

WARREN COUNTY, ILLINOIS

MONMOUTH, ILLINOIS

ANNUAL FINANCIAL REPORT

November 30, 2012

CONTENTS

| | <u>Page Number</u> |
|--|------------------------|
| INDEPENDENT AUDITOR'S REPORT | 1 - 2 |
| Management Discussion and Analysis (Unaudited) | 3 - 11 |
| Basic Financial Statements: | |
| Government -Wide Financial Statements: | |
| Statement of Net Assets | 12 |
| Statement of Activities | 13 |
| Fund Financial Statements: | |
| Governmental Funds: | |
| Balance Sheet | 14 |
| Reconciliation of the Balance Sheet to the Statement of Net Assets | 15 |
| Statement of Revenues, Expenditures and Changes in Fund Balances | 16 |
| Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities | 17 |
| Fiduciary Funds- | |
| Statement of Fiduciary Net Assets | 18 |
| Notes to Financial Statements | 19 - 37 |
| Required Supplementary Information (Unaudited): | |
| Budgetary Comparison Schedules for: | |
| General Fund | 38 |
| Illinois Municipal Retirement Fund | 39 |
| Mental Health Fund | 40 |
| Schedule of IMRF Funding Progress | 41 |
| Notes to Required Supplementary Information | 42 |
| Other Supplementary Information: | |
| Balance Sheet – General Fund | 43 |
| Budgetary Comparison Schedule for the General Fund | 44 |
| Nonmajor Governmental Funds: | |
| Combining Balance Sheet – Special Revenue Funds | 45 - 48 |
| Combining Statement of Revenues and Expenditures And Changes in Fund Balances – Special Revenue Funds | 49 - 52 |

INDEPENDENT AUDITOR'S REPORT

To the County Board
Warren County, Illinois
Monmouth, Illinois

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Warren County, Illinois, as of and for the year ended November 30, 2012, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

As more fully described in Note N to the financial statements, the County did not adopt the provisions of Governmental Accounting Standards Board No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This statement requires a systematic, accrual basis measurement and recognition of other postemployment benefit (OPEB) expense over a period that approximates employees' years of service. The Statement also requires the information about actuarial accrued liabilities associated with OPEB and whether and to what extent progress is being made in funding the plan. The effects of that departure on the financial statements are not reasonably determinable.

In our opinion, except for the effects of the information discussed in the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Warren County, Illinois, as of November 30, 2012, and the respective changes in financial position, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information on pages 3 through 11 and 38 through 42 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 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 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.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Warren County, Illinois' financial statements as a whole. The items listed as Other Supplementary Information are presented for purposes of additional analysis and are not a required part of the financial statements. The combining nonmajor fund financial statements and other schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole.

Wipfli LLP

Sterling, Illinois
February 4, 2013

This Page Intentionally Left Blank

**MANAGEMENT DISCUSSION
AND ANALYSIS
(Unaudited)**

WARREN COUNTY, ILLINOIS
MANAGEMENT DISCUSSION AND ANALYSIS
November 30, 2012

Warren County, Illinois' (the "County") management discussion and analysis (MD&A) is generally intended to (1) assist the reader in focusing on significant financial issues, (2) provide an overview of the County's financial activities, (3) identify changes in the County's financial position (its ability to meet future financial demands and conditions), (4) identify any material deviations from the governmental unit's financial plan (approved budget), and (5) identify individual fund issues or concerns.

The MD&A is provided at the beginning of the report to provide an overview of the County's financial position at November 30, 2012 and the results of operations for the year. This summary should not be taken as a replacement for the audit report, which consists of the basic financial statements, notes to the financial statements, required and other supplementary information.

FINANCIAL HIGHLIGHTS FOR FY2012

- The County's assets exceeded its liabilities at the close of the fiscal year by \$11.3 million (net assets). Of this amount \$0.7 million (unrestricted net assets) may be used to meet the County's ongoing obligations.
- The County's total net assets increased by \$0.3 million during fiscal year 2012 as reported in the statement of activities.
- The County's major revenue consisted of \$2.7 million in property tax distributions and \$1.4 million in charges for services.
- At the close of fiscal year 2012, the County's governmental funds reported combined ending fund balances of \$6.6 million, an increase of \$0.4 million in comparison to the prior year.
- At the end of fiscal year 2012, the unassigned fund balance in the General Fund was \$0.8 million, which is 26.5% of total general fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

This document serves as an introduction to the County's basic financial statements. There are three components to the basic financial statements – government wide financial statements, fund financial statements, and notes to the financial statements. This report also contains required supplementary and other supplementary information in addition to the basic financial statements themselves.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

These statements are designed to provide readers with a broad overview of Warren County's finances, in a manner similar to private-sector business, using the economic resources measurement focus and the accrual basis of accounting.

The statement of net assets presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of improvements or deterioration of the financial position of the County.

The statement of activities presents information that shows how the County's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal years.

WARREN COUNTY, ILLINOIS
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)
November 30, 2012

GOVERNMENT-WIDE FINANCIAL STATEMENTS (continued)

These statements highlight the functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of Warren County include general control and administration, public safety, judiciary and court related, public health, public welfare, transportation, and corrections. There are no business-type activities accounted for by the County.

The government-wide financial statements can be found on pages 12 and 13 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Warren County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements. The County's Governmental Funds during the reporting period use the modified accrual basis of accounting and activities are converted to the accrual basis of accounting for reporting purposes.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the county's near-term financial decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and government-wide activities.

Warren County maintains individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for major funds, (the General Fund, the Illinois Municipal Retirement Fund, and the Mental Health Fund). All other non-major governmental funds are combined and presented in one column. Individual fund data for each of the non-major governmental funds is provided in the form of combining statements elsewhere in this report. The governmental fund financial statements can be found on pages 14 and 17 of this report.

Fiduciary Funds. The County also maintains a number of fiduciary funds in the form of agency funds, which are used to account for resources - almost exclusively cash and investments - held by the County for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is the same as that used for proprietary funds. The fiduciary fund financial statement can be found on page 18 of this report.

WARREN COUNTY, ILLINOIS
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)
November 30, 2012

GOVERNMENT-WIDE FINANCIAL STATEMENTS (continued)

Notes to the Financial Statements

These provide additional information that is essential to gaining a full understanding of the data provided in the government-wide and fund financial statements. The Notes to the Financial Statements can be found on pages 19 – 37 of this report.

Required Supplementary Information

This information addresses the County’s budgetary comparison schedules of major funds, and the IMRF (Illinois Municipal Retirement Fund) Schedule of Funding Progress, and SLEP (Sheriff’s Law Enforcement Personnel) Schedule of Funding Progress. The County adopts an annual appropriated budget for its General Fund and Special Revenue Funds. A budgetary comparison schedule has been provided for the General Fund and major Special Revenue Funds to demonstrate compliance with this budget. The IMRF and SLEP pension schedules have been provided to present the County’s progress in funding its obligation to provide pension benefits to County employees through the IMRF system. Required supplementary information can be found on pages 38 - 42 of this report.

Combining Fund Statements and Schedules

This information as discussed earlier in connection with the General Fund and non-major governmental funds is presented immediately following the required supplementary information on pensions. Combining fund statements and other schedules can be found on pages 43 through 52 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net assets may serve over time as a useful indicator of a government’s financial position. To that end, Warren County’s assets exceeded its liabilities by \$11.3 million for FY2012.

The following table represents a condensed Statement of Net Assets of the County for governmental activities as of November 30, 2012 and 2011.

| Net Assets (in millions) | | |
|---------------------------------|-------------|-------------|
| Governmental Activities | | |
| November 30 | | |
| | 2012 | 2011 |
| Current assets | \$9.5 | \$9.0 |
| Noncurrent assets | 4.8 | 4.9 |
| Total assets | 14.3 | 13.9 |
| Current liabilities | 2.9 | 2.9 |
| Long term liabilities | 0.1 | 0.0 |
| Total liabilities | 3.0 | 2.9 |
| Net assets | | |
| Invested in capital assets | 4.8 | 4.9 |
| Restricted | 5.8 | 5.5 |
| Unrestricted | 0.7 | 0.6 |
| Total net assets | \$11.3 | \$11.0 |

WARREN COUNTY, ILLINOIS
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)
November 30, 2012

GOVERNMENT-WIDE FINANCIAL ANALYSIS (continued)

A portion of the County's net assets are reflected in its investments in capital assets (i.e., land, buildings, equipment, and infrastructure). The County uses these assets to provide services. Therefore these assets are not available for future spending.

The following condensed financial information was derived from the Government-Wide Statement of Activities and reflects how the County's net assets changed during the fiscal years.

Changes in Net Assets (in millions)
Governmental Activities
For the year ended November 30

| | 2012 | 2011 |
|------------------------------------|--------|--------|
| Revenues: | | |
| Program revenues: | | |
| Charge for services | \$1.4 | \$1.4 |
| Operating grants and contributions | 1.3 | 1.2 |
| Capital grants and contributions | 0.7 | 0.3 |
| General revenue: | | |
| Local property taxes | 2.7 | 2.5 |
| State income taxes | 0.5 | 0.5 |
| Sales taxes | 0.6 | 0.7 |
| Replacement taxes | 0.2 | 0.2 |
| Other taxes | 0.0 | 0.1 |
| Unrestricted investment earnings | 0.0 | 0.0 |
| Miscellaneous | 0.2 | 0.3 |
| Total revenues | 7.6 | 7.2 |
| Expenses: | | |
| General control and administration | 1.8 | 1.8 |
| Public safety | 1.2 | 1.1 |
| Judiciary and court related | 1.0 | 1.0 |
| Public health | 0.3 | 0.3 |
| Public welfare | 0.9 | 0.7 |
| Transportation | 1.8 | 1.7 |
| Corrections | 0.3 | 0.4 |
| Total expenses | 7.3 | 7.0 |
| Change in net assets | 0.3 | 0.2 |
| Net assets beginning of year | 11.0 | 10.8 |
| Net assets, ending | \$11.3 | \$11.0 |

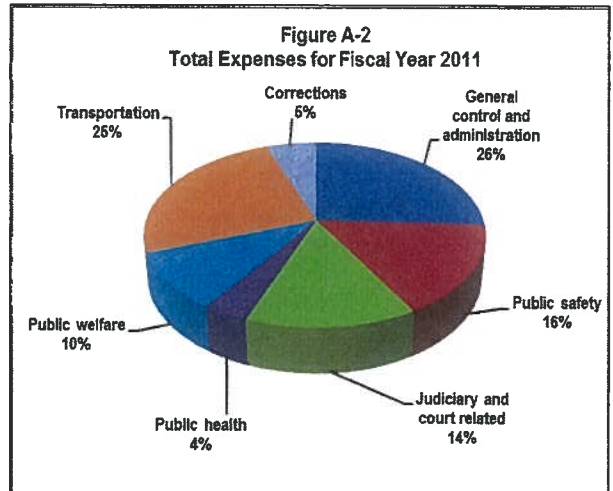
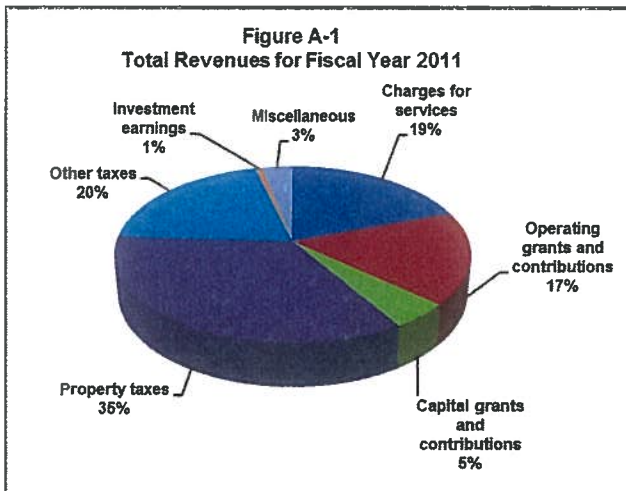
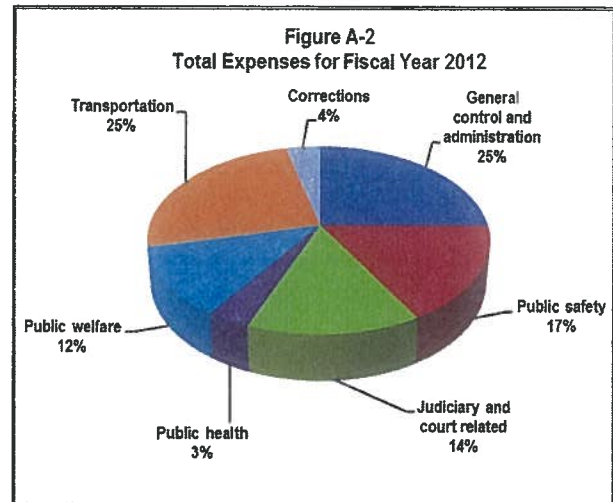
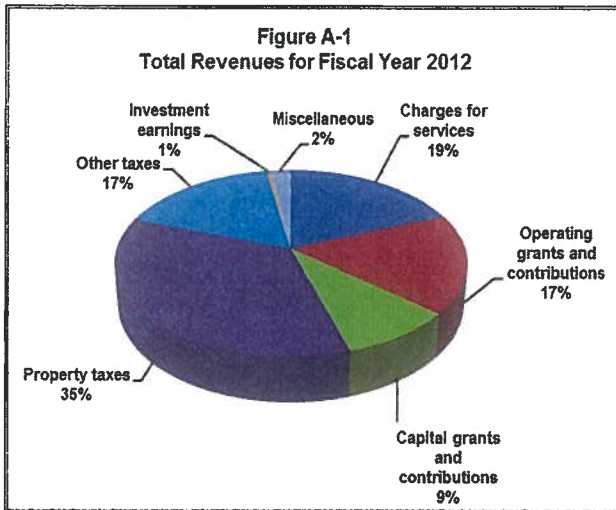
WARREN COUNTY, ILLINOIS MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

November 30, 2012

GOVERNMENT-WIDE FINANCIAL ANALYSIS (continued)

The County's 2012 total revenues (Figure A-1) come from a variety of sources including 35% from property taxes and 17% from other types of tax. Another 19% comes from fees charged for services and much of the remainder is operating grants and contributions.

The County's 2012 expenses (Figure A-2) cover a range of services, with approximately 25% related to general control and administration. Another 25% is devoted to transportation along with 17% towards public safety.



Net assets increased \$0.3 million over the previous year.

For the fiscal year ended November 30, 2012 revenues from governmental activities totaled \$7.6 million. Tax revenues (\$4.4 million, or 58%) represent the largest source.

Charges for services in 2012 account for \$1.4 million (19%) of the governmental activities revenue. These are mainly derived from fees and fines collected from the various departments within the County.

WARREN COUNTY, ILLINOIS
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)
November 30, 2012

GOVERNMENT-WIDE FINANCIAL ANALYSIS (continued)

In the following table, we have presented the cost of each of the County's functions as well as the net cost (total cost less revenues generated by the activities) for each. Net costs help to show what functions are being covered by direct revenue and those that are covered by the net revenue of others.

For the year ended November 30, 2012

| | Total cost of service (in millions) | Net cost of service (in millions) |
|--------------------------------------|--|--|
| General control and administration | \$1.8 | \$1.3 |
| Public safety | 1.2 | 0.7 |
| Judiciary and court related | 1.0 | 0.4 |
| Public health | 0.3 | 0.1 |
| Public welfare | 0.9 | 0.5 |
| Transportation | 1.8 | 0.5 |
| Corrections | 0.3 | 0.3 |
| Total governmental activities | \$7.3 | \$3.8 |

For the year ended November 30, 2011

| | Total cost of service (in millions) | Net cost of service (in millions) |
|--------------------------------------|--|--|
| General control and administration | \$1.8 | \$1.3 |
| Public safety | 1.1 | 0.6 |
| Judiciary and court related | 1.0 | 0.4 |
| Public health | 0.3 | 0.0 |
| Public welfare | 0.7 | 0.4 |
| Transportation | 1.7 | 0.5 |
| Corrections | 0.4 | 0.4 |
| Total governmental activities | \$7.0 | \$3.9 |

For the fiscal year ended November 30, 2012 expenditures for governmental activities totaled \$7.3 million. General and administrative expenditures accounted for \$1.8 or 25% of the governmental activities total. These expenditures are used for the operations of departments conducting such functions as administrative and financial functions, elections, document recording and retrieval, and assessment of property.

Public Safety (17% of the total) accounted for \$1.2 million in expenditures during 2012. The highest percentage of public safety is directly tied to the operations of the Sheriff's Department. The emergency service function is also part of this activity group.

Judiciary and Court related expenditures totaled \$1.0 million (14%) in 2012. Expenditures relating to the circuit court, public defender, court services, and the State's Attorney relate to this function.

WARREN COUNTY, ILLINOIS
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

November 30, 2012

GOVERNMENT-WIDE FINANCIAL ANALYSIS (continued)

Health Department expenditures represented \$0.3 million (3%) of the total governmental expenditures activity.

Public welfare totaled \$0.9 million (12%) in 2012. Expenditures relating to the public transportation, veteran's assistance, ambulance service, and mental health relate to this function.

Transportation accounted for \$1.8 million (25%) of the total governmental activities expenditures in 2012. Various funds established for the County Highway Department account for these expenditures.

Corrections (4% of the total) accounted for \$0.3 million in expenditures during 2012. Expenditures relate to the jail, housing inmates, and probation services.

FINANCIAL ANALYSIS OF THE COUNTY'S MAJOR FUNDS

Warren County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balances may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year the County's governmental funds reported combined ending fund balances of \$6.6 million, an increase of \$0.5 million in comparison with the previous fiscal year.

The general fund is the primary operating fund of the County. At the end of the current fiscal year, the unassigned fund balance of the general fund was \$0.8 million. As a measure of the general fund's liquidity, it may be useful to compare the unreserved fund balance to total fund expenditures. Unassigned fund balance represents 26.0% of total general fund expenditures.

The fund balance of the General Fund increased by \$151 thousand before transfers during the current fiscal year.

Budgetary Highlights

The County's budget is prepared according to Illinois law and is based on accounting for certain transactions on a modified accrual basis of accounting. A budget to actual schedule is provided as required supplementary information for the General Fund and major special revenue funds.

General Fund Budgetary Variances

Revenues

The most significant revenue sources for all funds during fiscal year 2012 continue to be property taxes and intergovernmental sources. Intergovernmental revenues on page 38 for 2012 were \$1,497,295 compared with budgeted amount of \$1,612,000. This variance is mostly related to sales tax revenue and an Illinois Department of Commerce and Economic Opportunity grant. Charges for services on page 38 for 2012 were \$750,885 compared with budgeted amount of \$650,821. This variance due to court fines and sheriff revenues. Other revenue on page 38 for 2012 was \$115,832 compared with budgeted amount of \$53,000. This variance related to the sale of a County building.

WARREN COUNTY, ILLINOIS
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)
November 30, 2012

FINANCIAL ANALYSIS OF THE COUNTY'S MAJOR FUNDS (continued)

General Fund Budgetary Variances (continued)

Expenditures

Personnel Services remains the highest expenditure in County operations. Government service requires people to provide both services and information to the citizens it supports. It is a sizeable expenditure; however, it is also a long-term investment. Benefit payments remain a significant portion of the total personnel services costs. Pension, FICA and Health Insurance rates have all affected the total cost of personnel services. Overall, the General Fund actual expenses were less than budgeted expenses with no significant variances.

Illinois Municipal Retirement Fund Budgetary Variances

Overall, there were no significant variances in the Illinois Municipal Retirement Fund. Actual revenues were more than budgeted revenues and actual expenses were less than budgeted expenses.

Mental Health Fund Budgetary Variances

Overall, there were no significant variances in the Mental Health Fund. Actual revenues were consistent with budgeted revenues and actual expenses were less than budgeted expenses.

CAPITAL ASSET AND LONG-TERM DEBT ACTIVITY

Capital Assets

Warren County's investment in capital assets for its governmental activities at year end totaled \$4.8 million (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, equipment, vehicles, and highway infrastructure such as roads and bridges. There were \$0.2 million of capital asset additions recorded during the year and \$0.3 million of depreciation charges were expensed on the total capital assets. The County has not retroactively stated infrastructure assets acquired prior to December 31, 2003. More detailed information can be found in footnote (C) of the financial statements.

Major capital asset events during the fiscal year included the following:

- Courthouse and Jail Roof Restoration = \$163,007

| Net Book Value of Capital Assets at November 30 (in millions) | | |
|--|-------------|-------------|
| | 2012 | 2011 |
| Land and other nondepreciable assets | \$0.2 | \$0.2 |
| Buildings and improvements | 1.0 | 0.8 |
| Office furniture and equipment | 0.2 | 0.3 |
| Vehicles | 0.2 | 0.2 |
| Infrastructure | 3.2 | 3.4 |
| Total | \$4.8 | \$4.9 |

WARREN COUNTY, ILLINOIS
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)
November 30, 2012

ECONOMIC FACTORS AND CURRENT ISSUES

Concern over the revenue trends from the State for sales tax, income tax and motor fuel tax continue to complicate funding vital County services and concern over the State transfer and sweeping of the shared revenues to fund other State services. Discussions continue on possible cost-saving ideas and ways to increase revenues.

Fuel prices and other uncontrollable costs will have an increasing impact on future expenses. Future union negotiations could significantly impact coming years' wage costs. Health insurance renewal costs and costs of other services are also a concern.

The aging and mounting maintenance costs on all County structures and equipment is an ongoing and growing concern.

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, customers, and potential creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Kathy L. Tate
County Treasurer
Warren County, Illinois
100 West Broadway
Monmouth, IL 61462
Phone number (309) 734-8536

BASIC FINANCIAL STATEMENTS

WARREN COUNTY, ILLINOIS

STATEMENT OF NET ASSETS

November 30, 2012

| A S S E T S | Governmental Activities |
|---|----------------------------|
| Cash | \$4,776,265 |
| Deposits | 1,206,394 |
| Investments | 289,368 |
| Inventory | 0 |
| Property taxes receivable | 2,675,767 |
| Accounts receivable | 194,956 |
| Due from State of Illinois | 357,669 |
| Prepaid expenses | 0 |
| Total current assets | 9,500,419 |
| Capital assets: | |
| Land and other nondepreciable capital assets | 223,277 |
| Depreciable capital assets, net of accumulated depreciation | 4,562,892 |
| Total assets | 14,286,588 |
| L I A B I L I T I E S | |
| Current liabilities: | |
| Accounts payable and accrued payroll | 171,732 |
| Accrued compensated absences | 11,000 |
| Deferred property taxes | 2,675,767 |
| Total current liabilities | 2,858,499 |
| Noncurrent liabilities: | |
| Accrued compensated absences | 40,467 |
| IMRF pension obligation | 94,649 |
| Total liabilities | 2,993,615 |
| N E T A S S E T S | |
| Invested in capital assets | 4,786,169 |
| Restricted for: | |
| Employee benefits | 739,212 |
| General control | 1,481,308 |
| Public safety | 498,407 |
| Judiciary and court related | 1,117,528 |
| Public health | 226,520 |
| Public welfare | 377,583 |
| Highways and streets | 1,324,971 |
| Corrections | 18,991 |
| Unrestricted | 722,284 |
| Total net assets | \$11,292,973 |

See Notes to Financial Statements.

WARREN COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES
For the year ended November 30, 2012

| Functions/Programs | Expenses | Program Revenues | | Net (Expense) Revenue and Changes in Net Assets | |
|--------------------------------------|--------------------|-------------------------|--|--|--|
| | | Charges for Services | Operating Grants and Contributions | | Capital Grants and Contributions |
| Governmental activities: | | | | | |
| General control and administration | \$1,821,887 | \$501,582 | \$50,715 | \$0 | (\$1,269,590) |
| Public safety | 1,220,865 | 354,555 | 106,491 | 0 | (759,819) |
| Judiciary and court related | 1,039,792 | 434,094 | 159,735 | 0 | (445,963) |
| Public health | 254,363 | 63,476 | 127,095 | 0 | (63,792) |
| Public welfare | 874,591 | 2,025 | 390,588 | 0 | (481,978) |
| Transportation | 1,823,422 | 62,471 | 479,340 | 695,363 | (586,248) |
| Corrections | 277,523 | 10,170 | 0 | 0 | (267,353) |
| Total governmental activities | \$7,312,443 | \$1,428,373 | \$1,313,964 | \$695,363 | (3,874,743) |

General revenues:

Taxes:

| | |
|------------------------------------|-----------------------------|
| Property taxes | 2,654,236 |
| Income taxes | 498,451 |
| Sales and use taxes | 643,751 |
| Replacement taxes | 157,150 |
| Other | 0 |
| Interest income | 36,445 |
| Other general revenues | 160,836 |
| Total general revenues | 4,150,869 |
| Change in net assets | 276,126 |
| Net assets - beginning of year | 11,016,847 |
| Net assets - ending | \$11,292,973 |

See Notes to Financial Statements.

WARREN COUNTY, ILLINOIS
GOVERNMENTAL FUNDS
BALANCE SHEET
November 30, 2012

| ASSETS | General | Illinois Municipal Retirement | Mental Health | Other Governmental Funds | Total Governmental Funds |
|--|--------------------|--|--------------------------|---|---|
| Cash on hand | \$80 | \$0 | \$0 | \$300 | \$380 |
| Cash in banks | 765,342 | 405,511 | 159,648 | 3,445,384 | 4,775,885 |
| Deposits | 251,882 | 0 | 0 | 954,512 | 1,206,394 |
| Investments | 247,223 | 0 | 0 | 42,145 | 289,368 |
| Inventory | 0 | 0 | 0 | 0 | 0 |
| Property taxes receivable | 765,060 | 315,940 | 311,079 | 1,283,688 | 2,675,767 |
| Accounts receivable | 85,176 | 0 | 0 | 109,780 | 194,956 |
| Due from State of Illinois | 334,244 | 0 | 0 | 23,425 | 357,669 |
| Prepaid expenses | 0 | 0 | 0 | 0 | 0 |
| Due from other funds | 0 | 0 | 0 | 45,367 | 45,367 |
| Total assets | \$2,449,007 | \$721,451 | \$470,727 | \$5,904,601 | \$9,545,786 |
| LIABILITIES AND FUND BALANCES | | | | | |
| Liabilities: | | | | | |
| Accounts payable | \$44,903 | \$0 | \$0 | \$71,356 | \$116,259 |
| Accrued payroll | 24,811 | 2,791 | 0 | 27,871 | 55,473 |
| Accrued compensated absences | 5,597 | 0 | 0 | 5,403 | 11,000 |
| Deferred revenue | 0 | 0 | 0 | 0 | 0 |
| Deferred property taxes | 765,060 | 315,940 | 311,079 | 1,283,688 | 2,675,767 |
| Due to other funds | 0 | 0 | 0 | 45,367 | 45,367 |
| Total liabilities | 840,371 | 318,731 | 311,079 | 1,433,685 | 2,903,866 |
| Fund balances: | | | | | |
| Nonspendable: | | | | | |
| Prepaid expenses | 0 | 0 | 0 | 0 | 0 |
| Restricted: | | | | | |
| Employee benefits | 0 | 402,720 | 0 | 336,492 | 739,212 |
| General control | 796,402 | 0 | 0 | 684,906 | 1,481,308 |
| Public safety | 0 | 0 | 0 | 498,657 | 498,657 |
| Judiciary and court related | 0 | 0 | 0 | 1,117,278 | 1,117,278 |
| Public health | 0 | 0 | 0 | 247,547 | 247,547 |
| Public welfare | 0 | 0 | 159,648 | 217,935 | 377,583 |
| Highways and streets | 0 | 0 | 0 | 1,349,110 | 1,349,110 |
| Corrections | 0 | 0 | 0 | 18,991 | 18,991 |
| Assigned | 17,471 | 0 | 0 | 0 | 17,471 |
| Unassigned | 794,763 | 0 | 0 | 0 | 794,763 |
| Total fund balances | 1,608,636 | 402,720 | 159,648 | 4,470,916 | 6,641,920 |
| Total liabilities and fund balances | \$2,449,007 | \$721,451 | \$470,727 | \$5,904,601 | \$9,545,786 |

See Notes to Financial Statements.

WARREN COUNTY, ILLINOIS
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
For the year ended November 30, 2012

| | |
|---|----------------------------|
| Total fund balances - governmental funds | \$6,641,920 |
| Amounts reported for governmental activities in the statement of net assets are different because: | |
| Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of assets is \$6,799,123 and the accumulated depreciation of \$2,012,954. | 4,786,169 |
| Long-term liabilities are not due and payable in the current period and, therefore are not reported in the funds: IMRF pension obligation | (94,649) |
| Compensated absences not due and payable from current resources are not reported in the governmental funds. | <u>(40,467)</u> |
| Total net assets - governmental activities | <u><u>\$11,292,973</u></u> |

See Notes to Financial Statements.

WARREN COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

For the year ended November 30, 2012

| | General | Illinois Municipal Retirement | Mental Health | Other Governmental Funds | Total Governmental Funds |
|--|--------------------|-------------------------------------|------------------|--------------------------------|--------------------------------|
| Revenues: | | | | | |
| Property taxes | \$742,870 | \$395,014 | \$299,841 | \$1,216,511 | \$2,654,236 |
| Intergovernmental revenue | 1,497,295 | 0 | 0 | 1,811,384 | 3,308,679 |
| Licenses and permits | 6,783 | 0 | 0 | 0 | 6,783 |
| Charges for services | 750,885 | 0 | 0 | 670,705 | 1,421,590 |
| Revenue from use of money and property | 9,052 | 1,849 | 180 | 25,364 | 36,445 |
| Other revenue | 115,832 | 1,658 | 0 | 43,346 | 160,836 |
| Total revenues | 3,122,717 | 398,521 | 300,021 | 3,767,310 | 7,588,569 |
| Expenditures: | | | | | |
| Current: | | | | | |
| General control and administration | 1,170,439 | 49,858 | 0 | 520,554 | 1,740,851 |
| Public safety | 694,159 | 81,546 | 0 | 373,271 | 1,148,976 |
| Judiciary and court related | 805,210 | 60,199 | 0 | 150,836 | 1,016,245 |
| Public health | 0 | 16,475 | 0 | 220,391 | 236,866 |
| Public welfare | 0 | 1,210 | 285,750 | 587,256 | 874,216 |
| Transportation | 0 | 65,166 | 0 | 1,546,053 | 1,611,219 |
| Corrections | 202,719 | 31,093 | 0 | 33,100 | 266,912 |
| Debt service: | | | | | |
| Principal | 0 | 0 | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 | 0 | 0 |
| Capital outlay | 189,961 | 0 | 0 | 32,966 | 222,927 |
| Total expenditures | 3,062,488 | 305,547 | 285,750 | 3,464,427 | 7,118,212 |
| Excess (deficiency) of revenues over expenditures | 60,229 | 92,974 | 14,271 | 302,883 | 470,357 |
| Other financing sources and (uses): | | | | | |
| Loan proceeds | 0 | 0 | 0 | 0 | 0 |
| Transfers in | 109,423 | 0 | 0 | 0 | 109,423 |
| Transfers out | (18,388) | 0 | 0 | (91,035) | (109,423) |
| Net change in fund balance | 151,264 | 92,974 | 14,271 | 211,848 | 470,357 |
| Fund balances, beginning of year | 1,457,372 | 309,746 | 145,377 | 4,259,068 | 6,171,563 |
| Fund balances, end of year | \$1,608,636 | \$402,720 | \$159,648 | \$4,470,916 | \$6,641,920 |

See Notes to Financial Statements.

WARREN COUNTY, ILLINOIS
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
For the year ended November 30, 2012

| | |
|--|-------------------------|
| Net change in fund balance - Governmental funds | \$470,357 |
| <p>Amounts reported for governmental activities in the statement of activities are different because:</p> | |
| <p>Revenues that do not provide current financial resources are not reported as revenues in the governmental funds. This change represents the increase in the deferred revenue that occurred during the year.</p> | 0 |
| <p>Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their useful lives as depreciation expense. Donated capital assets are only reported in the statement of activities. This is the amount by which depreciation expense of \$320,024 exceeds capitalized fixed assets of \$222,927 in the period.</p> | (97,097) |
| <p>The net effect of various transactions involving capital assets (i.e., disposals and sales) is to decrease net assets</p> | (204) |
| <p>Some expenses reported in the statement of activities do not require use of current financial resources and, therefore, are not reported as expenditures in governmental funds:</p> | |
| Change in IMRF pension obligation | (94,649) |
| <p>Vacation and compensated pay for employees is expensed in the statement of activities. However, since these amounts will not be paid from current resources, this expense is not recorded in the governmental funds. This is the amount by which vacation and compensated pay increased over the prior period.</p> | (2,281) |
| Change in net assets of governmental activities | <u><u>\$276,126</u></u> |

WARREN COUNTY, ILLINOIS
STATEMENT OF FIDUCIARY NET ASSETS

November 30, 2012

ASSETS

| | |
|----------------------------|-------------|
| Cash in banks | \$1,381,406 |
| Deposits | 251,787 |
| Investments | 148,902 |
| Accounts receivable | 0 |
| Due from State of Illinois | 82,425 |
| <hr/> | |
| Total assets | \$1,864,520 |

LIABILITIES

| | |
|----------------------------|-------------|
| Accounts payable | \$110,614 |
| Agency funds due to others | 1,753,906 |
| <hr/> | |
| Total liabilities | \$1,864,520 |

NET ASSETS

| | |
|--------------|-----|
| Unrestricted | \$0 |
|--------------|-----|

See Notes to Financial Statements.

WARREN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

November 30, 2012

(A) Summary of Significant Accounting Policies:

The accounting policies of the County of Warren, Illinois (County) conform to accounting principles generally accepted in the United States of America as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant accounting policies:

1) Nature of operations:

The County provides many functions and services to citizens, including law enforcement, health and social services, judicial, correctional, transportation, and general administrative services.

2) Reporting entity:

Generally accepted accounting principles require that the financial reporting entity include (1) the primary government, (2) organizations for which the primary government is financially accountable and (3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The County has the statutory authority to adopt its own budget, to levy taxes and to issue bonded debt without the approval of another government. It has the right to sue and be sued, and has the right to buy, sell, lease or mortgage property in its own name. Based on these criteria, the County is considered a primary government and there are no other organizations or agencies whose financial statements should be combined and presented with these financial statements.

3) Government-wide and Fund Financial Statements:

Government-wide Financial Statements: The government wide Statement of Net Assets and the Statement of Activities report the overall financial activity of the County. The financial activities of the County consist of governmental activities, which are primarily supported by taxes, intergovernmental revenues, and charges for services.

The Statement of Net Assets presents the County's non-fiduciary assets and liabilities with the difference reported in three categories:

Invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation and reduced by outstanding balances for bonds and other debt that are attributable to the acquisition, construction, or improvement of those assets. As of November 30, 2012, there was no other debt outstanding attributable to those assets.

Restricted net assets result when constraints placed on net asset use are either externally imposed by creditors, grantors, contributors, and the like, or imposed by law through constitutional provisions or enabling legislation.

WARREN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2012

(A) Summary of Significant Accounting Policies (continued):

3) Government-wide and Fund Financial Statements (continued):

Unrestricted net assets consist of net assets that do not meet the criteria of the two preceding categories.

It is the County's policy to first apply restricted resources when an expenditure/expense is incurred for purposes for which both restricted and unrestricted net assets are available.

The Statement of Activities demonstrates the degree to which the direct expense of a given function (i.e. general control and administration, public safety, etc.) is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs (including fines and fees), and (b) grants and contributions that are restricted to meeting the operational requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fiduciary funds are excluded from the government-wide financial statements.

Fund Financial Statements: Separate financial statements are provided for governmental funds and fiduciary (agency) funds, even though the latter are excluded from the government-wide financial statements. The fund financial statements provide information about the County's funds. The emphasis of fund financial statements is on major funds, each displayed in a separate column. The County has the following major governmental funds and all remaining governmental funds are aggregated and reported as nonmajor governmental funds.

General Fund – The General Fund is used to account for all financial resources of the County except those which are required to be accounted for in another fund. The General Fund consists of the General Fund, the County Offices Fund, the Civil Defense Disaster Relief, the State's Attorney County Office Fund, and Working Cash Fund. A brief description of the County's five General Funds follows:

General Fund - This fund is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The services which are administered by the Department and accounted for in the general fund include general control and administration, public safety, judiciary and court related, and corrections.

County Offices Fund - This fund was established to levy taxes for the purposes of providing housing for County offices and departments.

State's Attorney County Office Fund – This fund was created by management to have funds available for improvements to the State's Attorney's office.

WARREN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2012

(A) Summary of Significant Accounting Policies (continued):

3) Government-wide and Fund Financial Statements (continued):

General Fund (continued)

Working Cash Fund - This account was created to enable the County Board to have funds in its treasury at all times to meet demands for ordinary and necessary expenditures for general corporate purposes.

Illinois Municipal Retirement Fund – This fund is used to pay retirement for SLEP and non-SLEP employees of the County.

Community Mental Health Fund – This fund is used to assist local public welfare non-profit agencies.

Additionally, the County administers fiduciary (agency) funds for assets held by the County in a fiduciary capacity.

4) 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 fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flow takes place.

Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include various taxes, state shared revenues and various state, federal and local grants. On an accrual basis, revenues from taxes are recognized when the County has a legal claim to the resources. Grants, entitlements, state shared revenues and similar items are recognized in the fiscal year in which all eligibility requirements imposed by the provider have been met.

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. Governmental fund financial statements are reported using the modified accrual basis method of accounting and the current financial resources measurement focus. Under this basis revenues are recognized in the accounting period in which they become 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 generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. The County has elected to take exception to this assumption for revenue remitted by the State. Due to the State being late with payments, the County considers those amounts applicable to the current fiscal year to be available as it is vouchered by the State and will be paid after the 60 day period.

WARREN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2012

(A) Summary of Significant Accounting Policies (continued):

- 4) Measurement focus, basis of accounting and financial statement presentation (continued):

Significant revenue sources which are susceptible to accrual include property taxes, other taxes, grants, charges for services, and interest. All other revenue sources are considered to be measurable and available only when cash is received. Expenditures generally are recorded when the liability is incurred, as under accrual accounting. However, compensated absences are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds.

- 5) Cash and Investments:

The cash balances of most Warren County funds are pooled and invested. Each fund's share of the investment pool is reflected on its respective balance sheet.

Investments are reported at fair value. A portion of the County's investments are in the Illinois Funds Money Market Fund, which is an external investment pool which is not SEC registered. The Illinois Funds Money Market Fund is regulated by the State Treasurer's Office. The fair value of the position in the external investment pool is the same as the value of the pool shares.

- 6) Inventory:

Inventories are stated at cost, using the first-in, first-out method. Inventories are accounted for under the consumption method, whereby acquisitions are recorded in inventory accounts initially and charged as expenditures when used. At November 30, 2012, the County had no significant inventory.

- 7) Capital Assets:

Capital assets, which include land, buildings and improvements, equipment, vehicles, and infrastructure, are reported in the applicable governmental activities columns in the government-wide financial statements. The County defines capital assets as assets with an estimated useful life in excess of one year. Such assets are recorded at historical cost if purchased or constructed. Donated assets are stated at estimated fair market value as of the date of acquisition. The cost of normal maintenance and repair that do not add to the value of the asset or materially extend the useful life are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. All capital assets, except land and construction in progress which are not depreciated, are being depreciated using the straight line method.

WARREN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2012

(A) Summary of Significant Accounting Policies (continued):

7) Capital Assets (continued):

Assets which are acquired and held for the County's use are stated at historical cost. The cost of the capital asset includes the acquisition price plus the expenditures necessary to place the asset in its intended location and condition for use. Donated or contributed capital assets are recorded at their fair market value as of the date the asset is acquired, or for infrastructure, the estimated cost of construction.

The County defines capital assets as assets with an initial individual cost of more than amount listed below and an estimated useful life in excess of one year. Depreciation of capital assets is recorded in the Statement of Activities with accumulated depreciation reflected in the statement of net assets and is provided on the straight-line basis over the estimated useful lives:

| | | |
|--------------------------------|----------|-------------|
| Buildings | \$25,000 | 40 years |
| Building improvements | 25,000 | 20 years |
| Vehicles | 5,000 | 5 years |
| Office furniture and equipment | 5,000 | 5-7 years |
| Intangibles | 5,000 | 3-7 years |
| Infrastructure | 100,000 | 10-20 years |

Gains or losses from sales or retirements of capital assets are included in the operations on the Statement of Activities, if any.

8) Deferred Revenue:

In the government-wide and fund financial statements, the County defers recognition of 2012 property taxes that are intended to finance next year's operations.

9) Compensated Absences:

Governmental Accounting Standards Board principles require employers to accrue a liability for future vacation and compensated leave benefits which meet certain conditions. The liability for compensated absences reported in the government-wide financial statements consists of unpaid, accumulated vacation leave and compensatory time off balances for County employees. No liability is reported for unpaid accumulated sick leave as this is not paid out at termination of employment.

In the fund financial statements, the County also recognizes a short term liability for the portion of compensated absences that will be paid from available funds within 60 days after year end.

WARREN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2012

(A) Summary of Significant Accounting Policies (continued):

10) Fund Balance:

Fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

- Non-spendable fund balance – amounts that are not in a spendable form (such as inventory) or are required to be maintained intact;
- Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- Committed fund balance – amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- Assigned fund balances – amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegate the authority;
- Unassigned fund balance – amounts that are available for any purpose; positive amounts are reported only in the general fund.

The County Board establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by the County Board through adoption or amendment of the budget as intended for specific purpose (such as the purchase of fixed assets construction, debt service, or other purpose).

The County applies restricted resources first when expenditures are incurred for purposes for which restricted and unrestricted (committed, assigned, and unassigned) fund balance is available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when amounts expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classification could be used.

11) Accounting Estimates:

The preparation of the financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements, and the reported amount of revenues and expenditures/expenses during the period. Actual results could differ from these estimates.

WARREN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2012

(A) Summary of Significant Accounting Policies (continued):

12) Interfund Transactions:

The County has the following types of transactions between funds:

Loans – amounts provided with a requirement for repayment. In the fund financial statements, interfund loans are reported as due from other funds in lender funds and due to other funds in borrower funds.

Transfers – flows of assets (such as cash or goods) without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making transfers and as other financing sources in the funds receiving transfers.

13) Budgets and Budgetary Accounting:

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

- a) The Finance Committee of the County Board requests and receives from the County Officers proposed operating budgets for the fiscal year commencing the following December 1. The Finance Committee reviews and investigates budget requests and prepares a tentative operating budget including both proposed expenditures and the means of financing them.
- b) Prior to December 1, the budget is legally adopted by the County Board. The budget was adopted on November 16, 2011 and amended on April 18, 2012.
- c) After the adoption of the budget, no further appropriations can be made except for 1) transfers from one appropriation to another in the same fund, providing the total amount appropriated for the fund has not changed, and 2) appropriations in excess of those authorized by the budget in order to meet an immediate emergency. Both of these exceptions must be approved by a two-thirds majority of the Board. Unused appropriations lapse at the end of the fiscal year.
- d) Formal budgetary integration is used as a management control device during the year for the General, Special Revenue Funds, and Permanent Fund.
- e) Budgets are prepared for all governmental funds except the Federal Grant Fund, State Grant Fund, DUI Equipment Fund, Special Equipment Fund, Vehicle Fund, Drug Enforcement Fund, Electronic Monitoring Fund, Court Security Fund, Tourism Promotion Fund, and 911 Fund. Budgets are not prepared for Agency funds except for the IDPA-Kids Fund, Township Motor Fuel Tax Fund, Township Bridge Fund, Inheritance Tax Fund, Trust Fund, Indemnity Fund, and Escrow Fund. Budgets are prepared on the modified accrual basis, consistent with generally accepted accounting principles.

WARREN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2012

(A) Summary of Significant Accounting Policies (continued):

14) Property taxes:

The County's property tax is levied each year on all taxable real property located in the County. The 2011 property tax levy is recorded as revenue by the County in accordance with the applicable measurement focus and basis of accounting for fiscal year 2012. The County must file its tax levy by the last Tuesday of December each year. The 2011 levy was approved on November 16, 2011. The 2012 levy was approved on November 14, 2012.

The township assessors are responsible for assessment of all taxable real property within the County. The County Clerk computes the annual tax of each parcel of real property and prepares tax books used by the County Collector as a basis for issuing tax bills to all taxpayers in the County.

Property taxes are collected by the County Treasurer, who remits to the units their respective share of the collections. Taxes levied in 2011 became due and payable in two installments, generally in June 2012 and September 2012. The owner of real property on January 1 (lien date) in any year is liable for taxes of that year.

(B) Cash and Investments:

Deposit accounts at year-end consisted of demand deposit accounts, money market checking and savings accounts, and certificates of deposit. Investment accounts at year-end consisted of a public treasurer's investment pool and a money market mutual fund.

Permitted investments are outlined in Chapter 30 Act 235 Section 2 of the Illinois Compiled Statutes. Section 2 also contains eleven provisions regarding repurchase agreements.

Cash and investments as of November 30, 2012 are classified in the financial statements as follows:

| | Statement of Net Assets | Statement of Fiduciary Net Assets- | Total |
|---------------------------|----------------------------|--|--------------------|
| Cash on hand and in banks | \$4,776,265 | \$1,381,406 | \$6,157,671 |
| Deposits | 1,206,394 | 251,787 | 1,458,181 |
| Investments | 289,368 | 148,902 | 438,270 |
| Total | \$6,272,027 | \$1,782,095 | \$8,054,122 |

WARREN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2012

(B) Cash and Investments (continued):

Cash and investments as of November 30, 2012 consist of the following:

| | Carrying Amount |
|--------------------------------------|----------------------------|
| Cash on hand | \$380 |
| Deposits with financial institutions | 7,615,472 |
| Investments | 438,270 |
| | \$8,054,122 |

Deposits:

Concentration of credit risk:

At year-end the carrying amount of the County's deposits totaled \$7,615,472 and the bank balances totaled \$8,749,917. The County had \$15,875 that was not collateralized as of November 30, 2012.

Investments:

As of November 30, 2012, the County's investments were as follows:

| | Carrying Amount | Market Value |
|----------------|----------------------------|-------------------------|
| Illinois Funds | \$438,270 | \$438,270 |

The calculation of realized gains is independent of the calculation of the net increase in the fair value of investments. Realized gains and losses on investments that had been held in more than one fiscal year and sold in the current year may have been recognized as an increase or decrease in the fair value of investment reported in the prior year. There was no increase in the fair value of investments during 2012.

Interest Rate Risk:

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The County has no specific policy on the interest rate risk at year-end.

WARREN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2012

(B) Cash and Investments (continued):

Interest Rate Risk (continued):

Information about the sensitivity of the fair values of the County's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the County's investments by maturity:

| Investment Type | Remaining Maturity (in Months) | | | Total |
|--------------------------|--------------------------------|-----------------|-----------------|-----------|
| | 12 Months or Less | 13-24 Months | 25-60 Months | |
| External investment pool | \$438,270 | \$0 | \$0 | \$438,270 |

Credit Risk:

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the County's investment policy, or debt agreements, and the actual rating as of year-end for each investment type:

| Investment Type | Total as of November 30, 2012 | AAAm | Aa | Unrated |
|--------------------------|----------------------------------|-----------|-----|---------|
| External investment pool | \$438,270 | \$438,270 | \$0 | \$0 |

Concentration of Credit Risk:

The County has no investments, other than a money market mutual fund and an external investment pool that are exempted from this requirement, in any one issuer that represent 5% or more of total County investments.

Custodial Credit Risk:

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

As of November 30, 2012 there are no investments with custodial credit risk.

Foreign Currency Risk:

The County has no foreign currency risk for investments at year end.

WARREN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2012

(C) Capital Assets:

The governmental activities capital asset activity for the year ended November 30, 2012 is as follows:

| Governmental activities: | Balance 12/1/2011 | Increases | Decreases and Transfers | Balance 11/30/2012 |
|---|------------------------------|-------------------|--|-------------------------------|
| Capital assets, not being depreciated: | | | | |
| Land | \$223,277 | \$0 | \$0 | \$223,277 |
| Work in progress | 0 | 0 | 0 | 0 |
| Total capital assets, not being depreciated: | 223,277 | 0 | 0 | 223,277 |
| Capital assets, being depreciated: | | | | |
| Buildings and improvements | 1,048,470 | 163,007 | 0 | 1,211,477 |
| Office furniture and equipment | 742,054 | 13,041 | 0 | 755,095 |
| Vehicles | 522,409 | 46,879 | (30,714) | 538,574 |
| Infrastructure | 4,070,700 | 0 | 0 | 4,070,700 |
| Total capital assets, being depreciated: | 6,383,633 | 222,927 | (30,714) | 6,575,846 |
| Accumulated depreciation: | | | | |
| Buildings and improvements | (233,896) | (31,735) | 0 | (265,631) |
| Office furniture and equipment | (479,750) | (74,009) | 0 | (553,759) |
| Vehicles | (309,786) | (65,177) | 30,510 | (344,453) |
| Infrastructure | (700,008) | (149,103) | 0 | (849,111) |
| Total accumulated depreciation | (1,723,440) | (320,024) | 30,510 | (2,012,954) |
| Total capital assets, being depreciated, net | 4,660,193 | (97,097) | (204) | 4,562,892 |
| Governmental activities capital assets, net | \$4,883,470 | (\$97,097) | (\$204) | \$4,786,169 |

Depreciation expense was charged to governmental functions as follows:

| | |
|--|------------------|
| Governmental activities: | |
| General control and administration | \$65,412 |
| Public safety | 48,110 |
| Judiciary and court related | 6,592 |
| Public health | 5,247 |
| Transportation | 193,823 |
| Corrections | 840 |
| Total depreciation expense, governmental activities | \$320,024 |

WARREN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2012

(D) Legal Debt Margin:

The following schedule illustrates the legal debt margin of the County as of November 30, 2012.

| | 2011 Tax Year |
|--|----------------------|
| Assessed valuation | \$256,612,147 |
| Statutory debt limitation (2.875% of assessed valuation) | \$7,377,599 |
| Bonded debt – November 30, 2012 | 0 |
| Available debt margin | \$7,377,599 |

(E) Deferred Revenues:

The County deferred \$2,675,767 of estimated revenue due from the 2012 tax levy that is intended to finance the fiscal year 2013 operations.

(F) Operating Leases:

The County leases various software under operating lease agreements which expire in 2013. Total lease expense paid for November 30, 2012 was \$71,280. The following is a schedule of future minimum lease payments under operating leases at November 30, 2012:

| Fiscal Year Ended November 30, | Operating Leases |
|-----------------------------------|---------------------|
| 2013 | \$47,526 |

(G) Deferred Compensation Plan:

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue code Section 457. The plan, available to all eligible County employees, permits them to defer a portion of their salary until future years. Payments to the plan are made by County employees only. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

It is the opinion of the County that it has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor.

WARREN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2012

(H) Pension and Retirement Systems:

Illinois Municipal Retirement Fund:

Plan Description. The County's defined benefit pension plan for Regular and Sheriff's Law Enforcement Personnel employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The plan is affiliated with the Illinois Municipal Retirement (IMRF), an agent multiple- employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained online at www.imrf.org.

Non-Sheriff's Law Enforcement Personnel (Non-SLEP):

Funding Policy. As set by statute, the Regular plan members are required to contribute 4.50 percent of their annual covered salary. The statutes require employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's contribution rate for calendar year 2011 used by the County was 11.56 percent of annual covered payroll. The County's annual required contribution rate for calendar year 2011 was 13.60 percent. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by the statute.

Annual Pension Cost and Net Pension Obligation. For 2012, the County's annual pension cost and net pension obligation to the regular employees IMRF plan are:

| | |
|--|-----------------|
| Annual required contribution | \$182,376 |
| Interest on net IMRF pension obligation | 3,236 |
| Adjustment to annual required contribution | (2,201) |
| <hr/> | |
| Annual pension cost | 183,411 |
| Annual contributions made | (155,020) |
| <hr/> | |
| Increase in IMRF pension obligation | 28,391 |
| Net IMRF pension obligation, beginning of year | 43,140 |
| <hr/> | |
| Net IMRF pension obligation, end of year | \$71,531 |
| <hr/> | |

The IMRF fund will liquidate the IMRF obligation in future years.

WARREN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2012

(H) Pension and Retirement Systems (continued):

Illinois Municipal Retirement Fund (continued):

Non-Sheriff's Law Enforcement Personnel (Non-SLEP) (continued):

The required contribution for 2011 was determined as part of the December 31, 2009, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2009, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post retirement benefit increases of 3% annually. The actuarial value of the County's Regular plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The County's Regular plan's unfunded actuarial accrued liability at December 31, 2009 is being amortized as a level percentage of projected payroll on an open 30 year basis.

TREND INFORMATION

| Actuarial Valuation Date | Annual Pension Cost (APC) | Percentage Of APC Contributed | Net Pension Obligation |
|--------------------------------|------------------------------|-------------------------------------|---------------------------|
| 12/31/11 | \$183,411 | 85% | \$71,531 |
| 12/31/10 | 180,949 | 76% | 43,140 |
| 12/31/09 | 120,386 | 100% | 0 |

Funded Status and Funding Progress. As of December 31, 2011, the most recent actuarial valuation date, the Regular plan was 68.60 percent funded. The actuarial accrued liability for benefits was \$4,790,661 and the actuarial value of assets was \$3,286,275, resulting in an underfunded actuarial accrued liability (UAAL) of \$1,504,386. The covered payroll for calendar year 2011 (annual payroll of active employees covered by the plan) was \$1,341,001 and the ratio of the UAAL to the covered payroll was 112 percent.

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

WARREN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2012

(H) Pension and Retirement Systems (continued):

Illinois Municipal Retirement Fund (continued):

Sheriff's Law Enforcement Personnel (SLEP)

Funding Policy. As set by statute, the Sheriff's Law Enforcement Personnel plan members are required to contribute 7.50 percent of their annual covered salary. The statutes require employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer contribution rate for calendar year 2011 used by the County was 15.05 percent of annual covered payroll. The County's annual required contribution rate for calendar year 2011 was 16.30 percent. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost and Net Pension Obligation. For 2012, the County's annual pension cost and net pension obligation to the SLEP employees IMRF plan are:

| | |
|--|----------------|
| Annual required contribution | \$118,481 |
| Interest on net IMRF pension obligation | 1,028 |
| Adjustment to annual required contribution | (699) |
| <hr/> | |
| Annual pension cost | 118,810 |
| <hr/> | |
| Annual contributions made | (109,395) |
| <hr/> | |
| Increase in IMRF pension obligation | 9,415 |
| <hr/> | |
| Net IMRF pension obligation, beginning of year | 13,703 |
| <hr/> | |
| Net IMRF pension obligation, end of year | \$23,118 |
| <hr/> | |

The IMRF fund will liquidate the IMRF obligation in future years.

The required contribution for 2011 was determined as part of the December 31, 2009, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2009, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post retirement benefit increases of 3% annually. The actuarial value of the County's Sheriff Law Enforcement Personnel plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The County's Sheriff's Law Enforcement Personnel plan's unfunded actuarial accrued liability at December 31, 2009 is being amortized as a level percentage of projected payroll on an open 30 year basis.

WARREN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2012

(H) Pension and Retirement Systems (continued):

Illinois Municipal Retirement Fund (continued):

Sheriff's Law Enforcement Personnel (SLEP) (continued):

| TREND INFORMATION | | | |
|--------------------------------|------------------------------|-------------------------------------|---------------------------|
| Actuarial Valuation Date | Annual Pension Cost (APC) | Percentage Of APC Contributed | Net Pension Obligation |
| 12/31/11 | \$118,810 | 92% | \$23,118 |
| 12/31/10 | 114,487 | 88% | 13,703 |
| 12/31/09 | 93,900 | 100% | 0 |

Funded Status and Funding Progress. As of December 31, 2011, the most recent actuarial valuation date, the Sheriff's Law Enforcement Personnel plan was 75.41 percent funded. The actuarial accrued liability for benefits was \$1,754,531 and the actuarial value of assets was \$1,323,034, resulting in an underfunded actuarial accrued liability (UAAL) of \$431,497. The covered payroll for 2011 (annual payroll of active employees covered by the plan) was \$726,875 and the ratio of the UAAL to the covered payroll was 59 percent.

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

(I) Contingent Liabilities:

The County is periodically involved in various lawsuits. It is the opinion of the State's Attorney that as of November 30, 2012, there are no matters that will have a material adverse effect on the financial condition of the County.

(J) Other Required Individual Fund Disclosures:

Generally accepted accounting principles require disclosure of certain information concerning individual funds including:

- 1) Individual fund interfund receivable and payable balances.

Balances at November 30, 2012 were as follows:

| Receivable Fund | Payable Fund | Amount |
|-----------------|-----------------------|----------|
| County Highway | County Motor Fuel Tax | \$45,367 |

The outstanding balances between funds result from Equipment Rental. This interfund payable is expected to be repaid in fiscal year 2013.

WARREN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2012

(J) Other Required Individual Fund Disclosures (continued):

- 2) Excess of expenditures over budgeted amounts in individual funds:

| Fund | Amount |
|---|-----------|
| Tort Liability Fund | \$3,926 |
| Document Conversion Fund | \$10,998 |
| Law Library Fund | \$1,540 |
| County Treasurer Automation Fund | \$67 |
| Probation Service Fee Fund | \$1,500 |
| Matching Fund | \$101,313 |
| Veteran's Assistance Fund | \$1,120 |
| Extension Education Fund | \$132 |
| Circuit Clerk Operating Administration Fund | \$37 |
| Special Equipment Fund | \$5,860 |
| Drug Enforcement Fund | \$1,649 |
| Revenue Stamp Fund | \$5,925 |
| 911 Fund | \$6,150 |

- 3) Interfund transfers during the year were as follows:

| Fund | Transfer In | Transfer Out |
|-----------------|------------------|------------------|
| Major funds - | | |
| General Fund | \$109,423 | 18,388 |
| Non-major funds | 0 | 91,035 |
| | <u>\$109,423</u> | <u>\$109,423</u> |

All transfers were made to simplify cash flows within the County and for budgeted capital outlays and accumulation of funds for future needs of the County.

- 4) As of November 30, 2012, there were no funds with deficit fund balances.

(K) Risk Management:

The County is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. In order to protect against such risks of loss, the County purchases insurance coverage. The maximum deductible in effect through these policies as of November 30, 2012 was \$1,000 for general liability and \$2,500 for law enforcement. During the year ended November 30, 2012, there were no significant reductions in coverage. Also, there have been no settlements which have exceeded insurance coverage in the past three years.

For risks of loss related to injuries to employees, the County purchases coverage through the Illinois Counties Risk Management Pool. Potentially the County could be assessed additional premiums for its share of any losses of the pool. Historically, the County has not been assessed any additional premiums.

WARREN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2012

(L) Commitments:

The County entered into an agreement with Galesburg Hospital Ambulance Service for providing ambulance services within the boundaries of the County. The term of the agreement is for the period of December 1, 2011 through November 30, 2021. The annual fee for the first two years of the agreement is \$132,300, \$137,600 for years three through five and good faith negotiations on the amount for year six through ten of the agreement. The County paid \$132,300 under the agreement for the year ended November 30, 2012.

The County entered into an agreement with the City of Monmouth for dispatching services for the period May 1, 2006 through April 30, 2007 that continues every year thereafter unless it is terminated by one of the parties. The original agreement calls for a monthly payment of \$10,398, which is automatically increased annually by a percentage equal to the dispatchers' rate of pay increase. The County paid the City of Monmouth \$151,960 for dispatching services in fiscal year ending November 30, 2012.

(M) Lease Agreements:

The County entered an agreement with Red Rock Financial, LLC for a land lease and wind easement. This lease shall extend from October 20, 2007 through October 20, 2047. The lessee is to pay the County \$1,000 a year until the installation of wind turbine(s). Once the wind turbine(s) are installed the lessee is to pay the County the greater of 3% of gross revenues from the sale of electricity generated by the wind turbine(s) or a minimum of \$2,500 per mega watt. Annual lease payments totaled \$1,000 in the year ending November 30, 2012.

The County entered an agreement with LPT Farms by Lawrence K. Thompson and Patrick J. Thompson to lease farm property owned by the County. This lease shall extend from March 1, 2011 through February 28, 2014. The lessee is to pay the County \$58,021 a year in two installments. The County received \$58,021 in rent payments during fiscal year 2012.

(N) New Reporting Standards:

In December 2010, the Governmental Accounting Standards Board (GASB) issued Statement 61 "The Financial Reporting Entity: Omnibus – an amendment of GASB Statements No. 14 and No. 34." The County is required to implement this standard for the fiscal year ending November 30, 2013. The County has not yet determined the full impact that adoption of GASB Statement 61 will have on the financial statements

In June 2011, the Governmental Accounting Standards Board (GASB) issued Statement 63 "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position." The County is required to implement this standard for the fiscal year ending November 30, 2013. The County has not yet determined the full impact that adoption of GASB Statement 63 will have on the financial statements.

WARREN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
November 30, 2012

(N) New Reporting Standards (continued):

In March 2012, the Governmental Accounting Standards Board (GASB) issued Statement 65 "Items Previously Reported as Assets and Liabilities." The County is required to implement this standard for the fiscal year ending November 30, 2014. The County has not yet determined the full impact that adoption of GASB Statement 65 will have on the financial statements.

In March 2012, the Governmental Accounting Standards Board (GASB) issued Statement 66 "Technical Corrections – 2012 – an amendment of GASB Statements Nos. 10 and 62." The County is required to implement this standard for the fiscal year ending November 30, 2014. The County has not yet determined the full impact that adoption of GASB Statement 66 will have on the financial statements.

In June 2012, the Governmental Accounting Standards Board (GASB) issued Statement 67 "Financial Reporting for Pension Plans – an amendment of GASB Statement No. 25." The County is required to implement this standard for the fiscal year ending November 30, 2014. The County has not yet determined the full impact that adoption of GASB Statement 67 will have on the financial statements.

In June 2012, the Governmental Accounting Standards Board (GASB) issued Statement 68 "Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27." The County is required to implement this standard for the fiscal year ending November 30, 2015. The County has not yet determined the full impact that adoption of GASB Statement 68 will have on the financial statements.

(O) Other Postemployment Benefits:

In July 2004, the Governmental Accounting Standards Board issued Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This statement requires a systematic, accrual basis measurement and recognition of other postemployment benefit (OPEB) expense over a period that approximates employees' years of service. The Statement also requires the information about actuarial accrued liabilities associated with OPEB and whether and to what extent progress is being made in funding the plan. The County elected to not adopt the new standards related to other postemployment benefits.

This Page Intentionally Left Blank

**REQUIRED SUPPLEMENTARY INFORMATION
(UNAUDITED)**

WARREN COUNTY, ILLINOIS
GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES
COMPARED WITH BUDGET
REQUIRED SUPPLEMENTARY INFORMATION
For the year ended November 30, 2012

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|--|-------------------------|--------------|---------------|---------------------------------------|
| | Original | Final | | |
| Revenues: | | | | |
| Property taxes | \$740,700 | \$740,700 | \$742,870 | \$2,170 |
| Intergovernmental revenue | 1,612,000 | 1,612,000 | 1,497,295 | (114,705) |
| Licenses and permits | 10,000 | 10,000 | 6,783 | (3,217) |
| Charges for services | 650,821 | 650,821 | 750,885 | 100,064 |
| Revenue from use of money and property | 8,400 | 8,400 | 9,052 | 652 |
| Other revenue | 53,000 | 53,000 | 115,832 | 62,832 |
| Total revenues | 3,074,921 | 3,074,921 | 3,122,717 | 47,796 |
| Expenditures: | | | | |
| Current: | | | | |
| General control and administration | 1,281,144 | 1,286,132 | 1,201,568 | 84,564 |
| Public safety | 660,044 | 660,044 | 720,159 | (60,115) |
| Judiciary and court related | 856,169 | 861,429 | 805,210 | 56,219 |
| Corrections | 375,500 | 390,725 | 335,551 | 55,174 |
| Total expenditures | 3,172,857 | 3,198,330 | 3,062,488 | 135,842 |
| Excess (deficiency) of revenues over expenditures | (97,936) | (123,409) | 60,229 | 183,638 |
| Other financing sources and (uses): | | | | |
| Loan proceeds | 0 | 0 | 0 | 0 |
| Transfers in | 1,225,000 | 93,388 | 109,423 | 16,035 |
| Transfers out | (1,200,000) | (18,388) | (18,388) | 0 |
| Net change in fund balance | (\$72,936) | (\$48,409) | 151,264 | \$199,673 |
| Fund balance, beginning of year | | | 1,457,372 | |
| Fund balance, end of year | | | \$1,608,636 | |

See Notes to Required Supplementary Information.

WARREN COUNTY, ILLINOIS
SPECIAL REVENUE FUND
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF REVENUES AND EXPENDITURES
COMPARED WITH BUDGET
REQUIRED SUPPLEMENTARY INFORMATION
For the year ended November 30, 2012

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget</u> |
|--|-------------------------|------------------|------------------|---------------------------------------|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Property taxes | \$390,000 | \$390,000 | \$395,014 | \$5,014 |
| Revenue from use of money and property | 2,000 | 2,000 | 1,849 | (151) |
| Other revenue | 2,000 | 2,000 | 1,658 | (342) |
| Total revenues | 394,000 | 394,000 | 398,521 | 4,521 |
| Expenditures: | | | | |
| Current: | | | | |
| General control and administration | 63,570 | 64,597 | 49,858 | 14,739 |
| Public safety | 104,130 | 105,812 | 81,546 | 24,266 |
| Judiciary and court related | 76,830 | 78,071 | 60,199 | 17,872 |
| Public health | 21,060 | 21,400 | 16,475 | 4,925 |
| Public welfare | 1,560 | 1,585 | 1,210 | 375 |
| Transportation | 83,070 | 84,412 | 65,166 | 19,246 |
| Corrections | 39,780 | 40,423 | 31,093 | 9,330 |
| Total expenditures | 390,000 | 396,300 | 305,547 | 84,453 |
| Excess (deficiency) of revenues over expenditures | 4,000 | (2,300) | 92,974 | 88,974 |
| Other financing sources and (uses): | | | | |
| Operating transfers in | 0 | 0 | 0 | 0 |
| Operating transfers out | 0 | 0 | 0 | 0 |
| Net change in fund balance | \$4,000 | (\$2,300) | 92,974 | \$88,974 |
| Fund balance, beginning of year | | | 309,746 | |
| Fund balance, end of year | | | \$402,720 | |

See Notes to Required Supplementary Information.

WARREN COUNTY, ILLINOIS
SPECIAL REVENUE FUND
MENTAL HEALTH FUND
SCHEDULE OF REVENUES AND EXPENDITURES
COMPARED WITH BUDGET
REQUIRED SUPPLEMENTARY INFORMATION
For the year ended November 30, 2012

| | <u>Budgeted Amounts</u> | | |
|--|-----------------------------|------------------|-------------------------------|
| | Original and Final | Actual | Variance with Final Budget |
| Revenues: | | | |
| Property taxes | \$300,000 | \$299,841 | (\$159) |
| Revenue from use of money and property | 0 | 180 | 180 |
| Total revenues | 300,000 | 300,021 | 21 |
| Expenditures - | | | |
| Current - | | | |
| Public welfare | 300,000 | 285,750 | 14,250 |
| Total expenditures | 300,000 | 285,750 | 14,250 |
| Excess (deficiency) of revenues over expenditures | 0 | 14,271 | 14,271 |
| Other financing sources and (uses): | | | |
| Operating transfers in | 0 | 0 | 0 |
| Operating transfers out | 0 | 0 | 0 |
| Net change in fund balance | \$0 | 14,271 | \$14,271 |
| Fund balance, beginning of year | | 145,377 | |
| Fund balance, end of year | | \$159,648 | |

See Notes to Required Supplementary Information.

WARREN COUNTY, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF IMRF FUNDING PROGRESS
November 30, 2012

Non-Sheriff's Law Enforcement Personnel (Non-SLEP):

| Actuarial Valuation Date | Actuarial Value of Assets (a) | Actuarial Accrued Liability (AAL)---Entry Age (b) | Unfunded AAL (UAAL) (b-a) | Funded Ratio (a/b) | Covered Payroll (c) | UALL as a Percentage of Covered Payroll ((b-a)/c) |
|--------------------------------|--|--|------------------------------------|--------------------------|---------------------------|---|
| 12/31/11 | \$3,286,275 | \$4,790,661 | \$1,504,386 | 68.60% | \$1,341,001 | 112.18% |
| 12/31/10 | 3,573,077 | 4,899,529 | 1,326,452 | 72.93% | 1,311,222 | 101.16% |
| 12/31/09 | 3,947,018 | 5,171,189 | 1,224,171 | 76.33% | 1,260,588 | 97.11% |

On a market value basis, the actuarial value of assets as of December 31, 2011 is \$3,036,266. On a market basis, the funded ratio would be 63.38%.

Sheriff's Law Enforcement Personnel (SLEP):

| Actuarial Valuation Date | Actuarial Value of Assets (a) | Actuarial Accrued Liability (AAL)---Entry Age (b) | Unfunded AAL (UAAL) (b-a) | Funded Ratio (a/b) | Covered Payroll (c) | UALL as a Percentage of Covered Payroll ((b-a)/c) |
|--------------------------------|--|--|------------------------------------|--------------------------|---------------------------|---|
| 12/31/11 | \$1,323,034 | \$1,754,531 | \$431,497 | 75.41% | \$726,875 | 59.36% |
| 12/31/10 | 1,080,157 | 1,555,738 | 475,581 | 69.43% | 736,726 | 64.55% |
| 12/31/09 | 920,399 | 1,357,621 | 437,222 | 67.79% | 753,615 | 58.02% |

On a market value basis, the actuarial value of assets as of December 31, 2011 is \$1,224,646. On a market basis, the funded ratio would be 69.80%.

WARREN COUNTY, ILLINOIS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
November 30, 2012

(A) Basis of Accounting:

Annual budgets are adopted for all governmental funds using the modified accrual basis of accounting, which is consistent with generally accepted accounting principles.

(B) Excess of Disbursements Over Appropriations:

The major funds did not have an excess of disbursements over appropriations.

OTHER SUPPLEMENTARY INFORMATION

WARREN COUNTY, ILLINOIS

GENERAL FUND BALANCE SHEET

November 30, 2012

| ASSETS | County General | County Offices | State's Attorney County Office | Working Cash | Total General |
|--|--------------------|-------------------|---|------------------|--------------------|
| Cash on hand | \$80 | \$0 | \$0 | \$0 | \$80 |
| Cash in banks | 451,463 | 222,359 | 16,471 | 75,049 | 765,342 |
| Deposits | 0 | 0 | 0 | 251,882 | 251,882 |
| Investments | 111 | 0 | 0 | 247,112 | 247,223 |
| Inventory | 0 | 0 | 0 | 0 | 0 |
| Property taxes receivable | 726,175 | 0 | 0 | 38,885 | 765,060 |
| Accounts receivable | 84,176 | 0 | 1,000 | 0 | 85,176 |
| Due from State of Illinois | 334,244 | 0 | 0 | 0 | 334,244 |
| Prepaid expenses | 0 | 0 | 0 | 0 | 0 |
| Due from other funds | 0 | 0 | 0 | 0 | 0 |
| Total assets | \$1,596,249 | \$222,359 | \$17,471 | \$612,928 | \$2,449,007 |
| LIABILITIES AND FUND BALANCES | | | | | |
| Liabilities: | | | | | |
| Accounts payable | \$44,903 | \$0 | \$0 | \$0 | \$44,903 |
| Accrued payroll | 24,811 | 0 | 0 | 0 | 24,811 |
| Accrued compensated absences | 5,597 | 0 | 0 | 0 | 5,597 |
| Deferred revenue | 0 | 0 | 0 | 0 | 0 |
| Deferred property taxes | 726,175 | 0 | 0 | 38,885 | 765,060 |
| Due to other funds | 0 | 0 | 0 | 0 | 0 |
| Total liabilities | 801,486 | 0 | 0 | 38,885 | 840,371 |
| Fund balances: | | | | | |
| Restricted: | | | | | |
| General control | 0 | 222,359 | 0 | 574,043 | 796,402 |
| Assigned | 0 | 0 | 17,471 | 0 | 17,471 |
| Unassigned | 794,763 | 0 | 0 | 0 | 794,763 |
| Total fund balances | 794,763 | 222,359 | 17,471 | 574,043 | 1,608,636 |
| Total liabilities and fund balances | \$1,596,249 | \$222,359 | \$17,471 | \$612,928 | \$2,449,007 |

This Page Intentionally Left Blank

WARREN COUNTY, MILLINOIS
BUDGETARY COMPARISON SCHEDULE
FOR THE GENERAL FUND

For the year ended November 30, 2012

| | County General | | | County Offices | | |
|---|------------------|------------|-----------|------------------|------------|-----------|
| | Budgeted Amounts | | Actual | Budgeted Amounts | | Actual |
| | Original | Final | | Original | Final | |
| Revenues: | | | | | | |
| Property taxes | \$700,700 | \$700,700 | \$702,856 | \$0 | \$0 | \$0 |
| Intergovernmental revenue | 1,562,000 | 1,562,000 | 1,497,295 | 50,000 | 50,000 | 0 |
| Licenses and permits | 10,000 | 10,000 | 6,783 | 0 | 0 | 0 |
| Charges for services | 650,821 | 650,821 | 750,885 | 0 | 0 | 0 |
| Revenue from use of money and property | 4,000 | 4,000 | 4,750 | 2,700 | 2,700 | 2,070 |
| Other revenue | 43,000 | 43,000 | 33,297 | 10,000 | 10,000 | 75,750 |
| Total revenues | 2,970,521 | 2,970,521 | 2,995,866 | 62,700 | 62,700 | 77,820 |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| General control and administration | 1,131,144 | 1,136,132 | 1,037,588 | 150,000 | 150,000 | 163,980 |
| Public safety | 660,044 | 660,044 | 720,159 | 0 | 0 | 0 |
| Judiciary and court related | 856,169 | 861,429 | 797,500 | 0 | 0 | 0 |
| Corrections | 375,500 | 390,725 | 335,551 | 0 | 0 | 0 |
| Total expenditures | 3,022,857 | 3,048,330 | 2,890,798 | 150,000 | 150,000 | 163,980 |
| Excess (deficiency) of revenues over expenditures | (52,336) | (77,809) | 105,068 | (87,300) | (87,300) | (86,160) |
| Other financing sources and (uses): | | | | | | |
| Loan proceeds | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers in | 625,000 | 25,000 | 41,035 | 100,000 | 50,000 | 50,000 |
| Transfers out | (600,000) | 0 | 0 | (100,000) | (18,388) | (18,388) |
| Net change in fund balance | (\$27,336) | (\$52,809) | 146,103 | (\$87,300) | (\$55,688) | (54,548) |
| Fund balance, beginning of year | | | 648,660 | | | 276,907 |
| Fund balance, end of year | | | \$794,763 | | | \$222,359 |

| State's Attorney County Office | | | Working Cash | | | Total General | | |
|-----------------------------------|-----------------|-----------------|------------------|-----------------|------------------|-------------------|-------------------|--------------------|
| Budgeted Amounts | | Actual | Budgeted Amounts | | Actual | Budgeted Amounts | | Actual |
| Original | Final | | Original | Final | | Original | Final | |
| \$0 | \$0 | \$0 | \$40,000 | \$40,000 | \$40,014 | \$740,700 | \$740,700 | \$742,870 |
| 0 | 0 | 0 | 0 | 0 | 0 | 1,612,000 | 1,612,000 | 1,497,295 |
| 0 | 0 | 0 | 0 | 0 | 0 | 10,000 | 10,000 | 6,783 |
| 0 | 0 | 0 | 0 | 0 | 0 | 650,821 | 650,821 | 750,885 |
| 0 | 0 | 8 | 1,700 | 1,700 | 2,224 | 8,400 | 8,400 | 9,052 |
| 0 | 0 | 6,785 | 0 | 0 | 0 | 53,000 | 53,000 | 115,832 |
| 0 | 0 | 6,793 | 41,700 | 41,700 | 42,238 | 3,074,921 | 3,074,921 | 3,122,717 |
| 0 | 0 | 0 | 0 | 0 | 0 | 1,281,144 | 1,286,132 | 1,201,568 |
| 0 | 0 | 0 | 0 | 0 | 0 | 660,044 | 660,044 | 720,159 |
| 0 | 0 | 7,710 | 0 | 0 | 0 | 856,169 | 861,429 | 805,210 |
| 0 | 0 | 0 | 0 | 0 | 0 | 375,500 | 390,725 | 335,551 |
| 0 | 0 | 7,710 | 0 | 0 | 0 | 3,172,857 | 3,198,330 | 3,062,488 |
| 0 | 0 | (917) | 41,700 | 41,700 | 42,238 | (97,936) | (123,409) | 60,229 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 18,388 | 18,388 | 500,000 | 0 | 0 | 1,225,000 | 93,388 | 109,423 |
| 0 | 0 | 0 | (500,000) | 0 | 0 | (1,200,000) | (18,388) | (18,388) |
| <u>\$0</u> | <u>\$18,388</u> | 17,471 | <u>\$41,700</u> | <u>\$41,700</u> | 42,238 | <u>(\$72,936)</u> | <u>(\$48,409)</u> | 151,264 |
| | | <u>0</u> | | | <u>531,805</u> | | | <u>1,457,372</u> |
| | | <u>\$17,471</u> | | | <u>\$574,043</u> | | | <u>\$1,608,636</u> |

WARREN COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
November 30, 2012

| A S S E T S | Total Nonmajor Governmental | Geographic Information System | County Motor Fuel Tax |
|--|--|--|--------------------------------------|
| Cash on hand | \$300 | \$0 | \$0 |
| Cash in banks | 3,445,384 | 114,488 | 241,259 |
| Deposits | 954,512 | 0 | 0 |
| Investments | 42,145 | 0 | 42,145 |
| Inventory | 0 | 0 | 0 |
| Property taxes receivable | 1,283,688 | 0 | 0 |
| Accounts receivable | 109,780 | 4,916 | 0 |
| Due from State of Illinois | 23,425 | 0 | 23,425 |
| Prepaid expenses | 0 | 0 | 0 |
| Due from other funds | 45,367 | 0 | 0 |
| Total assets | \$5,904,601 | \$119,404 | \$306,829 |
| LIABILITIES AND FUND BALANCES | | | |
| Liabilities: | | | |
| Accounts payable | \$71,356 | \$0 | \$1,667 |
| Accrued payroll | 27,871 | 456 | 12,470 |
| Accrued compensated absences | 5,403 | 0 | 0 |
| Deferred revenue | 0 | 0 | 0 |
| Deferred property taxes | 1,283,688 | 0 | 0 |
| Due to other funds | 45,367 | 0 | 45,367 |
| Total liabilities | 1,433,685 | 456 | 59,504 |
| Fund balances: | | | |
| Nonspendable: | | | |
| Prepaid expenses | 0 | 0 | 0 |
| Restricted: | | | |
| Employee benefits | 336,492 | 0 | 0 |
| General control | 684,906 | 118,948 | 0 |
| Public safety | 498,657 | 0 | 0 |
| Judiciary and court related | 1,117,278 | 0 | 0 |
| Public health | 247,547 | 0 | 0 |
| Public welfare | 217,935 | 0 | 0 |
| Highways and streets | 1,349,110 | 0 | 247,325 |
| Corrections | 18,991 | 0 | 0 |
| Total fund balances | 4,470,916 | 118,948 | 247,325 |
| Total liabilities and fund balances | \$5,904,601 | \$119,404 | \$306,829 |

| County Highway | Extension Education | County Treasurer Automation | Animal Control | Maintenance & Child Support | Circuit Clerk Operating Administration | 911 | STD Testing |
|------------------|---------------------|-----------------------------|-----------------|-----------------------------|--|------------------|--------------|
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 233,727 | 0 | 61,847 | 62,049 | 149,523 | 19,439 | 132,482 | 790 |
| 0 | 0 | 0 | 0 | 0 | 0 | 201,799 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 264,417 | 64,160 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31,296 | 0 | 0 | 3,355 | 2,654 | 0 | 15,239 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45,367 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$574,807 | \$64,160 | \$61,847 | \$65,404 | \$152,177 | \$19,439 | \$349,520 | \$790 |

| | | | | | | | |
|----------------|---------------|----------|------------|------------|----------|--------------|----------|
| \$11,141 | \$0 | \$0 | \$723 | \$0 | \$0 | \$7,491 | \$0 |
| 2,544 | 0 | 0 | 0 | 553 | 0 | 0 | 0 |
| 1,075 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 264,417 | 64,160 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 279,177 | 64,160 | 0 | 723 | 553 | 0 | 7,491 | 0 |

| | | | | | | | |
|------------------|-----------------|-----------------|-----------------|------------------|-----------------|------------------|--------------|
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 61,847 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 64,681 | 0 | 0 | 342,029 | 0 |
| 0 | 0 | 0 | 0 | 151,624 | 19,439 | 0 | 790 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 295,630 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 295,630 | 0 | 61,847 | 64,681 | 151,624 | 19,439 | 342,029 | 790 |
| \$574,807 | \$64,160 | \$61,847 | \$65,404 | \$152,177 | \$19,439 | \$349,520 | \$790 |

**WARREN COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
(CONTINUED)**

November 30, 2012

| ASSETS | Court Document Storage | Vital Records | Veterans Assistance |
|--|---------------------------------------|--------------------------|--------------------------------|
| Cash on hand | \$0 | \$0 | \$0 |
| Cash in banks | 229,400 | 12,424 | 94,965 |
| Deposits | 0 | 0 | 0 |
| Investments | 0 | 0 | 0 |
| Inventory | 0 | 0 | 0 |
| Property taxes receivable | 0 | 0 | 61,244 |
| Accounts receivable | 1,495 | 0 | 0 |
| Due from State of Illinois | 0 | 0 | 0 |
| Prepaid expenses | 0 | 0 | 0 |
| Due from other funds | 0 | 0 | 0 |
| Total assets | \$230,895 | \$12,424 | \$156,209 |
| LIABILITIES AND FUND BALANCES | | | |
| Liabilities: | | | |
| Accounts payable | \$937 | \$0 | \$3,948 |
| Accrued payroll | 384 | 0 | 0 |
| Accrued compensated absences | 0 | 0 | 0 |
| Deferred revenue | 0 | 0 | 0 |
| Deferred property taxes | 0 | 0 | 61,244 |
| Due to other funds | 0 | 0 | 0 |
| Total liabilities | 1,321 | 0 | 65,192 |
| Fund balances: | | | |
| Nonspendable: | | | |
| Prepaid expenses | 0 | 0 | 0 |
| Restricted: | | | |
| Employee benefits | 0 | 0 | 0 |
| General control | 0 | 12,424 | 0 |
| Public safety | 0 | 0 | 0 |
| Judiciary and court related | 229,574 | 0 | 0 |
| Public health | 0 | 0 | 0 |
| Public welfare | 0 | 0 | 91,017 |
| Highways and streets | 0 | 0 | 0 |
| Corrections | 0 | 0 | 0 |
| Unassigned | 0 | 0 | 0 |
| Total fund balance | 229,574 | 12,424 | 91,017 |
| Total liabilities and fund balances | \$230,895 | \$12,424 | \$156,209 |

| | County Clerk | | | | | |
|--------------------------|-------------------------|----------------------------|-----------------------|------------------------------|------------------------|----------------------|
| Ambulance Service | Court Automation | Document Conversion | Tort Liability | Worker's Compensation | Social Security | Revenue Stamp |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 126,918 | 287,757 | 18,953 | 285,037 | 111,867 | 89,565 | 4,921 |
| 0 | 0 | 0 | 0 | 0 | 250,441 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 136,097 | 0 | 0 | 165,261 | 121,515 | 184,703 | 0 |
| 0 | 1,502 | 2,633 | 2,986 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$263,015 | \$289,259 | \$21,586 | \$453,284 | \$233,382 | \$524,709 | \$4,921 |

| | | | | | | |
|----------------|--------------|--------------|----------------|----------------|----------------|----------|
| \$0 | \$7,336 | \$1,325 | \$0 | \$0 | \$0 | \$0 |
| 0 | 0 | 0 | 0 | 0 | 3,514 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 136,097 | 0 | 0 | 165,261 | 121,515 | 184,703 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 136,097 | 7,336 | 1,325 | 165,261 | 121,515 | 188,217 | 0 |

| | | | | | | |
|------------------|------------------|-----------------|------------------|------------------|------------------|----------------|
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 336,492 | 0 |
| 0 | 0 | 20,261 | 288,023 | 111,867 | 0 | 4,921 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 281,923 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 126,918 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 126,918 | 281,923 | 20,261 | 288,023 | 111,867 | 336,492 | 4,921 |
| \$263,015 | \$289,259 | \$21,586 | \$453,284 | \$233,382 | \$524,709 | \$4,921 |

**WARREN COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
(CONTINUED)**

November 30, 2012

| A S S E T S | Unemployment Security | Sheriff's State D.E.A. | Sheriff's Federal D.E.A. |
|--|----------------------------------|---------------------------------------|---|
| Cash on hand | \$0 | \$0 | \$0 |
| Cash in banks | 43,763 | 0 | 0 |
| Deposits | 0 | 0 | 0 |
| Investments | 0 | 0 | 0 |
| Inventory | 0 | 0 | 0 |
| Property taxes receivable | 9,721 | 0 | 0 |
| Accounts receivable | 0 | 0 | 0 |
| Due from State of Illinois | 0 | 0 | 0 |
| Prepaid expenses | 0 | 0 | 0 |
| Due from other funds | 0 | 0 | 0 |
| Total assets | \$53,484 | \$0 | \$0 |
| LIABILITIES AND FUND BALANCES | | | |
| Liabilities: | | | |
| Accounts payable | \$0 | \$0 | \$0 |
| Accrued payroll | 0 | 0 | 0 |
| Accrued compensated absences | 0 | 0 | 0 |
| Deferred revenue | 0 | 0 | 0 |
| Deferred property taxes | 9,721 | 0 | 0 |
| Due to other funds | 0 | 0 | 0 |
| Total liabilities | 9,721 | 0 | 0 |
| Fund balances: | | | |
| Nonspendable: | | | |
| Prepaid expenses | 0 | 0 | 0 |
| Restricted: | | | |
| Employee benefits | 0 | 0 | 0 |
| General control | 43,763 | 0 | 0 |
| Public safety | 0 | 0 | 0 |
| Judiciary and court related | 0 | 0 | 0 |
| Public health | 0 | 0 | 0 |
| Public welfare | 0 | 0 | 0 |
| Highways and streets | 0 | 0 | 0 |
| Corrections | 0 | 0 | 0 |
| Unassigned | 0 | 0 | 0 |
| Total fund balance | 43,763 | 0 | 0 |
| Total liabilities and fund balances | \$53,484 | \$0 | \$0 |

| State's Attorney Drug Forfeiture | Law Library | Probation Services | Prisoner Medical | Court System Maintenance | Children's Waiting Room | Federal Grants | Health Department |
|---|----------------|-----------------------|---------------------|--------------------------------|-------------------------------|-------------------|----------------------|
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$300 |
| 3,509 | 610 | 176,591 | 18,991 | 235,724 | 14,667 | 0 | 255,985 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,152 |
| 0 | 0 | 3,903 | 0 | 1,263 | 0 | 16,627 | 8,265 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$3,509 | \$610 | \$180,494 | \$18,991 | \$236,987 | \$14,667 | \$16,627 | \$276,702 |

| | | | | | | | |
|-----|-------|-----|-----|---------|-------|----------|---------|
| \$0 | \$610 | \$0 | \$0 | \$1,379 | \$750 | \$16,627 | \$4,725 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,950 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,328 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,152 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 610 | 0 | 0 | 1,379 | 750 | 16,627 | 29,155 |

| | | | | | | | |
|-------|---|---------|--------|---------|--------|---|---------|
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3,509 | 0 | 180,494 | 0 | 235,608 | 13,917 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 247,547 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 18,991 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3,509 | 0 | 180,494 | 18,991 | 235,608 | 13,917 | 0 | 247,547 |

| | | | | | | | |
|----------------|--------------|------------------|-----------------|------------------|-----------------|-----------------|------------------|
| \$3,509 | \$610 | \$180,494 | \$18,991 | \$236,987 | \$14,667 | \$16,627 | \$276,702 |
|----------------|--------------|------------------|-----------------|------------------|-----------------|-----------------|------------------|

**WARREN COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
(CONTINUED)**

November 30, 2012

| ASSETS | Special Bridge | Highway Matching Tax | DUI Equipment | Special Equipment |
|--|-------------------|----------------------------|------------------|----------------------|
| Cash on hand | \$0 | \$0 | \$0 | \$0 |
| Cash in banks | 127,173 | 181,786 | 17,304 | 8,749 |
| Deposits | 502,272 | 0 | 0 | 0 |
| Investments | 0 | 0 | 0 | 0 |
| Inventory | 0 | 0 | 0 | 0 |
| Property taxes receivable | 132,209 | 132,209 | 0 | 0 |
| Accounts receivable | 7,621 | 0 | 0 | 3,170 |
| Due from State of Illinois | 0 | 0 | 0 | 0 |
| Prepaid expenses | 0 | 0 | 0 | 0 |
| Due from other funds | 0 | 0 | 0 | 0 |
| Total assets | \$769,275 | \$313,995 | \$17,304 | \$11,919 |
| LIABILITIES AND FUND BALANCES | | | | |
| Liabilities: | | | | |
| Accounts payable | \$1,591 | \$11,106 | \$0 | \$0 |
| Accrued payroll | 0 | 0 | 0 | 0 |
| Accrued compensated absences | 0 | 0 | 0 | 0 |
| Deferred revenue | 0 | 0 | 0 | 0 |
| Deferred property taxes | 132,209 | 132,209 | 0 | 0 |
| Due to other funds | 0 | 0 | 0 | 0 |
| Total liabilities | 133,800 | 143,315 | 0 | 0 |
| Fund balances: | | | | |
| Nonspendable: | | | | |
| Prepaid expenses | 0 | 0 | 0 | 0 |
| Restricted: | | | | |
| Employee benefits | 0 | 0 | 0 | 0 |
| General control | 0 | 0 | 0 | 0 |
| Public safety | 0 | 0 | 17,304 | 11,919 |
| Judiciary and court related | 0 | 0 | 0 | 0 |
| Public health | 0 | 0 | 0 | 0 |
| Public welfare | 0 | 0 | 0 | 0 |
| Highways and streets | 635,475 | 170,680 | 0 | 0 |
| Corrections | 0 | 0 | 0 | 0 |
| Unassigned | 0 | 0 | 0 | 0 |
| Total fund balance | 635,475 | 170,680 | 17,304 | 11,919 |
| Total liabilities and fund balances | \$769,275 | \$313,995 | \$17,304 | \$11,919 |

WARREN COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES AND EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS

For the year ended November 30, 2012

| | Total Nonmajor Governmental | Geographic Information System | County Motor Fuel Tax |
|--|-----------------------------------|-------------------------------------|-----------------------------|
| Revenues: | | | |
| Property taxes | \$1,216,511 | \$0 | \$0 |
| Intergovernmental revenue | 1,811,384 | 0 | 479,340 |
| Licenses and permits | 0 | 0 | 0 |
| Charges for services | 670,705 | 61,547 | 0 |
| Revenue from use of money and property | 25,364 | 747 | 1,210 |
| Other revenue | 43,346 | 0 | 0 |
| Total revenues | 3,767,310 | 62,294 | 480,550 |
| Expenditures: | | | |
| Current: | | | |
| General control and administration | 520,554 | 52,839 | 0 |
| Public safety | 373,271 | 0 | 0 |
| Judiciary and court related | 150,836 | 0 | 0 |
| Public health | 220,391 | 0 | 0 |
| Public welfare | 587,256 | 0 | 0 |
| Transportation | 1,546,053 | 0 | 430,286 |
| Corrections | 33,100 | 0 | 0 |
| Debt service: | | | |
| Principal | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 |
| Capital outlay | 32,966 | 0 | 0 |
| Total expenditures | 3,464,427 | 52,839 | 430,286 |
| Excess (deficiency) of revenues over expenditures | 302,883 | 9,455 | 50,264 |
| Other financing sources and (uses): | | | |
| Transfers in | 0 | 0 | 0 |
| Transfers out | (91,035) | 0 | 0 |
| Net change in fund balance | 211,848 | 9,455 | 50,264 |
| Fund balances, beginning of year | 4,259,068 | 109,493 | 197,061 |
| Fund balances, end of year | \$4,470,916 | \$118,948 | \$247,325 |

| County Highway | Extension Education | County Treasurer Automation | Animal Control | Maintenance & Child Support | Circuit Clerk Operating Administration | 911 | STD Testing |
|----------------|---------------------|-----------------------------|----------------|-----------------------------|--|-----------|-------------|
| \$239,319 | \$66,132 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 148,280 | 0 | 0 | 0 | 6,000 | 0 | 98,591 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62,471 | 0 | 3,785 | 59,325 | 4,047 | 5,102 | 103,419 | 0 |
| 1,430 | 0 | 406 | 369 | 1,113 | 117 | 3,556 | 5 |
| 4,169 | 0 | 0 | 50 | 0 | 0 | 1,332 | 0 |
| 455,669 | 66,132 | 4,191 | 59,744 | 11,160 | 5,219 | 206,898 | 5 |
| 0 | 66,132 | 2,067 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 46,173 | 0 | 0 | 217,755 | 0 |
| 0 | 0 | 0 | 0 | 37,458 | 1,037 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 401,352 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20,879 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 422,231 | 66,132 | 2,067 | 46,173 | 37,458 | 1,037 | 217,755 | 0 |
| 33,438 | 0 | 2,124 | 13,571 | (26,298) | 4,182 | (10,857) | 5 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (3,850) | 0 | 0 | 0 | 0 | 0 | (4,000) | 0 |
| 29,588 | 0 | 2,124 | 13,571 | (26,298) | 4,182 | (14,857) | 5 |
| 266,042 | 0 | 59,723 | 51,110 | 177,922 | 15,257 | 356,886 | 785 |
| \$295,630 | \$0 | \$61,847 | \$64,681 | \$151,624 | \$19,439 | \$342,029 | \$790 |

WARREN COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUE AND EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
(CONTINUED)

For the year ended November 30, 2012

| | Court Document Storage | Vital Records | Veterans Assistance |
|--|------------------------------|------------------|------------------------|
| Revenues: | | | |
| Property taxes | \$0 | \$0 | \$63,024 |
| Intergovernmental revenue | 0 | 0 | 0 |
| Licenses and permits | 0 | 0 | 0 |
| Charges for services | 20,166 | 3,758 | 0 |
| Revenue from use of money and property | 1,769 | 77 | 564 |
| Other revenue | 0 | 0 | 0 |
| Total revenues | 21,935 | 3,835 | 63,588 |
| Expenditures: | | | |
| Current: | | | |
| General control and administration | 0 | 3,439 | 0 |
| Public safety | 0 | 0 | 0 |
| Judiciary and court related | 36,822 | 0 | 0 |
| Public health | 0 | 0 | 0 |
| Public welfare | 0 | 0 | 63,718 |
| Transportation | 0 | 0 | 0 |
| Corrections | 0 | 0 | 0 |
| Debt service: | | | |
| Principal | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 |
| Capital outlay | 6,595 | 0 | 0 |
| Total expenditures | 43,417 | 3,439 | 63,718 |
| Excess (deficiency) of revenues over expenditures | (21,482) | 396 | (130) |
| Other financing sources and (uses): | | | |
| Transfers in | 0 | 0 | 0 |
| Transfers out | (50,000) | 0 | 0 |
| Net change in fund balance | (71,482) | 396 | (130) |
| Fund balances, beginning of year | 301,056 | 12,028 | 91,147 |
| Fund balances, end of year | \$229,574 | \$12,424 | \$91,017 |

| | | County Clerk | | | | | |
|-------------------|------------------|---------------------|----------------|-----------------------|-----------------|---------------|--|
| Ambulance Service | Court Automation | Document Conversion | Tort Liability | Worker's Compensation | Social Security | Revenue Stamp | |
| \$139,837 | \$0 | \$0 | \$140,050 | \$115,170 | \$190,068 | \$0 | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0 | 20,292 | 31,996 | 0 | 0 | 0 | 91,143 | |
| 725 | 1,967 | 192 | 1,204 | 566 | 1,914 | 33 | |
| 0 | 0 | 14,500 | 5,834 | 6,413 | 1,836 | 0 | |
| 140,562 | 22,259 | 46,688 | 147,088 | 122,149 | 193,818 | 91,176 | |
| 0 | 0 | 46,252 | 133,926 | 115,690 | 26,782 | 57,925 | |
| 0 | 0 | 0 | 0 | 0 | 43,804 | 0 | |
| 0 | 31,266 | 0 | 0 | 0 | 32,337 | 0 | |
| 0 | 0 | 0 | 0 | 0 | 8,850 | 0 | |
| 132,300 | 0 | 0 | 0 | 0 | 650 | 0 | |
| 0 | 0 | 0 | 0 | 0 | 35,005 | 0 | |
| 0 | 0 | 0 | 0 | 0 | 16,702 | 0 | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0 | 2,746 | 2,746 | 0 | 0 | 0 | 0 | |
| 132,300 | 34,012 | 48,998 | 133,926 | 115,690 | 164,130 | 57,925 | |
| 8,262 | (11,753) | (2,310) | 13,162 | 6,459 | 29,688 | 33,251 | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0 | 0 | (2,500) | 0 | 0 | 0 | (30,685) | |
| 8,262 | (11,753) | (4,810) | 13,162 | 6,459 | 29,688 | 2,566 | |
| 118,656 | 293,676 | 25,071 | 274,861 | 105,408 | 306,804 | 2,355 | |
| \$126,918 | \$281,923 | \$20,261 | \$288,023 | \$111,867 | \$336,492 | \$4,921 | |

WARREN COUNTY, ILLINIOS
COMBINING STATEMENT OF REVENUE AND EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
(CONTINUED)

For the year ended November 30, 2012

| | Unemployment Security | Sheriff's State D.E.A. | Sheriff's Federal D.E.A. |
|--|--------------------------|------------------------------|--------------------------------|
| Revenues: | | | |
| Property taxes | \$15,134 | \$0 | \$0 |
| Intergovernmental revenue | 0 | 0 | 0 |
| Licenses and permits | 0 | 0 | 0 |
| Charges for services | 0 | 0 | 0 |
| Revenue from use of money and property | 234 | 3 | 0 |
| Other revenue | 0 | 0 | 0 |
| Total revenues | 15,368 | 3 | 0 |
| Expenditures: | | | |
| Current: | | | |
| General control and administration | 4,943 | 0 | 0 |
| Public safety | 0 | 2,070 | 1,012 |
| Judiciary and court related | 0 | 0 | 0 |
| Public health | 0 | 0 | 0 |
| Public welfare | 0 | 0 | 0 |
| Transportation | 0 | 0 | 0 |
| Corrections | 0 | 0 | 0 |
| Debt service: | | | |
| Principal | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 |
| Capital outlay | 0 | 0 | 0 |
| Total expenditures | 4,943 | 2,070 | 1,012 |
| Excess (deficiency) of revenues over expenditures | 10,425 | (2,067) | (1,012) |
| Other financing sources and (uses): | | | |
| Transfers in | 0 | 0 | 0 |
| Transfers out | 0 | 0 | 0 |
| Net change in fund balance | 10,425 | (2,067) | (1,012) |
| Fund balances, beginning of year | 33,338 | 2,067 | 1,012 |
| Fund balances, end of year | \$43,763 | \$0 | \$0 |

| State's Attorney Drug Forfeiture | Law Library | Probation Services | Prisoner Medical | Court System Maintenance | Children's Waiting Room | Federal Grants | Health Department |
|---|----------------|-----------------------|---------------------|--------------------------------|-------------------------------|-------------------|----------------------|
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$7,695 |
| 0 | 0 | 0 | 0 | 0 | 0 | 258,824 | 127,095 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 229 | 6,540 | 31,597 | 4,325 | 15,315 | 1,308 | 0 | 63,476 |
| 29 | 0 | 0 | 172 | 1,530 | 94 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,212 |
| 258 | 6,540 | 31,597 | 4,497 | 16,845 | 1,402 | 258,824 | 207,478 |
| 0 | 0 | 0 | 0 | 0 | 0 | 8,236 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 984 | 6,540 | 1,500 | 0 | 2,142 | 750 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 211,541 |
| 0 | 0 | 0 | 0 | 0 | 0 | 250,588 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 16,398 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 984 | 6,540 | 1,500 | 16,398 | 2,142 | 750 | 258,824 | 211,541 |
| (726) | 0 | 30,097 | (11,901) | 14,703 | 652 | 0 | (4,063) |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (726) | 0 | 30,097 | (11,901) | 14,703 | 652 | 0 | (4,063) |
| 4,235 | 0 | 150,397 | 30,892 | 220,905 | 13,265 | 0 | 251,610 |
| \$3,509 | \$0 | \$180,494 | \$18,991 | \$235,608 | \$13,917 | \$0 | \$247,547 |

WARREN COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUE AND EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
(CONTINUED)

For the year ended November 30, 2012

| | Special Bridge | Highway Matching Tax | DUI Equipment | Special Equipment | Vehicle Fund |
|--|-------------------|----------------------------|------------------|----------------------|-----------------|
| Revenues: | | | | | |
| Property taxes | \$120,041 | \$120,041 | \$0 | \$0 | \$0 |
| Intergovernmental revenue | 7,621 | 539,462 | 0 | 0 | 0 |
| Licenses and permits | 0 | 0 | 0 | 0 | 0 |
| Charges for services | 0 | 0 | 12,065 | 16,792 | 3,559 |
| Revenue from use of money and property | 3,711 | 1,143 | 27 | 17 | 6 |
| Other revenue | 0 | 0 | 0 | 0 | 0 |
| Total revenues | 131,373 | 660,646 | 12,092 | 16,809 | 3,565 |
| Expenditures: | | | | | |
| Current: | | | | | |
| General control and administration | 0 | 0 | 0 | 0 | 0 |
| Public safety | 0 | 0 | 6,497 | 16,860 | 2,370 |
| Judiciary and court related | 0 | 0 | 0 | 0 | 0 |
| Public health | 0 | 0 | 0 | 0 | 0 |
| Public welfare | 0 | 0 | 0 | 0 | 0 |
| Transportation | 97,097 | 582,313 | 0 | 0 | 0 |
| Corrections | 0 | 0 | 0 | 0 | 0 |
| Debt service: | | | | | |
| Principal | 0 | 0 | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 | 0 | 0 |
| Capital outlay | 0 | 0 | 0 | 0 | 0 |
| Total expenditures | 97,097 | 582,313 | 6,497 | 16,860 | 2,370 |
| Excess (deficiency) of revenues over expenditures | 34,276 | 78,333 | 5,595 | (51) | 1,195 |
| Other financing sources and (uses): | | | | | |
| Transfers in | 0 | 0 | 0 | 0 | 0 |
| Transfers out | 0 | 0 | 0 | 0 | 0 |
| Net change in fund balance | 34,276 | 78,333 | 5,595 | (51) | 1,195 |
| Fund balances, beginning of year | 601,199 | 92,347 | 11,709 | 11,970 | 4,776 |
| Fund balances, end of year | \$635,475 | \$170,680 | \$17,304 | \$11,919 | \$5,971 |

| Drug Enforcement | Electronic Monitoring | Coroner Fees | State Grants | Court Security | Tourism Promotion | State's Attorney Automation | Transportation Safety Highway Hire-Back |
|-------------------------|------------------------------|---------------------|---------------------|-----------------------|--------------------------|------------------------------------|--|
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 0 | 0 | 4,000 | 142,171 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,611 | 0 | 2,700 | 0 | 41,220 | 1,267 | 400 | 250 |
| 4 | 0 | 71 | 0 | 311 | 48 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,615 | 0 | 6,771 | 142,171 | 41,531 | 1,315 | 400 | 250 |
| 0 | 0 | 423 | 1,676 | 0 | 224 | 0 | 0 |
| 1,899 | 0 | 0 | 0 | 34,831 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 140,000 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,899 | 0 | 423 | 141,676 | 34,831 | 224 | 0 | 0 |
| 716 | 0 | 6,348 | 495 | 6,700 | 1,091 | 400 | 250 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 716 | 0 | 6,348 | 495 | 6,700 | 1,091 | 400 | 250 |
| 2,781 | 0 | 7,555 | 671 | 46,306 | 6,692 | 0 | 0 |
| \$3,497 | \$0 | \$13,903 | \$1,166 | \$53,006 | \$7,783 | \$400 | \$250 |

