*. As a result of the implementation of these standards, the County reported a restatement for the change in accounting principle (see Note 12). Our auditors’ opinion was not modified with respect to the restatement.

Emphasis of a Matter – Restatements

As discussed in Note 12 to the financial statements, beginning net position for governmental activities and beginning fund balance for the Public Safety County Retailers’ Occupation Tax Fund have been restated to correct an error in previously reported assets. In addition, beginning net position for governmental activities has been restated to correct an error in previously reported compensated absences and inventory. Our opinions are not modified with respect to these matters.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that budgetary comparison information on pages 44 through 48 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. The County has omitted the management's discussion and analysis and certain pension information 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 the County'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, the County's basic financial statements for the year ended November 30, 2014, which are not presented with the accompanying financial statements. In our report dated May 4, 2015, 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 the County's basic financial statements as a whole.

The 2014 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 2014 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 2014 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 March 29, 2016, on our consideration of the County's 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 the County's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Peoria, Illinois
March 29, 2016

WOODFORD COUNTY, ILLINOIS
STATEMENT OF NET POSITION
November 30, 2015

	<u>Primary Government Governmental Activities</u>	<u>Component Unit - 911 ETSB</u>
ASSETS		
Cash and cash equivalents	\$ 18,496,263	\$ 474,307
Receivables, net:		
State of Illinois	2,243,084	-
Property taxes	5,258,441	-
Other	-	172,231
Prepaid items	12,101	5,626
Inventories	45,045	-
Notes receivable, net	227,135	-
Capital assets, net	<u>19,155,279</u>	<u>37,134</u>
Total assets	<u>45,437,348</u>	<u>689,298</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred amount related to pension liability	1,596,242	-
LIABILITIES		
Accounts payable	443,262	5,332
Accrued expenses	490,967	45,752
Accrued interest payable	10,019	-
Trust funds due others	150,957	-
Unearned revenue	640,647	-
Long-term liabilities:		
Due within one year:		
Bonds payable	445,000	-
Capital lease obligations	30,770	-
Accrued compensated absences	153,953	-
Due in more than one year		
Bonds payable	820,000	-
Capital lease obligations	16,656	-
Accrued compensated absences	72,379	-
Net pension liability	1,405,004	-
Unamortized bond premium	49,847	-
Total liabilities	<u>4,729,461</u>	<u>51,084</u>
DEFERRED INFLOWS OF RESOURCES		
Subsequent year's property taxes	5,258,441	-
Deferred amount related to pension liability	<u>28,940</u>	<u>-</u>
Total deferred inflows of resources	<u>5,287,381</u>	<u>-</u>
NET POSITION		
Net investment in capital assets	17,842,853	37,134
Restricted for:		
Roads and bridges	1,387,672	-
Employee benefits	535,246	-
Public health	1,506	-
Debt service	664,412	-
Judiciary and court related	294,167	-
Public safety	1,225,186	-
General government	180,709	-
Loans	1,045,000	-
Unrestricted	<u>13,839,997</u>	<u>601,080</u>
TOTAL NET POSITION	<u>\$ 37,016,748</u>	<u>\$ 638,214</u>

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

**WOODFORD COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES
Year Ended November 30, 2015**

<u>Activities</u>	<u>Expenses</u>
GOVERNMENTAL	
General government	\$ 2,752,549
Public safety	4,560,250
Judiciary and court related	1,747,531
Transportation	4,027,012
Public health and welfare	1,627,302
Interest and fiscal charges	<u>123,817</u>
Total governmental activities	<u>14,838,461</u>
 TOTAL WOODFORD COUNTY	 <u>\$ 14,838,461</u>
 COMPONENT UNIT	
911 ETSB	<u>\$ 765,154</u>

<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position</u>	
<u>Fees, Fines, and Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Primary Governmental Activities</u>	<u>Component Unit - 911 ETSB</u>
\$ 662,150	\$ 55,651	\$ 136,764	\$ (1,897,984)	\$ -
661,679	6,503	-	(3,892,068)	-
683,056	368,093	-	(696,382)	-
342,233	291,350	47,620	(3,345,809)	-
117,272	873,898	-	(636,132)	-
-	-	-	(123,817)	-
<u>2,466,390</u>	<u>1,595,495</u>	<u>184,384</u>	<u>(10,592,192)</u>	<u>-</u>
<u>\$ 2,466,390</u>	<u>\$ 1,595,495</u>	<u>\$ 184,384</u>	<u>(10,592,192)</u>	<u>-</u>
<u>\$ 900,200</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>135,046</u>
General revenues:				
Taxes:				
Property taxes			5,007,225	-
General sales and use taxes			1,515,556	-
Public safety sales taxes			1,837,691	-
Income and replacement taxes			1,808,769	-
Motor fuel taxes			1,673,826	-
Earnings on investments			31,913	253
Miscellaneous			44,147	-
Total general revenues			<u>11,919,127</u>	<u>253</u>
Change in net position			1,326,935	135,299
Net position - beginning, as previously reported			35,240,878	502,915
Prior period adjustment			<u>448,935</u>	<u>-</u>
Net position - beginning, as restated			<u>35,689,813</u>	<u>502,915</u>
Net position - ending			<u>\$ 37,016,748</u>	<u>\$ 638,214</u>

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

**WOODFORD COUNTY, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS
November 30, 2015**

ASSETS	Major Governmental Funds				
	General Fund	County Highway	Illinois Municipal Retirement	Nonmajor Governmental Funds	Total Governmental Funds
Cash and cash equivalents	\$ 7,649,939	\$ 1,157,262	\$ 337,981	\$ 8,671,802	\$ 17,816,984
Receivables, net:					
State of Illinois	957,453	-	7,839	1,277,792	2,243,084
Property taxes	1,555,629	870,000	650,000	1,662,812	4,738,441
Prepaid items	8,036	-	-	-	8,036
Inventories	25,445	-	-	19,600	45,045
Notes receivable, net	-	-	-	227,135	227,135
TOTAL ASSETS	<u>\$ 10,196,502</u>	<u>\$ 2,027,262</u>	<u>\$ 995,820</u>	<u>\$ 11,859,141</u>	<u>\$ 25,078,725</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 170,907	\$ 24,645	\$ -	\$ 247,710	\$ 443,262
Accrued expenses	242,010	45,388	-	38,284	325,682
Unearned revenue	-	640,647	-	-	640,647
Trust funds due others	150,957	-	-	-	150,957
Total liabilities	<u>563,874</u>	<u>710,680</u>	<u>-</u>	<u>285,994</u>	<u>1,560,548</u>
DEFERRED INFLOWS OF RESOURCES					
Subsequent year's property taxes	<u>1,555,629</u>	<u>870,000</u>	<u>650,000</u>	<u>1,662,812</u>	<u>4,738,441</u>
FUND BALANCES					
Nonspendable	33,481	-	-	214,679	248,160
Restricted	-	-	344,380	4,989,518	5,333,898
Assigned	-	446,582	1,440	4,706,138	5,154,160
Unassigned	<u>8,043,518</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,043,518</u>
Total fund balances	<u>8,076,999</u>	<u>446,582</u>	<u>345,820</u>	<u>9,910,335</u>	<u>18,779,736</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 10,196,502</u>	<u>\$ 2,027,262</u>	<u>\$ 995,820</u>	<u>\$ 11,859,141</u>	<u>\$ 25,078,725</u>

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

**WOODFORD COUNTY, ILLINOIS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
November 30, 2015**

Total fund balance for governmental funds		\$ 18,779,736
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	\$ 3,925,207	
Construction in progress	896,797	
Buildings, net	7,185,074	
Building improvements, net	577,808	
Infrastructure, net	4,877,514	
Vehicles, net	988,179	
Machinery and equipment, net	463,918	
Computer equipment, net	197,187	
Office equipment, net	<u>43,595</u>	
		19,155,279
Internal Service Funds 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:		
		513,994
Net deferred outflows of resources for net pension liability		1,567,302
Prepaid insurance on bond issuance		4,065
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.		
		(49,847)
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, 2015 are:		
Accrued interest on bonds		(10,019)
Bonds payable	(1,265,000)	
Capital lease obligations	(47,426)	
Net pension liability	(1,405,004)	
Accrued compensated absences	<u>(226,332)</u>	
Total long-term liabilities		<u>(2,943,762)</u>
Total net position of governmental activities		<u>\$ 37,016,748</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
Year Ended November 30, 2015

	Major Governmental Funds				Total Governmental Funds
	General Fund	County Highway	Illinois Municipal Retirement	Nonmajor Governmental Funds	
REVENUES					
Property taxes	\$ 1,552,395	\$ 834,679	\$ 625,167	\$ 1,614,665	\$ 4,626,906
Sales and use taxes, including public safety sales taxes	1,515,556	-	-	1,837,691	3,353,247
Income and replacement taxes	1,611,853	-	144,916	52,000	1,808,769
Motor fuel taxes	-	-	-	1,673,826	1,673,826
Operating grants and contributions	422,207	-	-	1,173,288	1,595,495
Capital grants	4,988	47,620	-	131,776	184,384
Fees, fines, and charges for services	1,476,126	296,398	-	685,050	2,457,574
Interest	9,525	1,955	363	19,111	30,954
Other	31,359	2,048	1,077	9,663	44,147
Total revenues	<u>6,624,009</u>	<u>1,182,700</u>	<u>771,523</u>	<u>7,197,070</u>	<u>15,775,302</u>
EXPENDITURES					
Current:					
General government	1,922,650	-	-	180,473	2,103,123
Employee benefits	745,893	-	678,451	419,588	1,843,932
Public safety	3,241,928	-	-	111,170	3,353,098
Judiciary and court related	1,306,927	-	-	148,641	1,455,568
Public health and welfare	47,008	-	-	1,393,231	1,440,239
Transportation	-	643,840	-	3,648,045	4,291,885
Other expenditures	113,572	-	-	-	113,572
Capital outlay	149,805	558,106	-	257,962	965,873
Debt service:					
Principal	44,014	-	-	447,489	491,503
Interest	3,091	-	-	60,613	63,704
Total expenditures	<u>7,574,888</u>	<u>1,201,946</u>	<u>678,451</u>	<u>6,667,212</u>	<u>16,122,497</u>
Excess (deficiency) of revenues over expenditures	<u>(950,879)</u>	<u>(19,246)</u>	<u>93,072</u>	<u>529,858</u>	<u>(347,195)</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from capital lease obligation	-	-	-	50,009	50,009
Transfers in	1,620,260	32,186	-	-	1,652,446
Transfers out	-	-	-	(1,652,446)	(1,652,446)
Total other financing sources (uses)	<u>1,620,260</u>	<u>32,186</u>	<u>-</u>	<u>(1,602,437)</u>	<u>50,009</u>
NET CHANGE IN FUND BALANCE	669,381	12,940	93,072	(1,072,579)	(297,186)
FUND BALANCE					
Beginning of year, as previously reported	<u>7,407,618</u>	<u>433,642</u>	<u>252,748</u>	<u>10,803,837</u>	<u>18,897,845</u>
Prior period adjustment	-	-	-	179,077	179,077
Fund Balances, Beginning of year, as restated	<u>7,407,618</u>	<u>433,642</u>	<u>252,748</u>	<u>10,982,914</u>	<u>19,076,922</u>
End of year	<u>\$ 8,076,999</u>	<u>\$ 446,582</u>	<u>\$ 345,820</u>	<u>\$ 9,910,335</u>	<u>\$ 18,779,736</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
Year Ended November 30, 2015**

Net change in fund balances - total governmental funds		\$ (297,186)
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 (\$2,015,044) exceeded depreciation (\$677,157) in the current period.		1,337,887
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations)		(56,473)
Governmental funds report the bond 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	<u>(1,620)</u>	18,200
Inventories in the governmental funds were accounted for under the purchases method and treated as an expenditure when purchased in the prior year. This policy was changed to the consumption method in the current year. Therefore, this adjustment reflects the change in accounting policy.		(36,887)
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:		
Capital lease obligations	(50,009)	
Repayments:		
Principal payments on capital lease obligations	61,503	
Principal payments on bonds payable	<u>430,000</u>	
Net adjustment		441,494

**WOODFORD COUNTY, ILLINOIS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
Year Ended November 30, 2015**

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.

Compensated absences	\$	5,786
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Governmental funds report pension contributions as expenditures when made. However, in the Statement of Activities, pension expense is the cost of benefits earned, adjusted for member contributions, the recognition of changes in deferred outflows and inflows of resources related to pensions, and the investment experience.

Pension contributions	\$ 877,574	
Pension expense	<u>(972,418)</u>	(94,844)

Internal Service Funds 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.

8,958

Change in net position of governmental activities	\$	<u>1,326,935</u>
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The accompanying notes are an integral part of the basic financial statements.

**WOODFORD COUNTY, ILLINOIS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
November 30, 2015**

	Governmental Activities Internal Service Funds
ASSETS	
CURRENT ASSETS	
Cash and cash equivalents	\$ 679,279
Receivables:	
Property taxes	<u>520,000</u>
Total assets	<u>1,199,279</u>
LIABILITIES	
CURRENT LIABILITIES	
Accrued expenses	<u>165,285</u>
DEFERRED INFLOWS OF RESOURCES	
Subsequent year's property taxes	<u>520,000</u>
NET POSITION	
UNRESTRICTED	<u><u>\$ 513,994</u></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
Year Ended November 30, 2015**

	Governmental Activities Internal Service Funds
OPERATING REVENUES	
Charges for services	\$ 1,057,492
 OPERATING EXPENSES	
Insurance premiums	369,382
Medical claims and administration fees	<u>1,060,430</u>
Total operating expenses	<u>1,429,812</u>
Operating loss	<u>(372,320)</u>
 NONOPERATING REVENUES	
Property taxes	380,319
Interest	<u>959</u>
Total nonoperating revenues	<u>381,278</u>
 CHANGE IN NET POSITION	 8,958
 NET POSITION - BEGINNING OF YEAR	 <u>505,036</u>
 NET POSITION - END OF YEAR	 <u>\$ 513,994</u>

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

**WOODFORD COUNTY, ILLINOIS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
Year Ended November 30, 2015**

	Governmental Activities Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from charges for services	\$ 1,057,492
Payments to suppliers	<u>(1,330,196)</u>
Net cash used in operating activities	<u>(272,704)</u>
 CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Property taxes	<u>380,319</u>
 CASH FLOWS FROM INVESTING ACTIVITIES	
Interest on investments	<u>959</u>
 NET INCREASE IN CASH AND CASH EQUIVALENTS	 108,574
 CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	 <u>570,705</u>
 CASH AND CASH EQUIVALENTS, END OF YEAR	 <u>\$ 679,279</u>
 RECONCILIATION OF OPERATING LOSS TO NET CASH USED IN OPERATING ACTIVITIES	
Operating loss	\$ (372,320)
Adjustments to reconcile operating loss to net cash used in operating activities:	
Change in assets and liabilities:	
Accrued expense	<u>99,616</u>
 NET CASH USED IN OPERATING ACTIVITIES	 <u>\$ (272,704)</u>

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

WOODFORD COUNTY, ILLINOIS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
November 30, 2015

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 583,625
Investments	<u>50,000</u>
TOTAL ASSETS	<u><u>\$ 633,625</u></u>
LIABILITIES	
Funds held for others	<u>\$ 633,625</u>

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

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2015

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 significant 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, 2015

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, 2015

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, 2015

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 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, 2015

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.

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2015

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.

Prepaid Items

Prepaid items represent current expenditures which benefit future periods. Prepaid items of governmental funds are recorded as expenditures when consumed rather than when purchased.

Inventories

Inventories are stated at cost. Inventories are accounted for under the consumption method whereby acquisitions are initially recorded in inventory accounts and charged as expenditures when used. In previous years, governmental funds recognized expenditures when purchased. This policy for governmental funds was changed to the consumption method in the current year.

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, 2015

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, are depreciated using the straight-line method over the following estimated useful lives:

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
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, 2015:

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

**WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2015**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences (Continued)

<u>Years of Continuous Service</u>	<u>Yearly Vacation Allowed</u>
<u>FOP Union</u>	
Upon completion of one year continuous service	10 Days
Upon completion of ten years continuous service	15 Days
Upon completion of fifteen years continuous service	20 Days
Upon completion of twenty years continuous service	23 Days

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

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

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

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

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

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

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2015

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. The County has deferred outflows related to pension expense to be recognized in future periods and for pension contributions made after the measurement dates.

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 two types of items which occur related to revenue recognition. Property tax receivables are recorded in the current year, but the revenue will be recorded in the subsequent year, as it is not available at fiscal year end. The County also reports deferred inflows of resources related to the pension liability.

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Illinois Municipal Retirement Fund (IMRF) and additions to/deductions from IMRF's fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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

GASB Statement No. 54, "*Fund Balance Reporting and Governmental Fund Type Definitions*" 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, 2015.
- 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.

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance Classification (Continued)

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

Net position represents the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources. 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.

Use of Estimates in Preparing Financial Statements

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

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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;
- 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.

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, 2015, the carrying amount of the County's deposits, which includes demand deposits, Illinois Funds, certificates of deposit, and \$550 of cash on hand was \$19,129,888 and the bank balance, excluding Illinois Funds, was \$15,755,958. Of the bank balance, \$1,755,415 was covered by federal depository insurance and \$14,000,543 was covered by collateral held by the pledging financial institution's trust department or agent in the County's name. Thereby, at November 30, 2015, none of the deposit balance was exposed to custodial credit risk.

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2015

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

Credit Risk - Deposits. As of November 30, 2015, the County's balance of \$4,361,370 in the Illinois Funds was rated AAAM by Standard and Poor's.

Component Unit Custodial Credit Risk - Deposits. The Emergency Telephone System Board does not have a deposit policy for custodial credit risk. At November 30, 2015, the bank balance of the Component Unit's deposits was \$474,236. Of the bank balance, \$250,000 was covered by federal depository insurance and the remainder of \$152,146 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, 2015, none of the deposit balance was exposed to custodial credit risk.

The following fund was included in cash in banks at November 30, 2015, but not included in the above deposits:

Illinois Funds Money Market Fund	<u>\$ 72,090</u>
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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, 2015, the County had notes receivable from area businesses of \$227,135, at interest rates ranging between 3 and 5 percent, maturing between 2015 and 2028. Collections of notes receivable within one year are anticipated to be \$32,056 as of November 30, 2015.

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2015

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2015 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	\$ 3,789,174	\$ 136,033	\$ -	\$ 3,925,207
Construction in progress	<u>610,724</u>	<u>603,908</u>	<u>(317,835)</u>	<u>896,797</u>
Total capital assets not being depreciated	<u>4,399,898</u>	<u>739,941</u>	<u>(317,835)</u>	<u>4,822,004</u>
Capital assets being depreciated:				
Buildings	10,151,284	-	-	10,151,284
Building improvements	722,104	13,925	-	736,029
Infrastructure	4,428,214	1,162,017	-	5,590,231
Off-road vehicles	393,079	-	-	393,079
On-road vehicles - sheriff	604,998	66,023	(166,795)	504,226
On-road vehicles - other	1,437,844	227,040	(141,065)	1,523,819
Machinery and equipment	1,512,991	39,071	(25,000)	1,527,062
Computer equipment	586,885	84,862	(58,594)	613,153
Office equipment	<u>495,966</u>	<u>-</u>	<u>(12,642)</u>	<u>483,324</u>
Total capital assets being depreciated	<u>20,333,365</u>	<u>1,592,938</u>	<u>(404,096)</u>	<u>21,522,207</u>
Less accumulated depreciation for:				
Buildings	(2,786,376)	(179,834)	-	(2,966,210)
Building improvements	(130,149)	(28,072)	-	(158,221)
Infrastructure	(590,305)	(122,412)	-	(712,717)
Off-road vehicles	(195,480)	(22,945)	-	(218,425)
On-road vehicles - sheriff	(416,349)	(96,734)	148,800	(364,283)
On-road vehicles - other	(897,228)	(67,956)	114,947	(850,237)
Machinery and equipment	(990,939)	(97,205)	25,000	(1,063,144)
Computer equipment	(418,541)	(45,315)	47,890	(415,966)
Office equipment	<u>(434,031)</u>	<u>(16,684)</u>	<u>10,986</u>	<u>(439,729)</u>
Total accumulated depreciation	<u>(6,859,398)</u>	<u>(677,157)</u>	<u>347,623</u>	<u>(7,188,932)</u>
Total capital assets being depreciated, net	<u>13,473,967</u>	<u>915,781</u>	<u>(56,473)</u>	<u>14,333,275</u>
Governmental activities capital assets, net	<u>\$ 17,873,865</u>	<u>\$ 1,655,722</u>	<u>\$ (374,308)</u>	<u>\$ 19,155,279</u>

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2015

NOTE 4 - CAPITAL ASSETS (CONTINUED)

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

Governmental activities:	
General government	\$ 84,308
Public safety	299,371
Judiciary and court related	10,455
Transportation	265,479
Public health and welfare	<u>17,544</u>
	<u>\$ 677,157</u>

Discretely Presented Component Unit

Activity for the Emergency Telephone System Board for the year ended November 30, 2015 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets being depreciated:				
Equipment	\$ 718,650	\$ -	\$ -	\$ 718,650
Less accumulated depreciation for:				
Equipment	<u>(662,875)</u>	<u>(18,641)</u>	<u>-</u>	<u>(681,516)</u>
Total capital assets being depreciated, net	<u>\$ 55,775</u>	<u>\$ (18,641)</u>	<u>\$ -</u>	<u>\$ 37,134</u>

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2015

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, 2015:

	<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	\$ 1,695,000	\$ -	\$ (430,000)	\$ 1,265,000	\$ 445,000
Vehicle leases payable	58,920	50,009	(61,503)	47,426	30,770
Compensated absences payable	<u>353,942</u>	<u>252,496</u>	<u>(380,106)*</u>	<u>226,332</u>	<u>153,953</u>
	<u>\$ 2,107,862</u>	<u>\$ 302,505</u>	<u>\$ (871,609)</u>	1,538,758	<u>\$ 629,723</u>
Unamortized premium				<u>49,847</u>	
Governmental activities - long-term liabilities				<u>\$ 1,588,605</u>	

*Includes prior period adjustment of \$121,824, see Note 12.

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, 2015 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.

\$ 1,265,000

The annual debt service requirements by year are as follows:

<u>Year Ending November 30,</u>	<u>General Obligation Refunding Bonds - Series 2009</u>		<u>Total Principal and Interest</u>
	<u>Principal</u>	<u>Interest</u>	
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>\$ 1,265,000</u>	<u>\$ 93,050</u>	<u>\$ 1,358,050</u>

The bonds are not subject to redemption prior to maturity.

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2015

NOTE 5 - LONG-TERM LIABILITIES (CONTINUED)

General Obligation Bonds (Continued)

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 2014, the pledged taxes were abated by the County Board.

Vehicle Leases Payable

The County entered into two agreements to lease vehicles for the sheriff's department. The first lease requires annual payments of \$15,727 through July 2016 with an interest rate of 5.50 percent. The second lease requires annual payments of \$17,489 through June 2017 with an interest rate of 5.00 percent.

\$ 47,426

The annual debt service requirements by year are as follows:

<u>Year Ending November 30,</u>	<u>Vehicle Leases</u>	
	<u>Principal</u>	<u>Interest</u>
2016	\$ 30,770	\$ 2,446
2017	<u>16,656</u>	<u>833</u>
	<u>\$ 47,426</u>	<u>\$ 3,279</u>

Vehicles under capital leases in capital assets at November 30, 2015 include the following:

Cost	\$ 186,415
Less: accumulated depreciation	<u>67,480</u>
Total	<u>\$ 118,935</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, 2015, using the 2014 assessed valuation, the statutory limit for the County was \$24,431,252, providing a debt margin of \$23,118,826.

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2015

NOTE 7 - DEFINED BENEFIT PENSION PLAN

IMRF Plan Description

The County's defined benefit pension plan provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The County participates in the following defined benefit pension plans administered by the Illinois Municipal Retirement Fund (IMRF). A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. 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 Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired *before* January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired *on or after* January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2015

NOTE 7 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Employees Covered by Benefit Terms

As of December 31, 2014, the following regular employees were covered by the benefit terms:

	IMRF
Retirees and Beneficiaries currently receiving benefits	73
Inactive Plan Members entitled to but not yet receiving benefits	94
Active Plan Members	79
Total	246

As of December 31, 2014, the following sheriff's law enforcement personnel were covered by the benefit terms:

	IMRF
Retirees and Beneficiaries currently receiving benefits	20
Inactive Plan Members entitled to but not yet receiving benefits	8
Active Plan Members	40
Total	68

As of December 31, 2014, the following elected officials were covered by the benefit terms:

	IMRF
Retirees and Beneficiaries currently receiving benefits	4
Inactive Plan Members entitled to but not yet receiving benefits	1
Active Plan Members	1
Total	6

Contributions

Statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County also contributes for disability benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

1. As set by statute, the County's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The County's annual contribution rate for calendar year 2014 was 9.75%. For the fiscal year ended November 30, 2015, the County contributed \$293,385 to the plan.
2. As set by statute, the County's SLEP Plan Members are required to contribute 7.5% of their annual covered salary. The County's annual contribution rate for calendar year 2014 was 17.36%. For the fiscal year ended November 30, 2015, the County contributed \$333,609 to the plan.
3. As set by statute, the County's ECO Plan Members are required to contribute 4.5% of their annual covered salary. The County's annual contribution rate for calendar year 2014 was 157.46%. For the fiscal year ended November 30, 2015, the County contributed \$57,817 to the plan.

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2015

NOTE 7 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Net Pension Liability

The County's net pension liability was measured as of December 31, 2014. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2014:

- The **Actuarial Cost Method** used was Entry Age Normal.
- The **Asset Valuation Method** used was Market Value of Assets.
- The **Inflation Rate** was assumed to be 3.5%.
- **Salary Increases** were expected to be 3.75% to 14.50%, including inflation.
- The **Investment Rate of Return** was assumed to be 7.50%.
- **Projected Retirement Age** was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2014 valuation according to an experience study from years 2011 to 2013.
- The IMRF-specific rates for **Mortality** (for non-disabled retirees) were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.
- For **Disabled Retirees**, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives.
- For **Active Members**, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
- The **long-term expected rate of return** on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2015

NOTE 7 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Assumptions (Continued)

<u>Asset Class</u>	<u>Portfolio Target Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	63.2%	9.81 %
International Equity	2.6%	(2.79)%
Fixed Income	23.5%	5.93 %
Real Estate	4.3%	12.66 %
Alternative Investments	4.5%	N/A
Cash Equivalents	<u>1.9%</u>	N/A
Total	100.0%	

Single Discount Rate

A Single Discount Rate of 7.50% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.50%, the municipal bond rate is 3.56%, and the resulting single discount rate is 7.50% for RP, 7.50% for SLEP, and 7.42% for ECO.

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2015

NOTE 7 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2013	\$ 26,418,107	\$ 25,985,431	\$ 432,586
Changes for the year:			
Service Cost	754,775	-	754,775
Interest on the Total Pension Liability	1,967,482	-	1,967,482
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience of the Total Pension Liability	237,202	-	237,202
Changes of Assumptions	647,667	-	647,667
Contributions - Employer	-	777,529	(777,529)
Contributions - Employees	-	360,499	(360,499)
Net Investment Income	-	1,597,111	(1,597,111)
Differences Between Projected and Actual Investment Income	-	(100,445)	100,445
Benefit Payments, including Refunds of Employee Contributions	(1,147,972)	(1,147,972)	-
Other (Net Transfer)	-	14	(14)
Net Changes	<u>2,459,154</u>	<u>1,486,736</u>	<u>972,418</u>
Balances at December 31, 2014	<u>\$ 28,877,171</u>	<u>\$ 27,472,167</u>	<u>\$ 1,405,004</u>

The changes in net pension liability above is the aggregated information of the Regular Plan, Sheriff's Law Enforcement Personnel Plan, and the Elected County Official Plan. Disaggregated information for balances at December 31, 2014 was not available.

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2015

NOTE 7 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability, calculated using a Single Discount Rate of 7.50%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Lower (6.50%)	Current Discount (7.50%)	1% Higher (8.50%)
Net Pension Liability	\$ 6,834,505	\$ 1,405,004*	\$ (2,983,334)

The analysis above is the aggregated information of the Regular Plan, Sheriff's Law Enforcement Personnel Plan, and the Elected County Official Plan. Disaggregated information was not available.

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended November 30, 2015, the County recognized pension expense of \$813,944. At November 30, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
<i>Deferred Amounts Related to Pensions</i>		
<i>Deferred Amounts to be Recognized in Pension Expense in Future Periods</i>		
Differences between expected and actual experience	\$ 226,588	\$ 28,940
Changes of assumptions	443,016	-
Net difference between projected and actual earnings on pension plan investments	295,339	-
Total Deferred Amounts to be recognized in pension expense in future periods	964,943	28,940
<i>Pension Contributions made subsequent to the Measurement Date</i>		
	631,299	-
Total Deferred Amounts Related to Pensions	\$ 1,596,242	\$ 28,940

\$631,299 reported as deferred outflows of resources related to pensions resulting from the County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended November 30, 2016.

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2015

NOTE 7 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions (Continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

<u>Year Ending December 31,</u>	<u>Net Deferred Outflows Of Resources</u>
2015	\$ 218,066
2016	218,066
2017	218,066
2018	222,737
2019	59,068
Thereafter	-
Total	<u>\$ 936,003</u>

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 no maximum aggregate. 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 2015 and 2014 are as follows:

	<u>Premium and Insurance Claim Reserve</u>	
	<u>2015</u>	<u>2014</u>
Balance at beginning of year	\$ 65,669	\$ 95,257
Claims incurred	785,196	831,742
Claims paid	<u>685,580</u>	<u>861,330</u>
Balance at end of year	<u>\$ 165,285</u>	<u>\$ 65,669</u>

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2015

NOTE 9 - INTERFUND TRANSFERS

The composition of interfund transfers for the year ended November 30, 2015 is as follows:

	Transfer In		
<u>Transfer Out</u>	<u>General Fund</u>	<u>Highway Fund</u>	<u>Total</u>
Nonmajor Governmental Funds	\$ 1,620,260	\$ 32,186	\$ 1,652,446

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

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, 2015.

There were no funds which had an excess of expenditures over appropriations for the year ended November 30, 2015.

The following special revenue funds are not budgeted:

- County Motor Fuel Tax Fund
- Township Motor Fuel Tax Fund
- Township Bridge Fund

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2015

NOTE 11 - NET POSITION/FUND BALANCE

The fund balances are considered nonspendable for the following purposes at November 30, 2015:

Prepaid items	\$ 8,036
Inventories	45,045
Long-term portion of loans receivable	<u>195,079</u>
	<u>\$ 248,160</u>

The net position/fund balance is restricted for the following purposes at November 30, 2015:

Roads and bridges	\$ 1,387,672
Employee benefits	535,246
Public health	1,506
Debt service	664,412
Judiciary and court related	294,167
Public safety	1,225,186
General government	180,709
Loans	<u>1,045,000</u>
	<u>\$ 5,333,898</u>

The Special Revenue Fund balances are assigned for the following purposes at November 30, 2015:

Roads and bridges	\$ 2,424,303
Public health	949,711
Judiciary and court related	571,421
Public safety	383,721
General government	495,251
Employee benefits	2,937
Loans	<u>326,816</u>
	<u>\$ 5,154,160</u>

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2015

NOTE 12 – RESTATEMENTS OF NET POSITION/FUND BALANCE

The County adopted a new accounting standard to conform with generally accepted accounting principles. The statement adopted requiring restatement of net position was Government Accounting Standard Board Statement GASB 68, *Accounting and Financial Reporting for Pensions*. This pronouncement requires the restatement of the November, 2014 net position of governmental activities. Additionally, the County determined that it had incorrectly recorded compensated absences payable in relation to the primary government governmental activities for the year ending November 30, 2014. In the primary government governmental activities, expenses were overstated by \$121,824 for the year ending November 30, 2014. The County also determined that it had incorrectly recorded inventory in relation to the primary government governmental activities for the year ending November 30, 2014. In the primary government governmental activities, expenses were understated by \$109,108 for the year ending November 30, 2014. The County further determined it had incorrectly recorded accounts receivable in relation to the Public Safety County Retailers' Occupation Tax Fund for the year ending November 30, 2014. In the primary government governmental activities, and the Public Safety County Retailers' Occupation Tax Fund, revenue was understated by \$179,077 for the year ending November 30, 2014. Beginning net position and fund balance have thereby been restated as follows:

	Total Governmental Activities
Net position, beginning of year, as previously reported	\$ 35,240,878
Adjustment for beginning deferred outflows of resources related to pensions	689,728
Adjustment for beginning net pension liability	(432,586)
Adjustment for inventories	(109,108)
Adjustment for accrued compensated absences	121,824
Adjustment for accounts receivable	<u>179,077</u>
Net position, beginning of year, as restated	<u>\$ 35,689,813</u>
	Nonmajor Governmental Funds
Fund balance, beginning of year, as previously reported	\$ 10,803,837
Adjustment for accounts receivable	<u>179,077</u>
Fund balance, beginning of year, as restated	<u>\$ 10,982,914</u>

This information is an integral part of the accompanying basic financial statements.

WOODFORD COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended November 30, 2015

(Unaudited - See Accompanying Independent Auditors' Report)

	<u>Budgeted</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	
REVENUES RECEIVED			
Property taxes	\$ 1,551,692	\$ 1,551,692	\$ 1,552,395
State of Illinois	3,142,267	3,142,267	3,333,846
Charges for services	769,275	769,275	971,892
County zoning fees	45,000	45,000	43,788
Court security fees	50,000	50,000	53,613
Sheriff's bond	10,000	10,000	13,475
Sheriff's traffic fees	150,000	150,000	155,643
Circuit Clerk County fees	50,000	50,000	56,819
Liquor licenses	5,800	5,800	6,263
Indemnity fees	5,000	5,000	4,780
Interest on investments	7,600	7,600	9,525
Zoning cases	9,400	9,400	8,299
Patrol contracts	158,000	158,000	162,566
Other revenue	28,350	28,350	8,169
Regional Office of Education reimbursements	24,000	24,000	22,511
Federal election grant	57,000	57,000	4,988
Total revenues received	<u>6,063,384</u>	<u>6,063,384</u>	<u>6,408,572</u>
EXPENDITURES PAID			
General government	2,156,572	2,101,453	1,906,692
Employee benefits	658,371	689,592	745,298
Public safety	3,346,616	3,363,449	3,301,269
Judiciary and court related	1,576,194	1,576,194	1,298,232
Public health and welfare	47,008	51,008	51,008
Other	130,225	130,225	98,648
Capital outlay	75,550	78,615	153,201
Total expenditures paid	<u>7,990,536</u>	<u>7,990,536</u>	<u>7,554,348</u>
Deficiency of revenues received over expenditures paid	<u>(1,927,152)</u>	<u>(1,927,152)</u>	<u>(1,145,776)</u>
OTHER FINANCING SOURCES RECEIVED (USES PAID)			
Transfers in	2,645,000	2,645,000	1,620,260
Transfers out	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>-</u>
Total other financing sources received (uses paid)	<u>1,645,000</u>	<u>1,645,000</u>	<u>1,620,260</u>
NET CHANGE IN FUND BALANCE	<u>\$ (282,152)</u>	<u>\$ (282,152)</u>	474,484
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			194,897
FUND BALANCE, MODIFIED ACCRUAL BASIS			
Beginning of year			<u>7,407,618</u>
End of year			<u>\$ 8,076,999</u>

**WOODFORD COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
COUNTY HIGHWAY FUND
Year Ended November 30, 2015**

(Unaudited - See Accompanying Independent Auditors' Report)

	<u>Budgeted</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	
REVENUE RECEIVED			
General property taxes	\$ 835,000	\$ 835,000	\$ 834,679
Reimbursable services	130,000	130,000	228,266
Miscellaneous income	10,000	10,000	19,261
Township engineering/administration	60,000	60,000	48,871
State grants	-	-	47,620
Interest	3,000	3,000	1,955
Other	10,000	10,000	2,048
Total revenue received	1,048,000	1,048,000	1,182,700
 EXPENDITURES PAID			
Administration:			
Salaries	50,000	50,000	40,653
Telephone	3,000	3,000	1,904
Office maintenance	1,000	1,000	620
Utilities	9,000	9,000	7,297
Advertising	2,800	3,119	3,119
Computer/office upgrade	22,000	10,071	3,747
Office/shop contractual	15,000	15,000	8,678
Postage/office supplies	5,000	5,000	4,777
Travel/training expenses	11,000	11,000	2,826
Office equipment/furniture	1,800	1,800	418
Health insurance	105,000	105,000	99,133
Insurance contingencies	2,000	2,000	-
Cell phones	5,000	5,000	4,166
Internet service	700	700	224
Disaster contingencies and events	5,000	16,610	16,610
Construction and engineering:			
Technical salaries	150,000	150,000	94,401
Engineering supplies	3,000	3,582	3,582
New engineering equipment	2,500	2,500	-
County maps	500	500	-
Section 86-00075, C.H. 1	50,000	85,480	85,480
Section 97-00091, C.H. 13	5,000	5,000	49
Section 01-00101, CH #3	5,000	5,000	-
Pavement management system	500	500	-
Section 10-00116, sign upgrade	45,000	45,000	18,905
Section 86-00075 C.H. 1 land acquisition	65,000	65,000	4,825
Windfarm road restoration	120,000	83,655	37,144
Section 01-00102-00 BR, CH #20 (Wind Farm)	300,000	300,000	230,352
Section 09-00115-00 BR, CH #20	150,000	150,283	150,283

**WOODFORD COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
COUNTY HIGHWAY FUND
Year Ended November 30, 2015**

(Unaudited - See Accompanying Independent Auditors' Report)

	<u>Budgeted</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	
EXPENDITURES PAID (CONTINUED)			
Maintenance:			
Repair labor for vehicles	\$ 30,000	\$ 30,000	\$ 23,188
Non-MFT maintenance salaries	40,000	67,643	67,643
Seasonal salaries	200,000	163,527	91,802
Contractual services	15,000	15,000	4,874
Repair parts for vehicles and machinery	50,000	50,000	42,979
Shop supplies and tools	10,000	10,000	5,334
Fuel, oil, gas, and grease	95,000	95,000	61,756
Ditching and drainage	4,000	4,000	3,367
Snow and ice removal	40,000	40,000	9,794
Mowing and guardrail	5,000	13,830	13,830
Sign costs	3,000	3,000	2,955
Intergovernmental services	15,000	15,000	5,403
Safety equipment and supplies	5,000	5,000	812
Capital outlay:			
Building construction and yard work	40,000	40,000	31,738
Yard and equipment replacement/maintenance	4,000	4,000	-
New equipment	350,000	350,000	231,535
Total expenditures paid	<u>2,040,800</u>	<u>2,040,800</u>	<u>1,416,203</u>
Deficiency of revenue received over expenditures paid	<u>\$ (992,800)</u>	<u>\$ (992,800)</u>	(233,503)
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			246,443
FUND BALANCE, MODIFIED ACCRUAL BASIS			
Beginning of year			<u>433,642</u>
End of year			<u>\$ 446,582</u>

**WOODFORD COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
ILLINOIS MUNICIPAL RETIREMENT FUND
Year Ended November 30, 2015**

(Unaudited - See Accompanying Independent Auditors' Report)

	2015		
	Original Budget	Final Budget	Actual
REVENUE RECEIVED			
General property taxes	\$ 625,000	\$ 625,000	\$ 625,167
Personal property replacement tax	105,000	105,000	145,177
Interest and miscellaneous	250	250	1,440
Total revenue received	730,250	730,250	771,784
EXPENDITURES PAID			
Employee benefits:			
Municipal Retirement Fund	725,000	725,000	678,451
Excess of revenue received over expenditures paid	\$ 5,250	\$ 5,250	93,333
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			
			(261)
FUND BALANCE, MODIFIED ACCRUAL BASIS			
Beginning of year			252,748
End of year			\$ 345,820

WOODFORD COUNTY, ILLINOIS
NOTE TO BUDGETARY COMPARISON SCHEDULES
November 30, 2015

(Unaudited - See Accompanying Independent Auditors' 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, 2015 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, 2015**

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, 2015**

ASSETS	General	County Retailer's Occupation Tax	Total General Fund
Cash and cash equivalents	\$ 7,143,319	\$ 506,620	\$ 7,649,939
Receivables, net:			
State of Illinois	652,811	304,642	957,453
Property taxes	1,555,629	-	1,555,629
Prepaid items	8,036	-	8,036
Inventories	<u>25,445</u>	<u>-</u>	<u>25,445</u>
TOTAL ASSETS	<u>\$ 9,385,240</u>	<u>\$ 811,262</u>	<u>\$ 10,196,502</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 170,907	\$ -	\$ 170,907
Accrued expense	242,010	-	242,010
Trust funds due others	<u>150,957</u>	<u>-</u>	<u>150,957</u>
Total liabilities	<u>563,874</u>	<u>-</u>	<u>563,874</u>
DEFERRED INFLOWS OF RESOURCES			
Subsequent year's property taxes	<u>1,555,629</u>	<u>-</u>	<u>1,555,629</u>
FUND BALANCES			
Nonspendable	33,481	-	33,481
Unassigned	<u>7,232,256</u>	<u>811,262</u>	<u>8,043,518</u>
Total fund balances	<u>7,265,737</u>	<u>811,262</u>	<u>8,076,999</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 9,385,240</u>	<u>\$ 811,262</u>	<u>\$ 10,196,502</u>

WOODFORD COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
GENERAL FUND
Year Ended November 30, 2015

	<u>General</u>	<u>County Retailer's Occupation Tax</u>	<u>Total General Fund</u>
REVENUES			
Property taxes	\$ 1,552,395	\$ -	\$ 1,552,395
Sales and use taxes, including			
public safety sales taxes	346,718	1,168,838	1,515,556
Income and replacement taxes	1,611,853	-	1,611,853
Operating grants and contributions	422,207	-	422,207
Capital grants	4,988	-	4,988
Fees, fines, and charges for			
services	1,476,126	-	1,476,126
Interest	9,230	295	9,525
Other	31,359	-	31,359
Total revenues	<u>5,454,876</u>	<u>1,169,133</u>	<u>6,624,009</u>
EXPENDITURES			
Current:			
General government	1,922,650	-	1,922,650
Employee benefits	745,893	-	745,893
Public safety	3,241,928	-	3,241,928
Judiciary and court related	1,306,927	-	1,306,927
Public health and welfare	47,008	-	47,008
Other expenditures	113,572	-	113,572
Capital outlay	149,805	-	149,805
Debt service:			
Principal	44,014	-	44,014
Interest	3,091	-	3,091
Total expenditures	<u>7,574,888</u>	<u>-</u>	<u>7,574,888</u>
Excess (deficiency) of revenues over expenditures	<u>(2,120,012)</u>	<u>1,169,133</u>	<u>(950,879)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	1,620,260	-	1,620,260
Transfers from (to) other general fund accounts	<u>1,000,000</u>	<u>(1,000,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>2,620,260</u>	<u>(1,000,000)</u>	<u>1,620,260</u>
NET CHANGE IN FUND BALANCE	500,248	169,133	669,381
FUND BALANCE, MODIFIED ACCRUAL BASIS			
Beginning of year	<u>6,765,489</u>	<u>642,129</u>	<u>7,407,618</u>
End of year	<u>\$ 7,265,737</u>	<u>\$ 811,262</u>	<u>\$ 8,076,999</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, 2015
With Comparative Figures for Year Ended November 30, 2014

	2015			2014
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
General property taxes	\$ 1,551,692	\$ 1,551,692	\$ 1,552,395	\$ 1,770,722
State of Illinois:				
Income taxes	1,500,000	1,500,000	1,587,084	1,446,791
Salary reimbursements	387,267	387,267	340,480	414,106
Use tax	250,000	250,000	244,670	275,004
Video gaming tax	5,000	5,000	4,620	7,587
Charges for services:				
County Clerk	320,000	320,000	335,170	324,700
Circuit Clerk	125,000	125,000	150,417	132,761
Sheriff	119,275	119,275	137,545	196,364
Collector	85,000	85,000	112,087	99,383
State's Attorney	120,000	120,000	236,673	161,236
County zoning fees	45,000	45,000	43,788	51,238
Court security fees	50,000	50,000	53,613	47,577
Sheriff's bond	10,000	10,000	13,475	14,042
Sheriff's traffic fees	150,000	150,000	155,643	145,849
Circuit Clerk county fees	50,000	50,000	56,819	56,358
Liquor licenses	5,800	5,800	6,263	5,950
Indemnity fees	5,000	5,000	4,780	5,120
Interest on investments	7,500	7,500	9,230	7,672
Zoning cases	9,400	9,400	8,299	14,548
Patrol contracts	158,000	158,000	162,566	155,267
Other revenue	28,350	28,350	8,169	53,489
Regional Office of Education reimbursements	24,000	24,000	22,511	50,690
Federal Election Grant	57,000	57,000	4,988	40,258
Sheriff grant	-	-	-	216,940
Total revenue received	<u>5,063,284</u>	<u>5,063,284</u>	<u>5,251,285</u>	<u>5,693,652</u>
EXPENDITURES PAID				
General Control and Administration:				
County Treasurer:				
Official's salary	59,634	59,634	59,633	58,752
Deputy and clerk hire	55,114	55,114	54,973	53,131
Part time deputy hire	2,260	2,260	2,141	2,000
Officer's expenses	500	583	584	200
Printing and office supplies	7,500	7,500	7,438	7,420
Mileage	500	500	462	39
Publication cost	1,000	917	795	635
Travel and transportation	250	250	-	-
Training	250	250	75	90
Total County Treasurer	<u>127,008</u>	<u>127,008</u>	<u>126,101</u>	<u>122,267</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, 2015
With Comparative Figures for Year Ended November 30, 2014**

	<u>2015</u>		<u>2014</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	
EXPENDITURES PAID (CONTINUED)			
General Control and Administration (Continued):			
County Board:			
Members' expense	\$ 500	\$ 691	\$ 477
Members' per diem	50,000	45,600	49,125
Members' mileage	8,000	12,209	15,378
Total County Board	<u>58,500</u>	<u>58,500</u>	<u>64,980</u>
County Board Officer:			
County board coordinator	35,000	35,000	35,059
Office supplies	1,000	1,000	890
Mileage	100	100	69
Budget preparation	1,000	1,000	964
Training	1,000	1,000	-
Vehicle upkeep	5,000	5,000	656
Total County Board Officer	<u>43,100</u>	<u>43,100</u>	<u>41,042</u>
Supervisor of Assessments:			
Department head salary	59,343	59,634	59,634
Deputy-clerk hire:			
Full time	92,617	92,326	88,817
Part-time	14,423	14,423	9,575
Printing and office supplies	13,350	13,350	11,210
Mileage	1,500	1,500	987
Professional services - appraisal	3,000	3,000	-
Publication costs	23,000	23,000	22,703
Travel and transportation	2,000	2,000	1,297
Training	2,100	2,100	1,150
Publication and membership	660	660	593
Computer and software licenses	2,345	2,345	805
Books	906	906	-
Total Supervisor of Assessments	<u>215,244</u>	<u>215,244</u>	<u>196,771</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, 2015
With Comparative Figures for Year Ended November 30, 2014

	<u>2015</u>			<u>2014</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES PAID (CONTINUED)				
General Control and Administration (Continued):				
Board of Review:				
Members' per diem	\$ 15,000	\$ 15,000	\$ 14,028	\$ 15,000
Members' mileage	1,300	1,300	809	561
Printing and office supplies	1,300	1,472	1,471	998
Publication costs	1,100	928	85	52
Professional services	3,000	3,000	-	-
Total Board of Review	<u>21,700</u>	<u>21,700</u>	<u>16,393</u>	<u>16,611</u>
County Clerk:				
Official's salary	59,634	59,633	59,633	58,752
Assistant department head salary	34,112	33,984	33,984	33,239
Deputy and clerk hire	57,617	57,611	57,611	55,162
Part-time clerk hire	2,000	-	-	-
Officer's expenses	700	447	447	340
Employee-overtime	700	604	604	471
Printing and office supplies	7,900	3,968	3,968	5,653
Mileage	300	-	-	-
Revenue stamps	110,000	139,800	114,356	135,270
Publications	700	559	559	439
Repair/replacement	500	-	-	230
Registrars, birth/death	350	286	286	281
Total County Clerk	<u>274,513</u>	<u>296,892</u>	<u>271,448</u>	<u>289,837</u>
Courthouse:				
Janitors' salaries	62,342	63,530	63,530	59,483
Janitors' overtime	650	895	895	172
Department head salary	56,313	56,730	56,730	55,347
Maintenance contract - elevator	7,025	6,508	6,508	6,814
Pest control	2,800	2,109	2,109	2,109
Garbage pickup	3,800	3,820	3,820	3,060
Upkeep of grounds	2,500	5,446	5,446	5,082
Maintenance of heating system	3,500	5,468	5,468	6,398
Janitorial supplies	1,400	1,325	1,325	2,948
Improvements	27,500	33,167	21,697	21,909
Repairs	5,500	5,739	5,739	3,727
Total Courthouse	<u>173,330</u>	<u>184,737</u>	<u>173,267</u>	<u>167,049</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, 2015
With Comparative Figures for Year Ended November 30, 2014**

	<u>2015</u>		<u>Actual</u>	<u>2014</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>		
EXPENDITURES PAID (CONTINUED)				
General Control and Administration (Continued):				
Election:				
Deputy/clerk hire	\$ 28,247	\$ 28,247	28,179	\$ 26,617
Part-time clerk hire	25,000	25,000	21,198	17,735
Officers' expense	400	400	376	136
Overtime	1,500	1,500	1,395	1,348
Mileage	350	350	34	-
Maintenance agreements	34,000	30,600	30,521	21,223
Ballots and supplies	45,000	65,716	65,715	56,440
Publication	21,000	18,328	16,325	17,300
Judges' per diem and mileage	37,000	79,357	79,357	70,125
Grant purchases	57,000	-	-	11,635
	<u>249,497</u>	<u>249,498</u>	<u>243,100</u>	<u>222,559</u>
Courthouse addition - Annex 1:				
Repairs	850	1,043	1,043	-
Courthouse addition - Annex 2:				
Repairs	800	800	596	-
Courthouse addition - Annex 3:				
Repairs	1,200	1,200	270	427
Insurance:				
Group insurance	648,371	689,592	745,298	604,109
State unemployment compensation	10,000	-	-	667
	<u>658,371</u>	<u>689,592</u>	<u>745,298</u>	<u>604,776</u>
Personnel:				
Pre employment screening	700	700	180	589
Drug testing	200	200	116	282
Workers compensation drug testing	1,000	1,000	205	468
PTO	30,000	30,000	21,183	17,844
	<u>31,900</u>	<u>31,900</u>	<u>21,684</u>	<u>19,183</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, 2015
With Comparative Figures for Year Ended November 30, 2014

	<u>2015</u>		<u>Actual</u>	<u>2014</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>		
EXPENDITURES PAID (CONTINUED)				
General Control and Administration (Continued):				
Information Technology:				
Part time	\$ 25,000	\$ 24,401	\$ 3,412	\$ 6,158
Web hosting services	3,000	3,599	3,599	2,924
Internet services	4,200	4,200	4,071	5,803
Total Information Technology	<u>32,200</u>	<u>32,200</u>	<u>11,082</u>	<u>14,885</u>
Utilities:				
Telephone	40,000	40,000	36,390	39,074
Gas and electric	175,000	164,420	153,889	165,543
Water and sewer	17,000	27,580	27,580	19,438
Total Utilities	<u>232,000</u>	<u>232,000</u>	<u>217,859</u>	<u>224,055</u>
Other:				
Telephone	1,200	1,261	1,261	376
General postage	50,000	45,517	44,126	35,399
Contingency	141,500	60,888	43,916	12,705
Postage maintenance and repairs	5,500	5,965	1,625	874
Postage meter rental	1,008	1,008	420	840
Telephone maintenance	-	-	-	1,014
Telephone repairs and changes	1,000	1,000	123	-
Tax sale expenses	750	750	144	223
Auditing County records	59,000	59,100	59,100	65,500
Non-profit organization services	2,000	2,000	2,000	-
Computer supplies (tax system)	1,000	1,000	688	906
Fiber data connection lease agreement	22,560	22,930	22,930	7,520
Accounting system - MIP	4,500	4,500	4,420	4,209
Cid Net contract costs - property tax system	17,387	17,387	17,386	17,386
Novell support tax computer	35,000	35,000	2,644	1,296
Total Other	<u>342,405</u>	<u>258,306</u>	<u>200,783</u>	<u>148,248</u>
Total General Control and Administration	<u>2,462,618</u>	<u>2,443,720</u>	<u>2,319,119</u>	<u>2,104,476</u>

**WOODFORD COUNTY, ILLINOIS
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STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGETARY CASH BASIS)
Year Ended November 30, 2015
With Comparative Figures for Year Ended November 30, 2014**

	<u>2015</u>			<u>2014</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES PAID (CONTINUED)				
County Development:				
Zoning:				
Administrator salary	\$ 47,671	\$ 47,671	\$ 47,205	\$ 46,508
Printing and office supplies	2,000	2,000	1,864	1,806
Mileage	250	250	62	-
Publication costs	300	991	991	2,240
Training	700	700	510	435
Erosion site plan review - NRCS	1,962	1,962	1,962	1,962
Erosion site plan review - soil and water	6,000	5,309	5,250	4,800
Full time employee	29,370	29,370	29,293	27,532
Overtime	500	500	63	50
Books	50	50	44	44
Travel and transportation	300	300	-	170
Computer and software licenses	1,500	1,500	1,255	704
Address signs, posts, and brackets	600	600	599	425
Lot maintenance for County owned properties	10,000	10,000	1,579	-
Solid waste planner	22,000	22,000	22,000	22,000
Total Zoning	<u>123,203</u>	<u>123,203</u>	<u>112,677</u>	<u>108,676</u>
Zoning Board of Appeals:				
Members per diem	4,500	4,500	2,745	2,617
Publication	5,000	5,000	3,247	1,256
Members mileage	1,000	1,000	580	506
Total Zoning Board of Appeals	<u>10,500</u>	<u>10,500</u>	<u>6,572</u>	<u>4,379</u>
Conservation of natural resources:				
Soil and water conservation	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>

**WOODFORD COUNTY, ILLINOIS
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AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGETARY CASH BASIS)
Year Ended November 30, 2015
With Comparative Figures for Year Ended November 30, 2014**

	<u>2015</u>			<u>2014</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
EXPENDITURES PAID (CONTINUED)	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
County Development (Continued):				
Other:				
County extension program	\$ 157,467	\$ 157,467	\$ 157,467	\$ 165,775
Tri-County Planning Commission	16,000	16,000	16,000	50,000
Tri-County Planning Commission special projects	5,000	-	-	775
Economic Development Council	14,775	14,775	14,775	-
Comprehensive Economic Development Strategy (CEDs)	6,080	6,080	6,080	12,651
United Counties Council	300	300	300	300
Heartland Water Resources Council	4,000	4,000	4,000	4,000
	<u>203,622</u>	<u>198,622</u>	<u>198,622</u>	<u>233,501</u>
Total Other				
	<u>203,622</u>	<u>198,622</u>	<u>198,622</u>	<u>233,501</u>
Total County Development	<u>352,325</u>	<u>347,325</u>	<u>332,871</u>	<u>361,556</u>
Public Safety:				
Sheriff:				
Official's salary	73,684	73,684	73,684	72,595
Secretaries - full and part-time	54,450	54,450	49,405	49,625
Bailiff	38,330	22,430	22,393	30,291
Deputy - road patrol	637,160	674,427	674,427	601,683
Deputy - road patrol overtime	78,000	68,100	68,012	116,468
Correctional (jailers)	803,675	791,975	791,953	773,284
Correctional (jailers) overtime	60,000	37,100	37,011	55,257
Officer's expense	200	200	20	55
Employee overtime - misc.	500	622	622	442
Printing and office supplies	4,850	5,107	5,107	5,198
Postage	75	81	81	30
Equipment maintenance contract	12,000	12,000	2,807	13,283
Film and developing	20	20	-	-
Gasoline - travel	112,500	83,500	83,437	98,122
Training	13,000	15,222	15,222	12,438
Radio maintenance	17,000	21,547	12,260	16,761
Sheriff's cars - repairs	37,000	38,774	38,774	32,450
Food for prisoners	128,000	115,300	115,289	126,185
Medical for prisoners	68,880	78,271	78,271	52,111

WOODFORD COUNTY, ILLINOIS
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AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGETARY CASH BASIS)
Year Ended November 30, 2015
With Comparative Figures for Year Ended November 30, 2014

	<u>2015</u>			<u>2014</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES PAID (CONTINUED)				
Public Safety (Continued):				
Sheriff (Continued):				
Equipment rental	\$ 6,550	\$ 6,550	\$ 6,460	\$ 7,018
Repairs	2,500	2,812	2,812	5,231
Supplies	250	250	23	15
Jail office supplies	2,600	2,779	2,779	1,541
Clothing allowance	39,780	42,727	42,727	53,465
Return of fugitive	5,000	9,410	9,410	5,383
Phone line for computer	2,600	2,600	-	2,194
Explorers	600	600	63	617
D.A.R.E. officer salary	48,389	48,389	48,233	47,269
Sheriff vehicle lease	63,115	47,115	47,105	69,369
Seized vehicle fee	100	860	860	-
Investigation supplies	700	1,230	1,230	811
IWIN service fee	9,550	9,550	8,937	8,889
Publications and membership	1,600	1,600	1,277	1,365
Kitchen supplies	1,200	1,200	1,195	1,922
Triad	500	500	-	60
Supervisory personnel	185,149	226,803	226,803	167,750
Courtroom security labor	131,347	131,347	125,190	127,700
Cell phone	6,500	6,500	4,244	6,322
Training supplies	6,500	8,204	8,204	5,941
Bulletproof vests	3,800	4,526	4,526	2,877
DARE - supplies	-	-	-	850
Patrol supplies	2,200	2,200	1,839	3,206
Deputy MEG unit	49,450	7,074	2,020	50,730
Deputy MEG OT	12,000	13,278	13,278	12,848
MEG unit membership fee	12,500	12,500	11,190	11,190
Computer maintenance	7,500	7,500	7,320	6,925
Investigator	119,580	146,808	146,808	116,754
D.A.R.E. officer overtime	800	800	438	-
Security agreement	-	15,300	15,300	76,319
CIERT equipment and training	3,200	3,526	3,525	4,285
Investigator overtime	10,000	10,809	10,809	9,547
Canine	2,500	2,500	1,721	2,179
Total Sheriff	<u>2,877,384</u>	<u>2,870,657</u>	<u>2,825,101</u>	<u>2,866,850</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, 2015
With Comparative Figures for Year Ended November 30, 2014

	<u>2015</u>			<u>2014</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES PAID (CONTINUED)				
Public Safety (Continued):				
Public Safety Building				
Gasoline	\$ 2,000	\$ 29	\$ -	\$ 2,000
Maintenance contract	13,210	8,273	6,995	6,558
Vehicle upkeep	1,500	1,500	1,038	-
Equipment rental	750	750	585	-
Maintenance of heating system	10,000	14,756	11,454	37,764
Repairs	17,500	19,471	16,317	16,711
Janitors supplies	15,000	15,000	10,176	16,583
	<u>59,960</u>	<u>59,779</u>	<u>46,565</u>	<u>79,616</u>
Total Public Safety Building				
ESDA:				
Director's salary	32,500	32,500	32,500	22,496
Assistant department head salary	6,500	6,500	6,500	10,383
Secretary	-	-	-	3,991
Member expense - mileage, etc.	500	500	287	755
Members per diem	300	300	38	-
Printing/office expense	1,500	1,500	1,142	1,248
Postage	50	50	46	-
Mileage	500	114	77	379
Travel & transportation	300	300	241	-
Training	500	500	395	411
Lodging	-	-	-	217
Per diem	-	-	-	227
Vehicle upkeep	3,000	3,386	3,386	435
Pest control	1,200	1,200	990	1,056
Maintenance of heating system	3,500	3,500	3,019	2,483
Building repairs	2,500	2,500	2,372	2,257
Janitor supplies	200	200	111	-
Pagers	400	1,291	1,291	337
Software maintenance and support	3,500	3,500	3,388	2,900
Computer equipment and software licenses	2,000	1,550	1,544	1,184
Cell phone	4,500	4,028	3,901	3,737
SERA Title III (HAZMAT)	4,500	4,500	4,371	8,477
Clothing allowance	750	750	743	-
Internet services	250	250	181	17
NIMS	250	281	281	279
Public preparedness training	375	375	371	472
Exercise/HSEEP	500	500	264	476
OSHA mandated programs	1,000	1,000	998	642
Emergency/disaster response	500	500	456	87
Warning system	2,700	2,700	1,971	992
	<u>74,275</u>	<u>74,275</u>	<u>70,864</u>	<u>65,938</u>
Total ESDA				

WOODFORD COUNTY, ILLINOIS
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(BUDGETARY CASH BASIS)
Year Ended November 30, 2015
With Comparative Figures for Year Ended November 30, 2014

	<u>2015</u>			<u>2014</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES PAID (CONTINUED)				
Public Safety (Continued):				
Coroner:				
Coroner's salary	\$ 27,452	\$ 27,452	\$ 27,452	\$ 26,848
Deputy and clerk hire	4,800	4,955	4,955	3,580
Officer's expense	900	375	375	425
Printing and office supplies	100	-	-	-
Mileage	1,800	937	937	1,092
Cell phones	1,300	1,860	1,861	1,497
Transport	1,800	3,910	3,910	2,510
Pathologist	21,000	38,917	38,917	37,424
	<u>59,152</u>	<u>78,406</u>	<u>78,407</u>	<u>73,376</u>
Total Coroner				
Other:				
Dispatch services	<u>275,845</u>	<u>280,332</u>	<u>280,332</u>	<u>251,000</u>
	<u>3,346,616</u>	<u>3,363,449</u>	<u>3,301,269</u>	<u>3,336,780</u>
Total Public Safety				
Judiciary and Court Related:				
Circuit Clerk:				
Official's salary	55,220	55,220	55,219	54,403
Deputy and clerk hire	199,592	199,592	194,038	173,276
Bailiff	29,190	29,190	8,977	9,527
Overtime	13,500	13,094	9,082	6,085
Officer's expense	1,200	1,200	-	309
Printing and office supplies	13,703	14,083	14,083	10,900
Postage box rental	140	144	144	140
Mileage	350	372	372	322
Maintenance contract	1,775	1,775	1,509	1,868
Publication	500	500	412	277
Training	260	260	-	9
Audit of Circuit Clerk's office	9,200	9,200	5,000	4,200
Publication and membership	370	370	360	370
Domestic violence advocacy services	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
	<u>335,000</u>	<u>335,000</u>	<u>299,196</u>	<u>271,686</u>
Total Circuit Clerk				

WOODFORD COUNTY, ILLINOIS
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(BUDGETARY CASH BASIS)
Year Ended November 30, 2015
With Comparative Figures for Year Ended November 30, 2014

	<u>2015</u>			<u>2014</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES PAID (CONTINUED)				
Judiciary and Court Related (Continued):				
Judicial:				
Part-time secretary	\$ 2,100	\$ 2,100	886	969
Secretary's salary	33,030	33,030	33,017	32,207
Officer's expense	2,500	2,500	770	892
Jurors' fees	24,000	23,800	20,450	15,288
Jurors' travel	25,000	25,000	17,965	19,183
Jurors' meals	4,000	4,000	1,110	1,878
Printing and office supplies	1,800	2,000	2,000	2,533
Books	3,500	3,500	2,244	2,012
Court ordered exam	6,000	6,000	-	1,650
Appointed attorney	17,500	17,500	14,173	20,504
Training	1,000	1,000	-	593
Other travel	400	400	-	-
Publication	200	200	-	-
Judge's salary reimbursement	1,400	1,400	1,342	1,392
	<u>122,430</u>	<u>122,430</u>	<u>93,957</u>	<u>99,101</u>
Total Judicial				
State's Attorney:				
State's Attorney's salary	166,508	166,508	166,508	166,510
Assistant State's Attorney's salary	90,000	90,000	64,010	44,779
Deputy/clerk hire	35,875	35,875	35,843	34,808
Officer's expense	1,500	1,650	1,650	527
Printing/office supplies	4,500	4,711	4,711	2,798
Foreign witness fees	500	500	-	-
Appellate attorney project	15,000	15,000	15,000	13,000
Books	4,700	6,934	6,934	4,819
Court reporting	5,500	6,634	6,634	7,198
Special prosecution costs	3,000	3,000	1,060	1,665
Investigations	38,500	34,304	13,500	32,980
Office manager	40,488	40,955	40,955	39,877
Union negotiations	3,000	3,000	2,175	1,740
Internet service	-	-	-	577
Mileage	200	200	179	-
Travel and transportation	1,500	1,500	-	38
LEADS on-line service	2,700	2,700	-	2,194
	<u>413,471</u>	<u>413,471</u>	<u>359,159</u>	<u>353,510</u>
Total State's Attorney				

**WOODFORD COUNTY, ILLINOIS
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STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGETARY CASH BASIS)
Year Ended November 30, 2015
With Comparative Figures for Year Ended November 30, 2014**

	<u>2015</u>			<u>2014</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES PAID (CONTINUED)				
Judiciary and Court Related (Continued):				
Public defender:				
Department head salary	\$ 57,117	\$ 57,117	\$ 57,117	\$ 55,723
Part-time attorney	54,694	54,694	54,651	53,360
Secretary allotment	20,492	16,056	14,921	14,961
Printing and office supplies	3,200	3,200	644	1,433
Telephone	1,500	1,500	1,081	850
Books	5,000	5,000	4,298	5,186
Legal seminars	600	600	-	878
Court reporting	700	700	293	-
Miscellaneous litigation costs	2,750	7,186	7,186	2,813
	<u>146,053</u>	<u>146,053</u>	<u>140,191</u>	<u>135,204</u>
Total Public Defender				
Probation:				
Care dependent children - secure detention	50,000	53,694	53,694	31,040
Care dependent children - housing	200,000	195,347	52,026	161,762
Department head salary	56,146	56,146	55,460	53,985
Probation officer's salary	174,500	174,500	173,630	168,520
Secretary's salary	53,876	53,876	52,944	40,876
Overtime	500	500	147	37
Officer's expense	1,100	1,100	1,089	1,018
Printing and office supplies	3,100	3,100	2,579	3,209
Mileage	500	500	28	258
Maintenance contracts	1,000	1,701	1,701	1,064
Training	1,000	1,000	793	504
Offender services	600	600	411	526
Drug testing	1,500	1,500	1,484	1,317
Books	450	708	708	460
Travel and transportation	1,100	1,100	766	1,075
Vehicle upkeep	10,000	10,000	7,636	9,598
Publication	100	100	-	-
IWIN service fees	1,100	1,100	633	558
Leads	2,668	2,668	-	2,195
	<u>559,240</u>	<u>559,240</u>	<u>405,729</u>	<u>478,002</u>
Total Probation				
	<u>1,576,194</u>	<u>1,576,194</u>	<u>1,298,232</u>	<u>1,337,503</u>
Total Judiciary and Court Related				

WOODFORD COUNTY, ILLINOIS
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AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGETARY CASH BASIS)
Year Ended November 30, 2015
With Comparative Figures for Year Ended November 30, 2014

	2015			2014
	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	8,000	8,000	4,000
Total Public Health	<u>47,008</u>	<u>51,008</u>	<u>51,008</u>	<u>47,008</u>
All other expenditures:				
Education:				
Educational service region expenditures	<u>95,000</u>	<u>95,000</u>	<u>73,566</u>	<u>86,286</u>
Veterans' Assistance Commission:				
Official's salary	10,965	10,965	10,965	10,697
Part time	1,060	1,060	140	150
Printing/office supplies	900	1,498	1,498	557
Mileage	1,000	1,517	1,517	1,116
Training	1,300	1,446	1,446	919
Assistance to veterans	<u>20,000</u>	<u>18,739</u>	<u>9,516</u>	<u>8,996</u>
Total Veterans' Assistance Commission	<u>35,225</u>	<u>35,225</u>	<u>25,082</u>	<u>22,435</u>
Total all other expenditures	<u>130,225</u>	<u>130,225</u>	<u>98,648</u>	<u>108,721</u>
Capital outlay:				
New equipment - Coroner	2,000	-	-	549
Computer equipment - Coroner	1,500	120	119	-
New equipment - State's Attorney	2,000	2,000	1,156	-
New equipment - Judicial	3,250	3,250	1,983	200
New equipment - Election	6,000	6,000	4,426	12,109
New equipment - Courthouse	1,000	343	65,947	1,863
New equipment - Sheriff	8,200	9,227	18,514	10,851
New equipment - Public Safety Building	1,000	1,000	7,427	10,223
New equipment - County Board Office	1,500	1,500	1,413	1,029
Improvements - Sheriff	8,600	8,600	6,841	60,659
Improvements - Public Safety Building	20,000	20,181	20,181	24,283
Improvements - ESDA	-	-	-	3,357
Improvements - Annex 2	-	-	-	15,972
Computer equipment - Sheriff	16,500	22,200	22,200	13,903
Computer equipment - Public Safety Building	1,200	1,200	-	64
New equipment - County Clerk	<u>2,800</u>	<u>2,994</u>	<u>2,994</u>	<u>1,931</u>
Total Capital Outlay	<u>75,550</u>	<u>78,615</u>	<u>153,201</u>	<u>156,993</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, 2015
With Comparative Figures for Year Ended November 30, 2014**

	<u>2015</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2014 Actual</u>
Total expenditures paid	\$ 7,990,536	\$ 7,990,536	\$ 7,554,348	\$ 7,453,037
Deficiency of revenue received over expenditures paid	<u>(2,927,252)</u>	<u>(2,927,252)</u>	<u>(2,303,063)</u>	<u>(1,759,385)</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	1,600,000	1,600,000	1,600,000	1,100,000
Court Systems Fund	15,000	15,000	15,000	20,000
Probation Services Fund	<u>30,000</u>	<u>30,000</u>	<u>5,260</u>	<u>18,000</u>
Total other financing sources received	<u>2,645,000</u>	<u>2,645,000</u>	<u>2,620,260</u>	<u>2,138,000</u>
Excess (deficiency) of revenue and other financing sources received over expenditures paid	<u>\$ (282,252)</u>	<u>\$ (282,252)</u>	317,197	378,615
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			183,051	(132,870)
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>6,765,489</u>	<u>6,519,744</u>
End of year			<u>\$ 7,265,737</u>	<u>\$ 6,765,489</u>

**WOODFORD COUNTY, ILLINOIS
COUNTY RETAILERS' OCCUPATION TAX ACCOUNT
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (BUDGETARY CASH BASIS)
Year Ended November 30, 2015
With Comparative Figures for Year Ended November 30, 2014**

	<u>2015</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2014 Actual</u>
REVENUE RECEIVED				
Municipal retailers' occupation tax	\$ 1,000,000	\$ 1,000,000	\$ 1,156,992	\$ 1,136,235
Interest	100	100	295	112
	<u>1,000,100</u>	<u>1,000,100</u>	<u>1,157,287</u>	<u>1,136,347</u>
Total revenue received				
EXPENDITURES PAID				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenue received over expenditures paid	1,000,100	1,000,100	1,157,287	1,136,347
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 of revenue received over expenditures and other financing uses paid	<u>\$ 100</u>	<u>\$ 100</u>	157,287	136,347
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			11,846	28,192
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>642,129</u>	<u>477,590</u>
End of year			<u>\$ 811,262</u>	<u>\$ 642,129</u>

**WOODFORD COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2015**

ASSETS	Special Revenue Funds	Debt Service Fund	Total Nonmajor Governmental Funds
Cash and cash equivalents	\$ 8,196,983	\$ 474,819	\$ 8,671,802
Receivables, net:			
State of Illinois	1,088,199	189,593	1,277,792
Property taxes	1,662,812	-	1,662,812
Inventories	19,600	-	19,600
Notes receivable, net	<u>227,135</u>	<u>-</u>	<u>227,135</u>
TOTAL ASSETS	<u>\$ 11,194,729</u>	<u>\$ 664,412</u>	<u>\$ 11,859,141</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 247,710	\$ -	\$ 247,710
Accrued expenses	<u>38,284</u>	<u>-</u>	<u>38,284</u>
Total liabilities	<u>285,994</u>	<u>-</u>	<u>285,994</u>
DEFERRED INFLOWS OF RESOURCES			
Subsequent year's property taxes	<u>1,662,812</u>	<u>-</u>	<u>1,662,812</u>
FUND BALANCES			
Nonspendable	214,679	-	214,679
Restricted	4,325,106	664,412	4,989,518
Assigned	<u>4,706,138</u>	<u>-</u>	<u>4,706,138</u>
Total fund balances	<u>9,245,923</u>	<u>664,412</u>	<u>9,910,335</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 11,194,729</u>	<u>\$ 664,412</u>	<u>\$ 11,859,141</u>

WOODFORD COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended November 30, 2015

	Special Revenue Funds	Debt Service Fund	Total Nonmajor Governmental Funds
REVENUES RECEIVED			
Property taxes	\$ 1,614,665	\$ -	\$ 1,614,665
Sales and use taxes	1,321,142	516,549	1,837,691
Replacement taxes	52,000	-	52,000
Motor fuel taxes	1,673,826	-	1,673,826
Operating grants and contributions	1,173,288	-	1,173,288
Capital grants	131,776	-	131,776
Fees, fines, and charges for services	685,050	-	685,050
Interest	18,686	425	19,111
Other	9,663	-	9,663
Total revenues	<u>6,680,096</u>	<u>516,974</u>	<u>7,197,070</u>
EXPENDITURES PAID			
Current:			
General government	180,473	-	180,473
Employee benefits	419,588	-	419,588
Public safety	111,170	-	111,170
Judiciary and court related	148,641	-	148,641
Public health and welfare	1,393,231	-	1,393,231
Transportation	3,648,045	-	3,648,045
Capital outlay	257,962	-	257,962
Debt service:			
Principal	17,489	430,000	447,489
Interest	-	60,613	60,613
Total expenditures	<u>6,176,599</u>	<u>490,613</u>	<u>6,667,212</u>
Excess of revenues received over expenditures paid	<u>503,497</u>	<u>26,361</u>	<u>529,858</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from capital lease obligation	50,009	-	50,009
Transfers out	<u>(1,652,446)</u>	<u>-</u>	<u>(1,652,446)</u>
Total other financing sources (uses)	<u>(1,602,437)</u>	<u>-</u>	<u>(1,602,437)</u>
NET CHANGE IN FUND BALANCE	(1,098,940)	26,361	(1,072,579)
FUND BALANCE			
Beginning of year, as previously reported	<u>10,165,786</u>	<u>638,051</u>	<u>10,803,837</u>
Prior period adjustment	<u>179,077</u>	<u>-</u>	<u>179,077</u>
Fund balance, beginning of year, as restated	<u>10,344,863</u>	<u>638,051</u>	<u>10,982,914</u>
End of year	<u>\$ 9,245,923</u>	<u>\$ 664,412</u>	<u>\$ 9,910,335</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, 2015
With Comparative Figures for Year Ended November 30, 2014**

	<u>2015</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2014 Actual</u>
REVENUE RECEIVED				
Sales and use taxes	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Interest	<u>400</u>	<u>400</u>	<u>425</u>	<u>361</u>
Total revenue received	<u>500,400</u>	<u>500,400</u>	<u>500,425</u>	<u>500,361</u>
EXPENDITURES PAID				
Debt service:				
Principal	430,000	430,000	430,000	410,000
Interest	<u>60,613</u>	<u>60,613</u>	<u>60,613</u>	<u>81,113</u>
Total expenditures paid	<u>490,613</u>	<u>490,613</u>	<u>490,613</u>	<u>491,113</u>
Excess of revenue received over expenditures paid	<u>\$ 9,787</u>	<u>\$ 9,787</u>	9,812	9,248
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			16,549	5,712
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>638,051</u>	<u>623,091</u>
End of year			<u>\$ 664,412</u>	<u>\$ 638,051</u>

**WOODFORD COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTIONS
November 30, 2015**

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, 2015**

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 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, 2015**

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, 2015**

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 \$10 fee assessed on each parcel sold in the annual real estate tax sale.

**WOODFORD COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTIONS
November 30, 2015**

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, 2015**

ASSETS	<u>Matching</u>	<u>Township Motor Fuel Tax</u>	<u>County Motor Fuel Tax</u>
Cash and cash equivalents	\$ 836,081	\$ 564,157	\$ 564,725
Receivables, net:			
State of Illinois	-	387,538	280,727
Property taxes	431,000	-	-
Inventories	-	-	-
Notes receivable, net	-	-	-
	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	<u>\$ 1,267,081</u>	<u>\$ 951,695</u>	<u>\$ 845,452</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 80,140	\$ 73,829	\$ -
Accrued expenses	-	-	-
	<hr/>	<hr/>	<hr/>
Total liabilities	<u>80,140</u>	<u>73,829</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES			
Subsequent year's property taxes	<u>431,000</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Nonspendable	-	-	-
Restricted	693,670	44,316	43,697
Assigned	62,271	833,550	801,755
	<hr/>	<hr/>	<hr/>
Total fund balances	<u>755,941</u>	<u>877,866</u>	<u>845,452</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 1,267,081</u>	<u>\$ 951,695</u>	<u>\$ 845,452</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>
\$ 18,375	\$ 31,926	\$ 1,131,355	\$ 211,999	\$ 133,857	\$ 11,221
-	-	306,329	-	-	-
-	-	-	400,000	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 18,375</u>	<u>\$ 31,926</u>	<u>\$ 1,437,684</u>	<u>\$ 611,999</u>	<u>\$ 133,857</u>	<u>\$ 11,221</u>
\$ 92	\$ 3,953	\$ -	\$ -	\$ 150	\$ 501
-	-	-	19,636	-	-
<u>92</u>	<u>3,953</u>	<u>-</u>	<u>19,636</u>	<u>150</u>	<u>501</u>
-	-	-	400,000	-	-
-	-	-	-	-	-
10,728	15,143	1,100,393	190,866	69,087	10,106
<u>7,555</u>	<u>12,830</u>	<u>337,291</u>	<u>1,497</u>	<u>64,620</u>	<u>614</u>
<u>18,283</u>	<u>27,973</u>	<u>1,437,684</u>	<u>192,363</u>	<u>133,707</u>	<u>10,720</u>
<u>\$ 18,375</u>	<u>\$ 31,926</u>	<u>\$ 1,437,684</u>	<u>\$ 611,999</u>	<u>\$ 133,857</u>	<u>\$ 11,221</u>

**WOODFORD COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
November 30, 2015**

ASSETS	County <u>Health</u>	Tazwood <u>Transportation</u>	Drug <u>Fines</u>
Cash and cash equivalents	\$ 751,535	\$ 4	\$ 12,377
Receivables, net:			
State of Illinois	60,234	48,436	-
Property taxes	142,000	-	-
Inventories	19,600	-	-
Notes receivable, net	<u>-</u>	<u>-</u>	<u>-</u>
 TOTAL ASSETS	 <u>\$ 973,369</u>	 <u>\$ 48,440</u>	 <u>\$ 12,377</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 12,387	\$ 48,436	\$ 66
Accrued expenses	<u>18,648</u>	<u>-</u>	<u>-</u>
 Total liabilities	 <u>31,035</u>	 <u>48,436</u>	 <u>66</u>
 DEFERRED INFLOWS OF RESOURCES			
Subsequent year's property taxes	<u>142,000</u>	<u>-</u>	<u>-</u>
 FUND BALANCES			
Nonspendable	19,600	-	-
Restricted	-	1	4,790
Assigned	<u>780,734</u>	<u>3</u>	<u>7,521</u>
 Total fund balances	 <u>800,334</u>	 <u>4</u>	 <u>12,311</u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	 <u>\$ 973,369</u>	 <u>\$ 48,440</u>	 <u>\$ 12,377</u>

<u>Court System</u>	<u>Mentally Deficient Persons</u>	<u>Probation Services</u>	<u>Treasurer's Automation</u>	<u>Vital Records</u>
\$ 19,489	\$ 170,479	\$ 261,926	\$ 29,249	\$ 20,802
-	-	-	-	-
-	258,812	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 19,489</u>	<u>\$ 429,291</u>	<u>\$ 261,926</u>	<u>\$ 29,249</u>	<u>\$ 20,802</u>
\$ -	\$ -	\$ 2,650	\$ -	\$ -
-	-	-	-	-
-	-	2,650	-	-
-	258,812	-	-	-
-	-	-	-	-
6,543	1,505	24,696	-	-
<u>12,946</u>	<u>168,974</u>	<u>234,580</u>	<u>29,249</u>	<u>20,802</u>
<u>19,489</u>	<u>170,479</u>	<u>259,276</u>	<u>29,249</u>	<u>20,802</u>
<u>\$ 19,489</u>	<u>\$ 429,291</u>	<u>\$ 261,926</u>	<u>\$ 29,249</u>	<u>\$ 20,802</u>

**WOODFORD COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
November 30, 2015**

ASSETS	Circuit Clerk <u>Automation</u>	Child Support <u>Fees</u>	DUI <u>Equipment</u>
Cash and cash equivalents	\$ 385,012	\$ 83,912	\$ 13,600
Receivables, net:			
State of Illinois	-	4,935	-
Property taxes	-	-	-
Inventories	-	-	-
Notes receivable, net	<u>-</u>	<u>-</u>	<u>-</u>
 TOTAL ASSETS	 <u>\$ 385,012</u>	 <u>\$ 88,847</u>	 <u>\$ 13,600</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ 652
Accrued expenses	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>652</u>
 DEFERRED INFLOWS OF RESOURCES			
Subsequent year's property taxes	<u>-</u>	<u>-</u>	<u>-</u>
 FUND BALANCES			
Nonspendable	-	-	-
Restricted	144,828	28,241	-
Assigned	<u>240,184</u>	<u>60,606</u>	<u>12,948</u>
Total fund balances	<u>385,012</u>	<u>88,847</u>	<u>12,948</u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	 <u>\$ 385,012</u>	 <u>\$ 88,847</u>	 <u>\$ 13,600</u>

<u>Document Storage</u>	<u>Sheriff Forfeited</u>	<u>Arrestee's Medical Reserve</u>	<u>Child Advocacy</u>	<u>Geographic Information System</u>
\$ 343,666	\$ 33,437	\$ 1,830	\$ 18,319	\$ 153,006
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>343,666</u>	<u>33,437</u>	<u>1,830</u>	<u>18,319</u>	<u>153,006</u>
\$ 1,920	\$ 589	\$ 625	\$ -	\$ 11,690
-	-	-	-	-
<u>1,920</u>	<u>589</u>	<u>625</u>	<u>-</u>	<u>11,690</u>
-	-	-	-	-
-	-	-	-	-
-	28,980	-	18,059	105,790
<u>341,746</u>	<u>3,868</u>	<u>1,205</u>	<u>260</u>	<u>35,526</u>
<u>341,746</u>	<u>32,848</u>	<u>1,205</u>	<u>18,319</u>	<u>141,316</u>
\$ <u>343,666</u>	\$ <u>33,437</u>	\$ <u>1,830</u>	\$ <u>18,319</u>	\$ <u>153,006</u>

**WOODFORD COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
November 30, 2015**

ASSETS	Township <u>Bridge</u>	<u>DARE</u>	Sheriff Sex <u>Offender</u>
Cash and cash equivalents	\$ 105,603	\$ 5,464	\$ 12,199
Receivables, net:			
State of Illinois	-	-	-
Property taxes	-	-	-
Inventories	-	-	-
Notes receivable, net	<u>-</u>	<u>-</u>	<u>-</u>
 TOTAL ASSETS	 <u>\$ 105,603</u>	 <u>\$ 5,464</u>	 <u>\$ 12,199</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ -	\$ 4,451	\$ -
Accrued expenses	<u>-</u>	<u>-</u>	<u>-</u>
 Total liabilities	 <u>-</u>	 <u>4,451</u>	 <u>-</u>
 DEFERRED INFLOWS OF RESOURCES			
Subsequent year's property taxes	<u>-</u>	<u>-</u>	<u>-</u>
 FUND BALANCES			
Nonspendable	-	-	-
Restricted	15,034	-	10,660
Assigned	<u>90,569</u>	<u>1,013</u>	<u>1,539</u>
 Total fund balances	 <u>105,603</u>	 <u>1,013</u>	 <u>12,199</u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	 <u>\$ 105,603</u>	 <u>\$ 5,464</u>	 <u>\$ 12,199</u>

<u>Sheriff Grant</u>	<u>Sheriff's Vehicles and Equipment</u>	<u>Sheriff's Seized and Impounded Vehicle</u>	<u>County Bridge</u>	<u>Circuit Clerk Operations and Administrative</u>
\$ 5,023	\$ 4,569	\$ 60,957	\$ 781,881	\$ 32,652
-	-	-	-	-
-	-	-	431,000	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 5,023</u>	<u>\$ 4,569</u>	<u>\$ 60,957</u>	<u>\$ 1,212,881</u>	<u>\$ 32,652</u>
\$ -	\$ -	\$ -	\$ 1,350	\$ -
-	-	-	-	-
-	-	-	1,350	-
-	-	-	-	-
-	-	-	431,000	-
-	-	-	-	-
5,023	1,739	45,387	590,955	32,652
-	2,830	15,570	189,576	-
<u>5,023</u>	<u>4,569</u>	<u>60,957</u>	<u>780,531</u>	<u>32,652</u>
<u>\$ 5,023</u>	<u>\$ 4,569</u>	<u>\$ 60,957</u>	<u>\$ 1,212,881</u>	<u>\$ 32,652</u>

**WOODFORD COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
November 30, 2015**

ASSETS	Probation Operations <u>Services</u>	Coroner <u>Fee</u>	Tax <u>Interest</u>
Cash and cash equivalents	\$ -	\$ 13,125	\$ 6,147
Receivables, net:			
State of Illinois	-	-	-
Property taxes	-	-	-
Inventories	-	-	-
Notes receivable, net	<u>-</u>	<u>-</u>	<u>-</u>
 TOTAL ASSETS	 <u>\$ -</u>	 <u>\$ 13,125</u>	 <u>\$ 6,147</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ 2,872
Accrued expenses	<u>-</u>	<u>-</u>	<u>-</u>
 Total liabilities	 <u>-</u>	 <u>-</u>	 <u>2,872</u>
 DEFERRED INFLOWS OF RESOURCES			
Subsequent year's property taxes	<u>-</u>	<u>-</u>	<u>-</u>
 FUND BALANCES			
Nonspendable	-	-	-
Restricted	-	13,071	-
Assigned	<u>-</u>	<u>54</u>	<u>3,275</u>
 Total fund balances	 <u>-</u>	 <u>13,125</u>	 <u>3,275</u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	 <u>\$ -</u>	 <u>\$ 13,125</u>	 <u>\$ 6,147</u>

<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>
\$ 1,340,791	\$ 19,368	\$ 674	\$ 6,191	\$ -	\$ 8,196,983
-	-	-	-	-	1,088,199
-	-	-	-	-	1,662,812
-	-	-	-	-	19,600
<u>227,135</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>227,135</u>
<u>\$ 1,567,926</u>	<u>\$ 19,368</u>	<u>\$ 674</u>	<u>\$ 6,191</u>	<u>\$ -</u>	<u>\$ 11,194,729</u>
\$ 1,031	\$ -	\$ -	\$ 326	\$ -	\$ 247,710
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>38,284</u>
<u>1,031</u>	<u>-</u>	<u>-</u>	<u>326</u>	<u>-</u>	<u>285,994</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,662,812</u>
195,079	-	-	-	-	214,679
1,045,000	17,643	671	5,832	-	4,325,106
<u>326,816</u>	<u>1,725</u>	<u>3</u>	<u>33</u>	<u>-</u>	<u>4,706,138</u>
<u>1,566,895</u>	<u>19,368</u>	<u>674</u>	<u>5,865</u>	<u>-</u>	<u>9,245,923</u>
<u>\$ 1,567,926</u>	<u>\$ 19,368</u>	<u>\$ 674</u>	<u>\$ 6,191</u>	<u>\$ -</u>	<u>\$ 11,194,729</u>

**WOODFORD COUNTY, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 Year Ended November 30, 2015**

	<u>Matching</u>	<u>Township Motor Fuel Tax</u>	<u>County Motor Fuel Tax</u>
REVENUES			
Property taxes	\$ 416,496	\$ -	\$ -
Sales and use taxes	-	-	-
Replacement taxes	-	-	-
Motor fuel taxes	-	893,299	780,527
Operating grants and contributions	-	-	78,500
Capital grants	-	-	-
Fees, fines, and charges for services	-	25,534	-
Interest	1,127	347	421
Other	<u>562</u>	<u>-</u>	<u>-</u>
Total revenues	<u>418,185</u>	<u>919,180</u>	<u>859,448</u>
 EXPENDITURES			
Current:			
General government	-	-	-
Employee benefits	-	-	-
Public safety	-	-	-
Judiciary and court related	-	-	-
Public health and welfare	-	-	-
Transportation	293,370	1,426,927	815,330
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Total expenditures	<u>293,370</u>	<u>1,426,927</u>	<u>815,330</u>
Excess (deficiency) of revenues over expenditures	<u>124,815</u>	<u>(507,747)</u>	<u>44,118</u>
 OTHER FINANCING SOURCES (USES)			
Proceeds from capital lease obligation	-	-	-
Transfers out	<u>(32,186)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(32,186)</u>	<u>-</u>	<u>-</u>
 EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND AND OTHER FINANCING USES	 92,629	 (507,747)	 44,118
 FUND BALANCE, BEGINNING OF YEAR, AS PREVIOUSLY REPORTED	 <u>663,312</u>	 <u>1,385,613</u>	 <u>801,334</u>
Prior period adjustment	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, beginning of year, as restated	<u>663,312</u>	<u>1,385,613</u>	<u>801,334</u>
 FUND BALANCE, END OF YEAR	 <u>\$ 755,941</u>	 <u>\$ 877,866</u>	 <u>\$ 845,452</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>
\$ -	\$ -	\$ -	\$ 380,319	\$ -	\$ -
-	-	1,321,142	-	-	-
-	-	-	52,000	-	-
-	-	-	-	-	-
-	-	-	-	-	-
5,951	92,429	-	-	26,602	6,360
7	48	1,675	186	153	13
-	-	-	1,311	-	-
<u>5,958</u>	<u>92,477</u>	<u>1,322,817</u>	<u>433,816</u>	<u>26,755</u>	<u>6,373</u>
-	-	-	-	17,475	-
-	-	-	419,588	-	-
-	84,850	-	-	-	-
1,193	-	-	-	-	5,943
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,193</u>	<u>84,850</u>	<u>-</u>	<u>419,588</u>	<u>17,475</u>	<u>5,943</u>
<u>4,765</u>	<u>7,627</u>	<u>1,322,817</u>	<u>14,228</u>	<u>9,280</u>	<u>430</u>
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>(1,600,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>(1,600,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
4,765	7,627	(277,183)	14,228	9,280	430
<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>
<u>-</u>	<u>-</u>	<u>179,077</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>13,518</u>	<u>20,346</u>	<u>1,714,867</u>	<u>178,135</u>	<u>124,427</u>	<u>10,290</u>
<u>\$ 18,283</u>	<u>\$ 27,973</u>	<u>\$ 1,437,684</u>	<u>\$ 192,363</u>	<u>\$ 133,707</u>	<u>\$ 10,720</u>

**WOODFORD COUNTY, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 Year Ended November 30, 2015**

	<u>County Health</u>	<u>Tazwood Transportation</u>	<u>Drug Fines</u>
REVENUES			
Property taxes	\$ 142,200	\$ -	\$ -
Sales and use taxes	-	-	-
Replacement taxes	-	-	-
Motor fuel taxes	-	-	-
Operating grants and contributions	518,045	355,853	-
Capital grants	-	-	-
Fees, fines, and charges for services	97,517	-	1,778
Interest	1,299	3	23
Other	<u>5,362</u>	<u>-</u>	<u>-</u>
Total revenues	<u>764,423</u>	<u>355,856</u>	<u>1,801</u>
EXPENDITURES			
Current:			
General government	-	-	-
Employee benefits	-	-	-
Public safety	-	-	11,109
Judiciary and court related	-	-	-
Public health and welfare	778,567	355,852	-
Transportation	-	-	-
Capital outlay	2,351	-	-
Debt service:			
Principal	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>780,918</u>	<u>355,852</u>	<u>11,109</u>
Excess (deficiency) of revenues over expenditures	<u>(16,495)</u>	<u>4</u>	<u>(9,308)</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from capital lease obligation	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND AND OTHER FINANCING USES			
	(16,495)	4	(9,308)
FUND BALANCE, BEGINNING OF YEAR, AS PREVIOUSLY REPORTED			
	<u>816,829</u>	<u>-</u>	<u>21,619</u>
Prior period adjustment	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, beginning of year, as restated	<u>816,829</u>	<u>-</u>	<u>21,619</u>
FUND BALANCE, END OF YEAR	<u>\$ 800,334</u>	<u>\$ 4</u>	<u>\$ 12,311</u>

<u>Court System</u>	<u>Mentally Deficient Persons</u>	<u>Probation Services</u>	<u>Treasurer's Automation</u>	<u>Vital Records</u>
\$ -	\$ 259,154	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	1,227
-	-	-	-	-
22,514	-	59,628	5,761	2,014
26	117	160	43	26
-	350	-	-	-
<u>22,540</u>	<u>259,621</u>	<u>59,788</u>	<u>5,804</u>	<u>3,267</u>
-	-	-	11,472	4,138
-	-	-	-	-
-	-	-	-	-
971	-	26,089	-	-
-	258,812	-	-	-
-	-	-	-	-
-	-	13,979	13,541	-
-	-	-	-	-
<u>971</u>	<u>258,812</u>	<u>40,068</u>	<u>25,013</u>	<u>4,138</u>
<u>21,569</u>	<u>809</u>	<u>19,720</u>	<u>(19,209)</u>	<u>(871)</u>
-	-	-	-	-
<u>(15,000)</u>	<u>-</u>	<u>(5,260)</u>	<u>-</u>	<u>-</u>
<u>(15,000)</u>	<u>-</u>	<u>(5,260)</u>	<u>-</u>	<u>-</u>
6,569	809	14,460	(19,209)	(871)
<u>12,920</u>	<u>169,670</u>	<u>244,816</u>	<u>48,458</u>	<u>21,673</u>
-	-	-	-	-
<u>12,920</u>	<u>169,670</u>	<u>244,816</u>	<u>48,458</u>	<u>21,673</u>
<u>\$ 19,489</u>	<u>\$ 170,479</u>	<u>\$ 259,276</u>	<u>\$ 29,249</u>	<u>\$ 20,802</u>

**WOODFORD COUNTY, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 Year Ended November 30, 2015**

	Circuit Clerk <u>Automation</u>	Child Support Fees	DUI Equipment
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Sales and use taxes	-	-	-
Replacement taxes	-	-	-
Motor fuel taxes	-	-	-
Operating grants and contributions	-	6,813	-
Capital grants	-	-	-
Fees, fines, and charges for services	51,996	-	10,111
Interest	458	25	26
Other	-	-	-
Total revenues	<u>52,454</u>	<u>6,838</u>	<u>10,137</u>
EXPENDITURES			
Current:			
General government	-	-	-
Employee benefits	-	-	-
Public safety	-	-	-
Judiciary and court related	38,903	2,250	-
Public health and welfare	-	-	-
Transportation	-	-	-
Capital outlay	9,223	-	20,086
Debt service:			
Principal	-	-	-
Total expenditures	<u>48,126</u>	<u>2,250</u>	<u>20,086</u>
Excess (deficiency) of revenues over expenditures	<u>4,328</u>	<u>4,588</u>	<u>(9,949)</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from capital lease obligation	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND AND OTHER FINANCING USES	4,328	4,588	(9,949)
FUND BALANCE, BEGINNING OF YEAR, AS PREVIOUSLY REPORTED	<u>380,684</u>	<u>84,259</u>	<u>22,897</u>
Prior period adjustment	-	-	-
Fund balance, beginning of year, as restated	<u>380,684</u>	<u>84,259</u>	<u>22,897</u>
FUND BALANCE, END OF YEAR	<u>\$ 385,012</u>	<u>\$ 88,847</u>	<u>\$ 12,948</u>

<u>Document Storage</u>	<u>Sheriff Forfeited</u>	<u>Arrestee's Medical Reserve</u>	<u>Child Advocacy</u>	<u>Geographic Information System</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
52,005	29,349	6,972	19,957	70,506
416	29	2	21	196
-	-	-	-	-
<u>52,421</u>	<u>29,378</u>	<u>6,974</u>	<u>19,978</u>	<u>70,702</u>
-	-	-	-	137,990
-	-	-	-	-
-	-	9,765	-	-
54,244	-	-	16,409	-
-	-	-	-	-
-	-	-	-	-
-	3,065	-	-	94
-	-	-	-	-
<u>54,244</u>	<u>3,065</u>	<u>9,765</u>	<u>16,409</u>	<u>138,084</u>
<u>(1,823)</u>	<u>26,313</u>	<u>(2,791)</u>	<u>3,569</u>	<u>(67,382)</u>
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(1,823)	26,313	(2,791)	3,569	(67,382)
<u>343,569</u>	<u>6,535</u>	<u>3,996</u>	<u>14,750</u>	<u>208,698</u>
-	-	-	-	-
<u>343,569</u>	<u>6,535</u>	<u>3,996</u>	<u>14,750</u>	<u>208,698</u>
<u>\$ 341,746</u>	<u>\$ 32,848</u>	<u>\$ 1,205</u>	<u>\$ 18,319</u>	<u>\$ 141,316</u>

**WOODFORD COUNTY, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 Year Ended November 30, 2015**

	Township Bridge	DARE	Sheriff Sex Offender
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Sales and use taxes	-	-	-
Replacement taxes	-	-	-
Motor fuel taxes	-	-	-
Operating grants and contributions	212,850	-	-
Capital grants	-	-	-
Fees, fines, and charges for services	-	3,664	2,460
Interest	184	5	13
Other	419	-	-
Total revenues	<u>213,453</u>	<u>3,669</u>	<u>2,473</u>
EXPENDITURES			
Current:			
General government	-	-	-
Employee benefits	-	-	-
Public safety	-	5,446	-
Judiciary and court related	-	-	-
Public health and welfare	-	-	-
Transportation	216,978	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Total expenditures	<u>216,978</u>	<u>5,446</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(3,525)</u>	<u>(1,777)</u>	<u>2,473</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from capital lease obligation	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND AND OTHER FINANCING USES			
	(3,525)	(1,777)	2,473
FUND BALANCE, BEGINNING OF YEAR, AS PREVIOUSLY REPORTED			
	<u>109,128</u>	<u>2,790</u>	<u>9,726</u>
Prior period adjustment	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, beginning of year, as restated	<u>109,128</u>	<u>2,790</u>	<u>9,726</u>
FUND BALANCE, END OF YEAR	<u>\$ 105,603</u>	<u>\$ 1,013</u>	<u>\$ 12,199</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>
\$ -	\$ -	\$ -	\$ 416,496	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	3,549	47,800	20,301	9,106
-	5	65	1,847	-
-	-	-	561	-
<u>-</u>	<u>3,554</u>	<u>47,865</u>	<u>439,205</u>	<u>9,106</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	25
-	-	-	-	-
-	1,810	60,939	895,440	-
-	-	17,489	-	-
<u>-</u>	<u>1,810</u>	<u>78,428</u>	<u>895,440</u>	<u>25</u>
-	1,744	(30,563)	(456,235)	9,081
-	-	50,009	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	50,009	-	-
-	1,744	19,446	(456,235)	9,081
<u>5,023</u>	<u>2,825</u>	<u>41,511</u>	<u>1,236,766</u>	<u>23,571</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>5,023</u>	<u>2,825</u>	<u>41,511</u>	<u>1,236,766</u>	<u>23,571</u>
<u>\$ 5,023</u>	<u>\$ 4,569</u>	<u>\$ 60,957</u>	<u>\$ 780,531</u>	<u>\$ 32,652</u>

**WOODFORD COUNTY, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 Year Ended November 30, 2015**

	<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	-	2,150	1,780
Interest	-	14	7
Other	-	-	-
Total revenues	-	2,164	1,787
EXPENDITURES			
Current:			
General government	-	-	5,881
Employee benefits	-	-	-
Public safety	-	-	-
Judiciary and court related	-	-	-
Public health and welfare	-	-	-
Transportation	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Total expenditures	-	-	5,881
Excess (deficiency) of revenues over expenditures	-	2,164	(4,094)
OTHER FINANCING SOURCES (USES)			
Proceeds from capital lease obligation	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND AND OTHER FINANCING USES			
	-	2,164	(4,094)
FUND BALANCE, BEGINNING OF YEAR, AS PREVIOUSLY REPORTED			
	-	10,961	7,369
Prior period adjustment	-	-	-
Fund balance, beginning of year, as restated	-	10,961	7,369
FUND BALANCE, END OF YEAR	\$ -	\$ 13,125	\$ 3,275

<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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,614,665
-	-	-	-	-	1,321,142
-	-	-	-	-	52,000
-	-	-	-	-	1,673,826
-	-	-	-	-	1,173,288
-	-	-	-	131,776	131,776
-	4,722	2,534	-	-	685,050
9,687	3	-	9	-	18,686
-	-	-	-	1,098	9,663
<u>9,687</u>	<u>4,725</u>	<u>2,534</u>	<u>9</u>	<u>132,874</u>	<u>6,680,096</u>
1,031	-	-	2,486	-	180,473
-	-	-	-	-	419,588
-	-	-	-	-	111,170
-	-	2,614	-	-	148,641
-	-	-	-	-	1,393,231
-	-	-	-	-	3,648,045
-	-	-	-	132,874	257,962
-	-	-	-	-	17,489
<u>1,031</u>	<u>-</u>	<u>2,614</u>	<u>2,486</u>	<u>132,874</u>	<u>6,176,599</u>
<u>8,656</u>	<u>4,725</u>	<u>(80)</u>	<u>(2,477)</u>	<u>-</u>	<u>503,497</u>
-	-	-	-	-	50,009
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,652,446)</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,602,437)</u>
8,656	4,725	(80)	(2,477)	-	(1,098,940)
<u>1,558,239</u>	<u>14,643</u>	<u>754</u>	<u>8,342</u>	<u>-</u>	<u>10,165,786</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>179,077</u>
<u>1,558,239</u>	<u>14,643</u>	<u>754</u>	<u>8,342</u>	<u>-</u>	<u>10,344,863</u>
<u>\$ 1,566,895</u>	<u>\$ 19,368</u>	<u>\$ 674</u>	<u>\$ 5,865</u>	<u>\$ -</u>	<u>\$ 9,245,923</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, 2015
With Comparative Figures for Year Ended November 30, 2014**

	<u>2015</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2014 Actual</u>
REVENUE RECEIVED				
General property taxes	\$ 416,000	\$ 416,000	\$ 416,496	\$ 390,047
Operating grants and contributions	-	-	-	223,617
Interest and miscellaneous	<u>1,000</u>	<u>1,000</u>	<u>1,689</u>	<u>1,054</u>
Total revenue received	<u>417,000</u>	<u>417,000</u>	<u>418,185</u>	<u>614,718</u>
EXPENDITURES PAID				
Transportation:				
Studies and emergencies	20,000	20,000	-	5,834
C.H. 13, Sec 97-00091-000AS	50,000	50,000	-	48
HSIP Sign Upgrade 10-00116-00 SG	100,000	100,000	80,615	-
Woodford Co., Sec. 86-00075-01 BR, C.H. 1	650,000	650,000	248,049	198,155
Woodford Co., Sec. 97-00091-01-BR C.H. 13	10,000	10,000	-	-
Woodford Co., Sec. 00-00096-00 BR, C.H. 2	-	-	-	250
Woodford Co., Sec 09-00115-00-BR, C.H. 20	2,000	2,000	-	-
Surface & shoulder maintenance	50,000	50,000	33,252	-
Woodford Co., Sec 11-00126-00 BR, CH 9	1,000	1,000	-	-
Woodford Co., Sec 12-00148-00 BR, CH 8	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>162</u>
Total expenditures paid	<u>893,000</u>	<u>893,000</u>	<u>361,916</u>	<u>204,449</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (476,000)</u>	<u>\$ (476,000)</u>	56,269	410,269
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			36,360	(50,000)
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>663,312</u>	<u>303,043</u>
End of year			<u>\$ 755,941</u>	<u>\$ 663,312</u>

**WOODFORD COUNTY, ILLINOIS
STATE'S ATTORNEY FORFEITED FUNDS FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (BUDGETARY CASH BASIS)
Year Ended November 30, 2015
With Comparative Figures for Year Ended November 30, 2014**

	<u>2015</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2014 Actual</u>
REVENUE RECEIVED				
Forfeited funds	\$ 1,000	\$ 1,000	\$ 5,951	\$ 2,124
Interest	<u>5</u>	<u>5</u>	<u>7</u>	<u>5</u>
Total revenue received	<u>1,005</u>	<u>1,005</u>	<u>5,958</u>	<u>2,129</u>
EXPENDITURES PAID				
Judiciary and court related:				
Law enforcement	<u>2,000</u>	<u>2,000</u>	<u>1,101</u>	<u>640</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (995)</u>	<u>\$ (995)</u>	4,857	1,489
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			(92)	-
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>13,518</u>	<u>12,029</u>
End of year			<u>\$ 18,283</u>	<u>\$ 13,518</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, 2015
With Comparative Figures for Year Ended November 30, 2014

	<u>2015</u>			<u>2014</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED				
Registration fees	\$ 82,000	\$ 82,000	\$ 81,353	\$ 77,148
Animal population control fee	7,500	7,500	6,855	7,427
Chip clinic	100	100	90	-
Restitution	-	-	1,906	-
Interest	50	50	48	44
Miscellaneous	1,000	1,000	2,225	950
Total revenue received	<u>90,650</u>	<u>90,650</u>	<u>92,477</u>	<u>85,569</u>
 EXPENDITURES PAID				
Public safety:				
Administrator's salary	12,272	12,272	12,272	11,973
Clerk's salary	44,477	44,477	44,452	43,065
Part-time clerk	3,615	3,615	3,296	3,269
Warden part-time	3,000	3,000	2,444	2,346
Printing and office supplies	1,000	1,428	1,428	881
Postage	4,000	4,000	4,000	4,000
Animal claims	1,000	1,000	-	-
Travel - gasoline	3,000	3,000	1,230	2,807
Training	500	500	-	-
Vehicle upkeep	2,000	2,000	949	1,039
Supplies	400	409	409	269
Tags	600	600	582	554
Disposal	1,500	1,500	1,303	2,528
Clothing	250	250	145	-
Population control vouchers	8,000	8,000	7,510	9,950
Cell phone	1,500	1,500	199	983
Medical treatment for unclaimed/injured animals	1,000	1,000	140	1,104
Chips for chipping clinics	1,500	738	60	-
Boarding	2,500	2,825	2,825	4,980
New equipment	700	700	-	91
Total expenditures paid	<u>92,814</u>	<u>92,814</u>	<u>83,244</u>	<u>89,839</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (2,164)</u>	<u>\$ (2,164)</u>	9,233	(4,270)
 RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			(1,606)	3,242
 FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>20,346</u>	<u>21,374</u>
End of year			<u>\$ 27,973</u>	<u>\$ 20,346</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, 2015
With Comparative Figures for Year Ended November 30, 2014

	<u>2015</u>			
	<u>Original</u>	<u>Final</u>		<u>2014</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED				
Public safety sales tax	\$ 1,400,000	\$ 1,400,000	\$ 1,350,322	\$ 1,444,566
Interest	400	400	1,675	230
	<u>1,400,400</u>	<u>1,400,400</u>	<u>1,351,997</u>	<u>1,444,796</u>
EXPENDITURES PAID	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenue received over expenditures paid	1,400,400	1,400,400	1,351,997	1,444,796
OTHER FINANCING USES PAID				
Transfers out	<u>(1,600,000)</u>	<u>(1,600,000)</u>	<u>(1,600,000)</u>	<u>(1,100,000)</u>
Excess (deficiency) of revenue received over expenditures and other financing uses paid	<u>\$ (199,600)</u>	<u>\$ (199,600)</u>	(248,003)	344,796
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			(29,180)	-
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year, as previously reported			<u>1,535,790</u>	<u>1,190,994</u>
Prior period adjustment			<u>179,077</u>	<u>-</u>
Fund balance, beginning of year, as restated			<u>1,714,867</u>	<u>1,190,994</u>
End of year			<u>\$ 1,437,684</u>	<u>\$ 1,535,790</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, 2015
With Comparative Figures for Year Ended November 30, 2014**

	<u>2015</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2014 Actual</u>
REVENUE RECEIVED				
General property taxes	\$ 380,000	\$ 380,000	\$ 380,319	\$ 358,226
Personal property replacement tax	52,000	52,000	52,000	52,000
Interest	150	150	186	156
Other	<u>-</u>	<u>-</u>	<u>1,311</u>	<u>3,407</u>
Total revenue received	<u>432,150</u>	<u>432,150</u>	<u>433,816</u>	<u>413,789</u>
EXPENDITURES PAID				
Employee benefits:				
County contribution	<u>430,000</u>	<u>430,000</u>	<u>419,588</u>	<u>403,725</u>
Excess of revenue received over expenditures paid	<u>\$ 2,150</u>	<u>\$ 2,150</u>	14,228	10,064
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>178,135</u>	<u>168,071</u>
End of year			<u>\$ 192,363</u>	<u>\$ 178,135</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, 2015
With Comparative Figures for Year Ended November 30, 2014**

	<u>2015</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2014 Actual</u>
REVENUE RECEIVED				
Recorder - fees	\$ 32,000	\$ 32,000	\$ 26,602	\$ 25,830
Interest	200	200	153	155
	<u>32,200</u>	<u>32,200</u>	<u>26,755</u>	<u>25,985</u>
Total revenue received				
EXPENDITURES PAID				
General government:				
Expenditures for recorder automation	<u>32,000</u>	<u>32,000</u>	<u>17,625</u>	<u>24,637</u>
Excess of revenue received over expenditures paid	<u>\$ 200</u>	<u>\$ 200</u>	9,130	1,348
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			150	(300)
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>124,427</u>	<u>123,379</u>
End of year			<u>\$ 133,707</u>	<u>\$ 124,427</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, 2015
With Comparative Figures for Year Ended November 30, 2014**

	<u>2015</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2014 Actual</u>
REVENUE RECEIVED				
Law library fees	\$ 6,400	\$ 6,400	\$ 6,360	\$ 6,464
Interest	10	10	13	12
	<u>6,410</u>	<u>6,410</u>	<u>6,373</u>	<u>6,476</u>
Total revenue received				
EXPENDITURES PAID				
Judiciary and court related:				
Books	<u>6,000</u>	<u>6,000</u>	<u>5,919</u>	<u>5,637</u>
Excess of revenue received over expenditures paid	<u>\$ 410</u>	<u>\$ 410</u>	454	839
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			(24)	(22)
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>10,290</u>	<u>9,473</u>
End of year			<u>\$ 10,720</u>	<u>\$ 10,290</u>

**WOODFORD COUNTY, ILLINOIS
COUNTY HEALTH FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (BUDGETARY CASH BASIS)
Year Ended November 30, 2015
With Comparative Figures for Year Ended November 30, 2014**

	<u>2015</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2014 Actual</u>
REVENUE RECEIVED				
General property taxes	\$ 142,000	\$ 142,000	\$ 142,200	\$ 141,983
State and federal grants	357,612	357,612	369,133	308,861
Fees for services	85,460	85,460	97,517	110,312
Interest	1,200	1,200	1,299	1,251
Other	170	170	5,362	313
	<u>586,442</u>	<u>586,442</u>	<u>615,511</u>	<u>562,720</u>
Total revenue received				
EXPENDITURES PAID				
Public health:				
TB services	5,000	5,000	3,271	2,394
County health purposes - contract	170,000	170,000	148,644	176,645
Department head salary	71,230	71,656	71,656	69,796
Full-time	357,932	357,506	333,844	318,936
Part-time	24,970	24,970	19,487	23,271
PTO	10,893	10,893	9,758	-
Capital outlay:				
Equipment	5,000	5,000	2,351	-
	<u>645,025</u>	<u>645,025</u>	<u>589,011</u>	<u>591,042</u>
Total expenditures paid				
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (58,583)</u>	<u>\$ (58,583)</u>	26,500	(28,322)
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			(42,995)	89,700
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>816,829</u>	<u>755,451</u>
End of year			<u>\$ 800,334</u>	<u>\$ 816,829</u>

**WOODFORD COUNTY, ILLINOIS
TAZWOOD TRANSPORTATION FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (BUDGETARY CASH BASIS)
Year Ended November 30, 2015
With Comparative Figures for Year Ended November 30, 2014**

	<u>2015</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2014 Actual</u>
REVENUE RECEIVED				
State of Illinois - federal funds	\$ 117,874	\$ 117,874	\$ 116,395	\$ 115,501
State of Illinois - state funds	269,800	269,800	229,852	201,857
Interest	-	-	3	2
	<u>387,674</u>	<u>387,674</u>	<u>346,250</u>	<u>317,360</u>
EXPENDITURES PAID				
Public welfare:				
We Care, Inc.	<u>387,674</u>	<u>396,163</u>	<u>396,163</u>	<u>267,443</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ -</u>	<u>\$ (8,489)</u>	(49,913)	49,917
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			49,917	(49,917)
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>-</u>	<u>-</u>
End of year			<u>\$ 4</u>	<u>\$ -</u>

**WOODFORD COUNTY, ILLINOIS
DRUG FINES FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (BUDGETARY CASH BASIS)
Year Ended November 30, 2015
With Comparative Figures for Year Ended November 30, 2014**

	<u>2015</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2014 Actual</u>
REVENUE RECEIVED				
Drug fine fees	\$ 3,500	\$ 3,500	\$ 1,778	\$ 2,103
Interest and miscellaneous	380	380	23	30
	<u>3,880</u>	<u>3,880</u>	<u>1,801</u>	<u>2,133</u>
EXPENDITURES PAID				
Public safety:				
Drug enforcement	<u>10,000</u>	<u>11,043</u>	<u>11,043</u>	<u>6,358</u>
Deficiency of revenue received over expenditures paid	<u>\$ (6,120)</u>	<u>\$ (7,163)</u>	(9,242)	(4,225)
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			(66)	-
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>21,619</u>	<u>25,844</u>
End of year			<u>\$ 12,311</u>	<u>\$ 21,619</u>

**WOODFORD COUNTY, ILLINOIS
COURT SYSTEM FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (BUDGETARY CASH BASIS)
Year Ended November 30, 2015
With Comparative Figures for Year Ended November 30, 2014**

	<u>2015</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2014 Actual</u>
REVENUE RECEIVED				
Court fine fees	\$ 17,500	\$ 17,500	\$ 22,514	\$ 17,723
Interest	50	50	26	30
	<u>17,550</u>	<u>17,550</u>	<u>22,540</u>	<u>17,753</u>
Total revenue received				
EXPENDITURES PAID				
Judiciary and court related:				
Court expenditures	<u>2,500</u>	<u>2,500</u>	<u>971</u>	<u>2,383</u>
Excess of revenue received over expenditures paid	15,050	15,050	21,569	15,370
OTHER FINANCING USES PAID				
Transfers out	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(20,000)</u>
Excess (deficiency) of revenue received over expenditures and other financing uses paid	<u>\$ 50</u>	<u>\$ 50</u>	6,569	(4,630)
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			-	-
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>12,920</u>	<u>17,550</u>
End of year			<u>\$ 19,489</u>	<u>\$ 12,920</u>

**WOODFORD COUNTY, ILLINOIS
MENTALLY DEFICIENT PERSONS FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (BUDGETARY CASH BASIS)
Year Ended November 30, 2015
With Comparative Figures for Year Ended November 30, 2014**

	<u>2015</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2014 Actual</u>
REVENUE RECEIVED				
General property taxes	\$ 258,812	\$ 258,812	\$ 259,154	\$ 259,488
Interest and miscellaneous	130	130	467	481
	<u>258,942</u>	<u>258,942</u>	<u>259,621</u>	<u>259,969</u>
EXPENDITURES PAID				
Public welfare:				
Contract with ADDWC	<u>258,812</u>	<u>258,812</u>	<u>258,812</u>	<u>258,812</u>
Excess of revenue received over expenditures paid	<u>\$ 130</u>	<u>\$ 130</u>	809	1,157
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>169,670</u>	<u>168,513</u>
End of year			<u>\$ 170,479</u>	<u>\$ 169,670</u>

**WOODFORD COUNTY, ILLINOIS
PROBATION SERVICES FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (BUDGETARY CASH BASIS)
Year Ended November 30, 2015
With Comparative Figures for Year Ended November 30, 2014**

	<u>2015</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2014 Actual</u>
REVENUE RECEIVED				
Court fine fees	\$ 46,000	\$ 46,000	\$ 59,628	\$ 43,515
Interest	100	100	160	122
Total revenue received	<u>46,100</u>	<u>46,100</u>	<u>59,788</u>	<u>43,637</u>
 EXPENDITURES PAID				
Judiciary and court related:				
Training	6,000	6,000	4,272	1,275
Contingent	2,000	2,000	1,804	1,584
Offender services	20,000	20,000	10,224	5,247
Electronic monitoring	10,000	10,000	8,763	18,682
Capital outlay:				
Computer equipment and software licenses	30,000	30,000	5,762	-
New equipment	12,000	12,000	7,124	-
Total expenditures paid	<u>80,000</u>	<u>80,000</u>	<u>37,949</u>	<u>26,788</u>
Excess (deficiency) of revenue received over expenditures paid	<u>(33,900)</u>	<u>(33,900)</u>	<u>21,839</u>	<u>16,849</u>
 OTHER FINANCING SOURCES RECEIVED AND USES PAID				
Transfers in	-	-	-	11,302
Transfers out	<u>(30,000)</u>	<u>(30,000)</u>	<u>(5,260)</u>	<u>(18,000)</u>
Total other financing sources received and uses paid	<u>(30,000)</u>	<u>(30,000)</u>	<u>(5,260)</u>	<u>(6,698)</u>
Excess (deficiency) of revenue and other financing sources received over expenditures and other financing uses paid	<u>\$ (63,900)</u>	<u>\$ (63,900)</u>	16,579	10,151
 RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			(2,119)	367
 FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>244,816</u>	<u>234,298</u>
End of year			<u>\$ 259,276</u>	<u>\$ 244,816</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, 2015
With Comparative Figures for Year Ended November 30, 2014**

	2015			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2014 Actual</u>
REVENUE RECEIVED				
Fees	\$ 7,200	\$ 7,200	\$ 5,761	\$ 6,385
Interest	75	75	43	64
Total revenue received	<u>7,275</u>	<u>7,275</u>	<u>5,804</u>	<u>6,449</u>
 EXPENDITURES PAID				
General control and administration:				
Part-time clerk hire	11,000	11,000	10,006	9,450
Programs and education	1,600	1,600	-	-
Expend to provide for automation	3,000	3,000	1,466	2,259
Capital outlay:				
New equipment	17,000	17,000	13,541	-
Total expenditures paid	<u>32,600</u>	<u>32,600</u>	<u>25,013</u>	<u>11,709</u>
Deficiency of revenue received over expenditures paid	<u>\$ (25,325)</u>	<u>\$ (25,325)</u>	<u>(19,209)</u>	<u>(5,260)</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>48,458</u>	<u>53,718</u>
End of year			<u>\$ 29,249</u>	<u>\$ 48,458</u>

**WOODFORD COUNTY, ILLINOIS
VITAL RECORDS FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (BUDGETARY CASH BASIS)
Year Ended November 30, 2015
With Comparative Figures for Year Ended November 30, 2014**

	<u>2015</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2014 Actual</u>
REVENUE RECEIVED				
Fees	\$ 1,500	\$ 1,500	\$ 2,014	\$ 1,412
State grants	1,300	1,300	1,227	1,229
Interest	50	50	26	25
	<u>2,850</u>	<u>2,850</u>	<u>3,267</u>	<u>2,666</u>
 EXPENDITURES PAID				
General control and administration:				
Vital records costs	<u>5,000</u>	<u>5,000</u>	<u>4,138</u>	<u>2,184</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (2,150)</u>	<u>\$ (2,150)</u>	(871)	482
 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>21,673</u>	<u>21,191</u>
End of year			<u>\$ 20,802</u>	<u>\$ 21,673</u>

**WOODFORD COUNTY, ILLINOIS
CIRCUIT CLERK AUTOMATION FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (BUDGETARY CASH BASIS)
Year Ended November 30, 2015
With Comparative Figures for Year Ended November 30, 2014**

	<u>2015</u>			
	<u>Original</u>	<u>Final</u>		<u>2014</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED				
Fees	\$ 47,000	\$ 47,000	\$ 51,996	\$ 51,552
Interest	450	450	458	437
	<u>47,450</u>	<u>47,450</u>	<u>52,454</u>	<u>51,989</u>
EXPENDITURES PAID				
Judiciary and court related:				
Automation fees	62,773	62,773	38,903	33,397
Jury maintenance contract	7,000	7,000	-	-
Capital outlay:				
Software	-	-	9,223	-
	<u>69,773</u>	<u>69,773</u>	<u>48,126</u>	<u>33,397</u>
Total expenditures paid				
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (22,323)</u>	<u>\$ (22,323)</u>	4,328	18,592
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>380,684</u>	<u>362,092</u>
End of year			<u>\$ 385,012</u>	<u>\$ 380,684</u>

**WOODFORD COUNTY, ILLINOIS
CHILD SUPPORT FEES FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (BUDGETARY CASH BASIS)
Year Ended November 30, 2015
With Comparative Figures for Year Ended November 30, 2014**

	<u>2015</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2014 Actual</u>
REVENUE RECEIVED				
Child support grant	\$ 6,000	\$ 6,000	\$ 3,357	\$ 5,598
Interest	25	25	25	42
	<u>6,025</u>	<u>6,025</u>	<u>3,382</u>	<u>5,640</u>
Total revenue received				
EXPENDITURES PAID				
Judiciary and court related:				
Supplies	500	500	290	714
Computer equipment and software licenses	<u>3,977</u>	<u>3,977</u>	<u>1,960</u>	<u>2,900</u>
	<u>4,477</u>	<u>4,477</u>	<u>2,250</u>	<u>3,614</u>
Total expenditures paid				
Excess of revenue received over expenditures paid	<u>\$ 1,548</u>	<u>\$ 1,548</u>	1,132	2,026
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			3,456	469
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>84,259</u>	<u>81,764</u>
End of year			<u>\$ 88,847</u>	<u>\$ 84,259</u>

**WOODFORD COUNTY, ILLINOIS
DUI EQUIPMENT FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (BUDGETARY CASH BASIS)
Year Ended November 30, 2015
With Comparative Figures for Year Ended November 30, 2014**

	<u>2015</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2014 Actual</u>
REVENUE RECEIVED				
DUI fines	\$ 10,000	\$ 10,000	\$ 10,111	\$ 6,241
Interest	<u>30</u>	<u>30</u>	<u>26</u>	<u>35</u>
Total revenue received	<u>10,030</u>	<u>10,030</u>	<u>10,137</u>	<u>6,276</u>
EXPENDITURES PAID				
Public safety:				
Repairs	-	-	-	11,737
Capital outlay:				
Equipment	<u>20,000</u>	<u>20,000</u>	<u>19,434</u>	<u>-</u>
Total expenditures paid	<u>20,000</u>	<u>20,000</u>	<u>19,434</u>	<u>11,737</u>
Deficiency of revenue received over expenditures paid	<u>\$ (9,970)</u>	<u>\$ (9,970)</u>	(9,297)	(5,461)
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			(652)	-
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>22,897</u>	<u>28,358</u>
End of year			<u>\$ 12,948</u>	<u>\$ 22,897</u>

**WOODFORD COUNTY, ILLINOIS
DOCUMENT STORAGE FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (BUDGETARY CASH BASIS)
Year Ended November 30, 2015
With Comparative Figures for Year Ended November 30, 2014**

	<u>2015</u>			<u>2014</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED				
Document storage fees	\$ 47,000	\$ 47,000	\$ 52,005	\$ 51,608
Interest	450	450	416	450
	<u>47,450</u>	<u>47,450</u>	<u>52,421</u>	<u>52,058</u>
Total revenue received				
EXPENDITURES PAID				
Judiciary and court related:				
Document storage costs/supplies	25,000	25,000	17,572	17,713
Salaries	51,297	51,297	30,010	61,410
Part-time	<u>13,863</u>	<u>13,863</u>	<u>5,767</u>	<u>12,498</u>
	<u>90,160</u>	<u>90,160</u>	<u>53,349</u>	<u>91,621</u>
Total expenditures paid				
Deficiency of revenue received over expenditures paid	<u>\$ (42,710)</u>	<u>\$ (42,710)</u>	(928)	(39,563)
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			(895)	9,595
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>343,569</u>	<u>373,537</u>
End of year			<u>\$ 341,746</u>	<u>\$ 343,569</u>

**WOODFORD COUNTY, ILLINOIS
SHERIFF FORFEITED FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (BUDGETARY CASH BASIS)
Year Ended November 30, 2015
With Comparative Figures for Year Ended November 30, 2014**

	<u>2015</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2014 Actual</u>
REVENUE RECEIVED				
Fee revenue	\$ 150	\$ 150	\$ 29,349	\$ 866
Interest	3	3	29	7
	<u>153</u>	<u>153</u>	<u>29,378</u>	<u>873</u>
Total revenue received				
EXPENDITURES PAID				
Capital outlay:				
Equipment	<u>2,500</u>	<u>2,500</u>	<u>2,476</u>	<u>-</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (2,347)</u>	<u>\$ (2,347)</u>	26,902	873
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			(589)	-
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>6,535</u>	<u>5,662</u>
End of year			<u>\$ 32,848</u>	<u>\$ 6,535</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, 2015
With Comparative Figures for Year Ended November 30, 2014**

	<u>2015</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2014 Actual</u>
REVENUE RECEIVED				
Sheriff fees	\$ 5,000	\$ 5,000	\$ 6,972	\$ 4,976
Interest	20	20	2	10
	<u>5,020</u>	<u>5,020</u>	<u>6,974</u>	<u>4,986</u>
Total revenue received				
EXPENDITURES PAID				
Public safety:				
Medical costs	<u>8,000</u>	<u>10,168</u>	<u>10,168</u>	<u>13,161</u>
Deficiency of revenue received over expenditures paid	<u>\$ (2,980)</u>	<u>\$ (5,148)</u>	(3,194)	(8,175)
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			403	(712)
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>3,996</u>	<u>12,883</u>
End of year			<u>\$ 1,205</u>	<u>\$ 3,996</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, 2015
With Comparative Figures for Year Ended November 30, 2014**

	2015			2014 <u>Actual</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
REVENUE RECEIVED				
Circuit clerk fees	\$ 15,000	\$ 15,000	\$ 19,957	\$ 16,686
Interest	<u>15</u>	<u>15</u>	<u>21</u>	<u>18</u>
Total revenue received	<u>15,015</u>	<u>15,015</u>	<u>19,978</u>	<u>16,704</u>
EXPENDITURES PAID				
Judiciary and court related:				
Child advocacy operations	<u>20,000</u>	<u>20,000</u>	<u>16,409</u>	<u>18,043</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (4,985)</u>	<u>\$ (4,985)</u>	3,569	(1,339)
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			-	-
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>14,750</u>	<u>16,089</u>
End of year			<u>\$ 18,319</u>	<u>\$ 14,750</u>

**WOODFORD COUNTY, ILLINOIS
GEOGRAPHIC INFORMATION SYSTEM FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (BUDGETARY CASH BASIS)
Year Ended November 30, 2015
With Comparative Figures for Year Ended November 30, 2014**

	<u>2015</u>			<u>2014</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED				
County Clerk - recording fees	\$ 75,000	\$ 75,000	\$ 69,444	\$ 67,396
GIS data fees	500	500	1,062	214
Interest	<u>275</u>	<u>275</u>	<u>196</u>	<u>227</u>
Total revenue received	<u>75,775</u>	<u>75,775</u>	<u>70,702</u>	<u>67,837</u>
EXPENDITURES PAID				
General government:				
Map technician salary	70,000	70,000	69,701	70,111
Aerial Orthophotography	54,000	54,000	48,184	-
Software maintenance and support	10,650	10,650	8,415	8,829
Capital outlay:				
Equipment	<u>2,000</u>	<u>2,000</u>	<u>94</u>	<u>55</u>
Total expenditures paid	<u>136,650</u>	<u>136,650</u>	<u>126,394</u>	<u>78,995</u>
Deficiency of revenue received over expenditures paid	<u>\$ (60,875)</u>	<u>\$ (60,875)</u>	(55,692)	(11,158)
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			(11,690)	-
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>208,698</u>	<u>219,856</u>
End of year			<u>\$ 141,316</u>	<u>\$ 208,698</u>

**WOODFORD COUNTY, ILLINOIS
DARE FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (BUDGETARY CASH BASIS)
Year Ended November 30, 2015
With Comparative Figures for Year Ended November 30, 2014**

	<u>2015</u>			<u>2014</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED				
DARE donations	\$ 5,400	\$ 5,400	\$ 3,664	\$ 6,076
Interest	<u>5</u>	<u>5</u>	<u>5</u>	<u>6</u>
Total revenue received	<u>5,405</u>	<u>5,405</u>	<u>3,669</u>	<u>6,082</u>
EXPENDITURES PAID				
Public safety:				
DARE - supplies	<u>5,800</u>	<u>5,800</u>	<u>5,477</u>	<u>5,252</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (395)</u>	<u>\$ (395)</u>	(1,808)	830
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			31	71
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>2,790</u>	<u>1,889</u>
End of year			<u>\$ 1,013</u>	<u>\$ 2,790</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, 2015
With Comparative Figures for Year Ended November 30, 2014**

	<u>2015</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2014 Actual</u>
REVENUE RECEIVED				
Sex offender fees	\$ 2,200	\$ 2,200	\$ 2,460	\$ 3,050
Interest	30	30	13	10
	<u>2,230</u>	<u>2,230</u>	<u>2,473</u>	<u>3,060</u>
Total revenue received				
	<u>2,230</u>	<u>2,230</u>	<u>2,473</u>	<u>3,060</u>
EXPENDITURES PAID				
Judiciary and court related	<u>4,500</u>	<u>4,500</u>	-	<u>455</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (2,270)</u>	<u>\$ (2,270)</u>	2,473	2,605
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>9,726</u>	<u>7,121</u>
End of year			<u>\$ 12,199</u>	<u>\$ 9,726</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, 2015
With Comparative Figures for Year Ended November 30, 2014**

	<u>2015</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2014 Actual</u>
REVENUE RECEIVED				
Capital grant from State of Illinois	\$ 500	\$ 500	\$ -	\$ -
EXPENDITURES PAID				
Public safety:				
Training	-	-	-	2,944
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>-</u>	<u>2,944</u>
Deficiency of revenue received over expenditures paid	<u>\$ (4,500)</u>	<u>\$ (4,500)</u>	-	(2,944)
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			-	-
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>5,023</u>	<u>7,967</u>
End of year			<u>\$ 5,023</u>	<u>\$ 5,023</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, 2015
With Comparative Figures for Year Ended November 30, 2014**

	2015			2014
	Original Budget	Final Budget	Actual	Actual
REVENUE RECEIVED				
Sheriff fees	\$ 2,136	\$ 2,136	\$ 3,549	\$ 2,361
Interest	5	5	5	5
	2,141	2,141	3,554	2,366
EXPENDITURES PAID				
Public safety:				
Supplies	-	-	-	1,299
Capital outlay:				
New equipment	5,000	5,000	1,810	2,536
	5,000	5,000	1,810	3,835
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (2,859)</u>	<u>\$ (2,859)</u>	1,744	(1,469)
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			-	-
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			2,825	4,294
End of year			<u>\$ 4,569</u>	<u>\$ 2,825</u>

WOODFORD COUNTY, ILLINOIS
SHERIFF'S SEIZED AND IMPOUNDED VEHICLE FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (BUDGETARY CASH BASIS)
Year Ended November 30, 2015
With Comparative Figures for Year Ended November 30, 2014

	<u>2015</u>			
	<u>Original</u>	<u>Final</u>		<u>2014</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED				
Sheriff fees	\$ 35,000	\$ 35,000	\$ 47,800	\$ 44,090
Interest	30	30	65	40
	<u>35,030</u>	<u>35,030</u>	<u>47,865</u>	<u>44,130</u>
Total revenue received				
	<u>35,030</u>	<u>35,030</u>	<u>47,865</u>	<u>44,130</u>
 EXPENDITURES PAID				
Capital outlay:				
New equipment	<u>28,500</u>	<u>28,500</u>	<u>28,419</u>	<u>24,263</u>
Excess of revenue received over expenditures paid	<u>\$ 6,530</u>	<u>\$ 6,530</u>	19,446	19,867
 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>41,511</u>	<u>21,644</u>
End of year			<u>\$ 60,957</u>	<u>\$ 41,511</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, 2015
With Comparative Figures for Year Ended November 30, 2014**

	<u>2015</u>			<u>2014</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED				
General property taxes	\$ 416,000	\$ 416,000	\$ 416,496	\$ 390,047
Interest and miscellaneous	2,500	2,500	2,408	22,899
Local share of cost	20,000	20,000	20,301	13,557
Total revenue received	<u>438,500</u>	<u>438,500</u>	<u>439,205</u>	<u>426,503</u>
EXPENDITURES PAID				
Transportation:				
Studies and emergencies	50,000	50,000	1,180	588
Bridge maintenance/repair	70,000	70,000	11,869	2,761
Woodford Co., Sec. 01-00102-00-BR, C.H. 20	50,000	50,000	49,685	109,417
Woodford Co., Sec. 05-00111-00-BR, C.H. 14	1,000	1,000	-	-
Woodford Co., Sec. 09-00115-00-BR, C.H. 20	100,000	100,293	100,293	7,172
Woodford Co., Sec. 11-00126-00-BR, C.H. 9	20,000	20,000	-	-
Woodford Co., Sec. 10-00131-00-BR, C.H. 8	-	-	-	251,993
Woodford Co., Sec. 11-00141-00-BR, C.H. 13	170,000	158,438	14,842	3,761
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	5,000	5,000	2,181	74,966
Metamora Rd., Sec. 12-08153-00-BR	-	-	-	20,455
WC Structure #102-3131, CH #7	100,000	111,269	111,269	-
Cazenovia Road, Sec. 09-01131-00 BR	-	-	-	209
Clayton Rd., Sec. 05-02137-00-BR	60,000	60,000	10,159	19
Olio Rd., Sec. 12-11142-00-BR	1,000	1,000	-	61
Olio Rd., Sec. 12-11143-00-BR	-	-	-	9,713
Linn, Sec 11-07133-00-BR	60,000	60,000	55,984	6,918
Sec. 86-00075-01-BR, C.H. #1	125,000	125,000	24,070	11,787
Sec. 01-00101-00-BR, C.H. #3	15,000	15,000	-	-
Sec. 12-00148-00-BR, C.H. #8	490,000	490,000	410,798	20,013
Sec. 13-16001-00-BR, Spring Bay Rd	30,000	18,206	-	1,027
Sec 14-05147-00-BR, Greene Rd	70,000	70,000	9,131	-
Sec 14-15129-00-BR, Roanoke Rd	70,000	81,794	81,794	-
Sec 14-11144-00-BR, Olio Rd	10,000	10,000	2,778	-
Various small projects	50,000	50,000	13,309	33,676
Total expenditures paid	<u>1,549,000</u>	<u>1,549,000</u>	<u>899,342</u>	<u>554,536</u>
Deficiency of revenue received over expenditures paid	<u>\$ (1,110,500)</u>	<u>\$ (1,110,500)</u>	(460,137)	(128,033)
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			3,902	(5,251)
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>1,236,766</u>	<u>1,370,050</u>
End of year			<u>\$ 780,531</u>	<u>\$ 1,236,766</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, 2015
With Comparative Figures for Year Ended November 30, 2014

	<u>2015</u>			<u>2014</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED				
Fees	\$ 6,000	\$ 6,000	\$ 9,106	\$ 6,979
Interest	<u>25</u>	<u>25</u>	<u>-</u>	<u>-</u>
Total revenue received	<u>6,025</u>	<u>6,025</u>	<u>9,106</u>	<u>6,979</u>
 EXPENDITURES PAID				
Judiciary and court related	<u>6,025</u>	<u>6,025</u>	<u>25</u>	<u>1,623</u>
Excess of revenue received over expenditures paid	<u>\$ -</u>	<u>\$ -</u>	9,081	5,356
 RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			-	-
 FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>23,571</u>	<u>18,215</u>
End of year			<u>\$ 32,652</u>	<u>\$ 23,571</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, 2015
With Comparative Figures for Year Ended November 30, 2014**

	2015			
	Original Budget	Final Budget	Actual	2014 Actual
REVENUE RECEIVED				
Fees	\$ -	\$ -	\$ -	\$ 3,340
Interest	-	-	-	8
	-	-	-	3,348
Total revenue received	-	-	-	3,348
 EXPENDITURES PAID				
Judiciary and court related	-	-	-	-
	-	-	-	-
Excess of revenue received over expenditures paid	-	-	-	3,348
 OTHER FINANCING USES PAID				
Transfers out	-	-	-	(11,302)
	-	-	-	(11,302)
Deficiency of revenue received over expenditures and other financing uses paid	\$ -	\$ -	-	(7,954)
 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			-	7,954
End of year			\$ -	\$ -

**WOODFORD COUNTY, ILLINOIS
CORONER FEE FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (BUDGETARY CASH BASIS)
Year Ended November 30, 2015
With Comparative Figures for Year Ended November 30, 2014**

	<u>2015</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2014 Actual</u>
REVENUE RECEIVED				
Coroner fees	\$ 3,200	\$ 3,200	\$ 2,150	\$ 2,250
Interest	<u>15</u>	<u>15</u>	<u>14</u>	<u>12</u>
Total revenue received	<u>3,215</u>	<u>3,215</u>	<u>2,164</u>	<u>2,262</u>
 EXPENDITURES PAID				
Capital outlay				
New equipment	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (1,785)</u>	<u>\$ (1,785)</u>	2,164	2,262
 RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			-	-
 FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>10,961</u>	<u>8,699</u>
End of year			<u>\$ 13,125</u>	<u>\$ 10,961</u>

WOODFORD COUNTY, ILLINOIS
TAX INTEREST FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (BUDGETARY CASH BASIS)
Year Ended November 30, 2015
With Comparative Figures for Year Ended November 30, 2014

	<u>2015</u>			
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>2014</u> <u>Actual</u>
REVENUE RECEIVED				
Tax sale fees	\$ 2,000	\$ 2,000	\$ 1,780	\$ 1,990
Interest	15	15	7	9
	<u>2,015</u>	<u>2,015</u>	<u>1,787</u>	<u>1,999</u>
EXPENDITURES PAID				
General control and administration	<u>5,000</u>	<u>5,000</u>	<u>3,009</u>	<u>4,131</u>
Deficiency of revenue received over expenditures paid	<u>\$ (2,985)</u>	<u>\$ (2,985)</u>	(1,222)	(2,132)
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			(2,872)	-
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>7,369</u>	<u>9,501</u>
End of year			<u>\$ 3,275</u>	<u>\$ 7,369</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, 2015
With Comparative Figures for Year Ended November 30, 2014**

	<u>2015</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2014 Actual</u>
REVENUE RECEIVED				
Principal loan payments received	\$ 150,000	\$ 150,000	\$ 86,919	\$ 200,614
Interest	<u>10,000</u>	<u>10,000</u>	<u>9,687</u>	<u>13,026</u>
Total revenue received	<u>160,000</u>	<u>160,000</u>	<u>96,606</u>	<u>213,640</u>
EXPENDITURES PAID				
General control and administration:				
Administrative expense - EDC	16,000	16,000	-	12,172
Economic development loans/bad debts	<u>1,427,716</u>	<u>1,427,716</u>	<u>45,000</u>	<u>192,652</u>
Total expenditures paid	<u>1,443,716</u>	<u>1,443,716</u>	<u>45,000</u>	<u>204,824</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (1,283,716)</u>	<u>\$ (1,283,716)</u>	51,606	8,816
RECONCILIATION TO MODIFIED ACCRUAL BASIS				
Principal loan payments received			(86,919)	(200,614)
Issuance of loans			45,000	70,000
Accounts payable			(1,031)	-
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>1,558,239</u>	<u>1,680,037</u>
End of year			<u>\$ 1,566,895</u>	<u>\$ 1,558,239</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, 2015
With Comparative Figures for Year Ended November 30, 2014

	<u>2015</u>			
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>2014</u> <u>Actual</u>
REVENUE RECEIVED				
E-Citation fees	\$ 550	\$ 550	\$ 4,722	\$ 3,948
Interest	<u>1</u>	<u>1</u>	<u>3</u>	<u>2</u>
Total revenue received	<u>551</u>	<u>551</u>	<u>4,725</u>	<u>3,950</u>
EXPENDITURES PAID				
General control and administration	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (949)</u>	<u>\$ (949)</u>	4,725	3,950
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			-	-
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>14,643</u>	<u>10,693</u>
End of year			<u>\$ 19,368</u>	<u>\$ 14,643</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, 2015
With Comparative Figures for Year Ended November 30, 2014

	<u>2015</u>			<u>2014</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED				
State's attorney fees	\$ 2,000	\$ 2,000	\$ 2,534	\$ 2,118
Interest	<u>5</u>	<u>5</u>	<u>-</u>	<u>-</u>
Total revenue received	<u>2,005</u>	<u>2,005</u>	<u>2,534</u>	<u>2,118</u>
 EXPENDITURES PAID				
Judiciary and court related	<u>2,500</u>	<u>2,615</u>	<u>2,614</u>	<u>2,942</u>
Deficiency of revenue received over expenditures paid	<u>\$ (495)</u>	<u>\$ (610)</u>	(80)	(824)
 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>754</u>	<u>1,578</u>
End of year			<u>\$ 674</u>	<u>\$ 754</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, 2015
With Comparative Figures for Year Ended November 30, 2014**

	<u>2015</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2014 Actual</u>
REVENUE RECEIVED				
State of Illinois - operating grants	\$ 2,000	\$ 2,000	\$ -	\$ 2,910
Interest	<u>5</u>	<u>5</u>	<u>9</u>	<u>9</u>
Total revenue received	<u>2,005</u>	<u>2,005</u>	<u>9</u>	<u>2,919</u>
EXPENDITURES PAID				
General control and administration:				
Canine training	<u>5,000</u>	<u>5,000</u>	<u>2,160</u>	<u>-</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (2,995)</u>	<u>\$ (2,995)</u>	(2,151)	2,919
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			(326)	-
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>8,342</u>	<u>5,423</u>
End of year			<u>\$ 5,865</u>	<u>\$ 8,342</u>

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, 2015
With Comparative Figures for Year Ended November 30, 2014

	<u>2015</u>			<u>2014</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED				
Capital grants	\$ 225,749	\$ 225,749	\$ 131,776	\$ 649,182
Other	-	-	1,098	-
Total revenue received	<u>225,749</u>	<u>225,749</u>	<u>132,874</u>	<u>649,182</u>
EXPENDITURES PAID				
General control and administration:				
Demolition	225,749	225,749	3,159	56,578
Capital outlay:				
Property purchase	-	-	132,874	589,445
Total expenditures paid	<u>225,749</u>	<u>225,749</u>	<u>136,033</u>	<u>646,023</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ -</u>	<u>\$ -</u>	(3,159)	3,159
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			3,159	(3,159)
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			-	-
End of year			<u>\$ -</u>	<u>\$ -</u>

WOODFORD COUNTY, ILLINOIS
INTERNAL SERVICE FUNDS
FUND DESCRIPTIONS
November 30, 2015

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, 2015**

	Tort Judgment and Liability Insurance <u>Fund</u>	Premium and Insurance Claim Reserve <u>Fund</u>	Total Internal Service <u>Funds</u>
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 329,691	\$ 349,588	\$ 679,279
Receivables, net:			
Property taxes	520,000	-	520,000
Total assets	849,691	349,588	1,199,279
 LIABILITIES			
Current liabilities:			
Accrued expenses	-	165,285	165,285
 DEFERRED INFLOWS OF RESOURCES			
Subsequent year's property taxes	520,000	-	520,000
 NET POSITION			
Unrestricted	\$ 329,691	\$ 184,303	\$ 513,994

**WOODFORD COUNTY, ILLINOIS
 COMBINING STATEMENT OF REVENUE, EXPENSES,
 AND CHANGES IN NET POSITION
 INTERNAL SERVICE FUNDS
 Year Ended November 30, 2015**

	Tort Judgment and Liability Insurance Fund	Premium and Insurance Claim Reserve Fund	Total Internal Service Funds
OPERATING REVENUES			
Charges for services	\$ 8,816	\$ 1,048,676	\$ 1,057,492
OPERATING EXPENSES			
Insurance premiums:			
Liability insurance	180,941	-	180,941
Worker's compensation	188,441	-	188,441
Medical claims and administration fees	<u>-</u>	<u>1,060,430</u>	<u>1,060,430</u>
Total operating expenses	<u>369,382</u>	<u>1,060,430</u>	<u>1,429,812</u>
Operating loss	<u>(360,566)</u>	<u>(11,754)</u>	<u>(372,320)</u>
NONOPERATING REVENUES			
Property taxes	380,319	-	380,319
Interest	<u>664</u>	<u>295</u>	<u>959</u>
Total nonoperating revenues	<u>380,983</u>	<u>295</u>	<u>381,278</u>
Income (loss) before transfers	20,417	(11,459)	8,958
TRANSFERS IN (OUT)	<u>(21,290)</u>	<u>21,290</u>	<u>-</u>
CHANGE IN NET POSITION	(873)	9,831	8,958
NET POSITION - BEGINNING OF YEAR	<u>330,564</u>	<u>174,472</u>	<u>505,036</u>
NET POSITION - END OF YEAR	<u>\$ 329,691</u>	<u>\$ 184,303</u>	<u>\$ 513,994</u>

**WOODFORD COUNTY, ILLINOIS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
Year Ended November 30, 2015**

	Tort Judgment and Liability Insurance Fund	Premium and Insurance Claim Reserve Fund	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from charges for services	\$ 8,816	\$ 1,048,676	\$ 1,057,492
Payments to suppliers	<u>(369,382)</u>	<u>(960,814)</u>	<u>(1,330,196)</u>
Net cash provided by (used in) operating activities	<u>(360,566)</u>	<u>87,862</u>	<u>(272,704)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Property taxes	380,319	-	380,319
Transfers from (to) other funds	<u>(21,290)</u>	<u>21,290</u>	<u>-</u>
Net cash provided by noncapital financing activities	<u>359,029</u>	<u>21,290</u>	<u>380,319</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest on investments	<u>664</u>	<u>295</u>	<u>959</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(873)	109,447	108,574
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>330,564</u>	<u>240,141</u>	<u>570,705</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>\$ 329,691</u></u>	<u><u>\$ 349,588</u></u>	<u><u>\$ 679,279</u></u>
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES			
Operating loss	\$ (360,566)	\$ (11,754)	\$ (372,320)
Adjustments to reconcile operating loss to net cash provided by (used in) operating activities:			
Change in assets and liabilities:			
Accrued expense	<u>-</u>	<u>99,616</u>	<u>99,616</u>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u><u>\$ (360,566)</u></u>	<u><u>\$ 87,862</u></u>	<u><u>\$ (272,704)</u></u>

**WOODFORD COUNTY, ILLINOIS
FIDUCIARY FUNDS
FUND DESCRIPTIONS
November 30, 2015**

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, 2015

	<u>Circuit Clerk</u>	<u>Panther Creek Drainage District</u>	<u>County Payroll Clearing</u>
ASSETS			
Cash and cash equivalents	\$ 171,509	\$ 5,116	\$ 847
Investments	<u>50,000</u>	<u>-</u>	<u>-</u>
 TOTAL ASSETS	 <u>\$ 221,509</u>	 <u>\$ 5,116</u>	 <u>\$ 847</u>
 LIABILITIES			
Funds held for others	<u>\$ 221,509</u>	<u>\$ 5,116</u>	<u>\$ 847</u>

<u>Unclaimed Trust</u>	<u>Board Clearing</u>	<u>Land Acquisition</u>	<u>Tax Redemption</u>	<u>Circuit Clerk Victim Counseling</u>	<u>Total</u>
\$ 391,812	\$ 500	\$ 6,550	\$ 252	\$ 7,039	\$ 583,625
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
<u>\$ 391,812</u>	<u>\$ 500</u>	<u>\$ 6,550</u>	<u>\$ 252</u>	<u>\$ 7,039</u>	<u>\$ 633,625</u>
<u>\$ 391,812</u>	<u>\$ 500</u>	<u>\$ 6,550</u>	<u>\$ 252</u>	<u>\$ 7,039</u>	<u>\$ 633,625</u>

**WOODFORD COUNTY, ILLINOIS
 AGENCY FUND - COUNTY COLLECTOR
 SCHEDULE OF COLLECTIONS, DISTRIBUTIONS,
 AND CHANGES IN CASH BALANCE
 Year Ended November 30, 2015**

COLLECTIONS

2014 Real estate taxes certified to County Collector for collection		\$ 67,859,189
Deductions to certification:		
Real estate taxes uncollected	\$ (27,699)	
Corrections of error, net	<u>(119,734)</u>	(147,433)
Additions:		
Back tax collections	59,028	
Interest, penalties, and costs	121,669	
Payments in lieu of taxes	11,325	
Adjustments	22,116	
Interest earned on taxes	<u>8,939</u>	<u>223,077</u>
Total collections		67,934,833

DISTRIBUTIONS

Real estate and mobile home taxes	67,773,833	
State Board of Appeals	30,392	
Fees - interest, penalties, costs, and other	121,669	
Interest to taxing bodies	<u>8,939</u>	
Total distributions		<u>67,934,833</u>

NET CHANGE IN CASH

-

CASH AT THE BEGINNING OF THE YEAR

-

CASH AT THE END OF THE YEAR

\$ -