

**CARROLL COUNTY, ILLINOIS**

**MOUNT CARROLL, ILLINOIS**

**ANNUAL FINANCIAL REPORT**

November 30, 2012



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## INDEPENDENT AUDITOR'S REPORT

To the County Board  
Carroll County, Illinois  
Mt. Carroll, Illinois

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Carroll 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 Carroll 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 12 and 38 through 44 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 Carroll 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 7, 2013

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**MANAGEMENT DISCUSSION  
AND ANALYSIS  
(Unaudited)**

# **CARROLL COUNTY, ILLINOIS**

## **MANAGEMENT DISCUSSION AND ANALYSIS**

November 30, 2012

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Carroll 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 \$11.8 million (net assets). Of this amount \$1.5 million (unrestricted net assets) may be used to meet the County's ongoing obligations.
- The County's total net assets increased by \$1.0 million during fiscal year 2012 as reported in the statement of activities.
- The County's major revenue consisted of \$2.8 million in property tax distributions, \$1.4 million in capital grants and contributions, \$1.2 million in charges for services, and \$1.1 million in operating grants and contributions.
- At the close of fiscal year 2012, the County's governmental funds reported combined ending fund balances of \$5.9 million, a decrease of \$139 thousand in comparison to the prior year.
- At the end of fiscal year 2012, the unassigned fund balance in the General Fund was \$1.6 million.

### **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 Carroll 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.

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

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**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 Carroll 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 13 and 14 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. Carroll 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.

Carroll 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 County Highway, Illinois Municipal Retirement, County Bridge, and the Maintenance and Child Support 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 15 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 19 of this report.

**CARROLL 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 20 – 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 - 44 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 45 - 55 of this report.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As previously addressed, net assets may serve the purpose over time as a useful indicator of a government's financial position. To that end, Carroll County's assets exceeded its liabilities by \$11.8 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.

| <b>Net Assets (in millions)</b>         |             |             |
|-----------------------------------------|-------------|-------------|
| <b>Governmental Activities</b>          |             |             |
| <b>November 30</b>                      |             |             |
|                                         | <b>2012</b> | <b>2011</b> |
| Current assets                          | \$9.5       | \$9.2       |
| Noncurrent assets                       | 6.0         | 4.9         |
| Total assets                            | 15.5        | 14.1        |
| Current liabilities                     | 3.7         | 3.3         |
| Long term liabilities                   | 0.0         | 0.0         |
| Total liabilities                       | 3.7         | 3.3         |
| Net assets                              |             |             |
| Invested in capital assets, net of debt | 6.0         | 4.9         |
| Restricted                              | 4.3         | 4.3         |
| Unrestricted                            | 1.5         | 1.6         |
| Total net assets                        | \$11.8      | \$10.8      |

**CARROLL 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. Although the County's investments in its capital assets are reported net of available debt, it is important to note that under this consideration the resources required to repay this type of debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these types of liabilities.

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                 | \$1.2  | \$1.3  |
| Operating grants and contributions  | 1.4    | 1.1    |
| Capital grants and contributions    | 1.4    | 0.5    |
| General revenue:                    |        |        |
| Local property taxes                | 2.8    | 2.9    |
| Sales taxes                         | 0.4    | 0.4    |
| State income taxes                  | 0.5    | 0.6    |
| Public safety taxes                 | 0.3    | 0.3    |
| Other taxes                         | 0.3    | 0.2    |
| Unrestricted investment earnings    | 0.0    | 0.1    |
| Miscellaneous                       | 0.1    | 0.1    |
| Total revenues                      | 8.4    | 7.5    |
| Expenses:                           |        |        |
| General control and administration  | 1.7    | 1.8    |
| Public safety                       | 1.7    | 1.5    |
| Judiciary and court related         | 0.9    | 1.0    |
| Public health                       | 0.4    | 0.4    |
| Public welfare                      | 0.6    | 0.4    |
| Transportation                      | 1.8    | 1.7    |
| Corrections                         | 0.3    | 0.3    |
| Total expenses                      | 7.4    | 7.1    |
| Change in net assets                | 1.0    | 0.4    |
| Net assets, beginning               | 10.8   | 10.4   |
| Net assets, ending                  | \$11.8 | \$10.8 |

# CARROLL COUNTY, ILLINOIS

## MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

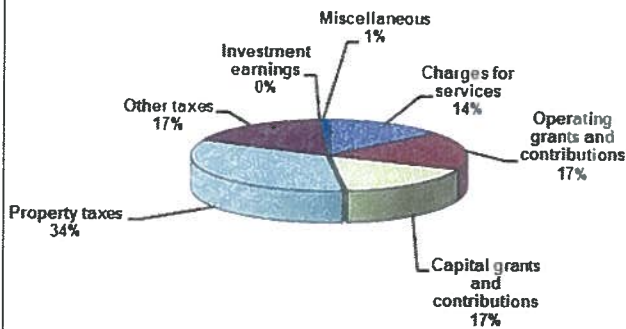
November 30, 2012

### GOVERNMENT-WIDE FINANCIAL ANALYSIS (continued)

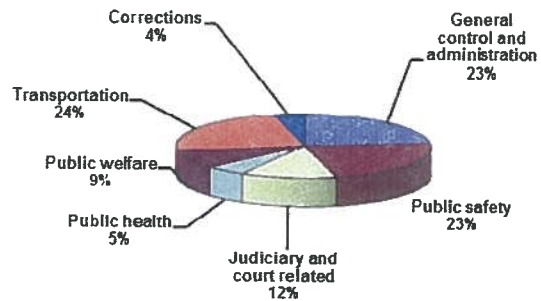
The County's 2012 total revenues (Figure A-1) come from a variety of sources including 34% from property taxes, and 17% of every dollar raised comes from some other type of tax. Another 14% comes from fees charged for services and much of the remainder is capital and operating grants and contributions.

The County's 2012 expenses (Figure A-2) cover a range of services, with about 23% related to public safety and 23% related to general control and administration. Another 24% is devoted to roads and bridges along with 12% towards judiciary and court related services and public welfare each.

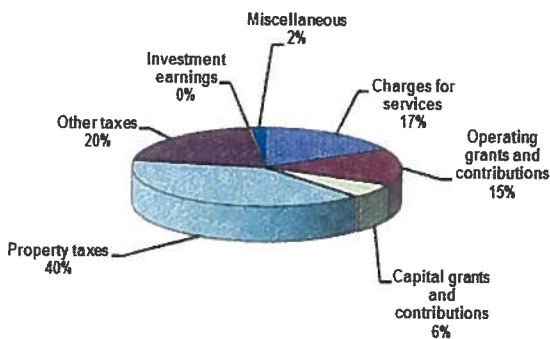
**Figure A-1**  
**Total Revenues for Fiscal Year 2012**



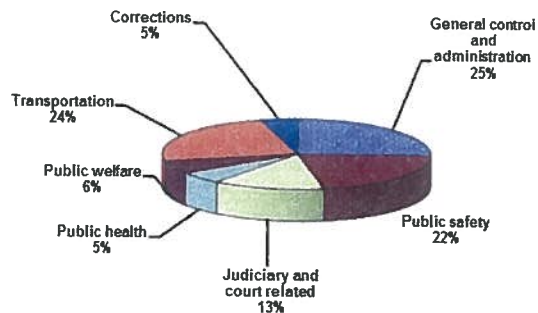
**Figure A-2**  
**Total Expenses for Fiscal Year 2012**



**Figure A-1**  
**Total Revenues for Fiscal Year 2011**



**Figure A-2**  
**Total Expenses for Fiscal Year 2011**



**CARROLL COUNTY, ILLINOIS**  
**MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)**

November 30, 2012

**GOVERNMENT-WIDE FINANCIAL ANALYSIS (continued)**

Net assets increased \$1.0 million over the previous year. For the fiscal year ended November 30, 2012 revenues from governmental activities totaled \$8.4 million. Tax revenues (\$4.3 million, or 51%) represent the largest source. Charges for services in 2012, accounts for \$1.2 million (15%) of the governmental activities revenue. These are mainly derived from fees and fines collected from the various departments within the County.

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**

|                                      | <b>Total cost of service<br/>(in millions)</b> | <b>Net cost of service<br/>(in millions)</b> |
|--------------------------------------|------------------------------------------------|----------------------------------------------|
| General control and administration   | \$1.7                                          | \$1.2                                        |
| Public safety                        | 1.7                                            | 1.3                                          |
| Judiciary and court related          | 0.9                                            | 0.4                                          |
| Public health                        | 0.4                                            | 0.1                                          |
| Public welfare                       | 0.6                                            | 0.4                                          |
| Transportation                       | 1.8                                            | (0.4)                                        |
| Corrections                          | 0.3                                            | 0.3                                          |
| <b>Total governmental activities</b> | <b>\$7.4</b>                                   | <b>\$3.3</b>                                 |

**For the year ended November 30, 2011**

|                                      | <b>Total cost of service<br/>(in millions)</b> | <b>Net cost of service<br/>(in millions)</b> |
|--------------------------------------|------------------------------------------------|----------------------------------------------|
| General control and administration   | \$1.8                                          | \$1.3                                        |
| Public safety                        | 1.5                                            | 1.2                                          |
| Judiciary and court related          | 1.0                                            | 0.4                                          |
| Public health                        | 0.4                                            | 0.1                                          |
| Public welfare                       | 0.4                                            | 0.4                                          |
| Transportation                       | 1.7                                            | 0.5                                          |
| Corrections                          | 0.3                                            | 0.3                                          |
| <b>Total governmental activities</b> | <b>\$7.1</b>                                   | <b>\$4.2</b>                                 |

For the fiscal year ended November 30, 2012 expenditures for governmental activities totaled \$7.4 million. General control and administrative expenditures accounted for \$1.7 or 23% 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.

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

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**GOVERNMENT-WIDE FINANCIAL ANALYSIS (continued)**

Public Safety (23% of the total) accounted for \$1.7 million in expenditures during 2012. The highest percentage of public safety is directly tied to the operations of the Sheriff's Department. The coroner, animal control, and emergency service function is also part of this activity group.

Judiciary and Court related expenditures totaled \$0.9 million (12%) in 2012. Expenditures relating to the circuit court, public defender, court services, and the State's Attorney relate to this function.

Public Health related expenditures represented \$0.4 million (5%) of the total governmental expenditures activity. These expenditures are used for the operations of the health department.

Public Welfare related expenditures represented \$0.6 million (9%) of the total governmental expenditures activity. The highest percentage of public welfare is directly tied to the operations of the public transportation grant.

Transportation related expenditures accounted for \$1.8 million (24%) of the total governmental activities expenditures in 2012. Various funds established for the County Highway Department account for these expenditures.

Corrections related expenditures represented \$0.3 million (4%) of the total governmental expenditures activity. These expenditures are used for the operations of the county jail.

**FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS**

Carroll 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, unassigned 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 \$5.9 million, a decrease of \$139 thousand 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 \$1.6 million. As a measure of the general fund's liquidity, it may be useful to compare the unassigned fund balance to total fund expenditures.

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

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

The fund balance of the General Fund decreased by \$0.5 million before transfers during the current fiscal year.

| For the year ended November 30, 2012 |                                                        |                                        |                                                                        |
|--------------------------------------|--------------------------------------------------------|----------------------------------------|------------------------------------------------------------------------|
|                                      | (A)                                                    | (B)                                    | (A) / (B)                                                              |
|                                      | Unassigned/Restricted<br>fund balance<br>(in millions) | Total<br>expenditures<br>(in millions) | Percent of Expenditures<br>to<br>Unassigned/Restricted<br>Fund Balance |
| General Fund                         | \$1.6                                                  | \$3.4                                  | 47.1%                                                                  |
| County Highway                       | \$0.4                                                  | \$0.9                                  | 37.8%                                                                  |

| For the year ended November 30, 2011 |                                                        |                                        |                                                                        |
|--------------------------------------|--------------------------------------------------------|----------------------------------------|------------------------------------------------------------------------|
|                                      | (A)                                                    | (B)                                    | (A) / (B)                                                              |
|                                      | Unassigned/Restricted<br>fund balance<br>(in millions) | Total<br>expenditures<br>(in millions) | Percent of Expenditures<br>to<br>Unassigned/Restricted<br>Fund Balance |
| General Fund                         | \$1.7                                                  | \$3.4                                  | 49.8%                                                                  |
| County Highway                       | \$0.5                                                  | \$0.9                                  | 54.3%                                                                  |

**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 \$1,381,606 compared to budgeted amount of \$1,442,411. Variance is due to the County anticipating more State income taxes than were received.

**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.

General control and administration on page 38 for 2012 were \$1,230,620 compared with budgeted amount of \$1,340,272. The County over budgeted for courthouse improvements and election judges and supplies.

**CARROLL COUNTY, ILLINOIS**  
**MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)**

November 30, 2012

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

Highway Fund Budgetary Variances

Revenues

The most significant revenue sources for all funds during fiscal year 2012 continue to be property taxes and revenues from services. Intergovernmental revenues on page 39 for 2012 were \$247,528 compared to budgeted amount of \$221,000. The variance is a result of the County receiving more township motor fuel funds than anticipated.

County Bridge Fund Budgetary Variances

Revenues

Intergovernmental revenues for 2012 were \$1,107,516 compared to budgeted amount of \$1,960,000. When the budget was prepared the highway department did not know the future work load. The variance is a result of decreased work for townships, cities, and villages.

Expenditures

Transportation expenses for 2012 were \$1,276,599 compared with budgeted amount of \$2,260,000. When the budget was prepared the highway department did not know the future work load. The variance is a result of decreased work for townships, cities, and villages.

**CAPITAL ASSET AND LONG-TERM DEBT ACTIVITY**

Capital Assets

Carroll County's investment in capital assets for its governmental activities at year end totaled \$6.0 million (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, equipment, and highway infrastructure such as roads and bridges. There were \$1.6 million of capital asset additions recorded during the year and \$0.5 million of depreciation charges were expensed on the total capital assets. More detailed information can be found in footnote (D) of the financial statements.

**CARROLL COUNTY, ILLINOIS**  
**MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)**

November 30, 2012

**CAPITAL ASSET AND LONG-TERM DEBT ACTIVITY (continued)**

**Capital Assets (Continued)**

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

- Wheel Loader = \$68,950
- Dump Truck = \$140,921
- Infrastructure = \$1,352,966

| <b>Net Book Value of Capital Assets at November 30 (in millions)</b> |              |              |
|----------------------------------------------------------------------|--------------|--------------|
|                                                                      | <b>2012</b>  | <b>2011</b>  |
| Land and other nondepreciable assets                                 | \$1.0        | \$0.1        |
| Buildings                                                            | 0.1          | 0.1          |
| Building improvements                                                | 0.8          | 0.8          |
| Office furniture, equipment and vehicle                              | 0.6          | 0.6          |
| Infrastructure                                                       | 3.5          | 3.3          |
| <b>Total</b>                                                         | <b>\$6.0</b> | <b>\$4.9</b> |

**ECONOMIC FACTORS**

The unemployment rate has decreased from 9.4% in December 2011 to a yearly average in 2012 of 9.08%. December 2012 numbers were below 8% showing a continued downward trend.

Based on the US Census Bureau, the County's population is 15,387 as of 2010.

Interest earnings have declined. Municipal and Supplemental sales tax revenue are stable and appears will continue to slightly increase in 2013. Property tax revenues are down greatly due to lower assessed value across the County.

**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:

Diane Powers  
County Treasurer  
Carroll County, Illinois  
301 North Main  
Mt Carroll, IL 61053  
Phone number (815) 244-0243

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## **BASIC FINANCIAL STATEMENTS**

**CARROLL COUNTY, ILLINOIS**  
**STATEMENT OF NET ASSETS**  
November 30, 2012

| <b>ASSETS</b>                                           | Governmental<br>Activities |
|---------------------------------------------------------|----------------------------|
| Cash on hand and in bank                                | \$5,243,864                |
| Deposits                                                | 51,511                     |
| Investments                                             | 8,502                      |
| Inventory                                               | 5,400                      |
| Property taxes receivable                               | 2,817,890                  |
| Accounts receivable                                     | 956,295                    |
| Due from State of Illinois                              | 469,772                    |
| Prepaid expenses                                        | 0                          |
| Total current assets                                    | 9,553,234                  |
| Capital assets:                                         |                            |
| Land and other nondepreciable assets                    | 987,081                    |
| Depreciable property and equipment, net of depreciation | 5,005,682                  |
| Total assets                                            | 15,545,997                 |
| <br><b>LIABILITIES</b>                                  |                            |
| Current liabilities:                                    |                            |
| Accounts payable and accrued payroll                    | 784,106                    |
| Accrued compensated absences                            | 132,102                    |
| Deferred property taxes                                 | 2,817,890                  |
| Total current liabilities                               | 3,734,098                  |
| <br><b>NET ASSETS</b>                                   |                            |
| Invested in capital assets                              | 5,992,763                  |
| Restricted:                                             |                            |
| Employee benefits                                       | 604,464                    |
| General control                                         | 457,247                    |
| Public safety                                           | 456,553                    |
| Judiciary and court related                             | 260,865                    |
| Public health                                           | 515,299                    |
| Public welfare                                          | 14,381                     |
| Highways and streets                                    | 1,972,622                  |
| Unrestricted                                            | 1,537,705                  |
| Total net assets                                        | \$11,811,899               |

See Notes to Financial Statements.

**CARROLL COUNTY, ILLINOIS**  
**STATEMENT OF ACTIVITIES**

For the year ended November 30, 2012

| Functions/Programs                   | Expenses           | Program Revenues        |                                          |                                        | Net (Expense)<br>Revenue and<br>Change in<br>Net Assets |
|--------------------------------------|--------------------|-------------------------|------------------------------------------|----------------------------------------|---------------------------------------------------------|
|                                      |                    | Charges for<br>Services | Operating<br>Grants and<br>Contributions | Capital<br>Grants and<br>Contributions |                                                         |
| Governmental activities:             |                    |                         |                                          |                                        |                                                         |
| General control and administration   | \$1,741,543        | \$441,305               | \$43,374                                 | \$0                                    | (\$1,256,864)                                           |
| Public safety                        | 1,681,805          | 206,352                 | 203,857                                  | 7,313                                  | (1,264,283)                                             |
| Judiciary and court related          | 879,029            | 299,107                 | 197,324                                  | 0                                      | (382,598)                                               |
| Public health                        | 374,354            | 25,274                  | 237,283                                  | 0                                      | (111,797)                                               |
| Public welfare                       | 635,259            | 0                       | 213,795                                  | 0                                      | (421,464)                                               |
| Transportation                       | 1,740,983          | 235,541                 | 503,722                                  | 1,376,986                              | 375,266                                                 |
| Corrections                          | 324,027            | 0                       | 0                                        | 0                                      | (324,027)                                               |
| <b>Total governmental activities</b> | <b>\$7,377,000</b> | <b>\$1,207,579</b>      | <b>\$1,399,355</b>                       | <b>\$1,384,299</b>                     | <b>(3,385,767)</b>                                      |

General revenues:

Taxes:

|                                  |                  |
|----------------------------------|------------------|
| Property taxes                   | 2,822,604        |
| Sales taxes                      | 448,197          |
| State income taxes               | 470,740          |
| Public safety taxes              | 279,395          |
| Other                            | 256,345          |
| Unrestricted investment earnings | 32,326           |
| Miscellaneous                    | 70,266           |
| <b>Total general revenues</b>    | <b>4,379,873</b> |

|                            |                     |
|----------------------------|---------------------|
| Change in net assets       | 994,106             |
| Net assets - beginning     | 10,817,793          |
| <b>Net assets - ending</b> | <b>\$11,811,899</b> |

See Notes to Financial Statements.

**CARROLL COUNTY, ILLINOIS**  
**GOVERNMENTAL FUNDS**  
**BALANCE SHEET**  
November 30, 2012

| <b>A S S E T S</b>                  | <b>General</b>     | <b>County Highway</b> | <b>Illinois Municipal Retirement</b> | <b>County Bridge</b> | <b>Maintenance and Child Support</b> | <b>Other Governmental Funds</b> | <b>Total Governmental Funds</b> |
|-------------------------------------|--------------------|-----------------------|--------------------------------------|----------------------|--------------------------------------|---------------------------------|---------------------------------|
| Cash on hand                        | \$885              | \$100                 | \$0                                  | \$0                  | \$0                                  | \$200                           | \$1,185                         |
| Cash in banks                       | 1,424,724          | 387,166               | 362,294                              | 1,504                | 76,115                               | 2,990,876                       | 5,242,679                       |
| Deposits                            | 1,511              | 0                     | 0                                    | 0                    | 50,000                               | 0                               | 51,511                          |
| Investments                         | 8,502              | 0                     | 0                                    | 0                    | 0                                    | 0                               | 8,502                           |
| Inventory                           | 5,400              | 0                     | 0                                    | 0                    | 0                                    | 0                               | 5,400                           |
| Property taxes receivable           | 860,848            | 320,315               | 365,360                              | 160,158              | 0                                    | 1,111,209                       | 2,817,890                       |
| Accounts receivable                 | 44,239             | 8,011                 | 0                                    | 861,608              | 9,803                                | 32,634                          | 956,295                         |
| Due from State of Illinois          | 312,506            | 0                     | 0                                    | 0                    | 0                                    | 157,266                         | 469,772                         |
| Prepaid expenses                    | 0                  | 0                     | 0                                    | 0                    | 0                                    | 0                               | 0                               |
| Due from other funds                | 2,500              | 0                     | 0                                    | 0                    | 0                                    | 0                               | 2,500                           |
| <b>Total assets</b>                 | <b>\$2,661,115</b> | <b>\$715,592</b>      | <b>\$727,654</b>                     | <b>\$1,023,270</b>   | <b>\$135,918</b>                     | <b>\$4,292,185</b>              | <b>\$9,555,734</b>              |
| <b>LIABILITIES AND EQUITY</b>       |                    |                       |                                      |                      |                                      |                                 |                                 |
| <b>Liabilities:</b>                 |                    |                       |                                      |                      |                                      |                                 |                                 |
| Accounts payable                    | \$89,620           | \$26,148              | \$38,930                             | \$427,743            | \$580                                | \$79,734                        | \$662,755                       |
| Accrued payroll                     | 78,226             | 9,487                 | 13,046                               | 0                    | 0                                    | 20,592                          | 121,351                         |
| Accrued compensated absences        | 25,434             | 7,532                 | 0                                    | 0                    | 0                                    | 3,034                           | 36,000                          |
| Deferred revenue                    | 0                  | 0                     | 0                                    | 0                    | 0                                    | 0                               | 0                               |
| Deferred property taxes             | 860,848            | 320,315               | 365,360                              | 160,158              | 0                                    | 1,111,209                       | 2,817,890                       |
| Due to other funds                  | 0                  | 0                     | 0                                    | 0                    | 0                                    | 2,500                           | 2,500                           |
| <b>Total liabilities</b>            | <b>1,054,128</b>   | <b>363,482</b>        | <b>417,336</b>                       | <b>587,901</b>       | <b>580</b>                           | <b>1,217,069</b>                | <b>3,640,496</b>                |
| <b>Equity</b>                       |                    |                       |                                      |                      |                                      |                                 |                                 |
| <b>Fund balances:</b>               |                    |                       |                                      |                      |                                      |                                 |                                 |
| <b>Nonspendable:</b>                |                    |                       |                                      |                      |                                      |                                 |                                 |
| Inventory                           | 5,400              | 0                     | 0                                    | 0                    | 0                                    | 0                               | 5,400                           |
| <b>Restricted:</b>                  |                    |                       |                                      |                      |                                      |                                 |                                 |
| Employee benefits                   | 0                  | 0                     | 310,318                              | 0                    | 0                                    | 294,146                         | 604,464                         |
| General control                     | 0                  | 0                     | 0                                    | 0                    | 0                                    | 457,247                         | 457,247                         |
| Public safety                       | 0                  | 0                     | 0                                    | 0                    | 0                                    | 456,553                         | 456,553                         |
| Judiciary and court related         | 0                  | 0                     | 0                                    | 0                    | 135,338                              | 125,527                         | 260,865                         |
| Public health                       | 0                  | 0                     | 0                                    | 0                    | 0                                    | 522,012                         | 522,012                         |
| Public welfare                      | 0                  | 0                     | 0                                    | 0                    | 0                                    | 14,381                          | 14,381                          |
| Highways and streets                | 0                  | 352,110               | 0                                    | 435,369              | 0                                    | 1,205,250                       | 1,992,729                       |
| Committed                           | 253                | 0                     | 0                                    | 0                    | 0                                    | 0                               | 253                             |
| Unassigned                          | 1,601,334          | 0                     | 0                                    | 0                    | 0                                    | 0                               | 1,601,334                       |
| <b>Total equity</b>                 | <b>1,606,987</b>   | <b>352,110</b>        | <b>310,318</b>                       | <b>435,369</b>       | <b>135,338</b>                       | <b>3,075,116</b>                | <b>5,915,238</b>                |
| <b>Total liabilities and equity</b> | <b>\$2,661,115</b> | <b>\$715,592</b>      | <b>\$727,654</b>                     | <b>\$1,023,270</b>   | <b>\$135,918</b>                     | <b>\$4,292,185</b>              | <b>\$9,555,734</b>              |

See Notes to Financial Statements.

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

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|                                                                                                                                                                                                                               |                            |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Total fund balances - governmental funds                                                                                                                                                                                      | \$5,915,238                |
| 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 \$11,177,573 and the accumulated depreciation of \$5,184,810 | 5,992,763                  |
| Compensated absences not due and payable from current resources are not reported in the governmental funds.                                                                                                                   | <u>(96,102)</u>            |
| Total net assets - governmental activities                                                                                                                                                                                    | <u><u>\$11,811,899</u></u> |

See Notes to Financial Statements.

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

For the year ended November 30, 2012

|                                                   | General     | County Highway | Illinois Municipal Retirement | County Bridge | Maintenance and Child Support | Other Governmental Funds | Total Governmental Funds |
|---------------------------------------------------|-------------|----------------|-------------------------------|---------------|-------------------------------|--------------------------|--------------------------|
| Revenues:                                         |             |                |                               |               |                               |                          |                          |
| Property taxes                                    | \$859,515   | \$319,801      | \$360,371                     | \$161,396     | \$0                           | \$1,121,521              | \$2,822,604              |
| Intergovernmental revenue                         | 1,381,606   | 247,528        | 24,000                        | 1,107,516     | 5,301                         | 1,472,380                | 4,238,331                |
| Licenses and permits                              | 0           | 0              | 0                             | 0             | 0                             | 4,604                    | 4,604                    |
| Revenues from services, fees, and fines           | 617,615     | 235,541        | 0                             | 0             | 9,803                         | 340,016                  | 1,202,975                |
| Revenue from use of money and property            | 12,439      | 2,021          | 974                           | 1,840         | 885                           | 14,167                   | 32,326                   |
| Other revenue                                     | 16,467      | 9,463          | 0                             | 0             | 0                             | 44,336                   | 70,266                   |
| Total revenues                                    | 2,887,642   | 814,354        | 385,345                       | 1,270,752     | 15,989                        | 2,997,024                | 8,371,106                |
| Expenditures:                                     |             |                |                               |               |                               |                          |                          |
| Current:                                          |             |                |                               |               |                               |                          |                          |
| General control and administration                | 1,222,873   | 0              | 87,575                        | 0             | 0                             | 364,218                  | 1,674,666                |
| Public safety                                     | 1,156,137   | 0              | 125,094                       | 0             | 0                             | 282,471                  | 1,563,702                |
| Judiciary and court related                       | 708,801     | 0              | 77,607                        | 0             | 3,770                         | 83,822                   | 874,000                  |
| Public health                                     | 0           | 0              | 0                             | 0             | 0                             | 365,939                  | 365,939                  |
| Public welfare                                    | 25,523      | 0              | 880                           | 0             | 0                             | 608,856                  | 635,259                  |
| Transportation                                    | 4,438       | 712,148        | 38,561                        | 219,548       | 0                             | 492,754                  | 1,467,449                |
| Corrections                                       | 274,754     | 0              | 32,061                        | 0             | 0                             | 17,212                   | 324,027                  |
| Debt service:                                     |             |                |                               |               |                               |                          |                          |
| Principal                                         | 0           | 0              | 0                             | 0             | 0                             | 0                        | 0                        |
| Interest                                          | 0           | 0              | 0                             | 0             | 0                             | 0                        | 0                        |
| Capital outlay                                    | 7,747       | 219,997        | 0                             | 1,057,051     | 0                             | 320,003                  | 1,604,798                |
| Total expenditures                                | 3,400,273   | 932,145        | 361,778                       | 1,276,599     | 3,770                         | 2,535,275                | 8,509,840                |
| Excess (deficiency) of revenues over expenditures | (512,631)   | (117,791)      | 23,567                        | (5,847)       | 12,219                        | 461,749                  | (138,734)                |
| Other financing sources and (uses):               |             |                |                               |               |                               |                          |                          |
| Transfers in                                      | 416,531     | 0              | 10,116                        | 0             | 0                             | 92,839                   | 519,486                  |
| Transfers out                                     | (10,000)    | 0              | (25,388)                      | 0             | (3,738)                       | (480,360)                | (519,486)                |
| Net change in fund balance                        | (106,100)   | (117,791)      | 8,295                         | (5,847)       | 8,481                         | 74,228                   | (138,734)                |
| Fund balances, beginning of year                  | 1,713,087   | 469,901        | 302,023                       | 441,216       | 126,857                       | 3,000,888                | 6,053,972                |
| Fund balances, end of year                        | \$1,606,987 | \$352,110      | \$310,318                     | \$435,369     | \$135,338                     | \$3,075,116              | \$5,915,238              |

See Notes to Financial Statements.

**CARROLL 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

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|                                                                                                                                                                                                                                                                                                                                                                                                                       |                         |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| Net change in fund balance - Governmental funds                                                                                                                                                                                                                                                                                                                                                                       | (\$138,734)             |
| Amounts reported for governmental activities in the statement of activities<br>are different because:                                                                                                                                                                                                                                                                                                                 |                         |
| Capital outlays are reported in governmental funds as expenditures. However,<br>in the statement of activities, the cost of those assets is allocated over their<br>useful lives as depreciation expense. Donated capital assets are only reported<br>in the statement of activities. This is the amount by which newly capitalized fixed assets<br>\$1,604,798 exceeds depreciation expense \$477,623 in the period. | 1,127,175               |
| The net effect of various transactions involving capital assets (i.e., disposals and<br>sales) is to decrease net assets                                                                                                                                                                                                                                                                                              | (1,103)                 |
| Vacation and compensated pay for employees is expensed in the statement of activities.<br>However, since these amounts will not be paid from current resources, this expense is not<br>recorded in the governmental funds. This is the amount by which vacation and compensated<br>pay increased over the prior period.                                                                                               | <u>6,768</u>            |
| Change in net assets of governmental activities                                                                                                                                                                                                                                                                                                                                                                       | <u><u>\$994,106</u></u> |

See Notes to Financial Statements.

**CARROLL COUNTY, ILLINOIS**  
**STATEMENT OF FIDUCIARY NET ASSETS**

November 30, 2012

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**ASSETS**

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|                            |           |
|----------------------------|-----------|
| Cash in banks              | \$513,740 |
| Deposits                   | 40,693    |
| Due from State of Illinois | 55,403    |
| <hr/>                      |           |
| Total assets               | \$609,836 |

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**LIABILITIES**

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|                            |           |
|----------------------------|-----------|
| Accounts payable           | \$60,114  |
| Agency funds due to others | 549,722   |
| <hr/>                      |           |
| Total liabilities          | \$609,836 |

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**NET ASSETS**

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

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See Notes to Financial Statements.

**CARROLL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
November 30, 2012

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

The accounting policies of the County of Carroll, 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, transportation, planning and zoning 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) Joint Ventures:

The County has entered into an intergovernmental agreement with Jo Daviess County, Illinois to establish an entity known as the Jo-Carroll Depot Local Redevelopment Authority (LRA). This LRA replaces an entity previously known as the Savanna Army Depot Local Redevelopment Authority. The former entity was charged with the authority to prepare a plan for the re-use of the Savanna Army Depot facilities in accordance with the Base Closure Community Redevelopment Assistance Act. The current LRA is charged with the authority to implement the re-use plan for the Savanna Army Depot and to modify the plan as may become necessary. Both Counties are jointly and severally liable for all liabilities, debts and obligations of any kind incurred by the LRA. The County's share of LRA's operating expenses for the fiscal year ended November 30, 2012 was \$0. The agreement provides for the LRA to consent to an audit of its funds by either County as either County may direct. These financial statements are available through the Jo-Carroll Depot Local Redevelopment Authority offices in Savanna, Illinois.

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

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

4) 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.

**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.

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

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

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

**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 and the Special Computer Upgrade Fund. A brief description of the County's two 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, county development, public safety, judiciary and court related, public health, and other miscellaneous expenditures.

Special Computer Upgrade Fund - This fund was created by the County Board to set aside monies to be used for assessment and tax cycle software and hardware.

**County Highway Fund** – This fund is used to operate the County Highway Department, including, but not limited to salaries, supplies, and purchase of machinery and equipment.

**Matching Fund** – This fund is used to defray the costs of Federal and State funding. This fund is also used to match County Motor Fuel Tax funds on projects.

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

**County Bridge Fund** – This fund is used to maintain County bridges, culverts, and drainage structures.

**Maintenance and Child Support** – This fund is used to operate the County services of collecting and distributing maintenance and child support payments. The County collects an annual \$36 fee from users of this service to help pay for postage, supplies, and wages relating to maintenance and child support payments.

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

5) 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.

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

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

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

Non-exchange 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.

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.

- 6) Cash and Investments:

The cash balances of most Government Unit 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. 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.

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

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

7) 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.

8) Capital Assets:

Capital assets, which include buildings, building improvements, equipment 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 or contributed capital assets are recorded at their 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 over the following useful lives:

|                                |          |            |
|--------------------------------|----------|------------|
| Land                           | \$20,000 |            |
| Land Improvements              | 5,000    | 1-20 years |
| Buildings                      | 20,000   | 1-50 years |
| Building improvements          | 5,000    | 1-50 years |
| Vehicles                       | 2,000    | 1-10 years |
| Office furniture and equipment | 2,000    | 1-10 years |
| Infrastructure                 | 20,000   | 1-40 years |
| Software                       | 5,000    | 1-5 years  |

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

9) 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.

10) 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.

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

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

10) Compensated Absences (continued):

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.

11) Fund Equity:

Beginning with fiscal year 2011, the County implemented GASB Statement 54 *"Fund Balance and Reporting and Governmental Fund Type Definitions"*. This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- 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).

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

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

11) Fund Equity (continued):

To avoid service disruption due to revenue short falls, the County Board has set a minimum of 30% fund balance target of annual expenses and transfers for funds that routinely pay wages and benefits. These funds are the General Fund, Highway Fund, Motor Fuel Tax Fund, Social Security Fund, IMRF Fund, GIS Fund and the County Health Fund. If the fund balance drops below the 30% value, the Finance Committee will develop an action plan to restore the fund balance to the desired level.

12) 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.

13) 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.

14) 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 17, 2011 and was not amended.

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

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

14) Budgets and Budgetary Accounting (continued):

- 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 and Special Revenue Funds.
- e) Budgets for the General and Special Revenue Funds are prepared on the modified accrual basis, consistent with generally accepted accounting principles. Budgets are not prepared for Agency Funds.

15) Property taxes:

The County's property tax is levied each year on all taxable real property located in the County. Since the 2012 property tax levy is levied to finance the operations of fiscal year 2013, the 2012 property tax is recorded as a receivable and the 2012 property tax revenue is deferred. 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 17, 2011. The 2012 levy was approved on November 15, 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.

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.

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

**(B) Cash and Investments (continued):**

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

|                           | Statement of<br>Net Assets | Statement<br>of Fiduciary<br>Net Assets- | Total              |
|---------------------------|----------------------------|------------------------------------------|--------------------|
| Cash on hand and in banks | \$5,243,864                | \$513,740                                | \$5,757,604        |
| Deposits                  | 51,511                     | 40,693                                   | 92,204             |
| Investments               | 8,502                      | 0                                        | 8,502              |
| <b>Total</b>              | <b>\$5,303,877</b>         | <b>\$554,433</b>                         | <b>\$5,858,310</b> |

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

|                                      | Carrying<br>Amount |
|--------------------------------------|--------------------|
| Cash on hand                         | \$1,185            |
| Deposits with financial institutions | 5,848,623          |
| Investments                          | 8,502              |
|                                      | <b>\$5,858,310</b> |

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

Concentration of credit risk:

At year-end the carrying amount of the County's deposits totaled \$5,848,623 and the bank balances totaled \$5,999,477. All deposits are covered by federal depository insurance, or by collateral held by the County's agent, in the County's name.

Investments:

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

|                | Carrying<br>Amount | Market<br>Value |
|----------------|--------------------|-----------------|
| Illinois Funds | \$8,502            | \$8,502         |

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.

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

**(B) Cash and Investments (continued):**

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.

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 | \$8,502                        | \$0          | \$0          | \$8,502 |

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 | \$8,502                       | \$8,502 | \$0 | \$0     |

Concentration of Credit Risk:

The County has no investments, other than an external investment pool that is exempted from this requirement, in any one issuer that represent 5% or more of total County's 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.

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

**(C) Inventory:**

The County's inventory consists of the following:

| <u>Fund</u> | <u>Type</u> | <u>Amount</u> |
|-------------|-------------|---------------|
| General     | Deed stamps | \$5,400       |

**(D) Capital Assets:**

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

| <u>Governmental activities:</u>              | <u>Balance<br/>12/1/2011</u> | <u>Increases</u> | <u>Decreases<br/>and<br/>Transfers</u> | <u>Balance<br/>11/30/2012</u> |
|----------------------------------------------|------------------------------|------------------|----------------------------------------|-------------------------------|
| Capital assets, not being depreciated:       |                              |                  |                                        |                               |
| Land                                         | \$85,032                     | \$0              | \$0                                    | \$85,032                      |
| Construction in Progress                     | 0                            | 902,049          | 0                                      | 902,049                       |
| Total capital assets, not being depreciated: | 85,032                       | 0                | 0                                      | 987,081                       |
| Capital assets, being depreciated:           |                              |                  |                                        |                               |
| Buildings                                    | 354,000                      | 12,658           | 0                                      | 366,658                       |
| Building improvements                        | 1,078,223                    | 0                | 0                                      | 1,078,223                     |
| Office furniture, equipment and vehicle      | 4,072,415                    | 239,174          | (108,744)                              | 4,202,845                     |
| Infrastructure                               | 4,091,849                    | 450,917          | 0                                      | 4,542,766                     |
| Total capital assets, being depreciated:     | 9,596,487                    | 702,749          | (108,744)                              | 10,190,492                    |
| Accumulated depreciation:                    |                              |                  |                                        |                               |
| Buildings                                    | (298,443)                    | (4,954)          | 0                                      | (303,397)                     |
| Building improvements                        | (258,217)                    | (28,474)         | 0                                      | (286,691)                     |
| Office furniture, equipment and vehicle      | (3,440,770)                  | (271,814)        | 107,641                                | (3,604,943)                   |
| Infrastructure                               | (817,398)                    | (172,381)        | 0                                      | (989,779)                     |
| Total accumulated depreciation               | (4,814,828)                  | (477,623)        | 107,641                                | (5,184,810)                   |
| Total capital assets, being depreciated, net | 4,781,659                    | 225,126          | (1,103)                                | 5,005,682                     |
| Governmental activities capital assets, net  | \$4,866,691                  | \$1,127,175      | (\$1,103)                              | \$5,992,763                   |

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

**(D) Capital Assets (continued):**

Depreciation expense was charged to governmental functions as follows:

|                                                     |           |
|-----------------------------------------------------|-----------|
| <b>Governmental activities:</b>                     |           |
| General control and administration                  | \$70,176  |
| Public safety                                       | 120,040   |
| Judiciary and court related                         | 3,862     |
| Public health                                       | 8,686     |
| Transportation                                      | 274,859   |
| <hr/>                                               |           |
| Total depreciation expense, governmental activities | \$477,623 |

**(E) Deferred Revenues:**

The County deferred \$2,817,890, of estimated revenue due from the 2012 tax levy that is intended to finance the fiscal year 2013 operations.

**(F) Legal Debt Margin:**

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

|                                                          |                      |
|----------------------------------------------------------|----------------------|
|                                                          | <b>2011 Tax Year</b> |
| <hr/>                                                    |                      |
| Assessed valuation                                       | \$328,459,475        |
| <hr/>                                                    |                      |
| Statutory debt limitation (2.875% of assessed valuation) | \$9,443,210          |
| Bonded debt - November 30, 2012                          | 0                    |
| <hr/>                                                    |                      |
| Available debt margin                                    | \$9,443,210          |

**(G) Operating Leases:**

The County leases various software under operating lease agreements which expire in 2019. Total lease expense paid for November 30, 2012 was \$39,570. The following is a schedule of future minimum lease payments under operating leases at November 30, 2012:

|                                           |                             |
|-------------------------------------------|-----------------------------|
| <b>Fiscal Year Ended<br/>November 30,</b> | <b>Operating<br/>Leases</b> |
| 2013                                      | \$57,352                    |
| 2014                                      | 44,940                      |
| 2015                                      | 44,940                      |
| 2016                                      | 23,710                      |
| 2017                                      | 23,710                      |
| 2018-2019                                 | 41,492                      |
| <hr/>                                     |                             |
|                                           | \$236,144                   |

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

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**(H) 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.

**(I) Pension and Retirement Systems:**

Illinois Municipal Retirement Fund:

*Plan Description.* The County's defined benefit pension plan for regular 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 provision 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](http://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 employer annual required contribution rate for calendar year 2011 was 12.02 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.* The required contribution rate for calendar year 2011 was \$241,909.

| THREE-YEAR TREND INFORMATION FOR THE REGULAR PLAN |                              |                                     |                           |
|---------------------------------------------------|------------------------------|-------------------------------------|---------------------------|
| Actuarial<br>Valuation<br>Date                    | Annual Pension<br>Cost (APC) | Percentage<br>Of APC<br>Contributed | Net Pension<br>Obligation |
| 12/31/11                                          | \$241,910                    | 100%                                | \$0                       |
| 12/31/10                                          | 250,218                      | 100%                                | 0                         |
| 12/31/09                                          | 182,180                      | 100%                                | 0                         |

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

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**(I) 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 .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.

*Funded Status and Funding Progress.* As of December 31, 2011, the most recent actuarial valuation date, the Regular plan was 75.97 percent funded. The actuarial accrued liability for benefits was \$5,862,037 and the actuarial value of assets was \$4,453,270, resulting in an underfunded actuarial accrued liability (UAAL) of \$1,408,767. The covered payroll for calendar year 2011 (annual payroll of active employees covered by the plan) was \$2,012,559 and the ratio of the UAAL to the covered payroll was 70 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.

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 annual required contribution rate for calendar year 2011 was 16.90 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.* The required contribution for calendar year 2011 was \$110,959.

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

**(I) Pension and Retirement Systems (continued):**

Illinois Municipal Retirement Fund (continued):

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

**THREE-YEAR TREND INFORMATION FOR THE SHERIFF'S LAW ENFORCEMENT  
PERSONNEL PLAN**

| <b>Actuarial<br/>Valuation<br/>Date</b> | <b>Annual Pension<br/>Cost (APC)</b> | <b>Percentage<br/>Of APC<br/>Contributed</b> | <b>Net Pension<br/>Obligation</b> |
|-----------------------------------------|--------------------------------------|----------------------------------------------|-----------------------------------|
| 12/31/11                                | \$110,959                            | 100%                                         | \$0                               |
| 12/31/10                                | 107,016                              | 100%                                         | 0                                 |
| 12/31/09                                | 83,658                               | 100%                                         | 0                                 |

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 .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.

*Funded Status and Funding Progress.* As of December 31, 2011, the most recent actuarial valuation date, the Sheriff's Law Enforcement Personnel plan was 79.67 percent funded. The actuarial accrued liability for benefits was \$2,164,032 and the actuarial value of assets was \$1,724,165, resulting in an underfunded actuarial accrued liability (UAAL) of \$439,867. The covered payroll for calendar year 2011 (annual payroll of active employees covered by the plan) was \$656,563 and the ratio of the UAAL to the covered payroll was 67 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.

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

**(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:

| <b>Receivable Fund</b> | <b>Payable Fund</b>         | <b>Amount</b>  |
|------------------------|-----------------------------|----------------|
| General                | Nonmajor governmental funds | \$2,500        |
|                        |                             | <u>\$2,500</u> |

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

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

| <b>Fund</b>                                | <b>Amount</b> |
|--------------------------------------------|---------------|
| County Highway                             | \$8,397       |
| Law Library                                | \$955         |
| Court Automation                           | \$1,942       |
| Senior Citizen                             | \$2,475       |
| DUI Enforcement Equipment                  | \$101         |
| 911                                        | \$10,275      |
| Grant                                      | \$305,342     |
| Circuit Clerk Operation and Administration | \$200         |
| Historical Society                         | \$13          |

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

| <b>Fund</b>                        | <b>Transfer In</b> | <b>Transfer Out</b> |
|------------------------------------|--------------------|---------------------|
| Major funds:                       |                    |                     |
| General Fund                       | \$416,531          | \$10,000            |
| Illinois Municipal Retirement Fund | 10,116             | 25,388              |
| Maintenance and Child Support Fund | 0                  | 3,738               |
| Non-major funds                    | 92,839             | 480,360             |
|                                    | <u>\$519,486</u>   | <u>\$519,486</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.

- 3) As of November 30, 2012, no funds had a deficit fund balance.

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

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**(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 \$5,000. 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.

**(L) 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.

**(M) 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.

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.

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

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**(M) New Reporting Standards (continued):**

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.

**(N) 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.

**REQUIRED SUPPLEMENTARY INFORMATION  
(UNAUDITED)**

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

|                                                          | <u>Budgeted<br/>Amounts</u>   |                           |                                       |
|----------------------------------------------------------|-------------------------------|---------------------------|---------------------------------------|
|                                                          | <u>Original<br/>and Final</u> | <u>Actual</u>             | <u>Variance with<br/>Final Budget</u> |
| Revenues:                                                |                               |                           |                                       |
| Property taxes                                           | \$859,662                     | \$859,515                 | (\$147)                               |
| Intergovernmental revenue                                | 1,442,411                     | 1,381,606                 | (60,805)                              |
| Revenues from services, fees, and fines                  | 610,815                       | 617,615                   | 6,800                                 |
| Revenue from use of money and property                   | 13,575                        | 12,439                    | (1,136)                               |
| Other revenue                                            | 18,600                        | 16,467                    | (2,133)                               |
| <b>Total revenues</b>                                    | <b>2,945,063</b>              | <b>2,887,642</b>          | <b>(57,421)</b>                       |
| Expenditures:                                            |                               |                           |                                       |
| General control and administration                       | 1,340,272                     | 1,230,620                 | 109,652                               |
| Public safety                                            | 1,172,137                     | 1,156,137                 | 16,000                                |
| Judiciary and court related                              | 765,446                       | 708,801                   | 56,645                                |
| Public welfare                                           | 25,790                        | 25,523                    | 267                                   |
| Transportation                                           | 9,200                         | 4,438                     | 4,762                                 |
| Corrections                                              | 295,302                       | 274,754                   | 20,548                                |
| <b>Total expenditures</b>                                | <b>3,608,147</b>              | <b>3,400,273</b>          | <b>182,564</b>                        |
| <b>Excess (deficiency) of revenues over expenditures</b> | <b>(663,084)</b>              | <b>(512,631)</b>          | <b>150,453</b>                        |
| Other financing sources (uses):                          |                               |                           |                                       |
| Transfers in                                             | 434,240                       | 416,531                   | (17,709)                              |
| Transfers out                                            | (9,993)                       | (10,000)                  | (7)                                   |
| <b>Total other financing sources/(uses)</b>              | <b>424,247</b>                | <b>406,531</b>            | <b>(17,716)</b>                       |
| <b>Net change in fund balance</b>                        | <b><u>(\$238,837)</u></b>     | <b><u>(106,100)</u></b>   | <b><u>\$132,737</u></b>               |
| <b>Fund balance, beginning of year</b>                   |                               | <b><u>1,713,087</u></b>   |                                       |
| <b>Fund balance, end of year</b>                         |                               | <b><u>\$1,606,987</u></b> |                                       |

See Notes to Required Supplementary Information.

**CARROLL COUNTY, ILLINOIS**  
**COUNTY HIGHWAY FUND**  
**SCHEDULE OF REVENUES COMPARED WITH BUDGET**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
For the year ended November 30, 2012

|                                         | <u>Budgeted<br/>Amounts</u><br>Original<br>and Final | Actual           | Variance with<br>Final Budget |
|-----------------------------------------|------------------------------------------------------|------------------|-------------------------------|
| Revenues:                               |                                                      |                  |                               |
| Property taxes                          | \$319,735                                            | \$319,801        | \$66                          |
| Intergovernmental revenue               | 221,000                                              | 247,528          | 26,528                        |
| Revenues from services, fees, and fines | 225,400                                              | 235,541          | 10,141                        |
| Revenue from use of money and property  | 3,000                                                | 2,021            | (979)                         |
| Other revenue                           | 8,000                                                | 9,463            | 1,463                         |
| <b>Total revenues</b>                   | <b>777,135</b>                                       | <b>814,354</b>   | <b>37,219</b>                 |
| Expenditures -                          |                                                      |                  |                               |
| Transportation                          | 923,748                                              | 932,145          | (8,397)                       |
| <br>Net change in fund balance          | <br><u>(\$146,613)</u>                               | <br>(117,791)    | <br><u>\$28,822</u>           |
| Fund balance, beginning of year         |                                                      | <u>469,901</u>   |                               |
| Fund balance, end of year               |                                                      | <u>\$352,110</u> |                               |

See Notes to Required Supplementary Information.

**CARROLL COUNTY, ILLINOIS**  
**ILLINOIS MUNICIPAL RETIREMENT FUND**  
**SCHEDULE OF REVENUES AND EXPENDITURES**  
**COMPARED WITH BUDGET**  
**REQUIRED SUPPLEMENTARY INFORMATION**

For the year ended November 30, 2012

|                                                          | <u>Budgeted<br/>Amounts</u> |                         |                               |
|----------------------------------------------------------|-----------------------------|-------------------------|-------------------------------|
|                                                          | Original<br>and Final       | Actual                  | Variance with<br>Final Budget |
| Revenues:                                                |                             |                         |                               |
| Property taxes                                           | \$360,400                   | \$360,371               | (\$29)                        |
| Intergovernmental revenue                                | 24,000                      | 24,000                  | 0                             |
| Revenue from use of money and property                   | 1,500                       | 974                     | (526)                         |
| <b>Total revenues</b>                                    | <b>385,900</b>              | <b>385,345</b>          | <b>(555)</b>                  |
| Expenditures:                                            |                             |                         |                               |
| General control and administration                       | 91,455                      | 87,575                  | 3,880                         |
| Public safety                                            | 130,636                     | 125,094                 | 5,542                         |
| Judiciary and court related                              | 81,045                      | 77,607                  | 3,438                         |
| Public health                                            | 0                           | 0                       | 0                             |
| Public welfare                                           | 919                         | 880                     | 39                            |
| Transportation                                           | 40,269                      | 38,561                  | 1,708                         |
| Corrections                                              | 33,481                      | 32,061                  | 1,420                         |
| <b>Total expenditures</b>                                | <b>377,805</b>              | <b>361,778</b>          | <b>16,027</b>                 |
| <b>Excess (deficiency) of revenues over expenditures</b> | <b>8,095</b>                | <b>23,567</b>           | <b>15,472</b>                 |
| Other financing sources (uses):                          |                             |                         |                               |
| Transfers in                                             | 10,989                      | 10,116                  | (873)                         |
| Transfers out                                            | (22,576)                    | (25,388)                | (2,812)                       |
| <b>Total other financing sources/(uses)</b>              | <b>(11,587)</b>             | <b>(15,272)</b>         | <b>(3,685)</b>                |
| <b>Net change in fund balance</b>                        | <b><u>(\$3,492)</u></b>     | <b>8,295</b>            | <b><u>\$11,787</u></b>        |
| <b>Fund balance, beginning of year</b>                   |                             | <b><u>302,023</u></b>   |                               |
| <b>Fund balance, end of year</b>                         |                             | <b><u>\$310,318</u></b> |                               |

See Notes to Required Supplementary Information.

**CARROLL COUNTY, ILLINOIS**  
**COUNTY BRIDGE FUND**  
**SCHEDULE OF REVENUES COMPARED WITH BUDGET**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
For the year ended November 30, 2012

|                                         | <u>Budgeted<br/>Amounts</u> |                  |                               |
|-----------------------------------------|-----------------------------|------------------|-------------------------------|
|                                         | Original<br>and Final       | Actual           | Variance with<br>Final Budget |
| Revenues:                               |                             |                  |                               |
| Property taxes                          | \$161,386                   | \$161,396        | \$10                          |
| Intergovernmental revenue               | 1,960,000                   | 1,107,516        | (852,484)                     |
| Revenues from services, fees, and fines | 0                           | 0                | 0                             |
| Revenue from use of money and property  | 3,000                       | 1,840            | (1,160)                       |
| <b>Total revenues</b>                   | <b>2,124,386</b>            | <b>1,270,752</b> | <b>(853,634)</b>              |
| Expenditures -                          |                             |                  |                               |
| Transportation                          | 2,260,000                   | 1,276,599        | 983,401                       |
| Net change in fund balance              | <u>(\$135,614)</u>          | (5,847)          | <u>\$129,767</u>              |
| Fund balance, beginning of year         |                             | <u>441,216</u>   |                               |
| Fund balance, end of year               |                             | <u>\$435,369</u> |                               |

See Notes to Required Supplementary Information.

**CARROLL COUNTY, ILLINOIS**  
**MAINTENANCE AND CHILD SUPPORT FUND**  
**SCHEDULE OF REVENUES AND EXPENDITURES**  
**COMPARED WITH BUDGET**  
**REQUIRED SUPPLEMENTARY INFORMATION**

For the year ended November 30, 2012

|                                                          | <u>Budgeted<br/>Amounts</u> |                         |                               |
|----------------------------------------------------------|-----------------------------|-------------------------|-------------------------------|
|                                                          | Original<br>and Final       | Actual                  | Variance with<br>Final Budget |
| Revenues:                                                |                             |                         |                               |
| Intergovernmental revenues                               | \$0                         | \$5,301                 | \$5,301                       |
| Revenue from services, fees and fines                    | 15,000                      | 9,803                   | (5,197)                       |
| Revenue from use of money and property                   | 130                         | 885                     | 755                           |
| <b>Total revenues</b>                                    | <b>15,130</b>               | <b>15,989</b>           | <b>859</b>                    |
| Expenditures -                                           |                             |                         |                               |
| Judiciary and court related                              | 15,100                      | 3,770                   | 11,330                        |
| <b>Excess (deficiency) of revenues over expenditures</b> | <b>30</b>                   | <b>12,219</b>           | <b>12,189</b>                 |
| Other financing sources (uses) -                         |                             |                         |                               |
| Transfers out                                            | (3,127)                     | (3,738)                 | (611)                         |
| <b>Net change in fund balance</b>                        | <u><u>(\$3,097)</u></u>     | <u>8,481</u>            | <u><u>\$11,578</u></u>        |
| <b>Fund balance, beginning of year</b>                   |                             | <u>126,857</u>          |                               |
| <b>Fund balance, end of year</b>                         |                             | <u><u>\$135,338</u></u> |                               |

See Notes to Required Supplementary Information.

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

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

| <b>Actuarial<br/>Valuation<br/>Date</b> | <b>Actuarial<br/>Value of<br/>Assets<br/>(a)</b> | <b>Actuarial<br/>Accrued Liability<br/>(AAL)---Entry Age<br/>(b)</b> | <b>Unfunded<br/>AAL<br/>(UAAL)<br/>(b-a)</b> | <b>Funded<br/>Ratio<br/>(a/b)</b> | <b>Covered<br/>Payroll<br/>(c)</b> | <b>UALL as a<br/>Percentage<br/>of Covered<br/>Payroll<br/>((b-a)/c)</b> |
|-----------------------------------------|--------------------------------------------------|----------------------------------------------------------------------|----------------------------------------------|-----------------------------------|------------------------------------|--------------------------------------------------------------------------|
| 12/31/11                                | \$4,453,270                                      | \$5,862,037                                                          | \$1,408,767                                  | 75.97%                            | \$2,012,559                        | 70.00%                                                                   |
| 12/31/10                                | 4,018,118                                        | 5,450,022                                                            | 1,431,904                                    | 73.73%                            | 2,047,613                          | 69.93%                                                                   |
| 12/31/09                                | 3,902,407                                        | 5,377,989                                                            | 1,475,582                                    | 72.56%                            | 2,070,232                          | 71.28%                                                                   |

On a market value basis, the actuarial value of assets as of December 31, 2011 is \$4,237,016.  
On a market basis, the funded ratio would be 72.28%.

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

| <b>Actuarial<br/>Valuation<br/>Date</b> | <b>Actuarial<br/>Value of<br/>Assets<br/>(a)</b> | <b>Actuarial<br/>Accrued Liability<br/>(AAL)---Entry Age<br/>(b)</b> | <b>Unfunded<br/>AAL<br/>(UAAL)<br/>(b-a)</b> | <b>Funded<br/>Ratio<br/>(a/b)</b> | <b>Covered<br/>Payroll<br/>(c)</b> | <b>UALL as a<br/>Percentage<br/>of Covered<br/>Payroll<br/>((b-a)/c)</b> |
|-----------------------------------------|--------------------------------------------------|----------------------------------------------------------------------|----------------------------------------------|-----------------------------------|------------------------------------|--------------------------------------------------------------------------|
| 12/31/11                                | \$1,724,165                                      | \$2,164,032                                                          | \$439,867                                    | 79.67%                            | \$656,563                          | 67.00%                                                                   |
| 12/31/10                                | 1,504,877                                        | 1,902,817                                                            | 397,940                                      | 79.09%                            | 631,737                            | 62.99%                                                                   |
| 12/31/09                                | 1,247,540                                        | 1,734,903                                                            | 487,363                                      | 71.91%                            | 652,047                            | 74.74%                                                                   |

On a market value basis, the actuarial value of assets as of December 31, 2011 is \$1,644,451.  
On a market basis, the funded ratio would be 75.99%.

**CARROLL COUNTY, ILLINOIS**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
November 30, 2012

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**(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 following major funds had an excess of disbursements over appropriations:

|                     |         |
|---------------------|---------|
| County Highway Fund | \$8,397 |
|---------------------|---------|

## **OTHER SUPPLEMENTARY INFORMATION**

**CARROLL COUNTY, ILLINOIS**  
**GENERAL FUND**  
**BALANCE SHEET**  
November 30, 2012

| <b>A S S E T S</b>                      | <b>General</b>     | <b>Special<br/>Computer<br/>Upgrade</b> | <b>Total<br/>General</b> |
|-----------------------------------------|--------------------|-----------------------------------------|--------------------------|
| Cash on hand                            | \$885              | \$0                                     | \$885                    |
| Cash in banks                           | 1,424,471          | 253                                     | 1,424,724                |
| Deposits                                | 1,511              | 0                                       | 1,511                    |
| Investments                             | 8,502              | 0                                       | 8,502                    |
| Inventory                               | 5,400              | 0                                       | 5,400                    |
| Property taxes receivable               | 860,848            | 0                                       | 860,848                  |
| Accounts receivable                     | 44,239             | 0                                       | 44,239                   |
| Motor fuel tax allotment<br>receivable  | 0                  |                                         |                          |
| Due from State of Illinois              | 312,506            | 0                                       | 312,506                  |
| Prepaid expenses                        | 0                  | 0                                       | 0                        |
| Due from other funds                    | 2,500              | 0                                       | 2,500                    |
| <b>Total assets</b>                     | <b>\$2,660,862</b> | <b>\$253</b>                            | <b>\$2,661,115</b>       |
| <b>LIABILITIES<br/>AND EQUITY</b>       |                    |                                         |                          |
| Liabilities:                            |                    |                                         |                          |
| Accounts payable                        | \$89,620           | \$0                                     | \$89,620                 |
| Accrued payroll                         | 78,226             | 0                                       | 78,226                   |
| Accrued compensated absences            | 25,434             | 0                                       | 25,434                   |
| Deferred revenue                        | 0                  | 0                                       | 0                        |
| Deferred property taxes                 | 860,848            | 0                                       | 860,848                  |
| Due to other funds                      | 0                  | 0                                       | 0                        |
| <b>Total liabilities</b>                | <b>1,054,128</b>   | <b>0</b>                                | <b>1,054,128</b>         |
| Equity                                  |                    |                                         |                          |
| Fund balances:                          |                    |                                         |                          |
| Nonspendable -                          |                    |                                         |                          |
| Inventory                               | 5,400              | 0                                       | 5,400                    |
| Committed                               | 0                  | 253                                     | 253                      |
| Unassigned                              | 1,601,334          | 0                                       | 1,601,334                |
| <b>Total equity</b>                     | <b>1,606,734</b>   | <b>253</b>                              | <b>1,606,987</b>         |
| <b>Total liabilities and<br/>equity</b> | <b>\$2,660,862</b> | <b>\$253</b>                            | <b>\$2,661,115</b>       |

**CARROLL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE GENERAL FUND**

For the year ended November 30, 2012

|                                                      | General               |                    | Special<br>Computer Upgrade |              | Total General         |                    |
|------------------------------------------------------|-----------------------|--------------------|-----------------------------|--------------|-----------------------|--------------------|
|                                                      | Budget<br>Amounts     |                    | Budget<br>Amounts           |              | Budget<br>Amounts     |                    |
|                                                      | Original<br>and Final | Actual             | Original<br>and Final       | Actual       | Original<br>and Final | Actual             |
| Revenues:                                            |                       |                    |                             |              |                       |                    |
| Property taxes                                       | \$859,662             | \$859,515          | \$0                         | \$0          | \$859,662             | \$859,515          |
| Intergovernmental revenue                            | 1,442,411             | 1,381,606          | 0                           | 0            | 1,442,411             | 1,381,606          |
| Revenues from services,<br>fees, and fines           | 610,815               | 617,615            | 0                           | 0            | 610,815               | 617,615            |
| Revenue from use of<br>money and property            | 13,575                | 12,438             | 0                           | 1            | 13,575                | 12,439             |
| Other revenue                                        | 18,600                | 16,467             | 0                           | 0            | 18,600                | 16,467             |
| Total revenues                                       | 2,945,063             | 2,887,641          | 0                           | 1            | 2,945,063             | 2,887,642          |
| Expenditures:                                        |                       |                    |                             |              |                       |                    |
| General control and<br>administration                | 1,340,272             | 1,230,620          | 0                           | 0            | 1,340,272             | 1,230,620          |
| Public safety                                        | 1,172,137             | 1,156,137          | 0                           | 0            | 1,172,137             | 1,156,137          |
| Judiciary and court related                          | 765,446               | 708,801            | 0                           | 0            | 765,446               | 708,801            |
| Public welfare                                       | 25,790                | 25,523             | 0                           | 0            | 25,790                | 25,523             |
| Transportation                                       | 9,200                 | 4,438              | 0                           | 0            | 9,200                 | 4,438              |
| Corrections                                          | 295,302               | 274,754            | 0                           | 0            | 295,302               | 274,754            |
| Total expenditures                                   | 3,608,147             | 3,400,273          | 0                           | 0            | 3,608,147             | 3,400,273          |
| Excess (deficiency) of revenues<br>over expenditures | (663,084)             | (512,632)          | 0                           | 1            | (663,084)             | (512,631)          |
| Other financing sources (uses):                      |                       |                    |                             |              |                       |                    |
| Transfers in                                         | 434,240               | 416,531            | 0                           | 0            | 434,240               | 416,531            |
| Transfers out                                        | (9,993)               | (10,000)           | 0                           | 0            | (9,993)               | (10,000)           |
| Total other financing<br>sources (uses)              | 424,247               | 406,531            | 0                           | 0            | 424,247               | 406,531            |
| Net change in fund balance                           | <u>(\$238,837)</u>    | <u>(106,101)</u>   | <u>\$0</u>                  | <u>1</u>     | <u>(\$238,837)</u>    | <u>(106,100)</u>   |
| Fund balance, beginning of year                      |                       | 1,712,835          |                             | 252          |                       | 1,713,087          |
| Fund balance, end of year                            |                       | <u>\$1,606,734</u> |                             | <u>\$253</u> |                       | <u>\$1,606,987</u> |

**CARROLL COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**

November 30, 2012

| <b>ASSETS</b>                                  | <b>Total<br/>Nonmajor<br/>Governmental</b> | <b>911</b>       |
|------------------------------------------------|--------------------------------------------|------------------|
| Cash on hand                                   | \$200                                      | \$0              |
| Cash in banks                                  | 2,990,876                                  | 132,802          |
| Deposits                                       | 0                                          | 0                |
| Investments                                    | 0                                          | 0                |
| Inventory                                      | 0                                          | 0                |
| Property taxes receivable                      | 1,111,209                                  | 0                |
| Accounts receivable                            | 32,634                                     | 16,411           |
| Due from State of Illinois                     | 157,266                                    | 0                |
| Prepaid expenses                               | 0                                          | 0                |
| Due from other funds                           | 0                                          | 0                |
| <b>Total assets</b>                            | <b>\$4,292,185</b>                         | <b>\$149,213</b> |
| <br><b>LIABILITIES<br/>AND FUND BALANCES</b>   |                                            |                  |
| Liabilities:                                   |                                            |                  |
| Accounts payable                               | \$79,734                                   | \$6,683          |
| Accrued payroll                                | 20,592                                     | 0                |
| Accrued compensated absences                   | 3,034                                      | 0                |
| Deferred revenue                               | 0                                          | 0                |
| Deferred property taxes                        | 1,111,209                                  | 0                |
| Due to other funds                             | 2,500                                      | 0                |
| <b>Total liabilities</b>                       | <b>1,217,069</b>                           | <b>6,683</b>     |
| Fund balances (deficit):                       |                                            |                  |
| Restricted:                                    |                                            |                  |
| Employee benefits                              | 294,146                                    | 0                |
| General control                                | 457,247                                    | 0                |
| Public safety                                  | 456,553                                    | 142,530          |
| Judiciary and court related                    | 125,527                                    | 0                |
| Public health                                  | 522,012                                    | 0                |
| Public welfare                                 | 14,381                                     | 0                |
| Highways and streets                           | 1,205,250                                  | 0                |
| <b>Total fund balances</b>                     | <b>3,075,116</b>                           | <b>142,530</b>   |
| <b>Total liabilities and<br/>fund balances</b> | <b>\$4,292,185</b>                         | <b>\$149,213</b> |

| Matching  | Motor<br>Fuel Tax | Court<br>Security Fee | State's<br>Attorney<br>Drug Fines<br>and Forfeiture | Senior<br>Citizen | Social<br>Security | Community<br>Mental<br>Health |
|-----------|-------------------|-----------------------|-----------------------------------------------------|-------------------|--------------------|-------------------------------|
| \$0       | \$0               | \$0                   | \$0                                                 | \$0               | \$0                | \$0                           |
| 750,690   | 431,071           | 178,011               | 18,128                                              | 0                 | 301,619            | 14,381                        |
| 0         | 0                 | 0                     | 0                                                   | 0                 | 0                  | 0                             |
| 0         | 0                 | 0                     | 0                                                   | 0                 | 0                  | 0                             |
| 0         | 0                 | 0                     | 0                                                   | 0                 | 0                  | 0                             |
| 160,158   | 0                 | 0                     | 0                                                   | 77,576            | 230,227            | 310,306                       |
| 0         | 0                 | 1,953                 | 0                                                   | 0                 | 0                  | 0                             |
| 0         | 26,852            | 0                     | 0                                                   | 0                 | 0                  | 0                             |
| 0         | 0                 | 0                     | 0                                                   | 0                 | 0                  | 0                             |
| 0         | 0                 | 0                     | 0                                                   | 0                 | 0                  | 0                             |
| \$910,848 | \$457,923         | \$179,964             | \$18,128                                            | \$77,576          | \$531,846          | \$324,687                     |

|         |       |     |       |        |         |         |
|---------|-------|-----|-------|--------|---------|---------|
| \$0     | \$0   | \$0 | \$500 | \$0    | \$0     | \$0     |
| 0       | 3,363 | 396 | 0     | 0      | 7,473   | 0       |
| 0       | 0     | 0   | 0     | 0      | 0       | 0       |
| 0       | 0     | 0   | 0     | 0      | 0       | 0       |
| 160,158 | 0     | 0   | 0     | 77,576 | 230,227 | 310,306 |
| 0       | 0     | 0   | 0     | 0      | 0       | 0       |
| 160,158 | 3,363 | 396 | 500   | 77,576 | 237,700 | 310,306 |

|           |           |           |          |          |           |           |
|-----------|-----------|-----------|----------|----------|-----------|-----------|
| 0         | 0         | 0         | 0        | 0        | 294,146   | 0         |
| 0         | 0         | 0         | 0        | 0        | 0         | 0         |
| 0         | 0         | 179,568   | 0        | 0        | 0         | 0         |
| 0         | 0         | 0         | 17,628   | 0        | 0         | 0         |
| 0         | 0         | 0         | 0        | 0        | 0         | 0         |
| 0         | 0         | 0         | 0        | 0        | 0         | 14,381    |
| 750,690   | 454,560   | 0         | 0        | 0        | 0         | 0         |
| 750,690   | 454,560   | 179,568   | 17,628   | 0        | 294,146   | 14,381    |
| \$910,848 | \$457,923 | \$179,964 | \$18,128 | \$77,576 | \$531,846 | \$324,687 |

**CARROLL COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**(CONTINUED)**

November 30, 2012

| <b>A S S E T S</b>                             | <b>Agriculture<br/>Co-op<br/>Extension</b> | <b>Tourism<br/>Promotion</b> | <b>Court<br/>Automation</b> | <b>Law<br/>Library</b> |
|------------------------------------------------|--------------------------------------------|------------------------------|-----------------------------|------------------------|
| Cash on hand                                   | \$0                                        | \$0                          | \$0                         | \$0                    |
| Cash in banks                                  | 0                                          | 26,735                       | 11,208                      | 3,599                  |
| Deposits                                       | 0                                          | 0                            | 0                           | 0                      |
| Investments                                    | 0                                          | 0                            | 0                           | 0                      |
| Inventory                                      | 0                                          | 0                            | 0                           | 0                      |
| Property taxes receivable                      | 75,074                                     | 0                            | 0                           | 0                      |
| Accounts receivable                            | 0                                          | 571                          | 830                         | 0                      |
| Due from State of Illinois                     | 0                                          | 0                            | 0                           | 0                      |
| Prepaid expenses                               | 0                                          | 0                            | 0                           | 0                      |
| Due from other funds                           | 0                                          | 0                            | 0                           | 0                      |
| <b>Total assets</b>                            | <b>\$75,074</b>                            | <b>\$27,306</b>              | <b>\$12,038</b>             | <b>\$3,599</b>         |
| <b>LIABILITIES<br/>AND FUND BALANCES</b>       |                                            |                              |                             |                        |
| Liabilities:                                   |                                            |                              |                             |                        |
| Accounts payable                               | \$0                                        | \$6,042                      | \$0                         | \$0                    |
| Accrued payroll                                | 0                                          | 0                            | 0                           | 0                      |
| Accrued compensated absences                   | 0                                          | 0                            | 0                           | 0                      |
| Deferred revenue                               | 0                                          | 0                            | 0                           | 0                      |
| Deferred property taxes                        | 75,074                                     | 0                            | 0                           | 0                      |
| Due to other funds                             | 0                                          | 0                            | 0                           | 0                      |
| <b>Total liabilities</b>                       | <b>75,074</b>                              | <b>6,042</b>                 | <b>0</b>                    | <b>0</b>               |
| Fund balances (deficit):                       |                                            |                              |                             |                        |
| Restricted:                                    |                                            |                              |                             |                        |
| Employee benefits                              | 0                                          | 0                            | 0                           | 0                      |
| General control                                | 0                                          | 21,264                       | 0                           | 0                      |
| Public safety                                  | 0                                          | 0                            | 0                           | 0                      |
| Judiciary and court related                    | 0                                          | 0                            | 12,038                      | 3,599                  |
| Public health                                  | 0                                          | 0                            | 0                           | 0                      |
| Public welfare                                 | 0                                          | 0                            | 0                           | 0                      |
| Highways and streets                           | 0                                          | 0                            | 0                           | 0                      |
| <b>Total fund balance</b>                      | <b>0</b>                                   | <b>21,264</b>                | <b>12,038</b>               | <b>3,599</b>           |
| <b>Total liabilities and<br/>fund balances</b> | <b>\$75,074</b>                            | <b>\$27,306</b>              | <b>\$12,038</b>             | <b>\$3,599</b>         |

| Electronic<br>Monitoring | Probation<br>Service<br>Fee | Document<br>Storage<br>Fee | State's<br>Attorney<br>Continuing<br>Education<br>Resolution | State's<br>Attorney<br>VOCA | Geographic<br>Information<br>Systems |
|--------------------------|-----------------------------|----------------------------|--------------------------------------------------------------|-----------------------------|--------------------------------------|
| \$0                      | \$0                         | \$0                        | \$0                                                          | \$0                         | \$0                                  |
| 2,585                    | 51,524                      | 3,329                      | 0                                                            | 4,507                       | 44,547                               |
| 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                        | 2,232                       | 815                        | 0                                                            | 0                           | 500                                  |
| 0                        | 0                           | 0                          | 0                                                            | 0                           | 0                                    |
| 0                        | 0                           | 0                          | 0                                                            | 0                           | 0                                    |
| 0                        | 0                           | 0                          | 0                                                            | 0                           | 0                                    |
| \$2,585                  | \$53,756                    | \$4,144                    | \$0                                                          | \$4,507                     | \$45,047                             |

|     |       |         |     |     |         |
|-----|-------|---------|-----|-----|---------|
| \$0 | \$919 | \$1,172 | \$0 | \$0 | \$1,003 |
| 0   | 0     | 0       | 0   | 0   | 1,293   |
| 0   | 0     | 0       | 0   | 0   | 519     |
| 0   | 0     | 0       | 0   | 0   | 0       |
| 0   | 0     | 0       | 0   | 0   | 0       |
| 0   | 0     | 2,500   | 0   | 0   | 0       |
| 0   | 919   | 3,672   | 0   | 0   | 2,815   |

|         |          |         |     |         |          |
|---------|----------|---------|-----|---------|----------|
| 0       | 0        | 0       | 0   | 0       | 0        |
| 0       | 0        | 0       | 0   | 0       | 42,232   |
| 0       | 0        | 0       | 0   | 0       | 0        |
| 2,585   | 52,837   | 472     | 0   | 4,507   | 0        |
| 0       | 0        | 0       | 0   | 0       | 0        |
| 0       | 0        | 0       | 0   | 0       | 0        |
| 0       | 0        | 0       | 0   | 0       | 0        |
| 2,585   | 52,837   | 472     | 0   | 4,507   | 42,232   |
| \$2,585 | \$53,756 | \$4,144 | \$0 | \$4,507 | \$45,047 |

**CARROLL COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**(CONTINUED)**

November 30, 2012

| <b>A S S E T S</b>                             | <b>Animal<br/>Control</b> | <b>Tax Sale<br/>Automation</b> | <b>DUI<br/>Enforcement<br/>Equipment</b> | <b>Geographic<br/>Information<br/>Systems<br/>Fee<br/>Resolution</b> |
|------------------------------------------------|---------------------------|--------------------------------|------------------------------------------|----------------------------------------------------------------------|
| Cash on hand                                   | \$0                       | \$0                            | \$0                                      | \$0                                                                  |
| Cash in banks                                  | 21,644                    | 9,341                          | 11,028                                   | 6,950                                                                |
| Deposits                                       | 0                         | 0                              | 0                                        | 0                                                                    |
| Investments                                    | 0                         | 0                              | 0                                        | 0                                                                    |
| Inventory                                      | 0                         | 0                              | 0                                        | 0                                                                    |
| Property taxes receivable                      | 0                         | 0                              | 0                                        | 0                                                                    |
| Accounts receivable                            | 0                         | 0                              | 0                                        | 2,829                                                                |
| Due from State of Illinois                     | 0                         | 0                              | 0                                        | 0                                                                    |
| Prepaid expenses                               | 0                         | 0                              | 0                                        | 0                                                                    |
| Due from other funds                           | 0                         | 0                              | 0                                        | 0                                                                    |
| <b>Total assets</b>                            | <b>\$21,644</b>           | <b>\$9,341</b>                 | <b>\$11,028</b>                          | <b>\$9,779</b>                                                       |
| <b>LIABILITIES<br/>AND FUND BALANCES</b>       |                           |                                |                                          |                                                                      |
| Liabilities:                                   |                           |                                |                                          |                                                                      |
| Accounts payable                               | \$0                       | \$0                            | \$0                                      | \$0                                                                  |
| Accrued payroll                                | 0                         | 0                              | 0                                        | 0                                                                    |
| Accrued compensated absences                   | 0                         | 0                              | 0                                        | 0                                                                    |
| Deferred revenue                               | 0                         | 0                              | 0                                        | 0                                                                    |
| Deferred property taxes                        | 0                         | 0                              | 0                                        | 0                                                                    |
| Due to other funds                             | 0                         | 0                              | 0                                        | 0                                                                    |
| <b>Total liabilities</b>                       | <b>0</b>                  | <b>0</b>                       | <b>0</b>                                 | <b>0</b>                                                             |
| Fund balances (deficit):                       |                           |                                |                                          |                                                                      |
| Restricted:                                    |                           |                                |                                          |                                                                      |
| Employee benefits                              | 0                         | 0                              | 0                                        | 0                                                                    |
| General control                                | 0                         | 9,341                          | 0                                        | 9,779                                                                |
| Public safety                                  | 21,644                    | 0                              | 11,028                                   | 0                                                                    |
| Judiciary and court related                    | 0                         | 0                              | 0                                        | 0                                                                    |
| Public health                                  | 0                         | 0                              | 0                                        | 0                                                                    |
| Public welfare                                 | 0                         | 0                              | 0                                        | 0                                                                    |
| Highways and streets                           | 0                         | 0                              | 0                                        | 0                                                                    |
| <b>Total fund balance</b>                      | <b>21,644</b>             | <b>9,341</b>                   | <b>11,028</b>                            | <b>9,779</b>                                                         |
| <b>Total liabilities and<br/>fund balances</b> | <b>\$21,644</b>           | <b>\$9,341</b>                 | <b>\$11,028</b>                          | <b>\$9,779</b>                                                       |

| County<br>Recorder's<br>Automation | Vital<br>Records<br>Automation | Liability<br>Insurance | County<br>Health<br>Department | Grant           | States<br>Attorney<br>Task<br>Force | Public<br>Safety<br>Tax |
|------------------------------------|--------------------------------|------------------------|--------------------------------|-----------------|-------------------------------------|-------------------------|
| \$0                                | \$0                            | \$0                    | \$200                          | \$0             | \$0                                 | \$0                     |
| 76,823                             | 19,209                         | 265,696                | 530,949                        | 14,451          | 23,774                              | 5,331                   |
| 0                                  | 0                              | 0                      | 0                              | 0               | 0                                   | 0                       |
| 0                                  | 0                              | 0                      | 0                              | 0               | 0                                   | 0                       |
| 0                                  | 0                              | 0                      | 0                              | 0               | 0                                   | 0                       |
| 0                                  | 0                              | 215,212                | 36,450                         | 0               | 0                                   | 0                       |
| 2,309                              | 0                              | 0                      | 4,184                          | 0               | 0                                   | 0                       |
| 0                                  | 0                              | 0                      | 13,675                         | 45,370          | 0                                   | 71,369                  |
| 0                                  | 0                              | 0                      | 0                              | 0               | 0                                   | 0                       |
| 0                                  | 0                              | 0                      | 0                              | 0               | 0                                   | 0                       |
| <b>\$79,132</b>                    | <b>\$19,209</b>                | <b>\$480,908</b>       | <b>\$585,458</b>               | <b>\$59,821</b> | <b>\$23,774</b>                     | <b>\$76,700</b>         |

|     |     |         |          |          |     |     |
|-----|-----|---------|----------|----------|-----|-----|
| \$0 | \$0 | \$1,529 | \$16,516 | \$45,370 | \$0 | \$0 |
| 0   | 0   | 0       | 7,965    | 0        | 102 | 0   |
| 0   | 0   | 0       | 2,515    | 0        | 0   | 0   |
| 0   | 0   | 0       | 0        | 0        | 0   | 0   |
| 0   | 0   | 215,212 | 36,450   | 0        | 0   | 0   |
| 0   | 0   | 0       | 0        | 0        | 0   | 0   |
| 0   | 0   | 216,741 | 63,446   | 45,370   | 102 | 0   |

|                 |                 |                  |                  |                 |                 |                 |
|-----------------|-----------------|------------------|------------------|-----------------|-----------------|-----------------|
| 0               | 0               | 0                | 0                | 0               | 0               | 0               |
| 79,132          | 19,209          | 264,167          | 0                | 7,549           | 0               | 0               |
| 0               | 0               | 0                | 0                | 6,902           | 0               | 76,700          |
| 0               | 0               | 0                | 0                | 0               | 23,672          | 0               |
| 0               | 0               | 0                | 522,012          | 0               | 0               | 0               |
| 0               | 0               | 0                | 0                | 0               | 0               | 0               |
| 0               | 0               | 0                | 0                | 0               | 0               | 0               |
| <b>79,132</b>   | <b>19,209</b>   | <b>264,167</b>   | <b>522,012</b>   | <b>14,451</b>   | <b>23,672</b>   | <b>76,700</b>   |
| <b>\$79,132</b> | <b>\$19,209</b> | <b>\$480,908</b> | <b>\$585,458</b> | <b>\$59,821</b> | <b>\$23,774</b> | <b>\$76,700</b> |

**CARROLL COUNTY, ILLINOIS  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
(CONTINUED)**

November 30, 2012

| <b>A S S E T S</b>                             | <b>Pet<br/>Population<br/>Control</b> | <b>Squad<br/>Car<br/>Acquisition<br/>And<br/>Maintenance</b> | <b>Victims<br/>Impact<br/>Fund</b> | <b>Circuit<br/>Clerk<br/>Operation and<br/>Administration</b> | <b>Historical<br/>Society</b> | <b>Coroner's<br/>Fees</b> |
|------------------------------------------------|---------------------------------------|--------------------------------------------------------------|------------------------------------|---------------------------------------------------------------|-------------------------------|---------------------------|
| Cash on hand                                   | \$0                                   | \$0                                                          | \$0                                | \$0                                                           | \$0                           | \$0                       |
| Cash in banks                                  | 14,818                                | 3,363                                                        | 3,353                              | 4,836                                                         | 0                             | 4,574                     |
| Deposits                                       | 0                                     | 0                                                            | 0                                  | 0                                                             | 0                             | 0                         |
| Investments                                    | 0                                     | 0                                                            | 0                                  | 0                                                             | 0                             | 0                         |
| Inventory                                      | 0                                     | 0                                                            | 0                                  | 0                                                             | 0                             | 0                         |
| Property taxes receivable                      | 0                                     | 0                                                            | 0                                  | 0                                                             | 6,206                         | 0                         |
| Accounts receivable                            | 0                                     | 0                                                            | 0                                  | 0                                                             | 0                             | 0                         |
| Due from State of Illinois                     | 0                                     | 0                                                            | 0                                  | 0                                                             | 0                             | 0                         |
| Prepaid expenses                               | 0                                     | 0                                                            | 0                                  | 0                                                             | 0                             | 0                         |
| Due from other funds                           | 0                                     | 0                                                            | 0                                  | 0                                                             | 0                             | 0                         |
| <b>Total assets</b>                            | <b>\$14,818</b>                       | <b>\$3,363</b>                                               | <b>\$3,353</b>                     | <b>\$4,836</b>                                                | <b>\$6,206</b>                | <b>\$4,574</b>            |
| <b>LIABILITIES<br/>AND FUND BALANCES</b>       |                                       |                                                              |                                    |                                                               |                               |                           |
| <b>Liabilities:</b>                            |                                       |                                                              |                                    |                                                               |                               |                           |
| Accounts payable                               | \$0                                   | \$0                                                          | \$0                                | \$0                                                           | \$0                           | \$0                       |
| Accrued payroll                                | 0                                     | 0                                                            | 0                                  | 0                                                             | 0                             | 0                         |
| Accrued compensated absences                   | 0                                     | 0                                                            | 0                                  | 0                                                             | 0                             | 0                         |
| Deferred revenue                               | 0                                     | 0                                                            | 0                                  | 0                                                             | 0                             | 0                         |
| Deferred property taxes                        | 0                                     | 0                                                            | 0                                  | 0                                                             | 6,206                         | 0                         |
| Due to other funds                             | 0                                     | 0                                                            | 0                                  | 0                                                             | 0                             | 0                         |
| <b>Total liabilities</b>                       | <b>0</b>                              | <b>0</b>                                                     | <b>0</b>                           | <b>0</b>                                                      | <b>6,206</b>                  | <b>0</b>                  |
| <b>Fund balances (deficit):</b>                |                                       |                                                              |                                    |                                                               |                               |                           |
| <b>Restricted:</b>                             |                                       |                                                              |                                    |                                                               |                               |                           |
| Employee benefits                              | 0                                     | 0                                                            | 0                                  | 0                                                             | 0                             | 0                         |
| General control                                | 0                                     | 0                                                            | 0                                  | 0                                                             | 0                             | 4,574                     |
| Public safety                                  | 14,818                                | 3,363                                                        | 0                                  | 0                                                             | 0                             | 0                         |
| Judiciary and court related                    | 0                                     | 0                                                            | 3,353                              | 4,836                                                         | 0                             | 0                         |
| Public health                                  | 0                                     | 0                                                            | 0                                  | 0                                                             | 0                             | 0                         |
| Public welfare                                 | 0                                     | 0                                                            | 0                                  | 0                                                             | 0                             | 0                         |
| Highways and streets                           | 0                                     | 0                                                            | 0                                  | 0                                                             | 0                             | 0                         |
| <b>Total fund balance</b>                      | <b>14,818</b>                         | <b>3,363</b>                                                 | <b>3,353</b>                       | <b>4,836</b>                                                  | <b>0</b>                      | <b>4,574</b>              |
| <b>Total liabilities and<br/>fund balances</b> | <b>\$14,818</b>                       | <b>\$3,363</b>                                               | <b>\$3,353</b>                     | <b>\$4,836</b>                                                | <b>\$6,206</b>                | <b>\$4,574</b>            |

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**CARROLL COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES AND EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
For the year ended November 30, 2012

|                                                      | Total<br>Nonmajor<br>Governmental | 911              |
|------------------------------------------------------|-----------------------------------|------------------|
| Revenues:                                            |                                   |                  |
| Property taxes                                       | \$1,121,521                       | \$0              |
| Intergovernmental revenue                            | 1,472,380                         | 90,473           |
| Licenses and permits                                 | 4,604                             | 0                |
| Revenues from services, fees, and fines              | 340,016                           | 128,929          |
| Revenue from use of money<br>and property            | 14,167                            | 748              |
| Other revenue                                        | 44,336                            | 359              |
| <b>Total revenues</b>                                | <b>2,997,024</b>                  | <b>220,509</b>   |
| Expenditures:                                        |                                   |                  |
| Current:                                             |                                   |                  |
| General control and administration                   | 364,218                           | 0                |
| Public safety                                        | 282,471                           | 120,005          |
| Judiciary and court related                          | 83,822                            | 0                |
| Public health                                        | 365,939                           | 0                |
| Public welfare                                       | 608,856                           | 0                |
| Transportation                                       | 492,754                           | 0                |
| Corrections                                          | 17,212                            | 0                |
| Debt service:                                        |                                   |                  |
| Principal                                            | 0                                 | 0                |
| Interest                                             | 0                                 | 0                |
| Capital outlay                                       | 320,003                           | 5,770            |
| <b>Total expenditures</b>                            | <b>2,535,275</b>                  | <b>125,775</b>   |
| Excess (deficiency) of revenues<br>over expenditures | 461,749                           | 94,734           |
| Other financing sources and (uses):                  |                                   |                  |
| Operating transfers in                               | 92,839                            | 0                |
| Operating transfers out                              | (480,360)                         | (103,245)        |
| <b>Net change in fund balance</b>                    | <b>74,228</b>                     | <b>(8,511)</b>   |
| <b>Fund balances (deficit), beginning of year</b>    | <b>3,000,888</b>                  | <b>151,041</b>   |
| <b>Fund balances (deficit), end of year</b>          | <b>\$3,075,116</b>                | <b>\$142,530</b> |

| Matching  | Motor<br>Fuel Tax | Court<br>Security Fee | State's<br>Attorney<br>Drug Fines<br>and Forfeiture | Senior<br>Citizen | Social<br>Security | Community<br>Mental<br>Health |
|-----------|-------------------|-----------------------|-----------------------------------------------------|-------------------|--------------------|-------------------------------|
| \$161,396 | \$0               | \$0                   | \$0                                                 | \$80,088          | \$230,243          | \$319,801                     |
| 0         | 525,664           | 0                     | 0                                                   | 0                 | 12,000             | 0                             |
| 0         | 0                 | 0                     | 0                                                   | 0                 | 0                  | 0                             |
| 0         | 0                 | 28,886                | 1,369                                               | 0                 | 0                  | 0                             |
| 4,289     | 2,784             | 800                   | 235                                                 | 5                 | 901                | 92                            |
| 0         | 0                 | 0                     | 0                                                   | 0                 | 0                  | 0                             |
| 165,685   | 528,448           | 29,686                | 1,604                                               | 80,093            | 243,144            | 319,893                       |
| 0         | 0                 | 0                     | 0                                                   | 0                 | 47,014             | 0                             |
| 0         | 0                 | 20,976                | 0                                                   | 0                 | 67,158             | 0                             |
| 0         | 0                 | 0                     | 4,973                                               | 0                 | 41,664             | 0                             |
| 0         | 0                 | 0                     | 0                                                   | 0                 | 0                  | 0                             |
| 0         | 0                 | 0                     | 0                                                   | 80,088            | 473                | 314,500                       |
| 54,727    | 417,325           | 0                     | 0                                                   | 0                 | 20,702             | 0                             |
| 0         | 0                 | 0                     | 0                                                   | 0                 | 17,212             | 0                             |
| 0         | 0                 | 0                     | 0                                                   | 0                 | 0                  | 0                             |
| 0         | 0                 | 0                     | 0                                                   | 0                 | 0                  | 0                             |
| 121,887   | 174,028           | 0                     | 0                                                   | 0                 | 0                  | 0                             |
| 176,614   | 591,353           | 20,976                | 4,973                                               | 80,088            | 194,223            | 314,500                       |
| (10,929)  | (62,905)          | 8,710                 | (3,369)                                             | 5                 | 48,921             | 5,393                         |
| 0         | 0                 | 0                     | 0                                                   | 0                 | 6,288              | 0                             |
| 0         | 0                 | 0                     | 0                                                   | (5)               | (16,163)           | 0                             |
| (10,929)  | (62,905)          | 8,710                 | (3,369)                                             | 0                 | 39,046             | 5,393                         |
| 761,619   | 517,465           | 170,858               | 20,997                                              | 0                 | 255,100            | 8,988                         |
| \$750,690 | \$454,560         | \$179,568             | \$17,628                                            | \$0               | \$294,146          | \$14,381                      |

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

For the year ended November 30, 2012

|                                                      | Agriculture<br>Co-op<br>Extension | Tourism<br>Promotion | Court<br>Automation | Law<br>Library |
|------------------------------------------------------|-----------------------------------|----------------------|---------------------|----------------|
| Revenues:                                            |                                   |                      |                     |                |
| Property taxes                                       | \$75,092                          | \$0                  | \$0                 | \$0            |
| Intergovernmental revenue                            | 0                                 | 0                    | 0                   | 0              |
| Licenses and permits                                 | 0                                 | 0                    | 0                   | 0              |
| Revenues from services, fees, and fines              | 0                                 | 26,012               | 10,222              | 2,830          |
| Revenue from use of money<br>and property            | 0                                 | 110                  | 71                  | 15             |
| Other revenue                                        | 0                                 | 2,037                | 0                   | 0              |
| <b>Total revenues</b>                                | <b>75,092</b>                     | <b>28,159</b>        | <b>10,293</b>       | <b>2,845</b>   |
| Expenditures:                                        |                                   |                      |                     |                |
| Current:                                             |                                   |                      |                     |                |
| General control and administration                   | 75,092                            | 43,103               | 0                   | 0              |
| Public safety                                        | 0                                 | 0                    | 0                   | 0              |
| Judiciary and court related                          | 0                                 | 0                    | 12,554              | 4,455          |
| Public health                                        | 0                                 | 0                    | 0                   | 0              |
| Public welfare                                       | 0                                 | 0                    | 0                   | 0              |
| Transportation                                       | 0                                 | 0                    | 0                   | 0              |
| Corrections                                          | 0                                 | 0                    | 0                   | 0              |
| Debt service:                                        |                                   |                      |                     |                |
| Principal                                            | 0                                 | 0                    | 0                   | 0              |
| Interest                                             | 0                                 | 0                    | 0                   | 0              |
| Capital outlay                                       | 0                                 | 0                    | 0                   | 0              |
| <b>Total expenditures</b>                            | <b>75,092</b>                     | <b>43,103</b>        | <b>12,554</b>       | <b>4,455</b>   |
| Excess (deficiency) of revenues<br>over expenditures | 0                                 | (14,944)             | (2,261)             | (1,610)        |
| Other financing sources and (uses):                  |                                   |                      |                     |                |
| Operating transfers in                               | 0                                 | 0                    | 0                   | 0              |
| Operating transfers out                              | 0                                 | (1,272)              | 0                   | 0              |
| <b>Net change in fund balance</b>                    | <b>0</b>                          | <b>(16,216)</b>      | <b>(2,261)</b>      | <b>(1,610)</b> |
| <b>Fund balances (deficit), beginning of year</b>    | <b>0</b>                          | <b>37,480</b>        | <b>14,299</b>       | <b>5,209</b>   |
| <b>Fund balances (deficit), end of year</b>          | <b>\$0</b>                        | <b>\$21,264</b>      | <b>\$12,038</b>     | <b>\$3,599</b> |

| Electronic<br>Monitoring | Probation<br>Service<br>Fee | Document<br>Storage<br>Fee | State's<br>Attorney<br>Continuing<br>Education<br>Resolution | State's<br>Attorney<br>VOCA | Geographic<br>Information<br>Systems |
|--------------------------|-----------------------------|----------------------------|--------------------------------------------------------------|-----------------------------|--------------------------------------|
| \$0                      | \$0                         | \$0                        | \$0                                                          | \$0                         | \$0                                  |
| 0                        | 0                           | 0                          | 0                                                            | 7,790                       | 0                                    |
| 0                        | 0                           | 0                          | 0                                                            | 0                           | 0                                    |
| 0                        | 20,379                      | 10,181                     | 0                                                            | 0                           | 5,630                                |
| 10                       | 208                         | 15                         | 0                                                            | 12                          | 116                                  |
| 0                        | 3,125                       | 0                          | 0                                                            | 0                           | 0                                    |
| 10                       | 23,712                      | 10,196                     | 0                                                            | 7,802                       | 5,746                                |
| 0                        | 0                           | 0                          | 0                                                            | 0                           | 48,913                               |
| 0                        | 0                           | 0                          | 0                                                            | 0                           | 0                                    |
| 0                        | 5,029                       | 7,617                      | 0                                                            | 7,330                       | 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                           | 0                          | 0                                                            | 0                           | 0                                    |
| 0                        | 5,029                       | 7,617                      | 0                                                            | 7,330                       | 48,913                               |
| 10                       | 18,683                      | 2,579                      | 0                                                            | 472                         | (43,167)                             |
| 0                        | 0                           | 0                          | 0                                                            | 0                           | 45,000                               |
| 0                        | (12,949)                    | 0                          | (7)                                                          | 0                           | 0                                    |
| 10                       | 5,734                       | 2,579                      | (7)                                                          | 472                         | 1,833                                |
| 2,575                    | 47,103                      | (2,107)                    | 7                                                            | 4,035                       | 40,399                               |
| \$2,585                  | \$52,837                    | \$472                      | \$0                                                          | \$4,507                     | \$42,232                             |

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

For the year ended November 30, 2012

|                                                      | Animal<br>Control | Tax Sale<br>Automation | DUI<br>Enforcement<br>Equipment |
|------------------------------------------------------|-------------------|------------------------|---------------------------------|
| Revenues:                                            |                   |                        |                                 |
| Property taxes                                       | \$0               | \$0                    | \$0                             |
| Intergovernmental revenue                            | 0                 | 0                      | 0                               |
| Licenses and permits                                 | 4,604             | 0                      | 0                               |
| Revenues from services, fees, and fines              | 1,225             | 1,574                  | 3,028                           |
| Revenue from use of money<br>and property            | 86                | 35                     | 34                              |
| Other revenue                                        | 0                 | 0                      | 0                               |
| Total revenues                                       | 5,915             | 1,609                  | 3,062                           |
| Expenditures:                                        |                   |                        |                                 |
| Current:                                             |                   |                        |                                 |
| General control and administration                   | 0                 | 1,276                  | 0                               |
| Public safety                                        | 4,898             | 0                      | 101                             |
| 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                                       | 2,533             | 0                      | 0                               |
| Total expenditures                                   | 7,431             | 1,276                  | 101                             |
| Excess (deficiency) of revenues<br>over expenditures | (1,516)           | 333                    | 2,961                           |
| Other financing sources and (uses):                  |                   |                        |                                 |
| Operating transfers in                               | 0                 | 0                      | 0                               |
| Operating transfers out                              | 0                 | 0                      | 0                               |
| Net change in fund balance                           | (1,516)           | 333                    | 2,961                           |
| Fund balances (deficit), beginning of year           | 23,160            | 9,008                  | 8,067                           |
| Fund balances (deficit), end of year                 | \$21,644          | \$9,341                | \$11,028                        |

| Geographic<br>Information<br>Systems<br>Fee<br>Resolution | County<br>Recorder's<br>Automation | Vital<br>Records<br>Automation | Liability<br>Insurance | County<br>Health<br>Department | Grant    | State's<br>Attorney<br>Task<br>Force | Public<br>Tax<br>Safety |
|-----------------------------------------------------------|------------------------------------|--------------------------------|------------------------|--------------------------------|----------|--------------------------------------|-------------------------|
| \$0                                                       | \$0                                | \$0                            | \$212,226              | \$36,462                       | \$0      | \$0                                  | \$0                     |
| 0                                                         | 0                                  | 0                              | 0                      | 237,283                        | 319,775  | 0                                    | 279,395                 |
| 0                                                         | 0                                  | 0                              | 0                      | 0                              | 0        | 0                                    | 0                       |
| 36,907                                                    | 26,272                             | 3,160                          | 0                      | 25,274                         | 0        | 0                                    | 0                       |
| 74                                                        | 285                                | 64                             | 473                    | 2,136                          | 54       | 90                                   | 342                     |
| 0                                                         | 0                                  | 0                              | 0                      | 38,815                         | 0        | 0                                    | 0                       |
| 36,981                                                    | 26,557                             | 3,224                          | 212,699                | 339,970                        | 319,829  | 90                                   | 279,737                 |
| 0                                                         | 5,797                              | 838                            | 100,912                | 0                              | 35,060   | 0                                    | 0                       |
| 0                                                         | 0                                  | 0                              | 0                      | 0                              | 52,619   | 3,967                                | 11,436                  |
| 0                                                         | 0                                  | 0                              | 0                      | 0                              | 0        | 0                                    | 0                       |
| 0                                                         | 0                                  | 0                              | 0                      | 365,939                        | 0        | 0                                    | 0                       |
| 0                                                         | 0                                  | 0                              | 0                      | 0                              | 213,795  | 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                              | 0        | 0                                    | 0                       |
| 0                                                         | 0                                  | 0                              | 0                      | 3,294                          | 12,491   | 0                                    | 0                       |
| 0                                                         | 5,797                              | 838                            | 100,912                | 369,233                        | 313,965  | 3,967                                | 11,436                  |
| 36,981                                                    | 20,760                             | 2,386                          | 111,787                | (29,263)                       | 5,864    | (3,877)                              | 268,301                 |
| 0                                                         | 0                                  | 0                              | 0                      | 41,551                         | 0        | 0                                    | 0                       |
| (35,000)                                                  | (11,000)                           | 0                              | (10,000)               | 0                              | 0        | (719)                                | (290,000)               |
| 1,981                                                     | 9,760                              | 2,386                          | 101,787                | 12,288                         | 5,864    | (4,596)                              | (21,699)                |
| 7,798                                                     | 69,372                             | 16,823                         | 162,380                | 509,724                        | 8,587    | 28,268                               | 98,399                  |
| \$9,779                                                   | \$79,132                           | \$19,209                       | \$264,167              | \$522,012                      | \$14,451 | \$23,672                             | \$76,700                |

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

For the year ended November 30, 2012

|                                                      | Pet<br>Population<br>Control | Squad<br>Car<br>Acquisition<br>And<br>Maintenance | Victims<br>Impact<br>Fund | Circuit<br>Clerk<br>Operation and<br>Administration | Historical<br>Society | Coroner's<br>Fees |
|------------------------------------------------------|------------------------------|---------------------------------------------------|---------------------------|-----------------------------------------------------|-----------------------|-------------------|
| Revenues:                                            |                              |                                                   |                           |                                                     |                       |                   |
| Property taxes                                       | \$0                          | \$0                                               | \$0                       | \$0                                                 | \$6,213               | \$0               |
| Intergovernmental revenue                            | 0                            | 0                                                 | 0                         | 0                                                   | 0                     | 0                 |
| Licenses and permits                                 | 0                            | 0                                                 | 0                         | 0                                                   | 0                     | 0                 |
| Revenues from services, fees, and fines              | 2,780                        | 1,205                                             | 660                       | 1,343                                               | 0                     | 2,150             |
| Revenue from use of money<br>and property            | 50                           | 10                                                | 10                        | 0                                                   | 0                     | 13                |
| Other revenue                                        | 0                            | 0                                                 | 0                         | 0                                                   | 0                     | 0                 |
| Total revenues                                       | 2,830                        | 1,215                                             | 670                       | 1,343                                               | 6,213                 | 2,163             |
| Expenditures:                                        |                              |                                                   |                           |                                                     |                       |                   |
| Current:                                             |                              |                                                   |                           |                                                     |                       |                   |
| General control and administration                   | 0                            | 0                                                 | 0                         | 0                                                   | 6,213                 | 0                 |
| Public safety                                        | 1,311                        | 0                                                 | 0                         | 0                                                   | 0                     | 0                 |
| Judiciary and court related                          | 0                            | 0                                                 | 0                         | 200                                                 | 0                     | 0                 |
| Public health                                        | 0                            | 0                                                 | 0                         | 0                                                   | 0                     | 0                 |
| Public welfare                                       | 0                            | 0                                                 | 0                         | 0                                                   | 0                     | 0                 |
| Transportation                                       | 0                            | 0                                                 | 0                         | 0                                                   | 0                     | 0                 |
| Corrections                                          | 0                            | 0                                                 | 0                         | 0                                                   | 0                     | 0                 |
| Debt service:                                        |                              |                                                   |                           |                                                     |                       |                   |
| Principal                                            | 0                            | 0                                                 | 0                         | 0                                                   | 0                     | 0                 |
| Interest                                             | 0                            | 0                                                 | 0                         | 0                                                   | 0                     | 0                 |
| Capital outlay                                       | 0                            | 0                                                 | 0                         | 0                                                   | 0                     | 0                 |
| Total expenditures                                   | 1,311                        | 0                                                 | 0                         | 200                                                 | 6,213                 | 0                 |
| Excess (deficiency) of revenues<br>over expenditures | 1,519                        | 1,215                                             | 670                       | 1,143                                               | 0                     | 2,163             |
| Other financing sources and (uses):                  |                              |                                                   |                           |                                                     |                       |                   |
| Operating transfers in                               | 0                            | 0                                                 | 0                         | 0                                                   | 0                     | 0                 |
| Operating transfers out                              | 0                            | 0                                                 | 0                         | 0                                                   | 0                     | 0                 |
| Net change in fund balance                           | 1,519                        | 1,215                                             | 670                       | 1,143                                               | 0                     | 2,163             |
| Fund balances (deficit), beginning of year           | 13,299                       | 2,148                                             | 2,683                     | 3,693                                               | 0                     | 2,411             |
| Fund balances (deficit), end of year                 | \$14,818                     | \$3,363                                           | \$3,353                   | \$4,836                                             | \$0                   | \$4,574           |

**CARROLL COUNTY, ILLINOIS**  
**SCHEDULE OF EXPENDITURES FROM TAXES EXTENDED**  
**FOR TORT IMMUNITY PURPOSES**

For the year ended November 30, 2012

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|                                                                                       |           |
|---------------------------------------------------------------------------------------|-----------|
| Property, liability, and workers' compensation insurance                              | \$92,827  |
| Unemployment                                                                          | 4,199     |
| County's share of insurance costs paid by the Regional<br>Superintendent's Trust Fund | 2,040     |
| Arbitration and litigation                                                            | 1,846     |
| <hr/>                                                                                 |           |
| Total                                                                                 | \$100,912 |
| <hr/>                                                                                 |           |

**CARROLL COUNTY, ILLINOIS  
CIRCUIT CLERK**

**AGENCY FUND  
FINANCIAL STATEMENTS**

November 30, 2012



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## INDEPENDENT AUDITOR'S REPORT

Carroll County, Illinois Circuit Clerk  
Carroll County Courthouse  
Mt. Carroll, Illinois

We have audited the accompanying financial statements of the Agency Fund of the Carroll County, Illinois Circuit Clerk (a department of Carroll County, Illinois) as of and of for the year ended November 30, 2012, as listed in the table of contents. These statements are the responsibility of the Carroll County, Illinois Circuit Clerk's management. Our responsibility is to express an opinion 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 and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. 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 the significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe our audit provides a reasonable basis for our opinion.

As discussed in Note A, the financial statements of Carroll County, Illinois Circuit Clerk, are intended to present the financial position and the changes in financial position of the County that is attributable to the transactions of the Circuit Clerk. They do not purport to, and do not, present fairly the financial position of Carroll County, Illinois as of November 30, 2012, the changes in its financial position, or, where applicable, its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the statements referred to above presents fairly, in all material respects, the financial position of the Carroll County, Illinois Circuit Clerk's agency fund as of November 30, 2012 and its changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated February 7, 2013 on our consideration of the Circuit Clerk's internal control over financial reporting of the agency fund and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters which is included within. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The Carroll County, Illinois Circuit Clerk has not presented a management's discussion and analysis that accounting principles generally accepted in the United States of America regard as necessary to supplement, although not required to be part of, the financial statements.

Our audit was made for the purpose of forming an opinion on the financial statements of the agency fund. The accompanying Statement of Changes in Assets and Liabilities and the Report J Annual Financial Report are supplemental information and are presented for the purpose of additional analysis and are not required parts of the financial statements. Report J provides relevant information that is not provided by the fiduciary fund financial statement, and is not intended to be a presentation in conformity with accounting principles generally accepted in the United States of America. Report J is based on guidelines of the Administrative Office of the Illinois Courts. The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. This information has been subjected to the auditing procedures applied in the audit of the Carroll County, Illinois Circuit Clerk Agency Fund's financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying statement itself, 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 Agency Fund's financial statements taken as a whole.

This report is intended solely for the information and use of the County of Carroll, Illinois, the appropriate local governments within that County, the pass through agencies of the State of Illinois, the Illinois General Assembly, and the Governor of the State of Illinois and is not intended and should not be used by anyone other than these specified parties.

*Wipfli LLP*

Sterling, Illinois  
February 7, 2013

**CARROLL COUNTY, ILLINOIS CIRCUIT CLERK  
(A DEPARTMENT OF CARROLL COUNTY, ILLINOIS)**

**AGENCY FUND**

**BALANCE SHEET**

November 30, 2012

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**A S S E T S**

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|              |           |
|--------------|-----------|
| Cash in bank | \$132,926 |
| Deposits     | 40,694    |
| <hr/>        |           |
| Total assets | \$173,620 |

---

**LIABILITIES**

|                         |           |
|-------------------------|-----------|
| Liabilities -           |           |
| Agency funds due others | \$173,620 |

---

See Notes to Financial Statements.

**CARROLL COUNTY, ILLINOIS CIRCUIT CLERK**  
**(A DEPARTMENT OF CARROLL COUNTY, ILLINOIS)**  
**AGENCY FUND**  
**NOTES TO FINANCIAL STATEMENTS**  
November 30, 2012

---

**(A) Reporting Entity, Nature of Operations, Description of Funds, Significant Accounting Policies:**

1) Reporting Entity and Nature of Operations:

The Balance Sheet – Agency Fund included in this report reflects only the agency fund of the Carroll County, Illinois Circuit Clerk, (a department of Carroll County, Illinois.) This report is prepared to meet the Circuit Clerk Audit Guidelines required by the Administrative Office of Illinois Courts.

2) Description of Fund and Significant Accounting Policies:

The Agency Fund is custodial in nature and does not present results of operations or have a measurement focus. The Agency fund is accounted for using the modified accrual basis of accounting. This fund is used to account for assets that the Circuit Clerk holds for others in an agency capacity:

Circuit Clerk Fund – to account for court ordered fees collected per state statutes.

**(B) Cash and Deposits:**

Deposit accounts at year-end consisted of a checking account and certificates of deposit.

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:

|              | <u>Carrying Amount</u> |
|--------------|------------------------|
| Cash in bank | \$132,926              |
| Deposits     | 40,694                 |
| Total        | <u>\$173,620</u>       |

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

|                                      | <u>Carrying Amount</u> |
|--------------------------------------|------------------------|
| Deposits with financial institutions | <u>\$173,620</u>       |

**CARROLL COUNTY, ILLINOIS CIRCUIT CLERK**  
**(A DEPARTMENT OF CARROLL COUNTY, ILLINOIS)**  
**AGENCY FUND**  
**NOTES TO FINANCIAL STATEMENTS**  
**(CONTINUED)**

November 30, 2012

---

**(B) Cash and Deposits (continued):**

Concentration of credit risk and Foreign Currency Risk:

As of November 30, 2012, the carrying amount of the agency fund deposits with financial institutions totaled \$173,620 with the bank balances totaling \$171,652. All deposits are covered by federal depository insurance, or by collateral held by the County's agent, in the County's name. The County has no foreign currency risk for deposits at year end.

**CARROLL COUNTY, ILLINOIS CIRCUIT CLERK**  
**(A DEPARTMENT OF CARROLL COUNTY, ILLINOIS)**  
**AGENCY FUND**  
**STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
Year ended November 30, 2012

---

|                         | Balance<br>December 1,<br>2011 | Additions | Deductions | Balance<br>November 30,<br>2012 |
|-------------------------|--------------------------------|-----------|------------|---------------------------------|
| Assets:                 |                                |           |            |                                 |
| Cash in bank            | \$89,137                       | \$601,305 | \$557,516  | \$132,926                       |
| Deposits                | 40,694                         | 1,526     | 1,526      | 40,694                          |
| Total assets            | \$129,831                      | \$602,831 | \$559,042  | \$173,620                       |
| Liabilities -           |                                |           |            |                                 |
| Agency funds due others | \$129,831                      | \$602,831 | \$559,042  | \$173,620                       |

**REPORT J**  
**ANNUAL FINANCIAL REPORT**  
**CLERK OF THE CIRCUIT COURT**  
**JUDICIAL CIRCUIT, CARROLL COUNTY, ILLINOIS**  
**FISCAL YEAR ENDING NOVEMBER 30, 2012**

**PART I - REVENUE OF CLERK'S OFFICE**

**A. CLERK'S FEES AND COSTS RECEIVED**

(Include the various fees in the Clerks of Courts Act Section 27.1a through 27.2a.  
Other clerk's fees not allocatate to a specificfund are also reported in this total: they  
include the administrative fees for tne Surcharge, Crime Lab fund, Sexual Assault  
fine,Trauma Center fund, Credit Card payment, Domestic Battery, and clerk's costs for  
Bail Bonds and Passports.)

**SECTION A TOTAL      \$92,589.00**

**B. COURT AUTOMATION FUND**

**SECTION B TOTAL      \$10,222.00**

**C. SEPARATE MAINTENANCE AND  
CHILD SUPPORT COLLECTION FUND**

**SECTION C TOTAL      \$9,312.00**

**D. COURT DOCUMENT STORAGE FUND**

**SECTION D TOTAL      \$10,181.00**

**E. CIRCUIT COURT CLERK OPERATION AND  
ADMINISTRATIVE FUND**

**SECTION E TOTAL      \$1,365.00**

**F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND**

**SECTION F TOTAL      \$0.00**

**G. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY)**

|                                         |             |
|-----------------------------------------|-------------|
| (1) INTEREST PAID ON ACCOUNTS           | \$1,603.31  |
| (2) DHFS IV-D CONTRACTUAL AND INCENTIVE | \$10,629.44 |
| (3) OTHER                               | \$0.00      |

**SECTION G (1,2,3) TOTAL      \$4,480.00**

---

**PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F,G) TOTAL      \$128,149.00**

---

Report J - Annual Financial Report

**PART II - COST OF OPERATING CLERK'S OFFICE**

**A. GROSS SALARIES**

|                                                      |                   |
|------------------------------------------------------|-------------------|
| (1) CIRCUIT CLERK (PAID BY COUNTY)                   | \$47,941.00       |
| (2) DEPUTY AND ALL OTHER CLERK'S<br>OFFICE PERSONNEL | \$67,543.00       |
|                                                      |                   |
| (3) NUMBER OF STAFF POSITIONS:                       | (i) FULL-TIME: 4  |
|                                                      | (ii) PART TIME: 0 |

NOTE: DO NOT INCLUDE SALARIES  
REPORTED IN B THROUGH F BELOW.

**SECTION A (1,2) TOTAL      \$115,484.00**

**B. AUTOMATION EXPENSES**

(INCLUDE ALL HARDWARE, SOFTWARE, MAINTENANCE, TRAINING, PERSONNEL  
AND OTHER EXPENSES RELATED TO AUTOMATION EXCEPT THOSE INCLUDED  
IN C THROUGH F BELOW.)

|                                     |             |
|-------------------------------------|-------------|
| (1) PAID FROM COURT AUTOMATION FUND | \$12,554.00 |
| (2) PAID FROM COUNTY GENERAL FUND   | \$0.00      |

**SECTION B (1,2) TOTAL      \$12,554.00**

**C. MAINTENANCE AND CHILD SUPPORT EXPENSES**

(INCLUDE ALL PERSONNEL, EQUIPMENT, AND AUTOMATION EXPENSES  
DEDICATED EXCLUSIVELY TO MAINTENANCE AND CHILD SUPPORT.)

|                                                                |            |
|----------------------------------------------------------------|------------|
| (1) PAID FROM MAINTENANCE AND CHILD<br>SUPPORT COLLECTION FUND | \$6,928.00 |
| (2) PAID FROM COUNTY GENERAL FUND                              | \$0.00     |

**SECTION C (1,2) TOTAL      \$6,928.00**

**D. COURT DOCUMENT STORAGE EXPENSES**

(INCLUDE ALL PERSONNEL, EQUIPMENT, AND AUTOMATION EXPENSES  
DEDICATED EXCLUSIVELY TO DOCUMENT STORAGE.)

|                                     |            |
|-------------------------------------|------------|
| (1) PAID FROM DOCUMENT STORAGE FUND | \$6,445.00 |
| (2) PAID FROM COUNTY GENERAL FUND   | \$0.00     |

**SECTION D (1,2) TOTAL      \$6,445.00**

**E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND**

(INCLUDE OFFICE SUPPLIES, EQUIPMENT, PRINTING  
TELECOMMUNICATIONS, TRAVEL, ETC.)

**SECTION E TOTAL      \$0.00**

**F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND**

(INCLUDES EXPENSES TO PERFORM THE DUTIES OF THE OFFICE IN  
ESTABLISHING AND MAINTAINING ELECTRONIC CITATIONS.)

**SECTION F TOTAL      \$0.00**

**G. ALL OTHER CLERK'S OFFICE EXPENSES**

(INCLUDE OFFICE SUPPLIES, EQUIPMENT, PRINTING, TELECOMMUNICATIONS,  
TRAVEL, ETC. IF AVAILABLE, PROVIDE A LINE ITEM BREAKDOWN SHOWING  
DOLLAR AMOUNTS ON ATTACHMENT A.)

NOTE: DO NOT INCLUDE ANY EXPENSES REPORTED IN B,C,D,E OR F ABOVE

**SECTION G TOTAL      \$20,251.00**

|                                                                                   |                     |
|-----------------------------------------------------------------------------------|---------------------|
| <b>PART II - COST OF OPERATING A CLERK'S OFFICE (SECTION A,B,C,D,E,F,G) TOTAL</b> | <b>\$161,662.00</b> |
|-----------------------------------------------------------------------------------|---------------------|

Report J - Annual Financial Report

**PART III - DISTRIBUTION OF FUNDS HELD IN TRUST OR  
AGENCY CAPACITY and OF COLLECTIONS MADE FOR OTHERS**

**A. MAINTENANCE AND CHILD SUPPORT**

- |                                                                                                                                        |                |
|----------------------------------------------------------------------------------------------------------------------------------------|----------------|
| 1) CLERK'S OFFICE                                                                                                                      | \$9,312.00     |
| (Include payments deposited and disbursed and personal checks<br>endorsed without recourse and forwarded to obligee or public office.) |                |
| 2) STATE DISBURSEMENT UNIT                                                                                                             | \$1,361,955.00 |
| (Insert the total amount reported by the State Disbursement Unit)                                                                      |                |

**SECTION A TOTAL                    \$1,371,267.00**

THIS AMOUNT FORWARDED TO PAGE 7

**B. FINES, PENALTIES, ASSESSMENTS, CHARGES AND FORFEITURES**

*SEE ATTACHMENT B (MUNICIPALITIES, DRUG TASK FORCE, AND TOWNSHIP AND DISTRICTS)*

1) MUNICIPALITIES (CITIES, VILLAGES, TOWNS, AND PARK DISTRICTS)

- |                              |                             |                    |
|------------------------------|-----------------------------|--------------------|
| a. ALL EXCEPT DRUG FINES     | \$64,658.00                 |                    |
| b. DRUG FINES                | \$15.00                     |                    |
| c. CRIME LABORATORY FUND     | \$0.00                      |                    |
| d. CRIME LABORATORY DUI FUND | \$8,607.00                  |                    |
| e. OTHER                     | \$2,165.00                  |                    |
|                              | <b>SUBTOTAL 1-a,b,c,d,e</b> | <b>\$75,445.00</b> |

|                      |                 |
|----------------------|-----------------|
| 1.1) DRUG TASK FORCE | <b>\$166.00</b> |
|----------------------|-----------------|

2) TOWNSHIPS AND DISTRICTS (INCLUDING ROAD DISTRICTS, SPECIAL DISTRICTS, ETC.)

- |                          |                         |                 |
|--------------------------|-------------------------|-----------------|
| a. ALL EXCEPT DRUG FINES | \$315.00                |                 |
| b. DRUG FINES            | \$0.00                  |                 |
| c. OTHER                 | \$0.00                  |                 |
|                          | <b>SUBTOTAL 2-a,b,c</b> | <b>\$315.00</b> |

**TOTAL                    \$75,926.00**

*(THE TOTAL OF ABOVE THREE AMOUNTS SHOULD BE TOTAL OF AMOUNT  
ATTACHMENT B)*

3) COUNTY

- |                                                                                     |             |                     |
|-------------------------------------------------------------------------------------|-------------|---------------------|
| a. CRIMINAL FINES                                                                   | \$21,560.00 |                     |
| b. TRAFFIC FINES                                                                    | \$43,738.00 |                     |
| c. DRUG FINES                                                                       | \$449.00    |                     |
| d. CRIME LABORATORY FUND                                                            | \$0.00      |                     |
| e. CRIME LABORATORY DUI FUND                                                        | \$3,288.00  |                     |
| f. COUNTY BOATING FUND                                                              | \$0.00      |                     |
| g. *OTHER (INCLUDES PERCENTAGE<br>DISBURSEMENT TO COUNTY GENERAL<br>CORPORATE FUND) | \$32,784.00 |                     |
|                                                                                     |             | <b>\$101,819.00</b> |

\* "OTHER" DESCRIPTION AND ITEMIZED LISTING ON ATTACHMENT C

**SUBTOTAL SECTION B (1,1.1,2,3)                    \$177,745.00**

THIS AMOUNT FORWARDED TO THE TOP OF PAGE 5

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4) STATE (Funds 1-45)

|                                                             |             |
|-------------------------------------------------------------|-------------|
| 1. DNR FUNDS TOTAL                                          | \$2,972.00  |
| 2. ROAD FUND (OVERWEIGHTS)                                  | \$500.00    |
| 3. STATE TOLL HIGHWAY AUTHORITY FUND                        | \$0.00      |
| 4. DRUG TRAFFIC PREVENTION FUND                             | \$245.00    |
| 5. STATE CRIME LABORATORY FUND                              | \$577.00    |
| 6. STATE POLICE DUI FUND                                    | \$18,280.00 |
| 7. VIOLENT CRIME VICTIMS ASSISTANCE FUND                    | \$10,396.00 |
| 8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE                | \$373.00    |
| 9. DRIVERS EDUCATION FUND                                   | \$4,758.00  |
| 10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND              | \$4,350.00  |
| 11. DRUG TREATMENT FUND                                     | \$5,920.00  |
| 12. CHILD ABUSE PREVENTION FUND                             | \$0.00      |
| 13. SEXUAL ASSAULT SERVICES FUND                            | \$0.00      |
| 14. TRAUMA CENTER FUND                                      | \$5,804.00  |
| 15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND                | \$0.00      |
| 16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND             | \$13,142.00 |
| 17. GENERAL REVENUE FUND                                    | \$0.00      |
| 18. EMS ASSISTANCE FUND                                     | \$0.00      |
| 19. YOUTH DRUG ABUSE PREVENTION FUND                        | \$249.00    |
| 20. SECRETARY OF STATE EVIDENCE FUND                        | \$47.00     |
| 21. ILLINOIS CHARITY BUREAU FUND                            | \$0.00      |
| 22. TRANSPORTATION REGULATORY FUND                          | \$0.00      |
| 23. PROFESSIONAL REGULATION EVIDENCE FUND                   | \$0.00      |
| 24. GENERAL PROFESSIONS DEDICATED FUND                      | \$0.00      |
| 25. LOBBYIST REGISTRATION ADMINISTRATION FUND               | \$0.00      |
| 26. DESIGN PROFESSIONAL ADMIN. AND INVESTIGATION FUND       | \$0.00      |
| 27. REAL ESTATE RECOVERY FUND                               | \$0.00      |
| 28. AGGREGATE OPERATIONS REGULATORY FUND                    | \$0.00      |
| 29. EDUCATION ASSISTANCE FUND                               | \$0.00      |
| 30. DEPARTMENT OF PUBLIC HEALTH                             | \$0.00      |
| 31. USED TIRE MANAGEMENT FUND                               | \$0.00      |
| 32. EMERGENCY PLANNING AND TRAINING FUND                    | \$0.00      |
| 33. FEED CONTROL FUND                                       | \$0.00      |
| 34. PESTICIDE CONTROL FUND                                  | \$0.00      |
| 35. SPINAL CORD INJURY PARALYSIS CURE RESEARCH TRUST FUND   | \$151.00    |
| 36. FIRE PREVENTION FUND                                    | \$465.00    |
| 37. WIC PROGRAM                                             | \$0.00      |
| 38. SEX OFFENDER REGISTRATION FUND                          | \$0.00      |
| 39. SECURITIES AUDIT AND ENFORCEMENT FUND                   | \$0.00      |
| 40. SPECIAL ADMINISTRATIVE FUND                             | \$0.00      |
| 41. LEADS MAINTENANCE FUND                                  | \$60.00     |
| 42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND           | \$4,076.00  |
| 43. DOMESTIC VIOLENCE ABUSER SERVICES FUND                  | \$0.00      |
| 44. ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUND | \$0.00      |
| 45. LUMP SUM SURCHARGE*                                     | \$25,496.00 |

**SUBTOTAL 4 (1-45) \$ 97,861.00**

THIS AMOUNT FORWARDED TO PAGE 5

\*Contains Traffic & Criminal Surcharge Fund, Law Enforcement Camera Grant Fund, and LEADS Fund as of 7/1/06.

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**SUBTOTAL SECTION B(1,1.1, 2, 3) \$177,745.00**

AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3

**4) STATE (Funds 46-999)**

**SUBTOTAL \$97,861.00**

|                                                           |            |
|-----------------------------------------------------------|------------|
| 46. ADDITIONAL CHILD PORNOGRAPHY FINE (STATE POLICE)      | \$495.00   |
| 47. ARSONIST REGISTRATION FUND                            | \$0.00     |
| 48. CAPITAL PROJECTS FUND                                 | \$0.00     |
| 49. CHILD MURDERER & VIOLENT OFF. AGAINST YOUTH REG. FUND | \$0.00     |
| 50. CORPORATE CRIME FUND                                  | \$0.00     |
| 51. DIESEL EMISSIONS TESTING FUND                         | \$0.00     |
| 52. ER RESTITUTION (STATE)                                | \$0.00     |
| 53. FIRE TRUCK REVOLVING LOAN FUND                        | \$915.00   |
| 54. FORECLOSURE PREVENTION PROGRAM FUND                   | \$3,577.00 |
| 55. FTA WARRANT FEE (STATE POLICE)                        | \$2,786.00 |
| 56. ILLINOIS ANIMAL ABUSE FUND                            | \$0.00     |
| 57. IDOC PAROLE DIVISION OFFENDER SUPERVISION FUND        | \$0.00     |
| 58. ILLINOIS RACING BOARD                                 | \$0.00     |
| 59. LEAD POISON SCREENING, PREVENTION AND ABATEMENT FUND  | \$0.00     |
| 60. METHAMPHETAMINE LAW ENFORCEMENT FUND                  | \$0.00     |
| 61. MILITARY FAMILY RELIEF FUND                           | \$0.00     |
| 62. PRISONER REVIEW BOARD VEHICLE & EQUIPMENT FUND        | \$85.00    |
| 63. ROADSIDE MEMORIAL FUND                                | \$0.00     |
| 64. SEALING FEE (STATE POLICE)                            | \$0.00     |
| 65. SECRETARY OF STATE POLICE DUI FUND                    | \$0.00     |
| 66. SECRETARY OF STATE POLICE SERVICES FUND               | \$0.00     |
| 67. SECRETARY OF STATE POLICE VEHICLE FUND                | \$0.00     |
| 68. SEX OFFENDER INVESTIGATION FUND                       | \$0.00     |
| 69. STATE ASSET FORFEITURE FUND                           | \$0.00     |
| 70. STATE POLICE OPERATIONS ASSISTANCE FUND               | \$7,024.00 |
| 71. STATE POLICE STREETGANG-RELATED CRIME FUND            | \$0.00     |
| 72. STATE POLICE VEHICLE FUND                             | \$120.00   |
| 73. TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND          | \$0.00     |
| 74. VEHICLE INSPECTION FUND                               | \$0.00     |
| 999.OTHER (ITEMIZE ON ATTACHMENT D)                       | \$150.00   |

**SUBTOTAL 4 (46-999) \$15,152.00**

**SUBTOTAL 4 (1-999) \$113,013.00**

**SUBTOTAL SECTION B (1,1.1,2,3,4) TOTAL \$ 290,758.00**

THIS AMOUNT FORWARDED TO PAGE 7

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### C. FEES OF OTHERS

|                                                             |                          |                     |
|-------------------------------------------------------------|--------------------------|---------------------|
| 1. STATE'S ATTORNEY                                         |                          | \$4,916.00          |
| 2. SHERIFF                                                  |                          |                     |
| (a) FEES (e.g. SERVICE OF PROCESS*)                         | \$20,641.00              |                     |
| (b) COUNTY GENERAL FUND FOR COURT SECURITY                  | \$28,886.00              |                     |
|                                                             | <b>SUBTOTAL (2-a,b)</b>  | <b>\$49,527.00</b>  |
| 3. COUNTY LAW LIBRARY FUND                                  |                          | \$2,660.00          |
| 4. MARRIAGE FUND OF THE CIRCUIT COURT                       |                          | \$240.00            |
| 5. COUNTY FUND TO FINANCE THE COURT SYSTEM                  |                          | \$3,220.00          |
| 6. COURT-APPOINTED COUNSEL:                                 |                          |                     |
| (a) DEFENSE COUNSEL                                         | \$13,298.00              |                     |
| (b) JUVENILE REPRESENTATION                                 | \$0.00                   |                     |
|                                                             | <b>SUBTOTAL (6 -a,b)</b> | <b>\$13,298.00</b>  |
| 7. COURT-APPOINTED COUNSEL:                                 |                          |                     |
| STATE APPELLATE DEFENDER                                    |                          | \$0.00              |
| 8. MUNICIPAL ATTORNEY PROSECUTION FEE                       |                          | \$0.00              |
| 9. PROBATION AND COURT SERVICES FUND                        |                          | \$20,364.00         |
| 10. DISPUTE RESOLUTION FUND                                 |                          | \$0.00              |
| 11. MANDATORY ARBITRATION FUND                              |                          |                     |
| (a) ARBITRATION FEE                                         | \$0.00                   |                     |
| (b) REJECTION OF AWARD                                      | \$0.00                   |                     |
|                                                             | <b>SUBTOTAL (11-a,b)</b> | <b>\$0.00</b>       |
| 12. DRUG/ALCOHOL TESTING & ELECTRONIC MONITORING FEE        |                          | \$0.00              |
| 13. ELECTRONIC MONITORING DEVICE FEE                        |                          |                     |
| (a) SUBSTANCE ABUSE SERVICES FUND                           | \$0.00                   |                     |
| (b) WORKING CASH FUND                                       | \$0.00                   |                     |
|                                                             | <b>SUBTOTAL (13-a,b)</b> | <b>\$0.00</b>       |
| 14. COUNTY GENERAL FUND TO FINANCE EDUCATION PROGRAMS (DUI) |                          | \$0.00              |
| 15. COUNTY HEALTH FUND                                      |                          | \$0.00              |
| 16. TRAFFIC SAFETY PROGRAM SCHOOL                           |                          | \$10,635.00         |
| 17. COUNTY JAIL MEDICAL COSTS FUND                          |                          | \$1,792.00          |
| 18. SEXUALLY TRANSMITTED DISEASE TEST FUND                  |                          | \$0.00              |
| 19. DOMESTIC RELATIONS LEGAL FUND                           |                          | \$0.00              |
| 20. CHILDREN'S WAITING ROOM FUND                            |                          | \$0.00              |
| 21. NEUTRAL SITE CUSTODY EXCHANGE FUND                      |                          | \$0.00              |
| 22. OTHER                                                   |                          | \$0.00              |
| <b>SECTION C TOTAL</b>                                      |                          | <b>\$106,652.00</b> |

\*Contains the FTA Warrant Fee and e-Citation Fee)

THIS AMOUNT FORWARDED TO PAGE 7

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**D. MISCELLANEOUS DISBURSEMENTS**

|                                                                                                                                                                                                                         |                         |                    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|--------------------|
| 1. RESTITUTION TO VICTIMS OF CRIME (INCLUDES JUVENILE)                                                                                                                                                                  |                         | \$32,785.00        |
| 2. "WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER                                                                                                                                                                         |                         |                    |
| a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD                                                                                                                                                                              | \$3,206.00              |                    |
| b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES                                                                                                                                                                         | \$0.00                  |                    |
|                                                                                                                                                                                                                         | <b>SUBTOTAL (2-a,b)</b> | <b>\$3,206.00</b>  |
| 3. EXPENSES NECESSARY FOR MINOR'S NEEDS UNDER THE JUVENILE ACT                                                                                                                                                          |                         | \$200.00           |
| 4. ABANDONED (UNCLAIMED) BAIL TO COUNTY                                                                                                                                                                                 |                         | \$0.00             |
| 5. ABANDONED (UNCLAIMED) PROPERTY TO STATE                                                                                                                                                                              |                         | \$0.00             |
| 6. DEPOSITS WITH CLERK DISBURSED DURING THE YEAR:                                                                                                                                                                       |                         |                    |
| a. FROM JUDICIAL SALES                                                                                                                                                                                                  | \$0.00                  |                    |
| b. FROM ALL OTHER CASE CATEGORIES                                                                                                                                                                                       | \$0.00                  |                    |
|                                                                                                                                                                                                                         | <b>SUBTOTAL (6-a,b)</b> | <b>\$0.00</b>      |
| 7. REIMBURSEMENTS/CONTRIBUTIONS TO A "LOCAL ANTI-CRIME PROGRAM"                                                                                                                                                         |                         | \$200.00           |
| 8. REFUND AND RETURNS                                                                                                                                                                                                   |                         |                    |
| a. BAIL                                                                                                                                                                                                                 | \$22,862.00             |                    |
| b. OTHER                                                                                                                                                                                                                | \$470.00                |                    |
|                                                                                                                                                                                                                         | <b>SUBTOTAL (8-a,b)</b> | <b>\$23,332.00</b> |
| 9. OTHER (DESCRIPTION AND ITEMIZED LISTING ON ATTACHMENT E. THIS INCLUDES SUCH ITEMS AS WITNESS FEES, PASSPORT FEES DISBURSED TO THE FEDERAL GOVERNMENT, OUT OF COUNTY BONDS, TRANSFER OF BAIL TO ANOTHER COUNTY, ETC.) |                         | \$527.00           |

---

**SECTION D TOTAL** **\$60,250.00**

THIS AMOUNT FORWARDED TO SECTION D BELOW

|                                                       |                       |
|-------------------------------------------------------|-----------------------|
| SECTION A TOTAL (FROM PAGE 3)                         | \$1,371,267.00        |
| SECTION B TOTAL (FROM PAGE 5)                         | \$290,758.00          |
| SECTION C TOTAL (FROM PAGE 6)                         | \$106,652.00          |
| SECTION D TOTAL (FROM PAGE 7)                         | \$60,250.00           |
| <b>PART III DISTRIBUTION (SECTIONS A,B,C,D) TOTAL</b> | <b>\$1,828,927.00</b> |

Please indicate if you are a percentage distribution county pursuant to **27.5 and 27.6 of the Clerks of Courts Act**YES ☒NO ☐

Please indicate the Month your fiscal year ends.

MONTH: 

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## ATTACHMENT A

**LINE ITEM BREAKDOWN OF PART II. G.: ALL OTHER CLERK'S OFFICE EXPENSES**

[illegible]

THIS TOTAL SHOULD MATCH PART II - SECTION G TOTAL ON PAGE 2.  
IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHMENT,  
SIMPLY INSERT ROWS TO THE SPREADSHEET AS REQUIRED.

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**ATTACHMENT B**

**LINE ITEM BREAKDOWN OF PART III. B. (1), (1.1) AND (2) FINES, PENALTIES, ASSESSMENTS, CHARGES AND FORFEITURES PAID TO MUNICIPALITIES, DRUG TASK FORCE AND TOWNSHIPS**

[illegible]

THIS TOTAL SHOULD MATCH PART III - SECTION B (1), (1.1), AND (2) TOTAL ON PAGE 3.  
IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHMENT, SIMPLY INSERT  
ROWS TO THIS SPREADSHEET AS REQUIRED.

## ATTACHMENT C

**LINE ITEM BREAKDOWN OF PART III. B. (3) (g): "OTHER"**

[illegible]

THIS TOTAL SHOULD MATCH PART III - SECTION B (3) (g) (OTHER) TOTAL ON PAGE 3.  
IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHMENT, SIMPLY  
INSERT ROWS TO THE SPREADSHEET AS REQUIRED.

## Report J - Annual Financial Report

**ATTACHMENT D**

**LINE ITEM BREAKDOWN OF PART III. B. (4) 999: "OTHER"**

[illegible]

THIS TOTAL SHOULD MATCH PART III - SECTION B (4) 999. (OTHER) TOTAL ON PAGE 5.

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**LINE ITEM BREAKDOWN OF PART III. D. (9): "OTHER"**

THIS TOTAL SHOULD MATCH PART III - SECTION D. (9) (Other) TOTAL ON PAGE 7.  
IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTCHMENT, SIMPLY  
INSERT ROWS TO THE SPREADSHEET AS REQUIRED.

-18-

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

Carroll County, Illinois Circuit Clerk  
Carroll County Courthouse  
Mt. Carroll, Illinois

We have audited the Balance Sheet-Agency Fund of the Carroll County, Illinois Circuit Clerk as of November 30, 2012 and have issued our report thereon dated February 7, 2013. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Carroll County, Illinois Circuit Clerk's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Carroll County, Illinois Circuit Clerk's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Carroll County, Illinois Circuit Clerk's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying schedule of findings and responses that we consider to be significant deficiencies in internal control over financial reporting. (See 12-01 and 12-02). A significant deficiency is deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Carroll County, Illinois Circuit Clerk's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Carroll County, Illinois Circuit Clerk's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. We did not audit Carroll County, Illinois Circuit Clerk's response and, accordingly, we express no opinion on it.

The purpose of this report is solely to describe the scope of our testing of internal control over financial reporting and on compliance and other matters, and the results of that testing, and not to provide an opinion on the effectiveness of Carroll County, Illinois Circuit Clerk's internal control over financial reporting or on compliance and other matters. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Carroll County, Illinois Circuit Clerk's internal control over financial reporting and on compliance and other matters. Accordingly, this report is not suitable for any other purpose.

*Wipfli LLP*

Sterling, Illinois  
February 7, 2013

**INDEPENDENT ACCOUNTANT'S REPORT  
ON COMPLIANCE AND ON INTERNAL  
CONTROL OVER COMPLIANCE**

Carroll County, Illinois Circuit Clerk  
Carroll County Courthouse  
Mt. Carroll, Illinois

**Compliance**

We have examined the Carroll County, Illinois Circuit Clerk compliance with the requirements listed below during the year ended November 30, 2012. The management of Carroll County, Illinois Circuit Clerk is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Carroll County, Illinois Circuit Clerk's compliance based on our examination.

- A. The Circuit Clerk has properly assessed fines, fees, costs, penalties, and judgments in accordance with the purpose authorized by law.
- B. The Circuit Clerk has properly distributed fines, fees, costs, penalties, and judgments in accordance with the purpose authorized by law.
- C. The Circuit Clerk has timely assessed and distributed monies in accordance with the purpose authorized by law.
- D. The Circuit Clerk has complied, in all material respects, with applicable laws and regulations in its financial and fiscal operations.
- E. The Circuit Clerk has properly and legally administered money or negotiable securities or similar assets and the accounting and recordkeeping relating thereto has been proper, accurate, and in accordance with the law.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the annual audit requirements included in the Clerks of Court Act (Act); and the Circuit Clerk Audit Guidelines as noted by the Act; and, accordingly, included examining, on a test basis, evidence about the Carroll County, Illinois Circuit Clerk's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Carroll County, Illinois Circuit Clerk's compliance with specified requirements.

In our opinion, the Carroll County, Illinois Circuit Clerk complied, in all material respects, with the requirements listed in the first paragraph of this report during the year ended November 30, 2012.

### **Internal Control Over Compliance**

The management of the Carroll County, Illinois Circuit Clerk is responsible for establishing and maintaining effective internal control over compliance with requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the Carroll County, Illinois Circuit Clerk's internal control over compliance with the requirements listed in the first paragraph of this report in order to determine our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with Circuit Clerk Audit Guidelines, but not for the purpose of expressing an opinion on the effectiveness of the Carroll County, Illinois Circuit Clerk's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Carroll County, Illinois Circuit Clerk's internal control over compliance.

A *deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A *material weakness* in an entity's internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the County of Carroll, Illinois, the appropriate local governments within that County, the pass through agencies of the State of Illinois, the Illinois General Assembly, and the Governor of the State of Illinois and is not intended and should not be used by anyone other than these specified parties.

*Wipfli LLP*

Sterling, Illinois  
February 7, 2013

**CARROLL COUNTY, ILLINOIS CIRCUIT CLERK**  
**(A DEPARTMENT OF CARROLL COUNTY, ILLINOIS)**  
**AGENCY FUND**  
**SCHEDULE OF FINDINGS AND RESPONSES**  
November 30, 2012

---

**Findings (12-01):**

Due to complexity of several of the footnote disclosures, management does not currently possess the expertise to accurately prepare the financial statement disclosures.

**Responses:**

Our current resources do not allow us to employ individuals who possess the expertise to prepare the required financial statement disclosures.

**Findings (12-02):**

The Circuit Clerk should be able to identify where its cash should be disbursed in the following month and, therefore, prepare a trial balance for the Circuit Clerk Agency Fund.

**Responses:**

We will work with our auditors and software company to prepare our monthly trial balance.

# FY 2012 Annual Financial Report

## Multi-Purpose Long Form

CC Copy - 1/18/2013 9:58:27AM

DO NOT SEND THIS PAPER COPY - THIS IS YOUR COPY.

MAKE SURE YOU HAVE CLICKED THE SUBMIT BUTTON IN THE COMPTROLLER CONNECT PROGRAM. THIS WILL PROVIDE THE COMPTROLLER'S OFFICE WITH A COPY OF YOUR ANNUAL FINANCIAL REPORT.

Unit Name: Carroll County

County: CARROLL

Unit Code: 008/000/00

I attest that, to the best of my knowledge, this report represents a complete and accurate statement of the financial position of Carroll County as of the end of this fiscal year.

Written signature of government official  
Diane Powers, Treasurer

**Please Sign**

Date

## INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

To the County Board  
Carroll County  
Mt. Carroll, Illinois

We have compiled the accompanying Annual Financial Report of Carroll County, Illinois as of and for the year ended November 30, 2012, in the accompanying prescribed form. We have not audited or reviewed the accompanying Annual Financial Report and, accordingly, do not express an opinion or provide any assurance about whether the Annual Financial Report is in accordance with the form prescribed by the Office of the Comptroller of the State of Illinois.

Management is responsible for the preparation and fair presentation of the Annual Financial Report in the form prescribed by the Office of the Comptroller of the State of Illinois and for designing, implementing, and maintaining internal control relevant to the preparation of the Annual Financial Report.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Service issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of the Annual Financial Report without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the Annual Financial Report.

This Annual Financial Report is presented in accordance with the requirements of the Office of the Comptroller of the State of Illinois, which differs from accounting principles generally accepted in the United States of America. Accordingly, this Annual Financial Report is not designed for those who are not informed about such differences.

This Annual Financial Report is intended solely for the information and use of Carroll County, Illinois and the Office of the Comptroller of the State of Illinois and is not intended to be and should not be used by anyone other than these specified parties.

*Wipfli LLP*

Sterling, Illinois  
February 7, 2013

Unit Name: Carroll County

Unit Code Number: 008/000/00

PLEASE CROSS OUT ALL INCORRECT INFORMATION AND PROVIDE CORRECTIONS

Please be sure to fill out this section accurately. The information you provide below is (1) our primary way of contacting your government, (2) the information we supply to external agencies, and (3) is the name and title we will list on our website. This section should NOT contain ANY of your Accounting Professional's information

STEP 1: ENTER CONTACT INFORMATION

Is the following information correct and complete?

Yes

No

|                                                                                          |            |                                                                                                                                                                                                                                                          |            |                                                                                                                                                                                                                                       |            |                                                                                                                                                                                           |            |
|------------------------------------------------------------------------------------------|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| A. Contact Person (elected or appointed official responsible for filling out this form): |            | B. Chief Executive Officer (Enter your name here ONLY if you are the elected or appointed official responsible for the EXECUTIVE ADMINISTRATION, i.e. mayor, supervisor, or chairman. Your name will be listed with this responsibility on our website.) |            | C. Chief Financial Officer (Enter your name here ONLY if you are the elected or appointed official responsible for MAINTAINING THE GOVERNMENT'S FINANCIAL RECORDS. Your name will be listed with this responsibility on our website.) |            | D. Purchasing Agent (Enter the Purchasing Agent or if there is no Purchasing Agent, the name of the person responsible for oversight of all competitively bid contracts should be listed) |            |
| Diane                                                                                    | Powers     | Rodney                                                                                                                                                                                                                                                   | Fritz      | Diane                                                                                                                                                                                                                                 | Powers     | Diane                                                                                                                                                                                     | Powers     |
| Treasurer                                                                                |            | Chairperson                                                                                                                                                                                                                                              |            | Treasurer                                                                                                                                                                                                                             |            | Purchasing Agent                                                                                                                                                                          |            |
| 301 N. Main P.O. Box 198                                                                 |            | 301 N. Main P.O.152                                                                                                                                                                                                                                      |            | 301 N. Main PO Box 198                                                                                                                                                                                                                |            | 301 N Main PO Box 198                                                                                                                                                                     |            |
| Mt. Carroll                                                                              |            | Mt. Carroll                                                                                                                                                                                                                                              |            | Mt. Carroll                                                                                                                                                                                                                           |            | Mt. Carroll                                                                                                                                                                               |            |
| IL                                                                                       | 61053-0152 | IL                                                                                                                                                                                                                                                       | 61053-0152 | IL                                                                                                                                                                                                                                    | 61053-0198 | IL                                                                                                                                                                                        | 61053-0198 |
| Phone: 8152440247                                                                        |            | Phone: 815-244-0226                                                                                                                                                                                                                                      |            | Phone: 8152440247                                                                                                                                                                                                                     |            | Phone: 8152440247                                                                                                                                                                         |            |
| Fax: 815-244-3709                                                                        |            | Fax: 815-244-3709                                                                                                                                                                                                                                        |            | Fax: 815-244-3709                                                                                                                                                                                                                     |            | Fax: 8152443709                                                                                                                                                                           |            |
| E-Mail: cctreasurer@carroll-county.net                                                   |            | E-Mail: rodfritz@frontiernet.net                                                                                                                                                                                                                         |            | E-Mail: cctreasurer@carroll-county.net                                                                                                                                                                                                |            | E-Mail: cctreasurer@carroll-county.net                                                                                                                                                    |            |

☐ If the Chief Executive Officer and the Chief Financial Officer are the same person as the Contact Person, please check this box and skip to Step 2. If not, please do not leave columns B and C blank

Jnit Name: Carroll County

Jnit Code Number: 008/000/00

STEP 2: VERIFY FISCAL YEAR END

FY END DATE: 11/30/2012

If the fiscal year end date listed above is incorrect, cross out the incorrect date and provide the correct date. Official documentation of this change must be sent to the Chicago office before the fiscal year end date is officially amended

STEP 3: GASB 34, ACCOUNTING SYSTEM, DEBT, UTILITY, HOME RULE AND TIF

Has your government implemented GASB 34 in FY 2012 reporting or in previous reporting years? X Yes No

If Yes:

o Governments who have implemented GASB 34 and are using "Other Comprehensive Basis of Accounting" (OCBOA) such as "Cash Basis" and "Modified Cash Basis" as their accounting system will now be able to select these types as their accounting system

o Please fill out the Alternative Assets & Liabilities page, located on page F1(b)

Which type of accounting system does Carroll County use:

Cash - with no assets (Cash Basis) X Modified Accrual/Accrual

Cash - with assets (Modified Cash Basis) Combination (explain)

Does the government have bonded debt this reporting fiscal year? Yes No

If "Yes", indicate the type(s) of debt and complete the Statement of Indebtedness page, located on page F7.

G.O. Bonds Revenue Bonds Alternate Revenue Bonds

Does the government have debt, other than bonded this reporting fiscal year? Yes No

If "Yes", indicate the type(s) of debt and complete the Statement of Indebtedness page, located on page F7.

Contractual Commitments Other (Explain)

Does Carroll County own or operate a public utility company? Yes No

water/sewer electric/gas/transit 911 telephone/telecommunications Other

Is Carroll County a home rule unit? Yes No

Does Carroll County have a Tax Increment Finance (TIF) district? Yes No

Unit Name: Carroll County

Unit Code Number: 008/000/00

• STEP 4: POPULATION, EAV AND EMPLOYEES

|                                                         |    |             |
|---------------------------------------------------------|----|-------------|
| ^What is the total <b>population</b> of Carroll County? |    | 15,163      |
| What is the total <b>EAV</b> of Carroll County?         | \$ | 328,459,475 |
| *How many <b>full time employees</b> are paid?          |    | 67          |
| *How many <b>part time employees</b> are paid?          |    | 22          |
| What is the <b>total salary</b> paid to all employees?  | \$ | 2,947,624   |

^Or provide estimated population

\*Do not include contractual employees.

• STEPS 5 AND 6: COMPONENT UNITS AND APPROPRIATIONS

**Provide the appropriation for the primary government listed in the first row of the table below.**

In the remaining rows, provide the names of all component units along with their appropriations. Indicate if the component units are blended or discretely presented, its fiscal year end date and if the component unit was funded with governmental fund types or enterprise fund types. If the component units are already indicated, that data is based on forms submitted last year. If you have more component units than the rows provided below, please indicate them on an attachment

If you need assistance with the terms indicated below, refer to the *Chart of Accounts and Definitions* and the *How to Fill Out An AFR* documents.

| Name of Unit/Component                 | Appropriation | Type of Component Unit | FISCAL YEAR<br>END | Enterprise Fund Type or<br>Governmental Fund Type |
|----------------------------------------|---------------|------------------------|--------------------|---------------------------------------------------|
| <b>FUNDS SHOULD NOT BE LISTED HERE</b> |               |                        |                    |                                                   |
| Carroll County                         | \$10,088,515  |                        | 11/30              |                                                   |
| <b>Total Appropriations</b>            | \$10,088,515  |                        |                    |                                                   |

\*Do not enter funds such as Joint Bridge, Permanent Road, Town Fund, Equipment, Water & Sewer, General Assistance, etc. These funds should be included in Step 8.

^If the Primary Government or Component Unit does NOT budget or levy taxes, please enter the unit's TOTAL EXPENDITURES

STEP 7: OTHER GOVERNMENTS

ndicate any payments Carroll County made to other governments for services or programs (include programs performed on a reimbursement, cost-sharing basis or federal payroll taxes).

|                                                           |        |
|-----------------------------------------------------------|--------|
| Intergovernmental agreements - indicate how much was paid | 23,425 |
| Federal government payroll taxes                          | 0      |
| All other intergovernmental payments                      | 0      |

Jnit Name: Carroll County  
Jnit Code Number: 008/000/00

★ STEP 8: FUND LISTING & ACCOUNT GROUPS

A. List all funds and how much was spent in FY 2012 for each fund. Also, indicate the Fund Type (Fund Types are at the top of each column beginning on page F1). If any fund names appear below, the data is based on forms submitted last year. Please make all necessary corrections. If you have more fund names than the rows provided below, please indicate them on an attachment

| Fund Name                                     | Expenditure | Fund Type            | FY End |
|-----------------------------------------------|-------------|----------------------|--------|
| 911 Fund                                      | 125,775     | Special Revenue Fund | 11/30  |
| Agriculture Co-op Extension Fund              | 75,092      | Special Revenue Fund | 11/30  |
| Animal Control Fund                           | 7,431       | Special Revenue Fund | 11/30  |
| Circuit Clerk Fund                            | 0           | Fiduciary Fund       | 11/30  |
| Circuit Clerk Operation & Administration Fund | 200         | Special Revenue Fund | 11/30  |
| Clerk & Recorder Fund                         | 0           | Fiduciary Fund       | 11/30  |
| Community Mental Health Fund                  | 314,500     | Special Revenue Fund | 11/30  |
| Coroner's Fees Fund                           | 0           | Special Revenue Fund | 11/30  |
| County Bridge Fund                            | 1,276,599   | Special Revenue Fund | 11/30  |
| County Clerk's Tax Redemption Fund            | 0           | Fiduciary Fund       | 11/30  |
| County Health Fund                            | 369,233     | Special Revenue Fund | 11/30  |
| County Highway Fund                           | 932,145     | Special Revenue Fund | 11/30  |
| County Motor Fuel Tax Fund                    | 591,353     | Special Revenue Fund | 11/30  |
| County Offices Fund                           | 0           | Special Revenue Fund | 11/30  |
| County Recorder's Automation Fund             | 5,797       | Special Revenue Fund | 11/30  |
| County Trustee Fund                           | 0           | Fiduciary Fund       | 11/30  |
| Court Automation Fund                         | 12,554      | Special Revenue Fund | 11/30  |
| Court Security Fee Fund                       | 20,976      | Special Revenue Fund | 11/30  |
| Death and Fetal Death Fees Account Fund       | 0           | Fiduciary Fund       | 11/30  |
| Document Storage Fee Fund                     | 7,617       | Special Revenue Fund | 11/30  |
| DUI Enforcement Equipment Fund                | 101         | Special Revenue Fund | 11/30  |
| Electronic Monitoring Fund                    | 0           | Special Revenue Fund | 11/30  |
| General Fund                                  | 3,400,273   | General Fund         | 11/30  |

|                                               |         |                      |       |
|-----------------------------------------------|---------|----------------------|-------|
| Geographic Information System Fund            | 48,913  | Special Revenue Fund | 11/30 |
| GIS Fee Resolution Fund                       | 0       | Special Revenue Fund | 11/30 |
| Grant Fund                                    | 313,965 | Special Revenue Fund | 11/30 |
| Historical Society Fund                       | 6,213   | Special Revenue Fund | 11/30 |
| Illinois Municipal Retirement Fund            | 361,778 | Special Revenue Fund | 11/30 |
| Inheritance Tax Fund                          | 0       | Fiduciary Fund       | 11/30 |
| Law Library Fund                              | 4,455   | Special Revenue Fund | 11/30 |
| Liability Insurance Fund                      | 100,912 | Special Revenue Fund | 11/30 |
| Maintenance and Child Support Collection Fund | 3,770   | Special Revenue Fund | 11/30 |
| Marriage Fund                                 | 0       | Fiduciary Fund       | 11/30 |
| Matching Fund                                 | 176,614 | Special Revenue Fund | 11/30 |
| NON-RESIDENT HEIRS Fund                       | 0       | Fiduciary Fund       | 11/30 |
| Pet Population Fund                           | 1,311   | Special Revenue Fund | 11/30 |
| Prisoner Commissary Fund                      | 0       | Fiduciary Fund       | 11/30 |
| PROBATION RESTITUTION FUND Fund               | 0       | Fiduciary Fund       | 11/30 |
| Probation Service Fee Fund                    | 5,029   | Special Revenue Fund | 11/30 |
| Public Safety Tax Fund                        | 11,436  | Special Revenue Fund | 11/30 |
| Rental Housing Surcharge Fund                 | 0       | Fiduciary Fund       | 11/30 |
| Senior Citizen Fund                           | 80,088  | Special Revenue Fund | 11/30 |
| Sheriff's Fees Fund                           | 0       | Fiduciary Fund       | 11/30 |
| Sheriff's Trust Account Fund                  | 0       | Fiduciary Fund       | 11/30 |
| Social Security Fund                          | 194,223 | Special Revenue Fund | 11/30 |
| Squad Car Acquisition & Maintenance Fund      | 0       | Special Revenue Fund | 11/30 |
| State's Attorney Special Fees and Fines Fund  | 4,973   | Special Revenue Fund | 11/30 |

|                                                     |  |           |                      |       |
|-----------------------------------------------------|--|-----------|----------------------|-------|
| State's Attorney Task Force Fund                    |  | 3,967     | Special Revenue Fund | 11/30 |
| State's Attorney VOCA Fund                          |  | 7,330     | Special Revenue Fund | 11/30 |
| State's Atty Continuing Ed Resolution Fund          |  | 0         | Special Revenue Fund | 11/30 |
| Tax Collection Fund                                 |  | 0         | Fiduciary Fund       | 11/30 |
| Tax Sale Automation Fund                            |  | 1,276     | Special Revenue Fund | 11/30 |
| TAX SALE INDEMNITY Fund                             |  | 0         | Fiduciary Fund       | 11/30 |
| Tourism Promotion Fund                              |  | 43,103    | Special Revenue Fund | 11/30 |
| Township Bridge Program Fund                        |  | 0         | Fiduciary Fund       | 11/30 |
| Township Motor Fuel Tax Fund                        |  | 0         | Fiduciary Fund       | 11/30 |
| Treasurer's Fees, Condemnation and Prepaid Tax Fund |  | 0         | Fiduciary Fund       | 11/30 |
| Victims Impact Fund                                 |  | 0         | Special Revenue Fund | 11/30 |
| Vital Records Automation Fund                       |  | 838       | Special Revenue Fund | 11/30 |
| <b>Total Expenditures</b>                           |  | 8,509,840 |                      |       |

**B. Does Carroll County have assets or liabilities that should be recorded as a part of Account Groups?** See Chart of Accounts and Definitions and the How to Fill Out An AFR documents for more information about Account Groups.

\_\_\_\_ Yes        X   No

STEP 9: GOVERNMENTAL ENTITIES

List of governmental entities that are part of or related to the primary government. Exclude component units detailed in Steps 5 & 6. Most small governments do not have governmental entities.

| Entity Name | Relationship |
|-------------|--------------|
|             |              |

STEP 10: REPORTING

Check any state or local entity where financial reports are filed.

|                                                            |                                                      |
|------------------------------------------------------------|------------------------------------------------------|
| STATE AGENCIES                                             |                                                      |
| <input type="checkbox"/> - Board of Education              | <input type="checkbox"/> - Board of Higher Education |
| <input type="checkbox"/> - DCEO                            | <input type="checkbox"/> - Department of Insurance   |
| OTHER STATE OR LOCAL OFFICES                               |                                                      |
| <input checked="" type="checkbox"/> - Illinois Comptroller | <input type="checkbox"/> - Secretary of State        |
| <input type="checkbox"/> - General Assembly - House        | <input type="checkbox"/> - General Assembly - Senate |
| <input checked="" type="checkbox"/> - County Clerk         | <input type="checkbox"/> - Circuit Clerk             |
| <input type="checkbox"/> - Governor's Office               | <input type="checkbox"/> - Other -                   |

## Assets

| Code                                     | Enter all Amounts in Whole Numbers                | Governmental Activity | Business-Like Activity | Fiduciary | Discretely Presented Component Units |
|------------------------------------------|---------------------------------------------------|-----------------------|------------------------|-----------|--------------------------------------|
| <b>Current Assets</b>                    |                                                   |                       |                        |           |                                      |
| Report In Whole Numbers                  |                                                   |                       |                        |           |                                      |
| 101t                                     | Cash and Cash Equivalent                          | 5,295,375             | 0                      | 554,433   | 0                                    |
| 102t                                     | Investments                                       | 8,502                 | 0                      | 0         | 0                                    |
| 115t                                     | Receivables                                       | 4,243,957             | 0                      | 55,403    | 0                                    |
| 109t                                     | Inventories                                       | 5,400                 | 0                      | 0         | 0                                    |
| 112t                                     | Other Assets (Explain)                            | 0                     | 0                      | 0         | 0                                    |
| <b>Non-Current Assets</b>                |                                                   |                       |                        |           |                                      |
| Report In Whole Numbers                  |                                                   |                       |                        |           |                                      |
| 116t                                     | Capital Assets/Net of Accumulated Depreciation    | 5,992,763             | 0                      | 0         | 0                                    |
| 117t                                     | Other Capital Assets                              | 0                     | 0                      | 0         | 0                                    |
| 120t                                     | <b>TOTAL ASSETS</b>                               | 15,545,997            | 0                      | 609,836   | 0                                    |
| <b>Liabilities</b>                       |                                                   |                       |                        |           |                                      |
| Code                                     | Enter all Amounts in Whole Numbers                | Governmental Activity | Business-Like Activity | Fiduciary | Discretely Presented Component Units |
| <b>Current Liabilities</b>               |                                                   |                       |                        |           |                                      |
| Report In Whole Numbers                  |                                                   |                       |                        |           |                                      |
| 122t                                     | All Payables                                      | 916,208               | 0                      | 60,114    | 0                                    |
| 132t                                     | Deferred Revenues                                 | 2,817,890             | 0                      | 549,722   | 0                                    |
| 128t                                     | Other Liabilities (Explain)                       | 0                     | 0                      | 0         | 0                                    |
| <b>Non-Current/Long-Term Liabilities</b> |                                                   |                       |                        |           |                                      |
| Report In Whole Numbers                  |                                                   |                       |                        |           |                                      |
| 129t                                     | Due Within One Year                               | 0                     | 0                      | 0         | 0                                    |
| 130t                                     | Due Beyond One Year                               | 0                     | 0                      | 0         | 0                                    |
| 131t                                     | Other Non-Current/Long Term Liabilities           | 0                     | 0                      | 0         | 0                                    |
| 135t                                     | <b>TOTAL LIABILITIES</b>                          | 3,734,098             | 0                      | 609,836   | 0                                    |
| <b>Net Assets</b>                        |                                                   |                       |                        |           |                                      |
| Code                                     | Enter all Amounts in Whole Numbers                | Governmental Activity | Business-Like Activity | Fiduciary | Discretely Presented Component Units |
| 143t                                     | Investments in Capital Assets/Net of Related Debt | 5,992,763             | 0                      | 0         | 0                                    |
| 148t                                     | Net Assets - Restricted                           | 4,281,431             | 0                      | 0         | 0                                    |
| 149t                                     | Net Assets - Unrestricted                         | 1,537,705             | 0                      | 0         | 0                                    |
| 146t                                     | <b>TOTAL NET ASSETS</b>                           | 11,811,899            | 0                      | 0         | 0                                    |
| 147t                                     | <b>TOTAL LIABILITIES &amp; NET ASSETS</b>         | 15,545,997            | 0                      | 609,836   | 0                                    |

F1b

**Revenues and Receipts**

| Code | Enter all Amounts in Whole Numbers | General | Special Revenue | Capital Projects | Debt Service | Enterprise | Internal Service | Fiduciary | Discretely Presented Component Units |
|------|------------------------------------|---------|-----------------|------------------|--------------|------------|------------------|-----------|--------------------------------------|
|------|------------------------------------|---------|-----------------|------------------|--------------|------------|------------------|-----------|--------------------------------------|

**Local Taxes**

Report In Whole Numbers

|      |                               |         |           |   |   |   |   |   |   |
|------|-------------------------------|---------|-----------|---|---|---|---|---|---|
| 201t | Property Tax                  | 859,515 | 1,963,089 | 0 | 0 | 0 | 0 | 0 | 0 |
| 202t | Local Sales Tax               | 0       | 279,395   | 0 | 0 | 0 | 0 | 0 | 0 |
| 203t | Utilities Tax                 | 0       | 0         | 0 | 0 | 0 | 0 | 0 | 0 |
| 203a | Electric Utilities            | 0       | 0         | 0 | 0 | 0 | 0 | 0 | 0 |
| 203b | Water Utilities               | 0       | 0         | 0 | 0 | 0 | 0 | 0 | 0 |
| 203c | Communications Utilities      | 0       | 0         | 0 | 0 | 0 | 0 | 0 | 0 |
| 203d | Other Utilities Tax (Explain) | 0       | 0         | 0 | 0 | 0 | 0 | 0 | 0 |
| 204t | Other Taxes (Explain)         | 0       | 0         | 0 | 0 | 0 | 0 | 0 | 0 |

**Intergovernmental Receipts & State or Federal Grants**

|      |                               |         |           |   |   |   |   |   |   |
|------|-------------------------------|---------|-----------|---|---|---|---|---|---|
| 211t | State Income Tax              | 470,740 | 0         | 0 | 0 | 0 | 0 | 0 | 0 |
| 212t | State Sales Tax               | 448,197 | 0         | 0 | 0 | 0 | 0 | 0 | 0 |
| 213t | State Motor Fuel Tax          | 0       | 306,299   | 0 | 0 | 0 | 0 | 0 | 0 |
| 214t | State Replacement Tax         | 106,142 | 36,000    | 0 | 0 | 0 | 0 | 0 | 0 |
| 205t | State Gaming Tax(es)          | 0       | 0         | 0 | 0 | 0 | 0 | 0 | 0 |
| 215t | Other State Sources (Explain) | 337,446 | 1,458,189 | 0 | 0 | 0 | 0 | 0 | 0 |
| 215a | General Support               | 0       | 4,364     | 0 | 0 | 0 | 0 | 0 | 0 |
| 215b | Public Welfare                | 0       | 120,981   | 0 | 0 | 0 | 0 | 0 | 0 |
| 215c | Health and/or Hospitals       | 0       | 128,206   | 0 | 0 | 0 | 0 | 0 | 0 |
| 215d | Streets and Highways          | 0       | 1,112,160 | 0 | 0 | 0 | 0 | 0 | 0 |
| 215e | Culture and Recreation        | 0       | 0         | 0 | 0 | 0 | 0 | 0 | 0 |
| 215f | Housing and Community Dev     | 0       | 0         | 0 | 0 | 0 | 0 | 0 | 0 |
| 215g | Water Supply System           | 0       | 0         | 0 | 0 | 0 | 0 | 0 | 0 |
| 215h | Electric/Gas Power System     | 0       | 0         | 0 | 0 | 0 | 0 | 0 | 0 |
| 215i | Mass Transit                  | 0       | 0         | 0 | 0 | 0 | 0 | 0 | 0 |
| 215j | Other (Explain)               | 337,446 | 92,478    | 0 | 0 | 0 | 0 | 0 | 0 |
| 225t | Federal Sources               | 19,081  | 356,053   | 0 | 0 | 0 | 0 | 0 | 0 |
| 225a | General Support               | 0       | 0         | 0 | 0 | 0 | 0 | 0 | 0 |
| 225b | Public Welfare                | 0       | 92,814    | 0 | 0 | 0 | 0 | 0 | 0 |
| 225c | Health and/or Hospitals       | 0       | 109,077   | 0 | 0 | 0 | 0 | 0 | 0 |
| 225d | Streets and Highways          | 0       | 41,460    | 0 | 0 | 0 | 0 | 0 | 0 |
| 225e | Culture and Recreation        | 0       | 0         | 0 | 0 | 0 | 0 | 0 | 0 |
| 225f | Housing and Community Dev     | 0       | 0         | 0 | 0 | 0 | 0 | 0 | 0 |
| 225g | Water Supply System           | 0       | 0         | 0 | 0 | 0 | 0 | 0 | 0 |

F2

Revenues and Receipts

| Code                                                            | Enter all Amounts in Whole Numbers | General   | Special Revenue | Capital Projects | Debt Service | Enterprise | Internal Service | Fiduciary | Discretely Presented Component Units |
|-----------------------------------------------------------------|------------------------------------|-----------|-----------------|------------------|--------------|------------|------------------|-----------|--------------------------------------|
| <b>Intergovernmental Receipts &amp; State or Federal Grants</b> |                                    |           |                 |                  |              |            |                  |           |                                      |
| 225h                                                            | Electric/Gas Power System          | 0         | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 225i                                                            | Mass Transit                       | 0         | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 225j                                                            | Other (Explain)                    | 19,081    | 112,702         | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 226t                                                            | Other Intergovernmental (Explain)  | 0         | 420,789         | 0                | 0            | 0          | 0                | 0         | 0                                    |
| <b>Other Sources</b>                                            |                                    |           |                 |                  |              |            |                  |           |                                      |
| 231t                                                            | Licenses and Permits               | 0         | 4,604           | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 233t                                                            | Fines and Forfeitures              | 0         | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 234t                                                            | Charges for Services               | 617,615   | 585,360         | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 234a                                                            | Water Utilities                    | 0         | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 234b                                                            | Gas Utilities                      | 0         | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 234c                                                            | Electric Utilities                 | 0         | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 234d                                                            | Transit Utilities                  | 0         | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 234e                                                            | Sewer Utilities                    | 0         | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 234f                                                            | Refuse and Disposal Charges        | 0         | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 234g                                                            | Parking                            | 0         | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 234h                                                            | Housing                            | 0         | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 234i                                                            | Highway or Bridge Tolls            | 0         | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 234j                                                            | Culture and Recreation             | 0         | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 234k                                                            | Other (Explain)                    | 617,615   | 585,360         | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 235t                                                            | Interest                           | 12,439    | 19,887          | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 236t                                                            | Miscellaneous (Explain)            | 16,467    | 53,799          | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 240t                                                            | Total Receipts and Revenue         | 2,887,642 | 5,483,464       | 0                | 0            | 0          | 0                | 0         | 0                                    |

**Disbursements, Expenditures and Expenses**

| Code                    | Enter all Amounts in Whole Numbers     | General   | Special Revenue | Capital Projects | Debt Service | Enterprise | Internal Service | Fiduciary | Discretely Presented Component Units |
|-------------------------|----------------------------------------|-----------|-----------------|------------------|--------------|------------|------------------|-----------|--------------------------------------|
| Report In Whole Numbers |                                        |           |                 |                  |              |            |                  |           |                                      |
| 251t                    | <b>General Government</b>              | 1,230,620 | 873,205         | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 251a                    | Financial Administration               | 674,401   | 99,066          | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 251b                    | General Administrative Buildings       | 208,361   | 774,139         | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 251c                    | Central Administration                 | 95,435    | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 251d                    | Other (Explain)                        | 252,423   | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 252t                    | <b>Public Safety</b>                   | 1,156,137 | 236,107         | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 252a                    | Police                                 | 1,075,793 | 97,623          | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 252b                    | Fire                                   | 0         | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 252c                    | Regulation - Building Inspection       | 0         | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 252d                    | Other (Explain)                        | 80,344    | 138,484         | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 253t                    | <b>Corrections</b>                     | 274,754   | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 254t                    | <b>Judiciary and Legal</b>             | 708,801   | 45,928          | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 255t                    | <b>Transportation and Public Works</b> | 4,438     | 2,976,711       | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 255a                    | Streets and Highways                   | 4,438     | 2,976,711       | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 255b                    | Airports                               | 0         | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 255c                    | Parking Meters                         | 0         | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 255d                    | Parking Facilities                     | 0         | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 255e                    | Other (Explain)                        | 0         | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 256t                    | <b>Social Services</b>                 | 25,523    | 977,616         | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 256a                    | Welfare                                | 25,523    | 608,383         | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 256b                    | Health (Other than hospitals)          | 0         | 369,233         | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 256c                    | Hospital Operations                    | 0         | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 256d                    | Cemeteries                             | 0         | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 256e                    | Other (Explain)                        | 0         | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 257t                    | <b>Culture and Recreation</b>          | 0         | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 257a                    | Library                                | 0         | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 257b                    | Parks                                  | 0         | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 257c                    | Other (Explain)                        | 0         | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 258t                    | <b>Housing</b>                         | 0         | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 275t                    | <b>Environment</b>                     | 0         | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 275a                    | Sewage                                 | 0         | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |

**Disbursements, Expenditures and Expenses**

| Code                    | Enter all Amounts in Whole Numbers | General   | Special Revenue | Capital Projects | Debt Service | Enterprise | Internal Service | Fiduciary | Discretely Presented Component Units |
|-------------------------|------------------------------------|-----------|-----------------|------------------|--------------|------------|------------------|-----------|--------------------------------------|
| Report In Whole Numbers |                                    |           |                 |                  |              |            |                  |           |                                      |
| 275b                    | Solid Waste Management             | 0         | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 275c                    | Other (Explain)                    | 0         | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 259t                    | Debt                               | 0         | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 259a                    | Interest                           | 0         | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 259b                    | Principal                          | 0         | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 271t                    | Public Utility Company             | 0         | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 271a                    | Water                              | 0         | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 271b                    | Electric                           | 0         | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 271c                    | Transit                            | 0         | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 271d                    | Other (Explain)                    | 0         | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 272t                    | Depreciation                       | 0         | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 280t                    | Capital Outlay                     | 0         | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 260t                    | Other Expenditures (Explain)       | 0         | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 270t                    | Total Expenditures/Expense         | 3,400,273 | 5,109,567       | 0                | 0            | 0          | 0                | 0         | 0                                    |

**Fund Balances and Other Financing Sources (Uses)**

| Code                    | Enter all Amounts in Whole Numbers                                         | General   | Special Revenue | Capital Projects | Debt Service | Enterprise | Internal Service | Fiduciary | Discretely Presented Component Units |
|-------------------------|----------------------------------------------------------------------------|-----------|-----------------|------------------|--------------|------------|------------------|-----------|--------------------------------------|
| Report in Whole Numbers |                                                                            |           |                 |                  |              |            |                  |           |                                      |
| 301t                    | Excess of receipts/revenues over (under) expenditures/expenses (240t-270t) | -512,631  | 373,897         | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 302t                    | Operating transfers in                                                     | 416,531   | 102,955         | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 303t                    | Operating transfers out                                                    | -10,000   | -509,486        | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 304t                    | Bond proceeds                                                              | 0         | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 305t                    | Other (Explain)                                                            | 0         | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 306t                    | Net increase(decrease) in fund balance (301t + 302t - 303t + 304t + 305t)  | -106,100  | -32,634         | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 307t                    | Previous year fund balance                                                 | 1,713,087 | 4,340,885       | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 308t                    | Other (Explain)                                                            | 0         | 0               | 0                | 0            | 0          | 0                | 0         | 0                                    |
| 310t                    | Current Year Ending Fund Balance (306t + 307t + 308t)                      | 1,606,987 | 4,308,251       | 0                | 0            | 0          | 0                | 0         | 0                                    |

**Statement of Indebtedness**

| Debt Instruments for All Funds  | Code       | Outstanding<br>Beginning of Year | Code       | Report in Whole Numbers    |  |  | Code       | Retired Current<br>Fiscal Year | Code | Outstanding<br>End of Year |
|---------------------------------|------------|----------------------------------|------------|----------------------------|--|--|------------|--------------------------------|------|----------------------------|
|                                 |            |                                  |            | Issued Current Fiscal Year |  |  |            |                                |      |                            |
| <b>General Obligation Bonds</b> | <b>400</b> |                                  | <b>406</b> |                            |  |  | <b>412</b> |                                |      | <b>418</b>                 |
| Water                           | 400a       |                                  | 406a       |                            |  |  | 412a       |                                |      | 418a                       |
| Electric                        | 400b       |                                  | 406b       |                            |  |  | 412b       |                                |      | 418b                       |
| Transportation                  | 400c       |                                  | 406c       |                            |  |  | 412c       |                                |      | 418c                       |
| Housing                         | 400d       |                                  | 406d       |                            |  |  | 412d       |                                |      | 418d                       |
| Other (Explain)                 | 400e       |                                  | 406e       |                            |  |  | 412e       |                                |      | 418e                       |
| <b>Revenue Bonds</b>            | <b>401</b> |                                  | <b>407</b> |                            |  |  | <b>413</b> |                                |      | <b>419</b>                 |
| Water                           | 401a       |                                  | 407a       |                            |  |  | 413a       |                                |      | 419a                       |
| Electric                        | 401b       |                                  | 407b       |                            |  |  | 413b       |                                |      | 419b                       |
| Transportation                  | 401c       |                                  | 407c       |                            |  |  | 413c       |                                |      | 419c                       |
| Housing                         | 401d       |                                  | 407d       |                            |  |  | 413d       |                                |      | 419d                       |
| Other (Explain)                 | 401e       |                                  | 407e       |                            |  |  | 413e       |                                |      | 419e                       |
| <b>Alternate Revenue Bonds</b>  | <b>402</b> |                                  | <b>408</b> |                            |  |  | <b>414</b> |                                |      | <b>420</b>                 |
| <b>Contractual Commitments</b>  | <b>403</b> |                                  | <b>409</b> |                            |  |  | <b>415</b> |                                |      | <b>421</b>                 |
| <b>Other (Explain)</b>          | <b>404</b> |                                  | <b>410</b> |                            |  |  | <b>416</b> |                                |      | <b>422</b>                 |
| <b>Total Debt</b>               | <b>405</b> |                                  | <b>411</b> |                            |  |  | <b>417</b> |                                |      | <b>423</b>                 |

|      |                                  |         |
|------|----------------------------------|---------|
| 215j | General:                         |         |
|      | Reimbursements                   | 220,338 |
|      | Local Use Tax                    | 94,858  |
|      | US Fish/wildlife                 | 2,905   |
| 225j | Inheritance tax                  | 19,345  |
|      | Special Revenue                  |         |
|      | Grants                           | 92,478  |
|      | General                          |         |
| 234k | ESDA                             | 19,081  |
|      | Special Revenue                  |         |
|      | Grants                           | 112,702 |
|      | General                          |         |
| 236t | Fees                             | 428,743 |
|      | Fines                            | 120,183 |
|      | Misc                             | 68,689  |
|      | Special Revenue                  |         |
| 251d | Fees                             | 338,815 |
|      | Fines                            | 5,519   |
|      | Sales of materials, labor, maps  | 239,801 |
|      | Other income                     | 1,225   |
| 252d | General                          |         |
|      | Employee ins reimbursement       | 9,317   |
|      | Miscellaneous                    | 7,150   |
|      | Special Revenue                  |         |
| 255j | Other income                     | 53,799  |
|      | General                          |         |
|      | Salaries                         | 47,859  |
|      | Travel, supplies, dues, training | 11,247  |
| 256t | Leases                           | 21,813  |
|      | Judges, ballots, & supplies      | 83,011  |
|      | Shared costs                     | 21,136  |
|      | Grants                           | 4,152   |
| 257d | Health ins costs                 | 22,016  |
|      | Miscellaneous                    | 41,189  |
|      | General                          |         |
|      | Printing, supplies, dues, travel | 9,433   |
| 258j | Education                        | 1,300   |
|      | Insurance                        | 6,566   |
|      | Salary                           | 54,341  |
|      | Miscellaneous                    | 8,704   |
| 259j | Special Revenue                  |         |
|      | Salaries                         | 3,967   |
|      | Networking & phone               | 60,754  |
|      | Contractual services             | 33,995  |
| 260t | Equipment & repairs              | 26,943  |
|      | Miscellaneous                    | 12,825  |

\* Capital Outlay

| Code | Function                           | These are not funds |                                 |
|------|------------------------------------|---------------------|---------------------------------|
|      |                                    | Construction        | Land, Structures, and Equipment |
| 601t | General Government                 | 0                   | 10,281                          |
| 602t | Law Enforcement                    | 0                   | 18,261                          |
| 603t | Corrections                        | 0                   | 0                               |
| 604t | Fire                               | 0                   | 0                               |
| 605t | Sewerage                           | 0                   | 0                               |
| 606t | Sanitation and Wastewater          | 0                   | 0                               |
| 607t | Parks and Recreation               | 0                   | 0                               |
| 608t | Housing and Community Development  | 0                   | 0                               |
| 609t | Highways, Roads and Bridges        | 1,572,963           | 0                               |
| 610t | Parking Facilities                 | 0                   | 0                               |
| 611t | Welfare                            | 0                   | 0                               |
| 612t | Hospital                           | 0                   | 0                               |
| 613t | Water                              | 0                   | 0                               |
| 614t | Nursing Homes                      | 0                   | 0                               |
| 615t | Conservation and Natural Resources | 0                   | 0                               |
| 616t | Libraries                          | 0                   | 0                               |
| 617t | Other                              | 0                   | 3,294                           |

\*This page should only be filled out if you have spent funds for capital projects or development.

\*The Capital outlay page is requested by the U.S. Census Bureau and is considered optional by the State Comptroller.

\*If you complete this page you WILL NOT have to complete the Survey of Government Finances from the U.S. Census Bureau.

\*If you do NOT complete this page the U.S. Census Bureau will contact you for further information.

## CPA INFORMATION

According to the Governmental Account Audit Act [50 ILCS 310], an Annual Audit submitted to the IL Office of the Comptroller shall be performed by a licensed public accountant, with a valid certificate as a public accountant under the Illinois Public Accounting Act [225 ILCS450]. Please access the website of the Illinois General Assembly ([www.ilga.gov/legislation/ilcs/ilcs.asp](http://www.ilga.gov/legislation/ilcs/ilcs.asp)) to view these Acts.

If your government is required to submit an Annual Audit , please complete the following:

Is the Licensed Certified Public Accountant performing your audit working as an individual licensed in Illinois, or are they working in association with a Public Accounting Firm or a Professional Service Corporation licensed in Illinois, or are they licensed in another state? Please use a checkmark to select one choice:

- ☐ Individual Licensed Certified Public Accountant ☒ Public Accounting Firm (IL License) ☐ Professional Service Corporation (IL License)
- ☐ Out-of-State (Individual / Public Accounting Firm / Professional Service Corporation)

If you selected Public Accounting Firm (IL), please complete the licensee information below:

Please provide the following information for the Public Accounting Firm performing the Annual Audit for your government

Enter the active 9-digit License#: 066004023 License Status: ACTIVE

Business Name: WIPFLI LLP

Address: 403 East Third Street

Address 2:

City: Sterling

State: IL

ZIP: 61081

Phone: 8156261277 Ext

Fax:

E-mail:

Last Name: Dunham

First Name: Gregory

Title: Partner

Phone: 8156261277 Ext

E-mail:

gdunham@wipfli.com

**CARROLL COUNTY  
MOUNT CARROLL, ILLINOIS**

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**FINANCE (AUDIT) COMMITTEE  
MATTERS**

**November 30, 2012**

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February 7, 2013

To the Finance (Audit) Committee  
Carroll County  
Mt. Carroll, Illinois

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Carroll County for the year ended November 30, 2012. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have discussed such information with the Finance Committee Chairman on October 29, 2012. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Findings

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Carroll County are described in Note (A) to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2012. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the County's financial statements were:

- The method of determining fixed asset useful lives
- The method of determining accounts receivable

### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated February 7, 2013, a copy of this letter is attached.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Other Information in Documents Containing Audited Financial Statements

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Finance (Audit) Committee and management of Carroll County and is not intended to be and should not be used by anyone other than these specified parties.

*Wipfli LLP*

Sterling, Illinois  
February 7, 2013

## Diane Powers

COUNTY TREASURER  
CARROLL COUNTY ILLINOIS

MT CARROLL IL 61053-0198  
301 N MAIN – PO BOX 198  
PHONE 815-244-0243 815-244-0245  
815-244-0246 815-244-0247  
FAX 815-244-9181

February 7, 2013

Wipfli LLP  
403 East Third Street  
Sterling, Illinois

We are providing this letter is provided in connection with your audit of the financial statements of Carroll County as of November 30, 2012 and for the year then ended for the purpose of expressing opinions as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of November 30, 2012, and the respective changes in financial position in conformity with U.S. generally accepted accounting principles. We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with U.S. generally accepted accounting principles. We are also responsible for adopting sound accounting policies, establishing and maintaining effective internal control over financial reporting, and preventing and detecting fraud.

We confirm, to the best of our knowledge and belief, as of February 7, 2013, the following representations made to you during your audit(s).

- 1) The financial statements referred to above are fairly presented in conformity with U.S. generally accepted accounting principles and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 2) We have made available to you all—
  - a) Financial records and related data.
  - b) Minutes of the meetings of the County Board and committees of board members or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 3) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 4) There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
- 5) We believe the effects of the uncorrected financial statement misstatements summarized in the attached schedule are immaterial, both individually and in the aggregate, to the financial statements for each opinion unit.

- 6) We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud.
- 7) We have no knowledge of any fraud or suspected fraud affecting the entity involving:
  - a) Management,
  - b) Employees who have significant roles in internal control, or
  - c) Others where the fraud could have a material effect on the financial statements.
- 8) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, analysts, regulators, or others.
- 9) We have a process to track the status of audit findings and recommendations.
- 10) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 11) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 12) The County has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 13) The following, if any, have been properly recorded or disclosed in the financial statements:
  - a) Related party transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
  - b) Guarantees, whether written or oral, under which the County is contingently liable.
  - c) All accounting estimates that could be material to the financial statements, including the key factors and significant assumptions underlying those estimates and measurements. We believe the estimates and measurements are reasonable in the circumstances.
  - d) Provision, when material, has been made to reduce excess or obsolete inventories to their estimated net realizable value.
  - e) Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the balance sheet date and have been appropriately reduced to their estimated net realizable value.
  - f) Capital assets have been evaluated for impairment as a result of significant and unexpected decline in service utility. Impairment loss and insurance recoveries have been properly recorded.
  - g) We believe that all material expenditures that have been deferred to future periods will be recoverable.
- 14) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.

15) There are no—

- a) Violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- b) Unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with generally accepted accounting principles (*Statement of Financial Accounting Standards No. 5*).
- c) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by generally accepted accounting principles (*Statement of Financial Accounting Standards No. 5*).
- d) Reservations or designation of fund equity that were not properly authorized and approved.

16) As part of your audit, you assisted with preparation of the financial statements and related notes. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.

17) We understand that as a part of your audit, you prepared the adjusting journal entries necessary to convert our cash basis records to the accrual basis of accounting and acknowledge that we have reviewed and approved those entries and accepted responsibility for them.

18) The County has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

19) The County has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

20) We have followed all applicable laws and regulations in adopting, approving, and amending budgets.

21) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.

22) The financial statements properly classify all funds and activities.

23) All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

24) Components of net assets (invested in capital assets, net of related debt; restricted; and unrestricted) and equity amounts are properly classified and, if applicable, approved.

25) Provisions for uncollectible receivables have been properly identified and recorded.

26) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

27) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.

- 28) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 29) Deposits and investment securities are properly classified as to risk and are properly disclosed.
- 30) Capital assets, including infrastructure assets, are properly capitalized, reported, and, if applicable, depreciated.
- 31) We have appropriately disclosed the County's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available and have determined that net assets were properly recognized under the policy
- 32) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 33) With respect to other supplementary information, we acknowledge our responsibility for presenting this information in accordance with accounting principles generally accepted in the United States of America, and we believe the other supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the other supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
- 34) We have evaluated the County's ability to continue as a going concern and have included appropriate disclosures, as necessary, in the financial statements.
- 35) The County has elected to not implement 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.
- 36) We have evaluated and classified any subsequent events as recognized through the date of this letter. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.

Signed: \_\_\_\_\_  
County Treasurer

Signed: \_\_\_\_\_  
County Clerk

Signed: \_\_\_\_\_  
County Administrator

CARROLL COUNTY  
AUDIT REPRESENTATION LETTER ATTACHMENT  
UNADJUSTED DIFFERENCE SCHEDULE  
GOVERNMENTAL ACTIVITIES  
11/30/2012

| DESCRIPTION                                         | ASSET             | LIABILITY        | EQUITY            | REVENUES<br>OVER (UNDER)<br>EXPENDITURES |
|-----------------------------------------------------|-------------------|------------------|-------------------|------------------------------------------|
| EFFECT IF ENTRY MADE - INCREASE (DECREASE)          |                   |                  |                   |                                          |
| Accrued interest on CD's (Maint & Child Support)    | 1,603             |                  | 1,603             | 1,603                                    |
| Accounts Payable under \$500 not Booked (all funds) |                   | 10,455           | (10,455)          | (10,455)                                 |
| Total Unadjusted Differences                        | <u>1,603</u>      | <u>10,455</u>    | <u>(8,852)</u>    | <u>(8,852)</u>                           |
| Totals Per Financial Statements                     | <u>15,545,997</u> | <u>3,734,098</u> | <u>11,811,899</u> | <u>994,106</u>                           |
| UDS as a Percent of Financials                      | <u>0.01%</u>      | <u>0.28%</u>     | <u>-0.07%</u>     | <u>-0.89%</u>                            |

CARROLL COUNTY  
AUDIT REPRESENTATION LETTER ATTACHMENT  
UNADJUSTED DIFFERENCE SCHEDULE  
GENERAL FUND  
11/30/2012

| DESCRIPTION                                            | ASSET     | LIABILITY | EQUITY    | REVENUES<br>OVER (UNDER)<br>EXPENDITURES |
|--------------------------------------------------------|-----------|-----------|-----------|------------------------------------------|
| EFFECT IF ENTRY MADE - INCREASE (DECREASE)             |           |           |           |                                          |
| Accounts Payable under \$500 not Booked (General Fund) |           | 7,210     | (7,210)   | (7,210)                                  |
| Total Unadjusted Differences                           | 0         | 7,210     | (7,210)   | (7,210)                                  |
| Totals Per Financial Statements                        | 2,661,115 | 1,054,128 | 1,606,987 | (106,100)                                |
| UDS as a Percent of Financials                         | 0.00%     | 0.68%     | -0.45%    | 6.80%                                    |

CARROLL COUNTY  
AUDIT REPRESENTATION LETTER ATTACHMENT  
UNADJUSTED DIFFERENCE SCHEDULE  
COUNTY HIGHWAY FUND  
11/30/2012

| DESCRIPTION                                              | ASSET   | LIABILITY | EQUITY  | REVENUES<br>OVER (UNDER)<br>EXPENDITURES |
|----------------------------------------------------------|---------|-----------|---------|------------------------------------------|
| EFFECT IF ENTRY MADE - INCREASE (DECREASE)               |         |           |         |                                          |
| Accounts Payable under \$500 not Booked (County Highway) |         | 882       | (882)   | (882)                                    |
| Total Unadjusted Differences                             | 0       | 882       | (882)   | (882)                                    |
| Totals Per Financial Statements                          | 715,592 | 363,482   | 352,110 | (117,791)                                |
| UDS as a Percent of Financials                           | 0.00%   | 0.24%     | -0.25%  | 0.75%                                    |

CARROLL COUNTY  
AUDIT REPRESENTATION LETTER ATTACHMENT  
UNADJUSTED DIFFERENCE SCHEDULE  
IMRF FUND  
11/30/2012

| DESCRIPTION                                    | ASSET          | LIABILITY      | EQUITY         | REVENUES<br>OVER (UNDER)<br>EXPENDITURES |
|------------------------------------------------|----------------|----------------|----------------|------------------------------------------|
| EFFECT IF ENTRY MADE - INCREASE (DECREASE)     |                |                |                |                                          |
| Accounts Payable under \$500 not Booked (IMRF) |                | 124            | (124)          | (124)                                    |
| Total Unadjusted Differences                   | <u>0</u>       | <u>124</u>     | <u>(124)</u>   | <u>(124)</u>                             |
| Totals Per Financial Statements                | <u>727,654</u> | <u>417,336</u> | <u>310,318</u> | <u>8,295</u>                             |
| UDS as a Percent of Financials                 | <u>0.00%</u>   | <u>0.03%</u>   | <u>-0.04%</u>  | <u>-1.49%</u>                            |

CARROLL COUNTY  
AUDIT REPRESENTATION LETTER ATTACHMENT  
UNADJUSTED DIFFERENCE SCHEDULE  
COUNTY BRIDGE  
11/30/2012

| DESCRIPTION                                | ASSET     | LIABILITY | EQUITY  | REVENUES<br>OVER (UNDER)<br>EXPENDITURES |
|--------------------------------------------|-----------|-----------|---------|------------------------------------------|
| EFFECT IF ENTRY MADE - INCREASE (DECREASE) |           |           |         |                                          |
| NONE                                       |           |           |         |                                          |
| Total Unadjusted Differences               | 0         | 0         | 0       | 0                                        |
| Totals Per Financial Statements            | 1,023,270 | 587,901   | 435,369 | (5,847)                                  |
| UDS as a Percent of Financials             | 0.00%     | 0.00%     | 0.00%   | 0.00%                                    |

CARROLL COUNTY  
AUDIT REPRESENTATION LETTER ATTACHMENT  
UNADJUSTED DIFFERENCE SCHEDULE  
MAINTENANCE AND CHILD SUPPORT FUND  
11/30/2012

| DESCRIPTION                                      | ASSET          | LIABILITY    | EQUITY         | REVENUES<br>OVER (UNDER)<br>EXPENDITURES |
|--------------------------------------------------|----------------|--------------|----------------|------------------------------------------|
| EFFECT IF ENTRY MADE - INCREASE (DECREASE)       |                |              |                |                                          |
| Accrued interest on CD's (Maint & Child Support) | 1,603          |              | 1,603          | 1,603                                    |
| Total Unadjusted Differences                     | <u>1,603</u>   | <u>0</u>     | <u>1,603</u>   | <u>1,603</u>                             |
| Totals Per Financial Statements                  | <u>135,918</u> | <u>580</u>   | <u>135,338</u> | <u>8,481</u>                             |
| UDS as a Percent of Financials                   | <u>1.18%</u>   | <u>0.00%</u> | <u>1.18%</u>   | <u>18.90%</u>                            |

CARROLL COUNTY  
AUDIT REPRESENTATION LETTER ATTACHMENT  
UNADJUSTED DIFFERENCE SCHEDULE  
NON-MAJOR FUNDS  
11/30/2012

| DESCRIPTION                                               | ASSET            | LIABILITY        | EQUITY           | REVENUES<br>OVER (UNDER)<br>EXPENDITURES |
|-----------------------------------------------------------|------------------|------------------|------------------|------------------------------------------|
| EFFECT IF ENTRY MADE - INCREASE (DECREASE)                |                  |                  |                  |                                          |
| Accrued interest on CD's (Non-major funds)                | 1,342            |                  | 1,342            | 1,342                                    |
| Accounts Payable under \$500 not Booked (Non-major funds) |                  | 2,239            | (2,239)          | (2,239)                                  |
| Total Unadjusted Differences                              | <u>1,342</u>     | <u>2,239</u>     | <u>(897)</u>     | <u>(897)</u>                             |
| Totals Per Financial Statements                           | <u>4,292,185</u> | <u>1,217,069</u> | <u>3,075,116</u> | <u>74,228</u>                            |
| UDS as a Percent of Financials                            | <u>0.03%</u>     | <u>0.18%</u>     | <u>-0.03%</u>    | <u>-1.21%</u>                            |

**Carroll County**

Year End: November 30, 2012

Adjusting journal entries

Date: 12/1/2011 To 11/30/2012

**CAJES**

|                |                             |                             |
|----------------|-----------------------------|-----------------------------|
| Checked Out by | Prepared by<br>SM 1/12/2013 | Reviewed by<br>AS 1/16/2013 |
| Reviewed by    | Partner Review              | Concur Review               |

| Number                                                                                                                  | Date       | Name                               | Account No           | Reference Annotation | Debit      | Credit     | Recurrence |
|-------------------------------------------------------------------------------------------------------------------------|------------|------------------------------------|----------------------|----------------------|------------|------------|------------|
| 4                                                                                                                       | 11/30/2012 | INTEREST EARNED                    | 11 00 00 3027 11     |                      |            | 42.00      |            |
| 4                                                                                                                       | 11/30/2012 | TRANS--OTHER INTEREST EARNED       | 11 00 00 3371 11     |                      | 42.00      |            |            |
| To balance interfund transfers                                                                                          |            |                                    |                      |                      |            |            |            |
| 6                                                                                                                       | 11/30/2012 | REIMB-EARLY VOTING EXPENSES        | 11 00 00 3246 11     | 1.6-1                |            | 8,247.00   |            |
| 6                                                                                                                       | 11/30/2012 | JUDGES, BALLOTS & SUPPLIES         | 11 07 00 5019 11     | 1.6-1                | 8,247.00   |            |            |
| To reclass grant netted expense                                                                                         |            |                                    |                      |                      |            |            |            |
| 11                                                                                                                      | 11/30/2012 | ACCOUNTS PAYABLE                   | 19 00 00 2000 19     |                      |            | 2,486.00   |            |
| 11                                                                                                                      | 11/30/2012 | EMPLOYER'S SHARE OF FICA TAXES     | 19 00 00 5130 19     |                      | 2,486.00   |            |            |
| 11                                                                                                                      | 11/30/2012 | ACCOUNTS PAYABLE                   | 20 00 00 2000 20     |                      |            | 4,227.00   |            |
| 11                                                                                                                      | 11/30/2012 | EMPLOYER'S SHARE OF IMRF FUND      | 20 00 00 5128 20     |                      | 4,227.00   |            |            |
| To adjust Accounts Payable overpaid                                                                                     |            |                                    |                      |                      |            |            |            |
| 13                                                                                                                      | 11/30/2012 | OTHER INCOME                       | 13 00 00 3099 13     | G. 1                 | 22,077.00  |            |            |
| 13                                                                                                                      | 11/30/2012 | REVENUE FROM TOWNSHIP WORK         | 13 00 00 3144 13     | G. 1                 | 19,383.00  |            |            |
| 13                                                                                                                      | 11/30/2012 | CHILD SUPPORT FEES                 | 49 00 00 3140 49     | G. 1                 | 5,301.00   |            |            |
| 13                                                                                                                      | 11/30/2012 | FCM CONTRACT                       | 54 00 00 3134 54     | G. 1                 | 13,677.00  |            |            |
| 13                                                                                                                      | 11/30/2012 | EH FEES                            | 54 00 00 3142 54     | G. 1                 | 288.00     |            |            |
| 13                                                                                                                      | 11/30/2012 | MOSQUITO PREVENTION GRANT          | 54 00 00 3232 54     | G. 1                 | 1,377.00   |            |            |
| 13                                                                                                                      | 11/30/2012 | PUBLIC TRANSPORTATION GRANT        | 55 00 00 3310 55     | G. 1                 | 92,814.00  |            |            |
| 13                                                                                                                      | 11/30/2012 | FEDERAL GRANTS                     | 13 00 00 3399 WF 13  | G. 1                 |            | 41,460.00  |            |
| 13                                                                                                                      | 11/30/2012 | CHILD SUPPORT ENFORCEMENT GRANT (S | 49 00 00 3142 WF 49  | G. 1                 |            | 1,802.00   |            |
| 13                                                                                                                      | 11/30/2012 | FEDERAL GRANTS                     | 54 00 00 3063 WF 54  | G. 1                 |            | 15,342.00  |            |
| 13                                                                                                                      | 11/30/2012 | FEDERAL PUBLIC TRANSPORTATION GRAN | 55 00 00 3313 WF 55  | G. 1                 |            | 92,814.00  |            |
| 13                                                                                                                      | 11/30/2012 | CHILD SUPPORT ENFORCEMENT PROGRAM  | 49 00 00 3141 LCV 49 | G. 1                 |            | 3,499.00   |            |
| To properly classify federal revenues. (RECORD 11/30/12)                                                                |            |                                    |                      |                      |            |            |            |
| 15                                                                                                                      | 11/30/2012 | CIR CLERK FD-TNB#9000106523        | 50 00 00 0010 50     |                      | 1,967.00   |            |            |
| 15                                                                                                                      | 11/30/2012 | MONEY COLLECTED                    | 50 00 00 3272 50     |                      |            | 1,967.00   |            |
| To adjust Circuit Clerk end of year cash to reconciled balance                                                          |            |                                    |                      |                      |            |            |            |
| 17                                                                                                                      | 11/30/2012 | REPLACEMENT TAX DUE OTHER FUND     | 11 00 00 2206 11     | D10. 1               | 36,000.00  |            |            |
| 17                                                                                                                      | 11/30/2012 | INVESTMENTS                        | 11 00 01 1999 11     | D10. 1               |            | 36,000.00  |            |
| 17                                                                                                                      | 11/30/2012 | DUE FROM OTHER FUNDS(REPL TAX)     | 19 00 00 2207 19     | D10. 1               |            | 12,000.00  |            |
| 17                                                                                                                      | 11/30/2012 | INVESTMENTS                        | 19 00 01 1999 19     | D10. 1               | 12,000.00  |            |            |
| 17                                                                                                                      | 11/30/2012 | DUE FROM OTHER FUNDS(REPL TAX)     | 20 00 00 2207 20     | D10. 1               |            | 24,000.00  |            |
| 17                                                                                                                      | 11/30/2012 | INVESTMENTS                        | 20 00 01 1999 20     | D10. 1               | 24,000.00  |            |            |
| To repay interfund loan from PY that was setup to allocate replacement taxes to social security and IMRF as per budget. |            |                                    |                      |                      |            |            | Recurring  |
| 18                                                                                                                      | 11/30/2012 | OTHER INCOME                       | 14 00 00 3099 14     | PL. 1                |            | 22,125.00  |            |
| 18                                                                                                                      | 11/30/2012 | FEDERAL GRANTS                     | 14 00 00 3399 14     | PL. 1                | 22,125.00  |            |            |
| To reclass federal revenues refunded.                                                                                   |            |                                    |                      |                      |            |            |            |
|                                                                                                                         |            |                                    |                      |                      | 266,011.00 | 266,011.00 |            |
| Net Income (Loss)                                                                                                       |            |                                    | (111,510.00)         |                      |            |            |            |

**Carroll County**

Year End: November 30, 2012

Accrual Adjusting journal entries

Date: 12/1/2011 To 11/30/2012

**AAJES**

|                |                             |                           |
|----------------|-----------------------------|---------------------------|
| Checked Out by | Prepared by<br>SM 1/12/2013 | Reviewed by<br>MS 12/2013 |
| Reviewed by    | Partner Review              | Concur Review             |

| Number | Date       | Name                                                                         | Account No           | Reference | Annotation | Debit      | Credit     | Recurrence |
|--------|------------|------------------------------------------------------------------------------|----------------------|-----------|------------|------------|------------|------------|
| 2      | 11/30/2012 | DEED STAMPS                                                                  | 11 13 00 6068 11     | E. 1      |            |            | 5,400.00   |            |
| 2      | 11/30/2012 | REVENUE STAMP INVENTORY                                                      | 11 00 00 0130 LCV 11 | E. 1      |            | 5,400.00   |            |            |
|        |            | To record CY inventory (RECORD 11/30/12 AND REVERSE 11/30/13)                |                      |           |            |            |            | Recurring  |
| 3      | 11/30/2012 | TAXES RECEIVABLE                                                             | 11 00 00 0160 LCV 11 | D. 3      |            | 860,848.00 |            |            |
| 3      | 11/30/2012 | DEFERRED PROPERTY TAXES                                                      | 11 00 00 2205 LCV 11 | D. 3      |            |            | 860,848.00 |            |
| 3      | 11/30/2012 | TAXES RECEIVABLE                                                             | 13 00 00 0160 LCV 13 | D. 3      |            | 160,158.00 |            |            |
| 3      | 11/30/2012 | DEFERRED PROPERTY TAXES                                                      | 13 00 00 2205 LCV 13 | D. 3      |            |            | 160,158.00 |            |
| 3      | 11/30/2012 | TAXES RECEIVABLE                                                             | 14 00 00 0160 LCV 14 | D. 3      |            | 320,315.00 |            |            |
| 3      | 11/30/2012 | DEFERRED PROPERTY TAXES                                                      | 14 00 00 2205 LCV 14 | D. 3      |            |            | 320,315.00 |            |
| 3      | 11/30/2012 | TAX RECEIVABLE                                                               | 18 00 00 0160 LCV 18 | D. 3      |            | 160,158.00 |            |            |
| 3      | 11/30/2012 | DEFERRED PROPERTY TAXES                                                      | 18 00 00 2205 LCV 18 | D. 3      |            |            | 160,158.00 |            |
| 3      | 11/30/2012 | PROPERTY TAXES RECEIVABLE                                                    | 19 00 00 0160 LCV 19 | D. 3      |            | 230,227.00 |            |            |
| 3      | 11/30/2012 | DEFERRED PROPERTY TAXES                                                      | 19 00 00 2205 LCV 19 | D. 3      |            |            | 230,227.00 |            |
| 3      | 11/30/2012 | PROPERTY TAXES RECEIVABLE                                                    | 20 00 00 0160 LCV 20 | D. 3      |            | 365,360.00 |            |            |
| 3      | 11/30/2012 | DEFERRED PROPERTY TAXES                                                      | 20 00 00 2205 LCV 20 | D. 3      |            |            | 365,360.00 |            |
| 3      | 11/30/2012 | PROPERTY TAXES RECEIVABLE                                                    | 26 00 00 0160 LCV 26 | D. 3      |            | 310,306.00 |            |            |
| 3      | 11/30/2012 | DEFERRED PROPERTY TAXES                                                      | 26 00 00 2205 LCV 26 | D. 3      |            |            | 310,306.00 |            |
| 3      | 11/30/2012 | TAXES RECEIVABLE                                                             | 30 00 00 0160 LCV 30 | D. 3      |            | 77,576.00  |            |            |
| 3      | 11/30/2012 | DEFERRED PROPERTY TAXES                                                      | 30 00 00 2205 LCV 30 | D. 3      |            |            | 77,576.00  |            |
| 3      | 11/30/2012 | PROPERTY TAX RECEIVABLE                                                      | 34 00 00 0160 LCV 34 | D. 3      |            | 215,212.00 |            |            |
| 3      | 11/30/2012 | DEFERRED PROPERTY TAXES                                                      | 34 00 00 2205 LCV 34 | D. 3      |            |            | 215,212.00 |            |
| 3      | 11/30/2012 | TAXES RECEIVABLE                                                             | 54 00 00 0160 LCV 54 | D. 3      |            | 36,450.00  |            |            |
| 3      | 11/30/2012 | DEFERRED PROPERTY TAXES                                                      | 54 00 00 2205 LCV 54 | D. 3      |            |            | 36,450.00  |            |
| 3      | 11/30/2012 | PROPERTY TAX RECEIVABLE                                                      | 60 00 00 0160 LCV 60 | D. 3      |            | 6,206.00   |            |            |
| 3      | 11/30/2012 | DEFERRED PROPERTY TAXES                                                      | 60 00 00 2205 LCV 60 | D. 3      |            |            | 6,206.00   |            |
| 3      | 11/30/2012 | PROPERTY TAX RECEIVABLE                                                      | 61 00 00 0160 LCV 61 | D. 3      |            | 75,074.00  |            |            |
| 3      | 11/30/2012 | DEFERRED PROPERTY TAXES                                                      | 61 00 00 2205 LCV 61 | D. 3      |            |            | 75,074.00  |            |
|        |            | To record CY property tax receivables (RECORD 11/30/12 AND REVERSE 11/30/13) |                      |           |            |            |            | Recurring  |
| 5      | 11/30/2012 | PERSONAL PROPERTY REPLACEMENT                                                | 11 00 00 3003 11     | D10. 1    |            |            | 8,163.00   |            |
| 5      | 11/30/2012 | STATE-INCOME TAXES                                                           | 11 00 00 3013 11     | D10. 1    |            |            | 155,909.00 |            |
| 5      | 11/30/2012 | STATE-INCOME TAXES                                                           | 11 00 00 3013 11     | D10. 1    |            |            |            |            |
| 5      | 11/30/2012 | COUNTY 1% SALES TAX                                                          | 11 00 00 3020 11     | D10. 1    |            |            | 34,473.00  |            |
| 5      | 11/30/2012 | COUNTY .25% SALES TAX                                                        | 11 00 00 3021 11     | D10. 1    |            |            | 85,948.00  |            |
| 5      | 11/30/2012 | STATE--LOCAL USE TAX                                                         | 11 00 00 3052 11     | D10. 1    |            |            | 23,753.00  |            |
| 5      | 11/30/2012 | STATE--LOCAL USE TAX                                                         | 11 00 00 3052 11     | D10. 1    |            |            |            |            |
| 5      | 11/30/2012 | STATE OF IL--ALLOTMENTS                                                      | 15 00 00 3057 15     | D10. 1    |            |            | 55,403.00  |            |
| 5      | 11/30/2012 | STATE OF IL--ALLOTMENTS                                                      | 16 00 00 3057 16     | D10. 1    |            |            | 26,852.00  |            |
| 5      | 11/30/2012 | IL--PUBLIC SAFETY TAX                                                        | 37 00 00 3166 37     | D10. 1    |            |            | 71,369.00  |            |
| 5      | 11/30/2012 | DUE FROM STATE OF ILLINOIS                                                   | 11 00 00 0201 LCV 11 | D10. 1    |            | 308,246.00 |            |            |
| 5      | 11/30/2012 | DUE FROM THE STATE OF ILLINOIS                                               | 15 00 00 0201 LCV 15 | D10. 1    |            | 55,403.00  |            |            |
| 5      | 11/30/2012 | MFT ALLOT RECEIVABLE                                                         | 16 00 00 0151 LCV 16 | D10. 1    |            | 26,852.00  |            |            |
| 5      | 11/30/2012 | DUE FROM THE STATE OF ILLINOIS                                               | 37 00 00 0201 LCV 37 | D10. 1    |            | 71,369.00  |            |            |
|        |            | To record CY state of IL receivables (RECORD 11/30/12 AND REVERSE 11/30/13)  |                      |           |            |            |            | Recurring  |
| 7      | 11/30/2012 | FINES - CIRCUIT CLERK                                                        | 11 00 00 3017 11     | D. 2      |            |            | 5,200.00   |            |
| 7      | 11/30/2012 | PUBLIC DEFENDER INCOME                                                       | 11 00 00 3018 11     | D. 2      |            |            | 1,480.00   |            |
| 7      | 11/30/2012 | ZONING & PERMIT INCOME                                                       | 11 00 00 3031 11     | D. 2      |            |            | 820.00     |            |
| 7      | 11/30/2012 | EMPLOYEES INS REIMBURSEMENTS                                                 | 11 00 00 3034 11     | D. 2      |            |            | 542.00     |            |
| 7      | 11/30/2012 | FEES - TRANSFER STATION                                                      | 11 00 00 3059 11     | D. 2      |            |            | 605.00     |            |
| 7      | 11/30/2012 | CIR CLERK--GENERAL FEE-38.675%                                               | 11 00 00 3215 11     | D. 2      |            |            | 2,688.00   |            |
| 7      | 11/30/2012 | CO CLERK--FEES                                                               | 11 00 00 3218 11     | D. 2      |            |            | 19,764.00  |            |
| 7      | 11/30/2012 | SHERIFF--FEES                                                                | 11 00 00 3219 11     | D. 2      |            |            | 4,384.00   |            |
| 7      | 11/30/2012 | CIRCUIT CLERK--FEES                                                          | 11 00 00 3220 11     | D. 2      |            |            | 8,756.00   |            |
| 7      | 11/30/2012 | REVENUE FROM TOWNSHIP WORK                                                   | 13 00 00 3144 13     | D. 2      |            |            |            |            |
| 7      | 11/30/2012 | SALE OF MATERIALS & LABOR                                                    | 14 00 00 3148 14     | D. 2      |            |            | 6,991.00   |            |
| 7      | 11/30/2012 | OVERWEIGHT FINE INCOME                                                       | 14 00 00 3160 14     | D. 2      |            |            | 1,020.00   |            |
| 7      | 11/30/2012 | CIR CLERK--CT AUTOMATION FEES                                                | 22 00 00 3186 22     | D. 2      |            |            | 830.00     |            |
| 7      | 11/30/2012 | FEES COLLECTED                                                               | 23 00 00 3045 23     | D. 2      |            |            | 1,653.00   |            |
| 7      | 11/30/2012 | ONLINE SUBSCRIBER'S FEES                                                     | 23 00 00 3060 23     | D. 2      |            |            | 656.00     |            |
| 7      | 11/30/2012 | CIR CLERK--PROB SERVICE FEES                                                 | 32 00 00 3165 32     | D. 2      |            |            | 2,232.00   |            |

**Carroll County**

Year End: November 30, 2012

Accrual Adjusting journal entries

Date: 12/1/2011 To 11/30/2012

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|                |                             |                          |
|----------------|-----------------------------|--------------------------|
| Checked Out by | Prepared by<br>SM 1/12/2013 | Reviewed by<br>MS 6/2013 |
| Reviewed by    | Partner Review              | Concur Review            |

| Number | Date       | Name                          | Account No           | Reference | Annotation | Debit      | Credit     | Recurrence |
|--------|------------|-------------------------------|----------------------|-----------|------------|------------|------------|------------|
| 7      | 11/30/2012 | 5% TAX RECEIPTS               | 40 00 00 3004 40     | D. 2      |            |            | 571.00     |            |
| 7      | 11/30/2012 | WIRELESS FEES                 | 41 00 00 3182 41     | D. 2      |            |            | 6,171.00   |            |
| 7      | 11/30/2012 | GALLATIN RIVER COMMUNICATIONS | 41 00 00 3191 41     | D. 2      |            |            | 5,106.00   |            |
| 7      | 11/30/2012 | FRONTIER                      | 41 00 00 3192 41     | D. 2      |            |            | 3,810.00   |            |
| 7      | 11/30/2012 | MEDIACOM                      | 41 00 00 3245 41     | D. 2      |            |            | 1,324.00   |            |
| 7      | 11/30/2012 | CIR CLERK--COURT SECURITY FEE | 43 00 00 3138 43     | D. 2      |            |            | 1,953.00   |            |
| 7      | 11/30/2012 | SALE OF PLAT BOOKS            | 44 00 00 3019 44     | D. 2      |            |            | 500.00     |            |
| 7      | 11/30/2012 | CIR CLERK--DOC STOR FEES      | 47 00 00 3167 47     | D. 2      |            |            | 815.00     |            |
| 7      | 11/30/2012 | CHILD SUPPORT FEES            | 49 00 00 3140 49     | D. 2      |            |            | 9,803.00   |            |
| 7      | 11/30/2012 | GIS RESOLUTION FEES           | 52 00 00 3133 52     | D. 2      |            |            | 2,829.00   |            |
| 7      | 11/30/2012 | OTHER FEES                    | 54 00 00 3227 54     | D. 2      |            |            | 4,184.00   |            |
| 7      | 11/30/2012 | PUBLIC TRANSPORTATION GRANT   | 55 00 00 3310 55     | D. 2      |            |            | 22,337.00  |            |
| 7      | 11/30/2012 | HAZARD MITIGATION GRANT       | 55 00 00 3311 55     | D. 2      |            |            | 9,018.00   |            |
| 7      | 11/30/2012 | INTEROPERABLE EMERGENCY COMM  | 55 00 00 3312 55     | D. 2      |            |            | 3,686.00   |            |
| 7      | 11/30/2012 | STATE GRANTS                  | 13 00 00 3390 WF 13  | D. 2      |            |            | 861,608.00 |            |
| 7      | 11/30/2012 | ACCOUNTS RECEIVABLE           | 40 00 00 0150 WF 40  | D. 2      |            | 571.00     |            |            |
| 7      | 11/30/2012 | ACCOUNTS RECEIVABLE           | 49 00 00 0150 WF 49  | D. 2      |            | 9,803.00   |            |            |
| 7      | 11/30/2012 | ACCOUNTS RECEIVABLE           | 55 00 00 0150 WF 55  | D. 2      |            | 35,041.00  |            |            |
| 7      | 11/30/2012 | ACCOUNTS RECEIVABLE           | 11 00 00 0150 LCV 11 | D. 2      |            | 44,239.00  |            |            |
| 7      | 11/30/2012 | ACCOUNTS RECEIVABLE           | 13 00 00 0150 LCV 13 | D. 2      |            | 861,608.00 |            |            |
| 7      | 11/30/2012 | ACCOUNTS RECEIVABLE           | 14 00 00 0150 LCV 14 | D. 2      |            | 8,011.00   |            |            |
| 7      | 11/30/2012 | ACCOUNTS RECEIVABLE           | 22 00 00 0150 LCV 22 | D. 2      |            | 830.00     |            |            |
| 7      | 11/30/2012 | ACCOUNTS RECEIVABLE           | 23 00 00 0150 LCV 23 | D. 2      |            | 2,309.00   |            |            |
| 7      | 11/30/2012 | ACCOUNTS RECEIVABLE           | 32 00 00 0150 LCV 32 | D. 2      |            | 2,232.00   |            |            |
| 7      | 11/30/2012 | ACCOUNTS RECEIVABLE           | 41 00 00 0150 LCV 41 | D. 2      |            | 16,411.00  |            |            |
| 7      | 11/30/2012 | ACCOUNTS RECEIVABLE           | 43 00 00 0150 LCV 43 | D. 2      |            | 1,953.00   |            |            |
| 7      | 11/30/2012 | ACCOUNTS RECEIVABLE           | 44 00 00 0150 LCV 44 | D. 2      |            | 500.00     |            |            |
| 7      | 11/30/2012 | ACCOUNTS RECEIVABLE           | 47 00 00 0150 LCV 47 | D. 2      |            | 815.00     |            |            |
| 7      | 11/30/2012 | ACCOUNTS RECEIVABLE           | 52 00 00 0150 LCV 52 | D. 2      |            | 2,829.00   |            |            |
| 7      | 11/30/2012 | ACCOUNTS RECEIVABLE           | 54 00 00 0150 LCV 54 | D. 2      |            | 4,184.00   |            |            |

To record CY accounts receivable.  
(RECORD 11/30/12 AND REVERSE 11/30/13)

|   |            |                                |                  |  |  |           |  |  |
|---|------------|--------------------------------|------------------|--|--|-----------|--|--|
| 8 | 11/30/2012 | JANITORS' SALARIES             | 11 01 00 5002 11 |  |  | 1,033.00  |  |  |
| 8 | 11/30/2012 | PART-TIME JANITOR              | 11 01 00 5437 11 |  |  | 181.00    |  |  |
| 8 | 11/30/2012 | CLERKHIRE--SALARIES            | 11 05 00 5009 11 |  |  | 3,209.00  |  |  |
| 8 | 11/30/2012 | SALARY - SUPER OF ASSESSMENTS  | 11 05 00 5310 11 |  |  | 1,838.00  |  |  |
| 8 | 11/30/2012 | CLERKHIRE SALARIES-TREASURER   | 11 12 00 5009 11 |  |  | 2,411.00  |  |  |
| 8 | 11/30/2012 | SALARY - TREASURER             | 11 12 00 6002 11 |  |  | 1,838.00  |  |  |
| 8 | 11/30/2012 | CLERKHIRE SALARIES--CO CLERK   | 11 13 00 5009 11 |  |  | 3,346.00  |  |  |
| 8 | 11/30/2012 | SALARY - COUNTY CLERK          | 11 13 00 6074 11 |  |  | 1,838.00  |  |  |
| 8 | 11/30/2012 | SALARY - ZONING                | 11 17 00 6075 11 |  |  | 1,113.00  |  |  |
| 8 | 11/30/2012 | SALARY - CORONER               | 11 18 00 6058 11 |  |  | 538.00    |  |  |
| 8 | 11/30/2012 | SALARY - DOG CATCHER           | 11 19 00 6059 11 |  |  | 1,014.00  |  |  |
| 8 | 11/30/2012 | SALARY PART-TIME               | 11 19 00 6061 11 |  |  | 80.00     |  |  |
| 8 | 11/30/2012 | SALARY - CHIEF DEPUTY          | 11 20 00 6005 11 |  |  | 1,948.00  |  |  |
| 8 | 11/30/2012 | SALARY - SHERIFF               | 11 20 00 6060 11 |  |  | 2,162.00  |  |  |
| 8 | 11/30/2012 | DEPUTIES-- FOP                 | 11 20 00 6064 11 |  |  | 11,044.00 |  |  |
| 8 | 11/30/2012 | DEPUTIES-- FOP OVERTIME        | 11 20 00 6065 11 |  |  | 440.00    |  |  |
| 8 | 11/30/2012 | SALARY - OTHER                 | 11 20 00 6066 11 |  |  | 667.00    |  |  |
| 8 | 11/30/2012 | SALARY - COURT SECURITY 40%    | 11 20 00 6076 11 |  |  | 264.00    |  |  |
| 8 | 11/30/2012 | JAILERS--FOP SALARIES          | 11 20 00 6079 11 |  |  | 7,902.00  |  |  |
| 8 | 11/30/2012 | DISPATCH--FOP SALARIES         | 11 20 00 6080 11 |  |  | 12,004.00 |  |  |
| 8 | 11/30/2012 | DISPATCH--FOP OVERTIME         | 11 20 00 6082 11 |  |  | 190.00    |  |  |
| 8 | 11/30/2012 | SALARY - EMERGENCY SERVICES    | 11 22 00 7002 11 |  |  | 538.00    |  |  |
| 8 | 11/30/2012 | SECRETARY SALARY--1/2 TIME     | 11 22 00 7084 11 |  |  | 452.00    |  |  |
| 8 | 11/30/2012 | SALARY - PUBLIC DEFENDER       | 11 24 00 7080 11 |  |  | 1,575.00  |  |  |
| 8 | 11/30/2012 | ADMINISTRATIVE ASST SALARY     | 11 25 00 5009 11 |  |  | 1,294.00  |  |  |
| 8 | 11/30/2012 | DIRECTOR SALARY - WORK RELEASE | 11 25 00 7059 11 |  |  | 1,601.00  |  |  |
| 8 | 11/30/2012 | SALARY-RESTORATIVE JUSTICE COR | 11 25 00 7065 11 |  |  | 1,369.00  |  |  |
| 8 | 11/30/2012 | SALARY - PROBATION OFFICER     | 11 25 00 7081 11 |  |  | 2,055.00  |  |  |
| 8 | 11/30/2012 | CLERKHIRE SALARIES-ST ATTY     | 11 26 00 5009 11 |  |  | 1,030.00  |  |  |
| 8 | 11/30/2012 | SALARY - STATE'S ATTORNEY      | 11 26 00 7082 11 |  |  | 4,960.00  |  |  |
| 8 | 11/30/2012 | ASST STATE'S ATTORNEY SALARY   | 11 26 00 7090 11 |  |  | 1,865.00  |  |  |
| 8 | 11/30/2012 | CLERKHIRE SALARIES-CIR CLERK   | 11 27 00 5009 11 |  |  | 2,756.00  |  |  |
| 8 | 11/30/2012 | SALARY - CIRCUIT CLERK         | 11 27 00 7083 11 |  |  | 1,904.00  |  |  |
| 8 | 11/30/2012 | SALARY - COUNTY ADMINISTRATOR  | 11 30 00 8002 11 |  |  | 2,705.00  |  |  |

**Carroll County**

Year End: November 30, 2012

Accrual Adjusting Journal entries

Date: 12/1/2011 To 11/30/2012

AAJES-2

|                |                             |                            |
|----------------|-----------------------------|----------------------------|
| Checked Out by | Prepared by<br>SM 1/12/2013 | Reviewed by<br>MS 1/8/2013 |
| Reviewed by    | Partner Review              | Concur Review              |

| Number | Date       | Name                           | Account No           | Reference Annotation | Debit     | Credit    | Recurrence |
|--------|------------|--------------------------------|----------------------|----------------------|-----------|-----------|------------|
| 8      | 11/30/2012 | WAGES - VETERAN ASST           | 11 34 00 9190 11     |                      | 240.00    |           |            |
| 8      | 11/30/2012 | SALARIES & WAGES--HIGHWAY      | 14 00 00 5312 14     |                      | 9,487.00  |           |            |
| 8      | 11/30/2012 | SUPERINTENDENT SALARY          | 16 00 00 5115 16     |                      | 3,363.00  |           |            |
| 8      | 11/30/2012 | EMPLOYER'S SHARE OF FICA TAXES | 19 00 00 5130 19     |                      | 7,473.00  |           |            |
| 8      | 11/30/2012 | EMPLOYER'S SHARE OF IMRF FUND  | 20 00 00 5128 20     |                      | 13,046.00 |           |            |
| 8      | 11/30/2012 | CT SECURITY--WAGES (60%)       | 43 00 00 5309 43     |                      | 396.00    |           |            |
| 8      | 11/30/2012 | GIS TECHNICIAN SALARY          | 44 00 00 9206 44     |                      | 1,293.00  |           |            |
| 8      | 11/30/2012 | K-9 STIPEND                    | 45 00 00 6252 45     |                      | 102.00    |           |            |
| 8      | 11/30/2012 | SALARY--DIRECTOR OF NURSING    | 54 00 00 5070 54     |                      | 1,792.00  |           |            |
| 8      | 11/30/2012 | OTHER SALARIES                 | 54 00 00 5075 54     |                      | 6,173.00  |           |            |
| 8      | 11/30/2012 | ACCRUED PAYROLL                | 45 00 00 2302 WF 45  |                      |           | 102.00    |            |
| 8      | 11/30/2012 | ACCRUED PAYROLL                | 11 00 00 2302 LCV 11 |                      |           | 79,404.00 |            |
| 8      | 11/30/2012 | ACCRUED PAYROLL                | 14 00 00 2302 LCV 14 |                      |           | 9,487.00  |            |
| 8      | 11/30/2012 | ACCRUED PAYROLL                | 16 00 00 2302 LCV 16 |                      |           | 3,363.00  |            |
| 8      | 11/30/2012 | ACCRUED PAYROLL                | 19 00 00 2302 LCV 19 |                      |           | 7,473.00  |            |
| 8      | 11/30/2012 | ACCRUED PAYROLL                | 20 00 00 2302 LCV 20 |                      |           | 13,046.00 |            |
| 8      | 11/30/2012 | ACCRUED PAYROLL                | 43 00 00 2302 LCV 43 |                      |           | 396.00    |            |
| 8      | 11/30/2012 | ACCRUED PAYROLL                | 44 00 00 2302 LCV 44 |                      |           | 1,293.00  |            |
| 8      | 11/30/2012 | ACCRUED PAYROLL                | 54 00 00 2302 LCV 54 |                      |           | 7,965.00  |            |

To record Accrued Payroll for FY12

(CLIENT TO RECORD AS OF 11/30/12 AND REVERSE AS OF 11/30/13)

|   |            |                                |                  |  |            |  |  |
|---|------------|--------------------------------|------------------|--|------------|--|--|
| 9 | 11/30/2012 | REPAIRS & MAINTENANCE          | 11 01 00 5003 11 |  | 2,053.00   |  |  |
| 9 | 11/30/2012 | UTILITIES--ELECTRICITY & WATER | 11 01 00 5004 11 |  | 3,831.00   |  |  |
| 9 | 11/30/2012 | UTILITIES--TELEPHONE           | 11 01 00 5005 11 |  | 2,323.00   |  |  |
| 9 | 11/30/2012 | UTILITIES--GAS                 | 11 01 00 5006 11 |  | 574.00     |  |  |
| 9 | 11/30/2012 | HEALTH/LIFE INSURANCE          | 11 01 00 6027 11 |  | 1,003.00   |  |  |
| 9 | 11/30/2012 | PRINTING, SUPPLIES & POSTAGE   | 11 02 00 5323 11 |  | 1,124.00   |  |  |
| 9 | 11/30/2012 | TRAVEL, DUES & SUPPLIES        | 11 04 00 5422 11 |  | 507.00     |  |  |
| 9 | 11/30/2012 | APPRAISAL SOFTWARE             | 11 05 00 5027 11 |  | 1,050.00   |  |  |
| 9 | 11/30/2012 | HEALTH/LIFE INSURANCE          | 11 05 00 6027 11 |  | 3,809.00   |  |  |
| 9 | 11/30/2012 | ACCOUNTING SERVICE & AUDIT     | 11 10 00 5023 11 |  | 3,750.00   |  |  |
| 9 | 11/30/2012 | REIMBURSEABLE INS-SEE #11-3034 | 11 11 00 6049 11 |  | 542.00     |  |  |
| 9 | 11/30/2012 | PRINTING & SUPPLIES            | 11 12 00 5323 11 |  | 3,097.00   |  |  |
| 9 | 11/30/2012 | HEALTH/LIFE INSURANCE          | 11 12 00 6027 11 |  | 2,874.00   |  |  |
| 9 | 11/30/2012 | HEALTH/LIFE INSURANCE          | 11 13 00 6027 11 |  | 3,809.00   |  |  |
| 9 | 11/30/2012 | RECORDERS COMPUTER             | 11 13 00 6031 11 |  | 975.00     |  |  |
| 9 | 11/30/2012 | AUTOPSIES                      | 11 18 00 6038 11 |  | 955.00     |  |  |
| 9 | 11/30/2012 | HEALTH/LIFE INSURANCE          | 11 19 00 6027 11 |  | 1,003.00   |  |  |
| 9 | 11/30/2012 | AUTO TELEPHONE & SUPPLIES      | 11 19 00 6039 11 |  | 599.00     |  |  |
| 9 | 11/30/2012 | HEALTH/LIFE INSURANCE          | 11 20 00 6027 11 |  | 24,063.00  |  |  |
| 9 | 11/30/2012 | SHERIFF--FUEL                  | 11 20 00 6051 11 |  | 3,016.00   |  |  |
| 9 | 11/30/2012 | DIETING OF PRISONERS           | 11 20 00 6073 11 |  | 3,150.00   |  |  |
| 9 | 11/30/2012 | NEW EQUIPMENT & MAINTENANCE    | 11 22 00 7051 11 |  | 1,108.00   |  |  |
| 9 | 11/30/2012 | JUROR'S EXPENSES               | 11 23 00 7088 11 |  | 5,000.00   |  |  |
| 9 | 11/30/2012 | PRINTING & SUPPLIES            | 11 25 00 5323 11 |  | 504.00     |  |  |
| 9 | 11/30/2012 | HEALTH/LIFE INSURANCE          | 11 25 00 6027 11 |  | 2,027.00   |  |  |
| 9 | 11/30/2012 | CMO TRAINING                   | 11 25 00 7073 11 |  | 700.00     |  |  |
| 9 | 11/30/2012 | PRINTING & SUPPLIES            | 11 26 00 5323 11 |  | 600.00     |  |  |
| 9 | 11/30/2012 | HEALTH/LIFE INSURANCE          | 11 26 00 6027 11 |  | 3,008.00   |  |  |
| 9 | 11/30/2012 | PRINTING & SUPPLIES            | 11 27 00 5323 11 |  | 2,495.00   |  |  |
| 9 | 11/30/2012 | HEALTH/LIFE INSURANCE          | 11 27 00 6027 11 |  | 2,874.00   |  |  |
| 9 | 11/30/2012 | CHIEF JUDGE FUND               | 11 28 00 7105 11 |  | 900.00     |  |  |
| 9 | 11/30/2012 | PSYCHIATRIST                   | 11 28 00 7106 11 |  | 2,150.00   |  |  |
| 9 | 11/30/2012 | SHARED COSTS - JO DAVIES & STE | 11 29 00 7102 11 |  | 1,385.00   |  |  |
| 9 | 11/30/2012 | HEALTH/LIFE INSURANCE          | 11 30 00 6027 11 |  | 1,002.00   |  |  |
| 9 | 11/30/2012 | VETERANS ASSISTANCE            | 11 34 00 9198 11 |  | 910.00     |  |  |
| 9 | 11/30/2012 | COUNTY WEB SITE                | 11 36 00 8529 11 |  | 850.00     |  |  |
| 9 | 11/30/2012 | REIMBURSEMENTS                 | 13 00 00 5112 13 |  | 375,719.00 |  |  |
| 9 | 11/30/2012 | AID TO TWPS IN BLDING BRIDGES  | 13 00 00 5114 13 |  | 52,024.00  |  |  |
| 9 | 11/30/2012 | MAINTENANCE OF COUNTY HIGHWAYS | 14 00 00 5101 14 |  | 2,850.00   |  |  |
| 9 | 11/30/2012 | EQUIPMENT PURCHASES            | 14 00 00 5102 14 |  | 3,999.00   |  |  |
| 9 | 11/30/2012 | HIGHWAY EQUIPMENT MAINTENANCE  | 14 00 00 5103 14 |  | 996.00     |  |  |
| 9 | 11/30/2012 | MATERIALS, STORES & SUPPLIES   | 14 00 00 5104 14 |  | 6,398.00   |  |  |
| 9 | 11/30/2012 | GARAGE OPERATION & MAINTENANCE | 14 00 00 5105 14 |  | 894.00     |  |  |
| 9 | 11/30/2012 | REIMBURSEMENTS                 | 14 00 00 5112 14 |  | 4,440.00   |  |  |
| 9 | 11/30/2012 | HEALTH/LIFE INSURANCE          | 14 00 00 6027 14 |  | 6,571.00   |  |  |

**Carroll County**

Year End: November 30, 2012

Accrual Adjusting journal entries

Date: 12/1/2011 To 11/30/2012

**AAJES-3**

|                |                             |                             |
|----------------|-----------------------------|-----------------------------|
| Checked Out by | Prepared by<br>SM 1/12/2013 | Reviewed by<br>MS 1/18/2013 |
| Reviewed by    | Partner Review              | Concur Review               |

| Number                                                                                                                         | Date       | Name                               | Account No           | Reference | Annotation | Debit     | Credit     | Recurrence |
|--------------------------------------------------------------------------------------------------------------------------------|------------|------------------------------------|----------------------|-----------|------------|-----------|------------|------------|
| 9                                                                                                                              | 11/30/2012 | MAINT/CONSTRUCTION - ROADS         | 15 00 00 5120 15     |           |            | 600.00    |            |            |
| 9                                                                                                                              | 11/30/2012 | REIMB--COUNTY BRIDGE AID           | 17 00 00 5122 17     |           |            | 57,480.00 |            |            |
| 9                                                                                                                              | 11/30/2012 | ACCOUNTS PAYABLE                   | 20 00 00 2000 20     |           |            |           | 38,930.00  |            |
| 9                                                                                                                              | 11/30/2012 | EMPLOYER'S SHARE OF IMRF FUND      | 20 00 00 5128 20     |           |            | 38,930.00 |            |            |
| 9                                                                                                                              | 11/30/2012 | FUTURE EXPENDITURES                | 32 00 00 5206 32     |           |            | 919.00    |            |            |
| 9                                                                                                                              | 11/30/2012 | ARBITRATION EXPENSE                | 34 00 00 5455 34     |           |            | 1,529.00  |            |            |
| 9                                                                                                                              | 11/30/2012 | TOURISM/PROMOTIONS                 | 40 00 00 5154 40     |           |            | 6,042.00  |            |            |
| 9                                                                                                                              | 11/30/2012 | CONTRACTUAL SERVICES               | 41 00 00 5191 41     |           |            | 1,625.00  |            |            |
| 9                                                                                                                              | 11/30/2012 | NETWORKING & TELEPHONE             | 41 00 00 5373 41     |           |            | 5,058.00  |            |            |
| 9                                                                                                                              | 11/30/2012 | OTHER EXPENDITURES                 | 42 00 00 5341 42     |           |            | 500.00    |            |            |
| 9                                                                                                                              | 11/30/2012 | HEALTH/LIFE INSURANCE              | 44 00 00 6027 44     |           |            | 1,003.00  |            |            |
| 9                                                                                                                              | 11/30/2012 | IL--RENTAL HOUSING SUPPORT FEE     | 46 00 00 9203 46     |           |            | 2,034.00  |            |            |
| 9                                                                                                                              | 11/30/2012 | ARCHIVING                          | 47 00 00 5441 47     |           |            | 1,172.00  |            |            |
| 9                                                                                                                              | 11/30/2012 | SOFTWARE MAINTENANCE FEE           | 49 00 00 5372 49     |           |            | 580.00    |            |            |
| 9                                                                                                                              | 11/30/2012 | EMPLOYER'S SHARE OF IMRF FUND      | 54 00 00 5128 54     |           |            | 1,965.00  |            |            |
| 9                                                                                                                              | 11/30/2012 | EMPLOYER'S SHARE OF FICA TAXES     | 54 00 00 5130 54     |           |            | 1,232.00  |            |            |
| 9                                                                                                                              | 11/30/2012 | CONTRACTUAL                        | 54 00 00 5344 54     |           |            | 2,486.00  |            |            |
| 9                                                                                                                              | 11/30/2012 | MANAGEMENT CONTRACT                | 54 00 00 5382 54     |           |            | 1,888.00  |            |            |
| 9                                                                                                                              | 11/30/2012 | RENT                               | 54 00 00 5458 54     |           |            | 3,952.00  |            |            |
| 9                                                                                                                              | 11/30/2012 | HEALTH/LIFE INSURANCE              | 54 00 00 6027 54     |           |            | 5,023.00  |            |            |
| 9                                                                                                                              | 11/30/2012 | INTEROPERABLE EMERGENCY COMM       | 55 00 00 5457 55     |           |            | 3,686.00  |            |            |
| 9                                                                                                                              | 11/30/2012 | PUBLIC TRANSPORTATION GR EXP       | 55 00 00 5506 55     |           |            | 22,337.00 |            |            |
| 9                                                                                                                              | 11/30/2012 | HAZARD MITIGATION GRANT EXP        | 55 00 00 5511 55     |           |            | 9,018.00  |            |            |
| 9                                                                                                                              | 11/30/2012 | ACCOUNTS PAYABLE                   | 44 00 00 2000 WF 44  |           |            |           | 1,003.00   |            |
| 9                                                                                                                              | 11/30/2012 | ACCOUNTS PAYABLE                   | 49 00 00 2000 WF 49  |           |            |           | 580.00     |            |
| 9                                                                                                                              | 11/30/2012 | ACCOUNTS PAYABLE                   | 55 00 00 2000 WF 55  |           |            |           | 35,041.00  |            |
| 9                                                                                                                              | 11/30/2012 | ACCOUNTS PAYABLE                   | 11 00 00 2000 LCV 11 |           |            |           | 89,620.00  |            |
| 9                                                                                                                              | 11/30/2012 | ACCOUNTS PAYABLE                   | 13 00 00 2000 LCV 13 |           |            |           | 427,743.00 |            |
| 9                                                                                                                              | 11/30/2012 | ACCOUNTS PAYABLE                   | 14 00 00 2000 LCV 14 |           |            |           | 26,148.00  |            |
| 9                                                                                                                              | 11/30/2012 | ACCOUNTS PAYABLE                   | 15 00 00 2000 LCV 15 |           |            |           | 600.00     |            |
| 9                                                                                                                              | 11/30/2012 | ACCOUNTS PAYABLE                   | 17 00 00 2000 LCV 17 |           |            |           | 57,480.00  |            |
| 9                                                                                                                              | 11/30/2012 | ACCOUNTS PAYABLE                   | 32 00 00 2000 LCV 32 |           |            |           | 919.00     |            |
| 9                                                                                                                              | 11/30/2012 | ACCOUNTS PAYABLE                   | 34 00 00 2000 LCV 34 |           |            |           | 1,529.00   |            |
| 9                                                                                                                              | 11/30/2012 | ACCOUNTS PAYABLE                   | 40 00 00 2000 LCV 40 |           |            |           | 6,042.00   |            |
| 9                                                                                                                              | 11/30/2012 | ACCOUNTS PAYABLE                   | 41 00 00 2000 LCV 41 |           |            |           | 6,683.00   |            |
| 9                                                                                                                              | 11/30/2012 | ACCOUNTS PAYABLE                   | 42 00 00 2000 LCV 42 |           |            |           | 500.00     |            |
| 9                                                                                                                              | 11/30/2012 | ACCOUNTS PAYABLE                   | 46 00 00 2000 LCV 46 |           |            |           | 2,034.00   |            |
| 9                                                                                                                              | 11/30/2012 | ACCOUNTS PAYABLE                   | 47 00 00 2000 LCV 47 |           |            |           | 1,172.00   |            |
| 9                                                                                                                              | 11/30/2012 | ACCOUNTS PAYABLE                   | 54 00 00 2000 LCV 54 |           |            |           | 16,546.00  |            |
| To record FY 12 Accounts Payable<br>(CLIENT TO RECORD AS OF 11/30/12 AND REVERSE AS OF 11/30/13)                               |            |                                    |                      |           |            |           |            |            |
| 12                                                                                                                             | 11/30/2012 | CLERKHIRE--SALARIES                | 11 05 00 5009 11     |           |            | 1,875.00  |            |            |
| 12                                                                                                                             | 11/30/2012 | CLERKHIRE SALARIES-TREASURER       | 11 12 00 5009 11     |           |            | 503.00    |            |            |
| 12                                                                                                                             | 11/30/2012 | CLERKHIRE SALARIES--CO CLERK       | 11 13 00 5009 11     |           |            | 465.00    |            |            |
| 12                                                                                                                             | 11/30/2012 | SALARY - ZONING                    | 11 17 00 6075 11     |           |            | 326.00    |            |            |
| 12                                                                                                                             | 11/30/2012 | SALARY - DOG CATCHER               | 11 19 00 6059 11     |           |            | 116.00    |            |            |
| 12                                                                                                                             | 11/30/2012 | DEPUTIES-- FOP                     | 11 20 00 6064 11     |           |            | 19,238.00 |            |            |
| 12                                                                                                                             | 11/30/2012 | SALARY - PROBATION OFFICER         | 11 25 00 7081 11     |           |            | 1,432.00  |            |            |
| 12                                                                                                                             | 11/30/2012 | CLERKHIRE SALARIES-ST ATTY         | 11 26 00 5009 11     |           |            | 634.00    |            |            |
| 12                                                                                                                             | 11/30/2012 | CLERKHIRE SALARIES-CIR CLERK       | 11 27 00 5009 11     |           |            | 181.00    |            |            |
| 12                                                                                                                             | 11/30/2012 | SALARY - COUNTY ADMINISTRATOR      | 11 30 00 8002 11     |           |            | 664.00    |            |            |
| 12                                                                                                                             | 11/30/2012 | SALARIES & WAGES--HIGHWAY          | 14 00 00 5312 14     |           |            | 7,532.00  |            |            |
| 12                                                                                                                             | 11/30/2012 | GIS TECHNICIAN SALARY              | 44 00 00 9206 44     |           |            | 519.00    |            |            |
| 12                                                                                                                             | 11/30/2012 | OTHER SALARIES                     | 54 00 00 5075 54     |           |            | 2,515.00  |            |            |
| 12                                                                                                                             | 11/30/2012 | ACCRUED COMPENSATED ABSENCE - CURF | 11 00 00 2303 LCV 11 |           |            |           | 25,434.00  |            |
| 12                                                                                                                             | 11/30/2012 | ACCRUED COMPENSATED ABSENCE - CURF | 14 00 00 2303 LCV 14 |           |            |           | 7,532.00   |            |
| 12                                                                                                                             | 11/30/2012 | ACCRUED COMPENSATED ABSENCE - CURF | 44 00 00 2303 LCV 44 |           |            |           | 519.00     |            |
| 12                                                                                                                             | 11/30/2012 | ACCRUED COMPENSATED ABSENCE - CURF | 54 00 00 2303 LCV 54 |           |            |           | 2,515.00   |            |
| To record FY12 current portion of<br>accrued compensated absences (CLIENT RECORD AS OF 11/30/12 AND REVERSE AS OF<br>11/30/13) |            |                                    |                      |           |            |           |            |            |
| 14                                                                                                                             | 11/30/2012 | STATE-ESDA FUND REIMB              | 11 00 00 3012 11     | G.2-1     |            |           | 4,260.00   |            |
| 14                                                                                                                             | 11/30/2012 | BIOTRRORISM GRANT                  | 54 00 00 3127 54     | G.2-1     |            |           | 13,675.00  |            |
| 14                                                                                                                             | 11/30/2012 | HAZARD MITIGATION GRANT            | 55 00 00 3311 55     | G.2-1     |            |           | 8,350.00   |            |

**Carroll County**

Year End: November 30, 2012

Accrual Adjusting journal entries

Date: 12/1/2011 To 11/30/2012

**AAJES-4**

|                |                             |                             |
|----------------|-----------------------------|-----------------------------|
| Checked Out by | Prepared by<br>SM 1/12/2013 | Reviewed by<br>MS 1/18/2013 |
| Reviewed by    | Partner Review              | Concur Review               |

| Number                                                                                 | Date       | Name                         | Account No           | Reference | Annotation | Debit        | Credit       | Recurrence |
|----------------------------------------------------------------------------------------|------------|------------------------------|----------------------|-----------|------------|--------------|--------------|------------|
| 14                                                                                     | 11/30/2012 | INTEROPERABLE EMERGENCY COMM | 55 00 00 3312 55     | G.2-1     |            |              | 1,979.00     |            |
| 14                                                                                     | 11/30/2012 | EOC EQUIPMENT GRANT EXPENSES | 55 00 00 5434 55     | G.2-1     |            |              |              |            |
| 14                                                                                     | 11/30/2012 | INTEROPERABLE EMERGENCY COMM | 55 00 00 5457 55     | G.2-1     |            | 1,979.00     |              |            |
| 14                                                                                     | 11/30/2012 | HAZARD MITIGATION GRANT EXP  | 55 00 00 5511 55     | G.2-1     |            | 8,350.00     |              |            |
| 14                                                                                     | 11/30/2012 | DUE TO STATE OF ILLINOIS     | 54 00 00 0201 WF 54  | G.2-1     |            | 13,675.00    |              |            |
| 14                                                                                     | 11/30/2012 | ACCOUNTS RECEIVABLE          | 55 00 00 0150 WF 55  | G.2-1     |            | 8,350.00     |              |            |
| 14                                                                                     | 11/30/2012 | ACCOUNTS RECEIVABLE          | 55 00 00 0150 WF 55  | G.2-1     |            | 1,979.00     |              |            |
| 14                                                                                     | 11/30/2012 | ACCOUNTS PAYABLE             | 55 00 00 2000 WF 55  | G.2-1     |            |              |              |            |
| 14                                                                                     | 11/30/2012 | ACCOUNTS PAYABLE             | 55 00 00 2000 WF 55  | G.2-1     |            |              | 8,350.00     |            |
| 14                                                                                     | 11/30/2012 | ACCOUNTS PAYABLE             | 55 00 00 2000 WF 55  | G.2-1     |            |              | 1,979.00     |            |
| 14                                                                                     | 11/30/2012 | DUE FROM STATE OF ILLINOIS   | 11 00 00 0201 LCV 11 | G.2-1     |            | 4,260.00     |              |            |
| To record CY grant receivables and payables.<br>(RECORD 11/30/12 AND REVERSE 11/30/13) |            |                              |                      |           |            |              |              |            |
|                                                                                        |            |                              |                      |           |            | 5,186,188.00 | 5,186,188.00 |            |
| Net Income (Loss)                                                                      |            |                              | (111,510.00)         |           |            |              |              |            |

**CARROLL COUNTY  
MOUNT CARROLL, ILLINOIS**

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**BUSINESS ADVICE LETTER**

**November 30, 2012**

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To the County Board and Management  
Carroll County  
Mt. Carroll, Illinois

This letter includes comments and suggestions with respect to matters that came to our attention in connection with our audit of the financial statements of Carroll County, Illinois for the year ended November 30, 2012. These items are offered as constructive suggestions to be considered as part of the ongoing process of modifying and improving the County's practices and procedures. For items discussed, we request a formal written response with the County's action plan for each comment.

#### **Agency Funds Not Recorded on Books**

The Sheriff's Department has two Certificate of Deposits and a checking account that are not currently on the County's general ledger. We recommend these accounts be added to the general ledger so all activity can be captured.

#### **Assessed Fees**

The Circuit Clerk's office had one fee that we tested which was not properly assessed. As this case had not been fully distributed, the Circuit Clerk's office was able to correct the error. We suggest a formal review process for non-standard fees be incorporated to prevent any future errors.

#### **CLOSING**

This letter is intended solely for the information and use of the County Board, management, and others within the County and is not intended to be and should not be used by anyone other than these specified parties. We appreciate serving Carroll County, Illinois and would be happy to assist you in addressing and implementing any of the suggestions in this letter.

*Wipfli LLP*

Sterling, Illinois  
February 7, 2013

**CARROLL COUNTY  
MOUNT CARROLL, ILLINOIS**

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**SIGNIFICANT DEFICIENCY LETTER**

**November 30, 2012**

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To the County Board and Management  
Carroll County  
Mt. Carroll, Illinois

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Carroll County as of and for the year ended November 30, 2012, in accordance with auditing standards generally accepted in the United States of America, we considered Carroll County's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material deficiencies or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in the County's internal control to be significant deficiencies:

### **Financial Statements Preparation**

We must evaluate county and circuit clerk management's ability to prepare the financial statements drafted by us for accuracy and completeness in accordance with accounting principles generally accepted in the United States of America. Due to the complexity of several of the footnote disclosures, management does not currently possess the expertise to accurately prepare the financial statements and related disclosures for accuracy and completeness in accordance with accounting principles generally accepted in the United States of America. In order for the County to remedy this issue, the County would need to hire a full-time Certified Public Accountant to prepare the financial statements and related notes in accordance with accounting principles generally accepted in the United States of America.

## **Segregation of Duties**

### *Highway Department*

The Highway Department's size does not permit an adequate segregation of duties needed for an effective system of internal accounting control. For the Highway Department's cash receipts, the executive secretary can control the entire process. The secretary is responsible for billing, collecting receipts, applying payments, and preparing receipts. These functions are incompatible in a strong internal control environment. We recommend that the townships send payments directly to the Treasurer's office and that they be handled in the normal cash receipt process.

### *Treasurer's Office*

The Treasurer's Office's size does not permit an adequate segregation of duties needed for an effective system of internal accounting control.

### *Health Department*

The Health Department's size does not permit an adequate segregation of duties needed for an effective system of internal accounting control. For the Health Department's cash receipts, the office manager can control the entire process. The manager is responsible for collecting cash receipts, recording the receipts into QuickBooks, and preparing the receipt for deposit in the Treasurer's office. These functions are incompatible in a strong internal control environment. We recommend that these functions be divided between the manager and another person in the office.

### *Circuit Clerk Office*

The Circuit Clerk's Office's size does not permit an adequate segregation of duties needed for an effective system of internal accounting control. For the Circuit Clerk's cash disbursements, the deputy clerk processes and prints checks with the Circuit Clerk's signature preprinted on the check. These functions are incompatible in a strong internal control environment. We recommend that these functions be divided between the deputy clerks in the office and that the Circuit Clerk review the checks issued report.

### Trial Balance

The Circuit Clerk is an agency fund which collects money on behalf of others. The majority of the Circuit Clerk's funds collected are disbursed the following month. The Circuit Clerk's trial balance consists only of assets and liabilities. The assets are any cash and investments and the liabilities represent funds due to others. The Circuit Clerk should be able to identify where its cash should be disbursed in the following month. At the end of the fiscal year, we prepare a trial balance for the Circuit Clerk. We recommend the Circuit Clerk prepare its own trial balance at the end of the fiscal year.

This communication is intended solely for the information and use of management, the County Board, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

*Wipfli LLP*

Sterling, Illinois  
February 7, 2013