

# *Will County, Illinois*

*Comprehensive Annual Financial Report  
As of and for the Fiscal Year Ended November 30, 2012*



# WILL COUNTY, ILLINOIS

## COMPREHENSIVE ANNUAL FINANCIAL REPORT

AS OF AND FOR THE FISCAL YEAR ENDED  
NOVEMBER 30, 2012

Introductory and Financial Sections Prepared by:  
Paul P. Rafac  
Will County Finance Director

Statistical Section Prepared by:  
Duffy Blackburn, C.P.A.  
Will County Auditor

Will County, Illinois

Comprehensive Annual Financial Report  
For The Year Ended November 30, 2012

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## INTRODUCTORY SECTION



# WILL COUNTY

WILL COUNTY OFFICE BUILDING • 302 N. CHICAGO STREET • JOLIET, ILLINOIS 60432 • Phone (815) 740-4600

May 28, 2013

Mr. Lawrence M. Walsh, Will County Executive  
and Members of the County Board  
Will County, Illinois

Dear Mr. Walsh and Members of the Board:

We hereby submit the Comprehensive Annual Financial Report (CAFR) of Will County, Illinois, (County) for the fiscal year ended November 30, 2012. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the County. The information presented in the CAFR is the responsibility of the County's management and not the independent auditor. All disclosures necessary to allow the reader to gain an understanding of the County's financial activities have been included. Please see the Management's Discussion and Analysis on page 3 for a narrative overview and analysis of the financial activities of the County for the fiscal year ended November 30, 2012.

Additionally, the County is required to undergo an annual single audit in conformity with the provisions of the *Single Audit Act Amendments of 1996* and U.S. Office of Management and Budget Circular A-133 *Audits of State, and Local Governments and Non-Profit Organizations*. The single audit includes a schedule of federal awards, findings, and recommendations, and the independent auditor's report on internal control structure and compliance with applicable laws and regulations. The single audit is prepared separately and will not be a part of this report.

## REPORTING ENTITY

This report contains all funds, agencies, boards, commissions, and authorities that are controlled by or dependent on the County's legislative branches. Control by or dependence on the County was determined on the basis of budget adoption, taxing authority, deficits that may occur, or receipt of significant subsidies from the County. All entities that meet this definition, and that of the Government Accounting Standards Board, have been included in this report. (See pages vi and vii for the Organizational Chart and listing of County Board Members and Elected Officials.)

The financial statements of the Forest Preserve District of the County, (Forest Preserve) for the fiscal year ended December 31, 2012, have been included as a discrete component unit, per the adoption of GASB 61, in the County's basic financial statements. The members of this Board are elected by the citizens of the County, to the Forest Preserve's Board of Commissioners at the same time they are elected to the County Board. Also, the County Public Building Commission (PBC), a separate legal entity, has been included as a discrete component unit (year ended November 30, 2012) in the County's basic financial statements. The PBC was formed through an intergovernmental agreement between the County and the City of Joliet, Illinois. The County Executive is responsible for appointing a voting majority to the PBC Board as well as appointing its Executive Director.

## THE WILL COUNTY ECONOMY -- ECONOMIC CONDITIONS AND OUTLOOK

Will County is a natural business attraction for many reasons:

- strategic location
- available and affordable land
- tremendous highway, rail, water, and air transportation accessibility and services
- highly-skilled, available workforce
- and a pro-growth attitude among its thirty-seven municipalities.

Will County's historical industry and manufacturing infrastructure provided the opportunity to develop a significant cluster of transportation and logistics-based business and employment. With the opening of the Logistics Park Chicago intermodal center in 2002 in Elwood, Will County established itself as a "Global Transportation Center." The Joliet Intermodal Terminal facility in Joliet, the multi-modal business park in Wilmington, and a proposed intermodal yard in Crete solidify our unique position for future development of transload (rail to truck) operations and potential expansion of intermodal operations in the Chicago metro area. Will County's status as the largest inland port in North America provides benefits to businesses seeking reliable connections to global markets, reduced transportation costs and supply chain diversification.

- Will County is one of 102 counties in Illinois and part of the Chicago-Naperville-Elgin, IL-IN-WI Metropolitan Statistical Area. (BEA)
- Between 1985 and 2013, Will County's population has more than doubled (adding 357,489 residents), increasing from 328,511 to 686,000. (Nielsen)
- Since the 2000 Census, Will County was estimated to have gained 183,708 residents (36.5% growth), by far the largest numerical increase in Illinois and one of the highest among the nation's 3,143 counties. (Nielsen and US Census Bureau)
- For the Will County population age 25 and over, it's estimated that over 90% have a high school diploma and over 30% have a Bachelor's, Master's, or Doctorate degree. (Nielsen and EMSI)
- As of 2011, Will County was the 89th largest county in the nation. (U.S. Census Bureau)
- Will County, currently the 4<sup>th</sup> largest county in Illinois, is set to become the state's 2nd largest county by 2030, behind only Cook County. (DCEO)
- Will County's population is projected to exceed 1.2 million by the year 2040. (Chicago Metropolitan Agency for Planning)
- The total assessed value of all property in Will County decreased 5.5% to 20.577 billion in 2012, down from 21.792 billion in 2011. (Will County Supervisor of Assessments)
- Between 1990 and 2012, Will County added over 100,840 single-family dwelling units. (US Census Bureau)
- The construction cost value of single-family building permits issued in Will County jumped from \$80.3 million in 1985 to \$185.2 million in 2012. (US Census Bureau)
- In 2011, Will County had a total personal income of over \$28.9 billion. This aggregate income ranked 4<sup>th</sup> in the state and accounted for 5.1% of the state total. (BEA)
- In 2011, Will County had a per capita personal income of \$42,459, an increase of 5.8% from the previous year, and 102% of the national average. (BEA)

- The *estimated* average effective buying income is \$69,133 for 2013, an increase of 89.5% from \$36,530 in 1985. (Nielsen)
- The number of Will County business establishments exceeds 34,000. (EMSI – Economic Modeling Specialists, Inc.)
- For 2012, the total amount of industrial square footage was 140,546,414. An additional 700 acre intermodal yard industrial park is proposed in Crete.

Expectations are high for continued growth in the County. The I-355 Extension Corridor (I-55 to I-80) communities are working together to promote the area for new development in health care-related industries as well as destination-type shopping and entertainment. The South Suburban Airport presents solid opportunities for industrial, commercial, and residential development. Exports are a growing part of Will County, especially in manufacturing and agriculture. The Illiana Expressway, proposed to connect I-65 in Indiana to I-55 in Will County, IL would enhance access to Will County's Inland Port. The Federal Highway Administration issued a record of decision for the Illiana Corridor, concluding the first tier of the project. This advanced a preferred corridor (B3) and a No Action alternative into Tier Two.

Will County is home to a number of institutions of higher learning including a state university, several mid-size private colleges, a nationally-recognized junior college and for-profit college campuses. Will County is engaged in impactful workforce initiatives targeting training in math and science, technological innovation and workplace readiness for youth. The business community, elected officials, community groups and representatives of higher education have a history of working together on local workforce-related issues. Many of the universities and colleges have responded to the growing needs of Will County businesses and developed courses and training to suit specific requirements.

Will County is attractive for its many high quality places to live, offering a range of housing options, school districts and recreational and entertainment opportunities.

With its strategic location and availability of affordable land, Will County continues to have much to offer to both businesses and residents. For a sample of major commercial projects as well as economic information please see the statistical section that starts on page 240.

## FINANCIAL INFORMATION

### Internal Accounting Control

County management is responsible for establishing and maintaining an internal accounting control system that ensures financial data is available to prepare financial statements in compliance with accounting principles generally accepted in the United States of America and all assets are protected from theft or misuse. Our internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management. The County Auditor's office, in cooperation with County Executive offices, County Board, County-wide Elected officials' offices, and departmental offices, has worked to strengthen internal accounting control and increase the internal auditing of the operations of all County departments.

### Budget Controls

The County utilizes budget controls which are designed to monitor the budget as advanced by the County Executive's office, adopted by the County Board, and modified by resolution. The basis upon which the budget is prepared is consistent with the accounting principles used for financial reporting. Expenditures initiated by contract or purchase order are allocated to line item budget codes, and encumbrance accounting reserves the funds. The purchase order and accounts payable systems create supporting documentation for expenditures against the budget.

Transfers of budgeted amounts between funds or any amendments to the originally approved budget by means of emergency or supplemental appropriation, require approval by two-thirds of the County Board members. Transfers or

any budget amendments made during the year are reflected in the budget information included in the financial statements. The annual budget appropriation terminates with the close of the fiscal year. According to state statute, for 90 days after the close of the fiscal year, line item balances are available for payment of obligations incurred prior to the close of the fiscal year.

### Fiduciary Operations

The County acts in a fiduciary capacity for agency funds. Property taxes for all taxing bodies (collected by the Treasurer) and certain funds held by the Circuit Court Clerk represent the majority of the fiduciary funds.

### Long-Term Financial Planning

With the development of the fiscal year 2008 Budget, the County began presenting three year budget projections as part of the annual budget process. In 2008, the County Board passed a cash reserve policy targeting a 25% reserve, which has been met. The County Board also established a goal that 50% of all new revenue streams be used for capital needs. With the 2009 Budget the County started including a list of potential capital projects. Also in 2009, the County began a comprehensive facility needs analysis, which culminated in 2011 in the development of a Master Plan. The County is prioritizing its capital needs and determining project staging and funding. An Executive Branch IT assessment was completed in August 2011. These measures will continue to assist the County on its path to address our long-term planning needs.

In May of 2010 the County issued \$100 million in bonds for various road improvement projects which continue to be spent in 2012. In May of 2012, the County retired its 2001B debt certificates and refunded much of its 2005 bonds. The County's remaining outstanding bonds, series 2005, 2006, 2008, 2010, and 2012 are all alternative revenue bonds and rated AA+ or Aa1 by Standard and Poor's Fitch Ratings and/or Moody's.

### Financial Condition

This is the tenth year the County has prepared financial statements following GASB Statement 34. The implementation of GASB 34 in fiscal year 2002 resulted in the following basic financial statements for reporting the County's financial activities:

*County-wide financial statements* - These statements are prepared on an accrual basis of accounting which is similar to the basis of accounting followed by most businesses.

*Fund financial statements* - These statements present information for individual major funds rather than by fund type. Non-major funds are presented in total in one column. Governmental funds use the modified accrual basis of accounting and include a reconciliation to the governmental activities accrual information presented in the county-wide financial statements. Fiduciary funds use the accrual basis of accounting.

As a part of this reporting model, management is responsible for preparing a Management's Discussion and Analysis of the County. This discussion follows the Independent Auditor's Report and provides: (1) an assessment of the County finances for 2012 and a comparison, where available, to performance in 2011; (2) a description of significant capital asset and long-term debt activity during the year; and (3) an analysis of resources available for the future.

The County combines commercial insurance with self-funded risk retention programs to cover its exposure to various potential losses. Reserves are accumulated in the General Fund for the loss exposure assumed by the County for major medical, general liability, and workmen's compensation claims. Third party claim administrators are utilized by the County to process medical and workmen's compensation claims. The County uses Blue Cross Blue Shield as the third-party administrator of its self-insured employee health insurance program. Property and automobile loss exposures have been protected by purchasing traditional commercial insurance.

## OTHER INFORMATION

### Independent Audit

State statute requires the County to be audited annually by an independent certified public accountant. The accounting firm Baker Tilly Virchow Krause, LLP from Chicago, Illinois, was selected by the Will County Board to comply with this requirement. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the federal *Single Audit Act Amendments of 1996*, and the related U.S. Office of Management and Budget Circular A-133, *Audits of State, Local Governments, and Non-Profit Organizations*. Auditing standards generally accepted in the United States of America and the standards set forth in the General Accounting Office's Government Auditing Standards were adhered to by the independent auditor in conducting the engagement. The independent auditor's report is included in the Financial Section of this report. The independent auditor's report related to the single audit is included in the separately issued Single Audit Report.

### Awards

The Government Financial Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its comprehensive annual financial report for the fiscal year ended November 30, 2011, attached. This was the tenth consecutive year that the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

### Acknowledgements

We also thank all the County elected officials, County department heads, and County employees for their assistance in preparing this report. Without their participation, the preparation of this report would not have been possible. We also thank the independent auditors from Baker Tilly Virchow Krause, LLP, who performed their work in a professional and timely manner.

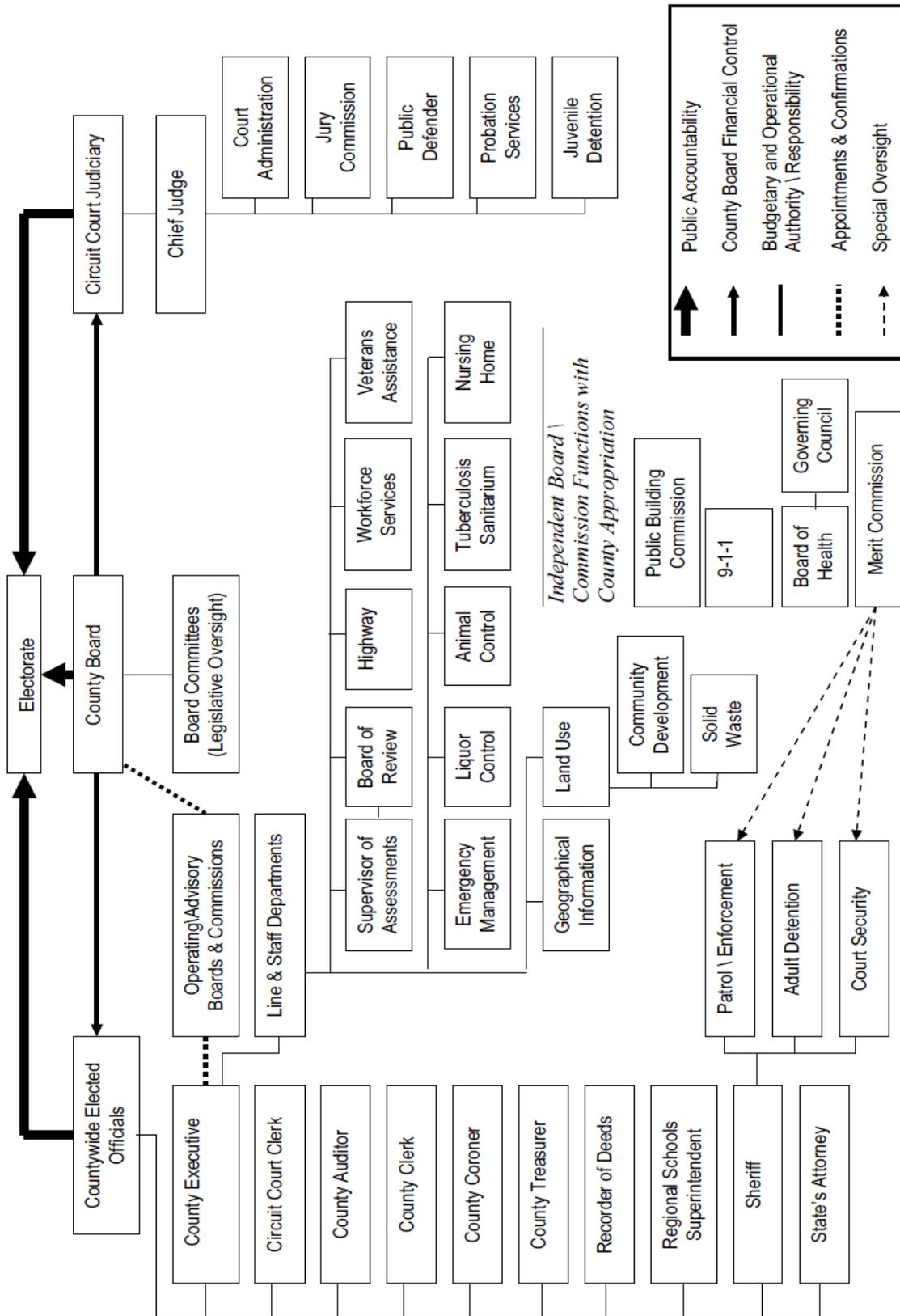
Respectfully submitted,

A handwritten signature in black ink, appearing to read "Paul P. Rafac". The signature is fluid and cursive, with the first name "Paul" being the most prominent.

Paul P. Rafac  
Will County Finance Director

WILL COUNTY, ILLINOIS

ORGANIZATIONAL CHART



Will County, Illinois

County Board Members and Elected Officials  
As of Year Ended November 30, 2012

COUNTY BOARD MEMBERS

District #1  
Katrina Duetsche  
Robert Howard  
Cory Singer

District #6  
Don Gould  
Sharon May  
Deborah A. Rozak

District #2  
David Izzo  
James G. Moustis  
Tom Wiegel

District #7  
Jim Bilotta  
Kathleen Konicki  
Diane Seiler

District #3  
Ann Dralle  
Suzanne Hart  
Laurie McPhillips

District #8  
Herbert Brooks  
Henry Travis  
Denise Winfrey

District #4  
Edward Kusta, Jr.  
Charles E. Maher  
Jacqueline Traynere

District #9  
Walter G. Adamic  
Joseph M. Babich  
Stephen M. Wilhelmi

District #5  
John Argoudelis  
Lee Ann Goodson  
Brian Smith

ELECTED OFFICIALS

Lawrence M. Walsh  
Pamela McGuire  
Duffy Blackburn  
Nancy Schultz Voots  
Patrick K. O'Neil  
Karen Stukel  
Paul J. Kaupas  
Steve Weber  
Jennifer Bertino-Tarrant  
James Glasgow

County Executive  
Circuit Court Clerk  
County Auditor  
County Clerk  
County Coroner  
County Recorder  
County Sheriff  
County Treasurer  
Superintendent of Schools  
State's Attorney

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Will County  
Illinois

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
November 30, 2011

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



*Christopher P. Morinell*

President

*Jeffrey R. Emer*

Executive Director

## FINANCIAL SECTION

**INDEPENDENT AUDITOR'S REPORT**



Baker Tilly Virchow Krause, LLP  
205 N Michigan Ave  
Chicago, IL 60601-5927  
tel 312 729 8000  
fax 312 729 8199  
bakertilly.com

## INDEPENDENT AUDITORS' REPORT

To the Members of the County Board  
Will County  
Joliet, Illinois

We have audited the accompanying financial statements of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Will 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 Will County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Circuit Clerk fund, which represents 17.8 percent of the assets and liabilities of the agency funds. We also did not audit the financial statements of the Forest Preserve District of Will County or the Will County Public Building Commission, which are presented in the component unit column. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Circuit Clerk fund, Forest Preserve District of Will County, and Will County Public Building Commission, is based on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinions. The financial statements of the Forest Preserve District of Will County were not audited in accordance with *Government Auditing Standards*.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Will County, Illinois, as of November 30, 2012 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note 19, the Forest Preserve District of Will County has adopted the provisions of GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. The Forest Preserve District of Will County also adopted the provisions of GASB Statement No. 63, *Financial Reporting for Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. Both standards were implemented effective January 1, 2012.

To the Members of the County Board  
Will County

In accordance with *Government Auditing Standards*, we will also issue a report on our consideration of Will County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedules, analysis of funding progress, and schedule of employer contributions as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economical, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Will County's basic financial statements. The combining and individual fund financial statements and schedules as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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 basic financial statements taken as a whole.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Will County's basic financial statements. The "Letter of Transmittal" and "Statistical Section" listed in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

*Baker Tilly Virchow Krause, LLP*

Chicago, Illinois  
May 28, 2013

## Will County, Illinois

### Management's Discussion and Analysis For the Year Ended November 30, 2012 (Unaudited)

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As management of Will County (County), we offer the readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended November 30, 2012. To further enhance the readers' understanding of the County's financial performance, we encourage them to consider the information presented here in conjunction with additional information that we have furnished in our transmittal letter, basic financial statements, and notes to the financial statements.

#### FINANCIAL HIGHLIGHTS

The assets of the County exceeded its liabilities at the close of the fiscal year by \$499,637,692 (net assets). Of this amount, \$95,965,630 (unrestricted net assets) may be used to meet the County's ongoing obligations (Statement 1).

The County's total net assets increased by \$36,462,929 from \$463,174,763 at November 30, 2011 to \$499,637,692 at November 30, 2012 (Statement 2).

As of the close of fiscal year 2012, the County's governmental funds reported combined ending fund balances of \$283,355,426 which is an decrease of \$826,318 in comparison to the prior year (Statement 5).

At the end of fiscal year 2012, the unassigned fund balance was \$53,294,979 which is 18% of the total governmental fund expenditures (Statement 3 & 5).

#### OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements contained in the County's Comprehensive Annual Financial Report (CAFR). Those statements are comprised of the following components: 1) county-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. The CAFR also contains required supplementary information, combining fund financial statements, individual fund financial statements and schedules, and statistical information.

#### County-wide Financial Statements

The county-wide financial statements include the activity of the County. The Forest Preserve District of Will County (Forest Preserve) and the Will County Public Building Commission (PBC) are included as part of the County's reporting entity as discretely presented component units. The Forest Preserve and the PBC are not included in this discussion and analysis. The county-wide financial statements can be found on pages 15 through 17 of this report. These are designed to provide readers with a broad overview of the County's finances, in a manner similar to private-sector businesses, 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 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 demonstrates 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.

## Will County, Illinois

### Management's Discussion and Analysis (Continued) For the Year Ended November 30, 2012 (Unaudited)

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The statement of activities also highlights the functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the County include general and administrative; public safety; judicial; health and welfare; highway and roads; and interest on debt. There are no business-type activities accounted for by the County.

#### Fund Financial Statements

The County maintains 66 individual governmental funds. 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. The 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 county-wide financial statements. However, unlike the county-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. The focus of the governmental funds is to show the short term changes in current operations.

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 (includes 3 funds). 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. Governmental funds use the modified accrual basis of accounting. The governmental funds financial statements can be found on pages 18-21 of this report.

Proprietary Funds. The County maintains no proprietary funds.

Fiduciary Funds. The County maintains several 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. The County also holds one trust fund. Fiduciary funds are not reflected in the county-wide financial statements because the resources of those funds are not available to support the County's own programs. The basis of accounting used for fiduciary funds is accrual. The fiduciary fund financial statements can be found on pages 22-23 of this report.

#### Notes to the Financial Statements

Notes to the Financial Statements provide additional information that is essential to a complete understanding of the data provided in the county-wide and fund financial statements and can be found on pages 26-66 of this report.

#### Required Supplementary Information

Required Supplementary Information is presented concerning the County's General Fund, the RTA Tax Revenue Fund, and the Motor Fuel Tax Fund budgetary schedules, the IMRF (Illinois Municipal Retirement Fund) and SLEP (Sheriff's Law Enforcement Personnel) pension schedules, and other post employment benefits (OPEB). The County adopts an annual appropriated budget for its General Fund. Budgetary comparison schedules have been provided for the General Fund, the RTA Tax Revenue Fund, and the Motor Fuel Tax Fund to demonstrate compliance with this budget. The IMRF and SLEP pension schedules have been provided to present IMRF's progress in funding its obligation to provide pension benefits to County employees. Required supplementary information can be found on pages 67-73 of this report.

Management's Discussion and Analysis (Continued)  
For the Year Ended November 30, 2012  
(Unaudited)

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**Combining and Individual Fund Statements and Schedules**

Combining and individual fund statements and schedules discussed earlier in connection with non-major governmental funds are presented immediately following the required supplementary information on pensions. Combining and individual fund statements and schedules can be found on pages 74-232 of this report.

**COUNTY-WIDE FINANCIAL STATEMENTS ANALYSIS**

**Statement of Net Assets**

The following table reflects the condensed statement of net assets. Current and other assets consist mainly of cash; investments; intergovernmental receivables (sales tax, income tax, grant revenue, etc.); property tax receivables; and other receivables. Current and other assets are higher by \$3.7 million because intergovernmental receivables have increased. Capital assets include land; construction in progress; buildings and improvements; equipment; and highway infrastructure such as roads, bridges, and streetlights. Capital assets increased \$31.9 million primarily due to road construction.

Long-term liabilities consist mainly of bonds/debt certificates payable, capital leases, accrued claims and judgments, net OPEB obligations, and compensated absences. In 2012, these liabilities decreased \$6.3 million due to scheduled debt service principal payments, bond refunding, and redeemed debt certificates. Other liabilities primarily include accounts payable, accrued payroll, deferred property taxes, and interest payable. They increased by \$5.5 million.

The County's combined net assets are \$499.6 million. At the end of the current fiscal year, the County has positive balances in each of the net asset categories. The largest portion of The County's net assets (58% in 2012) reflects its investment in capital assets (e.g., land, buildings, infrastructure, machinery and equipment), less any related debt that is still outstanding used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Management's Discussion and Analysis (Continued)  
 For the Year Ended November 30, 2012  
 (Unaudited)

WILL COUNTY'S CONDENSED STATEMENT OF NET ASSETS  
 For the fiscal years ended November 30  
 (in millions)

	Governmental Activities	
	2011	2012
<b>Assets:</b>		
Current and other assets	\$ 427.5	\$ 431.2
Capital assets	373.9	405.8
<b>Total assets</b>	<b>\$ 801.4</b>	<b>\$ 837.0</b>
<b>Liabilities:</b>		
Long-term liabilities	\$ 206.1	\$ 199.8
Other liabilities	132.1	137.6
<b>Total liabilities</b>	<b>338.2</b>	<b>337.4</b>
<b>Net assets:</b>		
Invested in capital assets, net of related debt	277.5	290.8
Restricted	91.3	112.8
Unrestricted	94.4	96.0
<b>Total net assets</b>	<b>463.2</b>	<b>499.6</b>
<b>Total liabilities and net assets</b>	<b>\$ 801.4</b>	<b>\$ 837.0</b>

The statement of net assets can be found on pages 15 to 16 of this report.

**Statement of Activities**

The following table reflects the condensed statement of activities. Net assets increased \$36 million over the prior year. The main reason for this increase was \$31.9 increase in capital assets (road construction) and a \$6.3 million decrease in long-term liabilities (debt reduction). The net assets may over time serve as a useful indicator of the County's financial position.

General and administrative expenses decreased by \$4.1 due to controlled expenditures. Public safety expenses increased \$2.7 million due to increased personnel costs. Highway and Roads expenses decreased \$57.4 million due mainly to \$50.7 million in jurisdictional transfers in the prior year.

Management's Discussion and Analysis (Continued)  
 For the Year Ended November 30, 2012  
 (Unaudited)

WILL COUNTY'S CONDENSED STATEMENT OF ACTIVITIES  
 For the fiscal years ended November 30  
 (in millions)

	Governmental Activities	
	2011	2012
	<u>2011</u>	<u>2012</u>
Revenues:		
Program revenues:		
Fees, fines & charges for services	\$ 64.5	\$ 63.7
Operating grants and contributions	75.9	74.3
Capital grants and contributions	6.6	5.3
General revenues:		
Property taxes	111.1	114.2
Replacement taxes	3.5	3.5
Income tax	7.6	9.3
Sales tax	21.2	22.0
Other taxes	0.8	1.0
Investment earnings	5.1	4.6
Other general revenues	3.1	5.1
Total revenues	<u>299.4</u>	<u>303.0</u>
Expenses:		
General and administrative	58.6	54.5
Public safety	79.3	82.0
Judicial	45.5	45.5
Health and welfare	61.2	61.6
Highway and roads	73.4	16.0
Interest on long-term debt	7.4	7.0
Total expenses	<u>325.4</u>	<u>266.6</u>
Increase (decrease) in net assets	(26.0)	36.4
Restatement	10.1	-
Net assets beginning of year	479.1	463.2
Net assets end of year	<u>\$ 463.2</u>	<u>\$ 499.6</u>

The statement of activities can be found on page 17 of this report.

## FUND FINANCIAL STATEMENTS ANALYSIS

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, fund balances serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. The portions of restricted and committed fund balances limit the availability of fund resources for future use, whereas the portions of assigned and unassigned fund balances are readily available. The focus of the governmental funds is to show the short term changes in current operations. At the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$283.4 million, an decrease of \$0.8 million in comparison with the previous fiscal year (Statement 5).

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 \$55.9 million (Statement 3). Unassigned fund balance represents 33.0% of total general fund expenditures and is a measure of the General Fund's liquidity. This healthy level of liquidity reflects the strong budgetary measures taken during the economic downturn. The fund balance of the General Fund increased by \$9.2 million during the current fiscal year with improved intergovernmental revenues, charges for services, and investment income (Statement 5).

The two other major funds which are shown in the Fund Financial Statements are the RTA Tax Revenue Fund and the County Motor Fuel Fund. Both funds are Special Revenue funds with ending fund balances of \$41.7 and \$55.8 , increases of \$11.1 million and \$8.9 million, respectively (Statement 3 & 4). The increases in both funds are attributed to the County's focus on spending down road bond proceeds before using other road related funds.

The other governmental funds are grouped into 3 categories: Special Revenue, Debt Service, and Capital Projects.

The revenues and expenditures of the General Fund are analyzed below.

### Revenues

The most significant revenue sources for all funds during fiscal year 2012 continue to be property taxes, intergovernmental sources, and charges for services. These revenue sources are relatively consistent with the prior year. Miscellaneous income increased by \$2.4 million due to recapturing tort immunity and workers compensation claims from the County's excess carrier.

Will County, Illinois

Management's Discussion and Analysis (Continued)  
 For the Year Ended November 30, 2012  
 (Unaudited)

COMPARATIVE SUMMARY OF REVENUES  
 GENERAL FUND  
 For the Fiscal Years ending November 30

	2011 GENERAL FUND	2012 GENERAL FUND	INCREASE (DECREASE) 2011 to 2012	% CHANGE
Property taxes	\$ 89,829,922	\$ 93,052,504	\$ 3,222,582	3.6%
Licenses and permits	926,192	1,168,413	242,221	26.2%
Intergovernmental	52,550,620	53,314,679	764,059	1.5%
Charges for services	30,467,133	31,407,491	940,358	3.1%
Fines and forfeitures	3,018,873	3,217,382	198,509	6.6%
Investment income	4,317,511	3,591,882	(725,629)	-16.8%
Miscellaneous revenue	820,797	3,202,081	2,381,284	290.1%
Total	\$ 181,931,048	\$ 188,954,432	\$ 7,023,384	3.9%

Expenditures

Governmental expenditures are categorized into the separate functions and services provided. The General Fund includes the following categories: general and administrative, public safety, judicial, health and welfare, debt service-principal, debt service – interest and fiscal charges, debt service-bond issuance costs, and capital outlay.

Within these separate functions, the personnel services class of expenditure remains the highest expenditure in County operation due to the labor intensive nature of service delivery. Benefit payments remain a significant portion of the total personnel services costs and continue to increase. The general and administrative expenditures decreased due to strong financial controls. The public safety expenditures increased due to increased personnel costs. Capital outlay increased with the purchase of the EMA command vehicle.

The following is the analysis of expenditures by function for the past two years for the General Fund.

COMPARATIVE SUMMARY OF EXPENDITURES  
 GENERAL FUND  
 For the Fiscal Years ending November 30

	2011 GENERAL FUND	2012 GENERAL FUND	INCREASE (DECREASE) 2011 to 2012	% CHANGE
General and administrative	\$ 42,820,914	\$ 42,064,666	\$ (756,248)	-1.8%
Public safety	66,892,508	68,865,182	1,972,674	2.9%
Judicial	38,635,153	38,870,610	235,457	0.6%
Health and welfare	18,929,181	18,884,494	(44,687)	-0.2%
Capital outlay	185,832	828,534	642,702	345.9%
Total	\$ 167,463,588	\$ 169,513,486	\$ 2,049,898	1.2%

Will County, Illinois

Management's Discussion and Analysis (Continued)  
 For the Year Ended November 30, 2012  
 (Unaudited)

GENERAL FUND 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. Budget columns are provided for both the original adopted budget for fiscal year 2012 as well as the final budget. Significant (amounts greater than \$100,000) amendments to the budget and significant differences between the final budget and actual results are discussed below.

<u>Revenues</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance</u>	<u>Reason For Amendment</u>
Intergovernmental	\$ 45,914,274	\$ 46,591,800	\$ 677,526	Grants are appropriated in the budget by decreasing budgeted miscellaneous revenues and increasing budgets for grant revenue accounts.
Miscellaneous revenues	3,820,050	3,142,524	(677,526)	

<u>Expenditures</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance</u>	<u>Reason For Amendment</u>
County board	\$ 6,964,477	\$ 8,155,601	\$ 1,191,124	Budget amended to allow for OPEB contribution as an expenditure instead of a transfer and the increase transfer for the redemption of debt certificates.
Land use	3,340,041	3,522,976	182,935	Increased budget due to new grant.
Sheriff - building security	2,453,035	2,238,892	(214,143)	Reallocation of budget authority to meet service delivery needs within the Sheriff's operations.
Sheriff - ADF custody of prisoners	23,240,446	24,092,625	852,179	
Sheriff - ADF food service	773,610	878,471	104,861	
Sheriff - enforcement/administration	27,421,048	27,179,113	(241,935)	

Will County, Illinois

Management's Discussion and Analysis (Continued)  
 For the Year Ended November 30, 2012  
 (Unaudited)

<u>Revenues</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Reason For Difference</u>
Property taxes	\$ 94,198,687	\$ 93,052,504	\$ (1,146,183)	Real estate tax extension was less than budget estimate.
Licenses and permits	834,050	1,168,413	334,363	Slight improvement in the economy.
Intergovernmental	46,591,800	53,314,679	6,722,879	Increase in the local distribution of State income tax, sales tax, and nursing home reimbursements.
Charges for services	32,028,785	31,407,491	(621,294)	Decrease in nursing home private pay and medicare.
Investment income	412,400	3,591,882	3,179,482	Expanded use of professional investment services.
<u>Expenditures</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Reason For Difference</u>
County board	\$ 8,155,601	\$ 5,314,198	\$ 2,841,403	Anticipated grants were lower than expected and contingency costs were controlled.
County executive	1,536,378	1,317,522	218,856	Controlled expenditures.
Support services	5,511,752	5,037,342	474,410	Controlled expenditures.
Land use	3,522,976	3,302,859	220,117	Controlled expenditures.
Social Security	380,124	-	380,124	Unexpended contingency.
Illinois Municipal Retirement	679,218	-	679,218	Unexpended contingency.
Worker's Compensation	6,380,988	4,814,729	1,566,259	Controlled expenditures.
Human Resources	883,919	3,974,380	(3,090,461)	Increase in health insurance claims.
Tort Immunity	4,604,625	2,887,260	1,717,365	Controlled expenditures.
Sunny Hill nursing home	19,807,602	18,884,494	923,108	Controlled expenditures.
Circuit clerk	7,453,639	7,324,771	128,868	Controlled expenditures.
State's attorney	10,471,411	10,585,675	(114,264)	Increased special prosecution expenditures.
County clerk - elections	3,517,723	2,836,155	681,568	Controlled expenditures.
County treasurer	1,597,259	1,492,082	105,177	Controlled expenditures.
Sheriff - enforcement/administration	27,179,113	28,163,923	(984,810)	Increased personnel costs.
Sheriff - facility maintenance	2,113,862	2,225,834	(111,972)	Increased personnel costs.
Sheriff - ADF custody of prisoners	24,092,625	25,968,168	(1,875,543)	Increased personnel costs.
Sheriff - ADF transport/holding	1,814,950	1,959,986	(145,036)	Increased personnel costs.
Sheriff - building security	2,238,892	2,053,823	185,069	Controlled expenditures.
Sheriff - court security	838,965	677,325	161,640	Controlled expenditures.
Supervisor of assessments	1,800,501	1,693,563	106,938	Controlled expenditures.

Management's Discussion and Analysis (Continued)  
For the Year Ended November 30, 2012  
(Unaudited)

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CAPITAL ASSET AND LONG-TERM DEBT ACTIVITY

Capital Assets

The County's investment in capital assets for its governmental activities at year-end totaled \$405,803,991 (net of accumulated depreciation) (Statement 1). This investment in capital assets included: land; ROW/easements; construction in progress; buildings and improvements; equipment; intangibles; and highway infrastructure such as roads, bridges, and streetlights. There were \$55,201,851 of capital asset additions recorded during the year and \$14,044,084 of depreciation charges were expensed on total capital assets.

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

Infrastructure	\$ 16,954,489
Construction in progress	32,881,588
Vehicles	2,891,437
Computer Software	1,114,065

Additional information on the County's capital assets can be found in Note 6 on page 39 of this report.

Debt Administration

Total County long-term debt at year end was \$199.8 million (Statement 1).

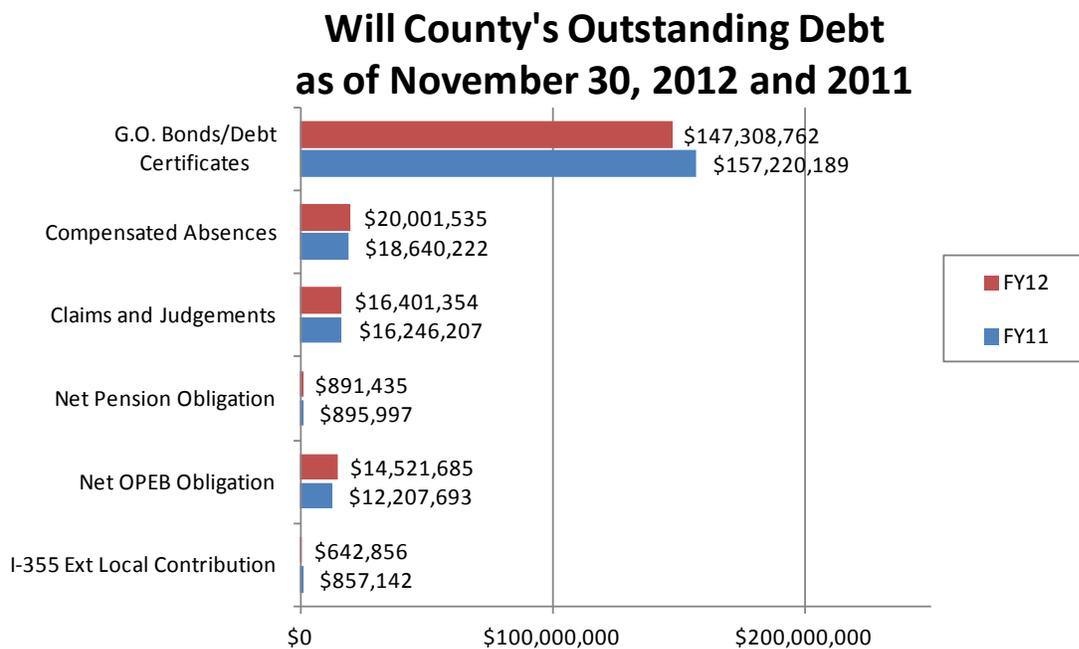
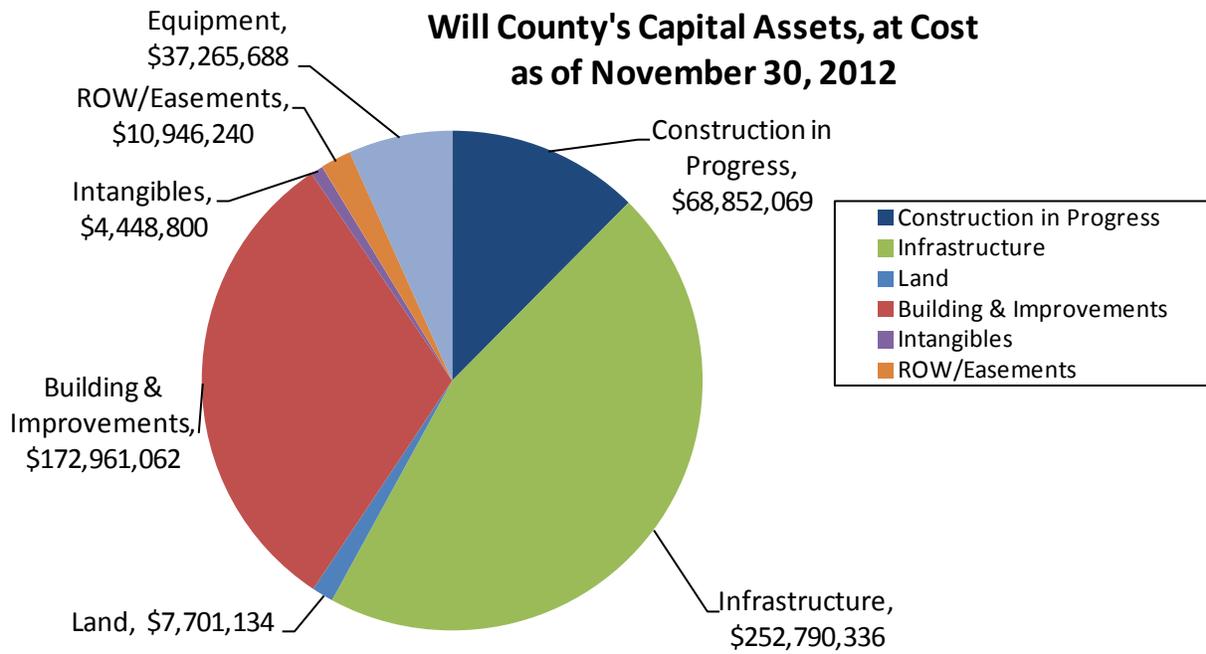
The debt is comprised of the following (in millions): general obligation bonds payable, \$147.3 ; I-355 extension local contribution payable, \$0.6 ; compensated absences, \$20.0 ; net OPEB obligation, \$14.5 ; net pension obligation, \$0.9 ; and claims and judgments, \$16.4 . The entire amount of the general obligation issues are backed by the full faith and credit of the County through property taxes.

The County reduced its debt service costs during 2012 by redeeming all of the 2001B Debt Certificates and refunding a portion of the 2005 series bonds.

The State statutes limit the amount of outstanding debt to 5.75% of the assessed valuation; that would make the current debt limitation \$1.2 billion, which is significantly more than the County's general obligation debt.

Additional information on the County's long-term debt can be found in Note 7 on pages 40-43 of this report.

Management's Discussion and Analysis (Continued)  
 For the Year Ended November 30, 2012  
 (Unaudited)



Management's Discussion and Analysis (Continued)  
For the Year Ended November 30, 2012  
(Unaudited)

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**CONDITIONS EXPECTED TO HAVE A SIGNIFICANT EFFECT ON FINANCIAL POSITION**

The current economic downturn has had a financial impact on both the local area and the County. The unemployment rate for the County for 2012 was 9.0%, a decrease from the previous year's rate of 10.1%. The impact on the County has been most evident in the reductions in revenue from state and local sales taxes. Sales tax decreased substantially in 2009, leveled off in 2010, and increased in 2011 and 2012. The County will continue to use expenditure controls to address the impact of the slow economy.

The State of Illinois' troubled fiscal situation has continued and is expected to continue. The County's portion of state-based revenue is affected by the State's economic conditions; state reimbursements and programs have been reduced or delayed.

Based on 2010 census data, the County has been allocated five new judges; the first new judge was appointed in 2012 and the second new judge is expected to be appointed in August, 2013. There will be an increased cost to the court system if support staff are added and build out is required to support additional judges.

Initial planning continues for new sewer and water infrastructure for the County's Laraway Road facilities and a potential new Sheriff's administrative facility at that location. Real Estate acquisition is likely for the foot print of a new court facility as well as a parcel that could reduce rental expenses.

The tax cap legislation passed by the Illinois General Assembly for taxing districts has limited the growth in the extended tax levy. The County has levied below the cap in four of the last five years, keeping real estate taxes flat.

Standard & Poors Rating Services rated the County AA+ for the 2008, 2010, and subsequent 2012 series bonds. Moody's Investor Services rated the subsequent 2012 series bonds Aa1. Fitch Rating Services had previously recalibrated the 2005 and 2006 series bonds to AA+.

The factors above are considered throughout the planning and decision making process and were considered when preparing the December 1, 2013 budget.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of Will County's finances for all those with an interest in them. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the County Executive's Office, 302 N. Chicago St, Joliet, IL 60432, or email Paul Rafac, [prafac@willcountyllinois.com](mailto:prafac@willcountyllinois.com).

COUNTY-WIDE FINANCIAL STATEMENTS

## Statement of Net Assets / Net Position

November 30, 2012

	Primary Government <u>Governmental</u> Activities	Component Units
<b>Assets</b>		
Cash and cash equivalents	\$ 35,050,852	\$ 12,845,383
Investments	242,368,209	19,181,706
Restricted cash and cash equivalents	238,184	12,306,614
Restricted investments	-	294,756
Accrued interest	1,132,219	48,466
Property tax receivable, net	117,493,605	35,194,167
Accounts receivable	10,202,415	2,280
Other receivables	22	-
Due from other governmental agencies	21,466,973	550,726
Inventory	1,622,588	-
Prepaid items	396,470	189,198
Lease payments receivable	-	1,200,000
Deferred charges	1,265,867	-
Capital assets not being depreciated/amortized	87,731,853	268,867,448
Capital assets being depreciated/amortized, net	318,072,138	39,060,091
<b>Total assets</b>	<b>837,041,395</b>	<b>389,740,835</b>
<b>Deferred outflows of resources</b>		
Unamortized loss on refunding	-	8,498,416
<b>Total assets and deferred outflows of resources</b>	<b>837,041,395</b>	<b>398,239,251</b>
<b>Liabilities</b>		
Accounts payable	17,439,614	2,880,637
Retainage payable	1,424,898	-
Salaries payable	4,845,197	235,933
Other current liabilities	231,714	101,793
Unearned revenue	113,413,437	72,546
Interest payable	281,216	303,512
Long-term debt, due within one year	17,614,442	18,470,919
Long-term debt, due in more than one year	182,153,185	189,754,013
<b>Total liabilities</b>	<b>337,403,703</b>	<b>211,819,353</b>
<b>Deferred inflows of resources</b>		
Unearned grant revenue	-	48,500
Unearned property tax revenue	-	35,194,167
<b>Total deferred outflows of resources</b>	<b>-</b>	<b>35,242,667</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>337,403,703</b>	<b>247,062,020</b>

(Continued)

## Statement of Net Assets / Net Position (continued)

November 30, 2012

	Primary Government <u>Governmental</u> Activities	Component Units
<b>Net assets / Net position</b>		
Invested in capital assets, net of related debt	\$ 290,853,169	
Net investment in capital assets		\$ 156,171,506
Restricted for:		
Debt service	13,947,349	1,157,691
Construction and development	-	2,023,942
Road projects	72,411,239	-
Other purposes	26,460,305	1,744,507
Unrestricted net assets / net position (deficit)	95,965,630	(9,920,415)
<b>Total net assets / net position</b>	<u>\$ 499,637,692</u>	<u>\$ 151,177,231</u>

Note: Invested in capital assets, net of related debt equals capital assets of \$405,803,991; less debt of \$147,308,762; plus unspent bond proceeds of \$32,357,940 to total \$290,853,169.

See accompanying Notes to Financial Statements.

Statement of Activities  
Year Ended November 30, 2012

Functions/programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets / Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities	Component Units
<b>Primary government</b>						
Governmental activities:						
General and administrative	\$ 54,460,828	\$ 8,942,389	\$ 803,853	\$ 16,500	\$ (44,698,086)	
Public safety	82,033,483	10,795,904	4,549,397	957,787	(65,730,395)	
Judicial	45,527,413	20,218,748	4,935,254	-	(20,373,411)	
Health and welfare	61,572,793	23,209,611	29,109,759	-	(9,253,423)	
Highway and roads	16,010,797	535,611	34,867,659	4,354,121	23,746,594	
Interest on debt	6,997,385	-	-	-	(6,997,385)	
<b>Total primary government</b>	<b>\$ 266,602,699</b>	<b>\$ 63,702,263</b>	<b>\$ 74,265,922</b>	<b>\$ 5,328,408</b>	<b>(123,306,106)</b>	
<b>Component units</b>	<b>\$ 33,488,883</b>	<b>\$ 8,080,112</b>	<b>\$ -</b>	<b>\$ 1,664,735</b>		<b>\$ (23,744,036)</b>
<b>General revenues</b>						
Taxes						
Property taxes					114,234,848	33,627,184
Replacement taxes					3,512,926	642,068
Income tax					9,264,827	-
Sales tax					22,062,183	-
Other taxes					1,040,529	-
Investment earnings					4,584,947	77,041
Other general revenues					5,068,775	671,828
<b>Total general revenues</b>					<b>159,769,035</b>	<b>35,018,121</b>
Change in net assets / net position					36,462,929	11,274,085
Net assets / net position at beginning of year, as restated (Note 19)					463,174,763	139,903,146
Net assets / net position, end of the year					<b>\$ 499,637,692</b>	<b>\$ 151,177,231</b>

See accompanying Notes to Financial Statements.

## FUND FINANCIAL STATEMENTS

Balance Sheet  
 Governmental Funds  
 November 30, 2012

	General Fund	RTA Tax Revenue Fund	County Motor Fuel Tax Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and cash equivalents	\$ 13,885,605	\$ 6,706,921	\$ 3,714,784	\$ 10,743,542	\$ 35,050,852
Investments	67,285,764	32,499,866	47,663,257	94,919,322	242,368,209
Restricted cash and cash equivalents	51,056	-	-	187,128	238,184
Accrued interest	662,555	-	175,055	294,609	1,132,219
Property tax receivable, net	5,120,673	-	-	432,103	5,552,776
Property tax receivable-2012	90,589,655	-	-	21,351,174	111,940,829
Accounts receivable	4,598,348	-	-	5,604,067	10,202,415
Other receivables	22	-	-	-	22
Due from other funds	616,331	-	3,190,449	275,377	4,082,157
Due from other governmental agencies	14,520,459	5,023,072	1,326,339	597,103	21,466,973
Inventory	884,951	-	737,637	-	1,622,588
Prepaid items	-	-	-	396,470	396,470
<b>Total assets</b>	<b>\$ 198,215,419</b>	<b>\$ 44,229,859</b>	<b>\$ 56,807,521</b>	<b>\$ 134,800,895</b>	<b>\$ 434,053,694</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts payable	\$ 3,574,784	\$ 237,495	\$ 793,011	\$ 12,834,324	\$ 17,439,614
Retainage payable	-	7,125	71,364	1,346,409	1,424,898
Salaries payable	3,252,513	-	3,710	1,588,974	4,845,197
Other current liabilities	153,710	-	-	78,004	231,714
Due to other funds	125,562	-	110,702	3,845,893	4,082,157
Deferred governmental revenues	6,959,289	2,293,087	-	1,481,483	10,733,859
Deferred property taxes-2012	90,589,655	-	-	21,351,174	111,940,829
<b>Total liabilities</b>	<b>104,655,513</b>	<b>2,537,707</b>	<b>978,787</b>	<b>42,526,261</b>	<b>150,698,268</b>
<b>Fund balances</b>					
Nonspendable	884,951	-	737,637	396,470	2,019,058
Restricted	25,197,855	41,692,152	28,576,632	49,215,497	144,682,136
Committed	11,556,082	-	18,151,153	32,733,821	62,441,056
Assigned	-	-	8,363,312	12,554,885	20,918,197
Unassigned (deficit)	55,921,018	-	-	(2,626,039)	53,294,979
<b>Total fund balances</b>	<b>93,559,906</b>	<b>41,692,152</b>	<b>55,828,734</b>	<b>92,274,634</b>	<b>283,355,426</b>
<b>Total liabilities and fund balances</b>	<b>\$ 198,215,419</b>	<b>\$ 44,229,859</b>	<b>\$ 56,807,521</b>	<b>\$ 134,800,895</b>	<b>\$ 434,053,694</b>

See accompanying Notes to Financial Statements.

Reconciliation of Governmental Funds Balance Sheet  
to Statement of Net Assets  
November 30, 2012

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Total fund balances - governmental funds	\$	283,355,426
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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 in the funds:

Capital assets	\$	554,965,329	
Accumulated depreciation		(149,161,338)	
Net capital assets		<u>405,803,991</u>	405,803,991

Revenues in the statement of activities that do not provide current financial resources are deferred in the funds.	9,261,251
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Costs related to the issuance of long-term debt are recorded as expenditures when incurred in governmental funds, but are capitalized and amortized over the life of the debt issue in the statement of net assets.	1,265,867
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Interest on long-term debt is not accrued in governmental funds, but rather is recognized when due.	(281,216)
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Some liabilities reported in the statement of net assets do not require the use of current financial resources and therefore are not reported as liabilities in governmental funds.

These liabilities consist of :

General obligation bonds/debt certificates payable	(147,308,762)	
Loans payable	(642,856)	
Compensated absences	(20,001,535)	
Net OPEB obligation	(14,521,685)	
Net Pension Obligation	(891,435)	
Claims and judgments payable	(16,401,354)	
Total long-term liabilities	<u>(199,767,627)</u>	(199,767,627)

Net assets of governmental activities	\$	<u>499,637,692</u>
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See accompanying Notes to Financial Statements.

## Statement of Revenues, Expenditures and Changes in Fund Balances

## Governmental Funds

Year Ended November 30, 2012

	General Fund	RTA Tax Revenue Fund	County Motor Fuel Tax Fund	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
Property taxes	\$ 93,052,504	\$ -	\$ -	\$ 21,250,050	\$ 114,302,554
Licenses and permits	1,168,413	-	-	1,477,119	2,645,532
Intergovernmental	53,314,679	20,112,600	12,210,195	24,499,069	110,136,543
Charges for services	31,407,491	-	-	26,050,732	57,458,223
Fines and forfeitures	3,217,382	-	-	812,867	4,030,249
Investment income	3,591,882	731,355	(140,137)	559,349	4,742,449
Miscellaneous revenues	3,202,081	-	79,865	2,024,042	5,305,988
<b>Total revenues</b>	<b>188,954,432</b>	<b>20,843,955</b>	<b>12,149,923</b>	<b>76,673,228</b>	<b>298,621,538</b>
<b>EXPENDITURES</b>					
Current:					
General and administrative	42,064,666	-	-	9,061,372	51,126,038
Public safety	68,865,182	-	-	8,146,156	77,011,338
Judicial	38,870,610	-	-	5,794,328	44,664,938
Health and welfare	18,884,494	-	-	41,617,102	60,501,596
Highway and roads	-	1,325,007	2,204,120	9,854,219	13,383,346
Debt service - principal	-	-	-	9,959,085	9,959,085
Debt service - interest and fiscal charges	-	-	-	7,179,906	7,179,906
Debt service - bond issuance costs	-	-	-	226,799	226,799
Capital outlay	828,534	14,553	1,035,888	33,742,634	35,621,609
<b>Total expenditures</b>	<b>169,513,486</b>	<b>1,339,560</b>	<b>3,240,008</b>	<b>125,581,601</b>	<b>299,674,655</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>19,440,946</b>	<b>19,504,395</b>	<b>8,909,915</b>	<b>(48,908,373)</b>	<b>(1,053,117)</b>
<b>Other financing sources (uses)</b>					
Transfers in	106,749	-	-	20,084,579	20,191,328
Refunding bonds issued	-	-	-	15,770,000	15,770,000
Premium on refunding bonds issued	-	-	-	2,864,147	2,864,147
Payment to refunded bond escrow agent	-	-	-	(18,407,348)	(18,407,348)
Transfers out	(10,384,579)	(8,440,000)	-	(1,366,749)	(20,191,328)
<b>Total other financing sources (uses)</b>	<b>(10,277,830)</b>	<b>(8,440,000)</b>	<b>-</b>	<b>18,944,629</b>	<b>226,799</b>
<b>Net change in fund balances</b>	<b>9,163,116</b>	<b>11,064,395</b>	<b>8,909,915</b>	<b>(29,963,744)</b>	<b>(826,318)</b>
<b>Fund balances at beginning of year</b>	<b>84,396,790</b>	<b>30,627,757</b>	<b>46,918,819</b>	<b>122,238,378</b>	<b>284,181,744</b>
<b>Fund balances at end of year</b>	<b>\$ 93,559,906</b>	<b>\$ 41,692,152</b>	<b>\$ 55,828,734</b>	<b>\$ 92,274,634</b>	<b>\$ 283,355,426</b>

See accompanying Notes to Financial Statements.

Reconciliation of Statement of Revenues, Expenditures and Changes in Fund  
Balances of Governmental Funds to Statement of Activities  
Year Ended November 30, 2012

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Net change in total fund balances	\$	(826,318)
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report purchases of capital assets as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets.

Capital expenditures	\$ 40,643,480	
Depreciation	(14,044,084)	
Capital expenditures in excess of depreciation		26,599,396

Capital assets transferred to the County are recorded as capital contributions in the statement of activities, but do not require the use of current financial resources and therefore are not reported in the governmental funds.	5,328,408
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The proceeds from the sale of assets in the governmental funds were reported as miscellaneous revenue. However, the original cost of assets disposed of had a net value greater than the disposal proceeds. The difference has been recorded in the statement of activities.	(69,951)
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Repayment of principal on long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	
Bond/debt certificate principal retirement	9,744,799
Loan retirement	214,286
Total retirement of debt	9,959,085

The issuance of bonds (including premiums) is shown as an other financing source in governmental funds but as an increase in bonds payable on the statement of net assets.	(18,634,147)
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Costs related to the issuance of bonds are shown as expenditures in governmental funds but are amortized over the life of the bonds on the statement of activities.	226,799
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Advance refunding of bond issuances are reported as an other financing use in the governmental funds but as a change in long-term liabilities on the statement of net assets.	16,660,000
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Costs related to the refunding of bonds are shown an other financing use in the governmental funds but are amortized over the life of the bonds on the statement of activities.	1,468,906
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(884,322)
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Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported in the governmental funds.

Increase in compensated absences	(1,361,313)	
Increase in claims and judgments payable	(155,147)	
Decrease in accrued interest on debt	94,353	
Increase in net OPEB obligation	(2,313,992)	
Decrease in net pension obligation	4,562	
Amortization of bond premiums and issuance costs	425,366	
Amortization of deferred charges on refunding	(58,756)	
Total expenses of noncurrent resources		(3,364,927)

Change in net assets of governmental activities	\$	<u>36,462,929</u>
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See accompanying Notes to Financial Statements.

Statement of Fiduciary Net Assets  
 Fiduciary Funds  
 November 30, 2012

	Other Post Employment	
	Benefits Trust Fund	Agency Funds
<b>ASSETS</b>		
Cash and cash equivalents	\$ 4,000,075	\$ 47,930,096
Investments	-	4,398,263
Accrued interest	-	697
Accounts receivable	-	240,713
Total assets	<u>\$ 4,000,075</u>	<u>\$ 52,569,769</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Liabilities</b>		
Accounts payable	\$ -	\$ 59,339
Amounts held for others	-	52,510,430
Total liabilities	<u>-</u>	<u>52,569,769</u>
<b>Net Assets</b>		
Held in Trust for OPEB Benefits	<u>\$ 4,000,075</u>	<u>\$ -</u>

See accompanying Notes to Financial Statements.

Statement of Changes in Fiduciary Net Assets  
Other Post Employment Benefits Trust Fund  
Year Ended November 30, 2012

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Additions	
Contributions	
Employer contributions	\$ 2,000,000
Investment income	
Interest and dividends	74
Total additions	<u>2,000,074</u>
Change in net assets	2,000,074
Net assets at beginning of year	<u>2,000,001</u>
Net assets at end of year	<u>\$ 4,000,075</u>

See accompanying Notes to Financial Statements.

## COMPONENT UNIT STATEMENTS

Statement of Net Position / Net Assets - Component Units  
November 30, 2012

	Forest Preserve District of Will County	Public Building Commission	Total
<b>Assets</b>			
Cash and cash equivalents	\$ 10,655,322	\$ 2,190,061	\$ 12,845,383
Investments	7,590,070	11,591,636	19,181,706
Restricted cash and cash equivalents	12,306,614	-	12,306,614
Restricted investments	-	294,756	294,756
Accrued interest	22,551	25,915	48,466
Property tax receivable, net	35,194,167	-	35,194,167
Accounts receivable	2,280	-	2,280
Due from other governmental agencies	550,726	-	550,726
Prepaid items	189,198	-	189,198
Lease payments receivable	-	1,200,000	1,200,000
Capital assets not being depreciated/amortized	268,466,651	400,797	268,867,448
Capital assets being depreciated/amortized, net	39,060,091	-	39,060,091
<b>Total assets</b>	<b>374,037,670</b>	<b>15,703,165</b>	<b>389,740,835</b>
<b>Deferred outflows of resources</b>			
Unamortized loss on refunding	8,498,416	-	8,498,416
<b>Total assets and deferred outflows of resources</b>	<b>382,536,086</b>	<b>15,703,165</b>	<b>398,239,251</b>
<b>Liabilities</b>			
Accounts payable	1,704,052	1,176,585	2,880,637
Salaries payable	189,703	46,230	235,933
Other current liabilities	-	101,793	101,793
Unearned revenue	72,546	-	72,546
Interest payable	268,259	35,253	303,512
Long-term debt, due within one year	18,240,919	230,000	18,470,919
Long-term debt, due in more than one year	188,554,013	1,200,000	189,754,013
<b>Total liabilities</b>	<b>209,029,492</b>	<b>2,789,861</b>	<b>211,819,353</b>
<b>Deferred inflows of resources</b>			
Unearned grant revenue	48,500	-	48,500
Unearned property tax revenue	35,194,167	-	35,194,167
<b>Total deferred outflows of resources</b>	<b>35,242,667</b>	<b>-</b>	<b>35,242,667</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>244,272,159</b>	<b>2,789,861</b>	<b>247,062,020</b>
<b>Net Position / Net Assets</b>			
Net investment in capital assets/Invested in capital assets, net of related debt	155,770,709	400,797	156,171,506
Restricted for:			
Debt service	862,935	294,756	1,157,691
Construction and development	2,023,942	-	2,023,942
Other purposes	1,144,507	600,000	1,744,507
Unrestricted net position / net assets (deficit)	(21,538,166)	11,617,751	(9,920,415)
<b>Total net position / net assets</b>	<b>\$ 138,263,927</b>	<b>\$ 12,913,304</b>	<b>\$ 151,177,231</b>

See accompanying Notes to Financial Statements.

Statement of Activities - Component Units  
 Year Ended November 30, 2012

Functions/programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position / Net Assets		
		Charges for Services	Capital Grants and Contributions	Forest Preserve District of Will County	Public Building Commission	Total
<b>Forest Preserve District of Will County</b>						
Governmental activities:						
General and administrative	\$ 13,513,168	\$ -	\$ 1,659,760	\$ (11,853,408)		
Education and recreation	3,059,652	1,031,119	4,975	(2,023,558)		
Public safety	1,637,465	-	-	(1,637,465)		
Interest on debt	8,678,249	-	-	(8,678,249)		
<b>Total Forest Preserve District of Will County</b>	<b>26,888,534</b>	<b>1,031,119</b>	<b>1,664,735</b>	<b>(24,192,680)</b>		
<b>Public Building Commission</b>						
Public building operations	6,600,349	7,048,993	-		\$ 448,644	
<b>Total</b>	<b>\$ 33,488,883</b>	<b>\$ 8,080,112</b>	<b>\$ 1,664,735</b>			<b>\$ (23,744,036)</b>
General revenues						
Taxes						
Property taxes				33,627,184	-	33,627,184
Replacement taxes				642,068	-	642,068
Investment earnings				-	77,041	77,041
Other general revenues				662,012	9,816	671,828
<b>Total general revenues</b>				<b>34,931,264</b>	<b>86,857</b>	<b>35,018,121</b>
Change in net position / net assets				10,738,584	535,501	11,274,085
Net position/net assets at beginning of year, as restated (Note 19)				127,525,343	12,377,803	139,903,146
<b>Net position / net assets, end of the year</b>				<b>\$ 138,263,927</b>	<b>\$ 12,913,304</b>	<b>\$ 151,177,231</b>

See accompanying Notes to Financial Statements.

#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Will County, Illinois (County), was incorporated in 1836. It encompasses 849 square miles and is located in the Chicago metropolitan area, approximately 30 miles southwest of downtown Chicago. The County is the fourth most populous county in Illinois with an estimated 2012 population of 682,518. The County operates under a County Executive form of government providing services, which include: corrections and rehabilitation, county development, public health, judiciary, human services, public safety, highways and roads, public service, and general administrative services. The Will County Board (Board) is the designated governing body of the County. The County's structure and legal activities are controlled by state statute. The primary function of the Board is to establish the various budgets for County funds and to levy taxes for County purposes. In addition, the Board adopts ordinances and rules pertaining to the management and operations of County departments. Three Board members are elected from each of the nine districts for a four-year term. The County Executive is elected at large by the voters of the County.

The accounting policies and the presentation of the basic financial statements of the County (the primary government) and its component units have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) 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 significant accounting policies.

Financial Reporting Entity: The County has adopted the provisions of GASB Statement No. 14, *The Financial Reporting Entity*, and GASB Statement No. 61, *The Financial Reporting Entity: Omnibus*. Under these statements, financial statements include all organizations, activities, functions, funds, and component units for which the County is financially accountable. Financial accountability is defined as the appointment of a voting majority of the component unit's board, and either (1) the County's ability to impose its will over the component unit, or (2) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the County. The primary government is also financially accountable if an organization is fiscally dependent on, and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government, or (3) a jointly appointed board.

A legally separate, tax exempt organization should be reported as a component unit of a reporting entity if all of the following criteria are met: (1) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents; (2) the primary government is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization; (3) the economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to that primary government. Blended component units, although legally separate entities, are, in substance, part of the government's operations and are reported with similar funds of the primary government. Discrete component units are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the government. The following component units have been included in the financial statements of the County:

*Blended Component Unit* – Will County does not have any blended component units.

*Discrete Component Units* – The Forest Preserve District of Will County (Forest Preserve), a separate legal entity, has been included as a discretely presented component unit for the fiscal year ended December 31, 2012, in the County's basic financial statements. The Forest Preserve is an Illinois local government. The members of the Board are elected by the citizens of the County, to the Forest Preserve's Board of Commissioners at the same time they are elected to the County Board. The Forest Preserve has its own management, levy and budget authority, and its own authority to issue debt. The County has no responsibility for the operations of the Forest Preserve and a financial benefit or burden

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

relationship does not exist between the two. The Forest Preserve's financial statements include all government activities and functions whose expenditures are approved by the Board of Commissioners. No outside agencies have been included in the Forest Preserve's financial statements. Separately issued component unit financial statements are available for the Forest Preserve and can be obtained from their office at 17540 W. Laraway Rd., Joliet, IL 60433.

The Will County Public Building Commission (PBC), a separate legal entity, has been included as a discretely presented component unit (year ended November 30, 2012) in the County's basic financial statements. The PBC was formed through an intergovernmental agreement between the County and the City of Joliet, Illinois. The PBC provides building maintenance, construction, and renovation services to the County as well as to Kankakee County, Illinois. The Will County Executive is responsible for approving a voting majority of appointments made to the PBC board as well as for appointing its Executive Director. The PBC is financially dependent on the County because the County is liable to the PBC for a portion of the PBC's long-term debt. The PBC reports as a special purpose government engaged only in business-type activities. Separately issued component unit financial statements are available for the PBC and can be obtained from their office at 57 N. Ottawa St., Suite 512, Joliet, IL 60432.

Basis of Presentation: The County's basic financial statements consist of county-wide statements, including a statement of net assets and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

*County-wide Financial Statements* – The county-wide focus is on the sustainability of the County as an entity and the change in aggregate financial position resulting from activities of the fiscal period. The statement of net assets and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government and its discretely presented component units; fiduciary activities have been excluded. In the county-wide statement of net assets, the balances of the governmental activities, which normally are supported by taxes and intergovernmental revenues, have been presented in a column separate from the discretely presented component units on a consolidated basis. For the most part, the effect of interfund activity has been removed from these statements. Exceptions to this general rule include interfund services provided and used. The county-wide statement of activities reflects both the expenses and net cost of each function of the County's governmental activities and discretely presented component units. Program revenues include charges paid by the recipient for the goods or services offered by the program, grants, and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues, which are not classified as program revenues, such as property taxes, are presented as general revenues of the County. The comparison of direct expenses with program revenues identifies the extent to which each County function is self-financing or draws from the general revenues of the County.

*Fund Financial Statements* – The financial transactions of the County are recorded in individual funds. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Separate statements for each fund category – governmental and fiduciary – are presented in the fund financial statements. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and presented as nonmajor funds.

A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

- a. Total assets, liabilities, revenue, or expenditures of that individual governmental fund are at least 10% of the corresponding total for all funds of that category or type, and
- b. The same element of the individual governmental fund that met the 10% test is at least 5% of the corresponding total for all governmental funds combined.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- c. In addition, any other governmental fund that the County believes is particularly important to financial statement users may be reported as a major fund.

Measurement Focus, Basis of Accounting: The county-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the balance sheet, and the operating statements present increases (revenues) and decreases (expenses) in total net assets. Under the accrual basis of accounting, revenues are recognized when earned, if measurable, and expenses are recognized as incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar revenues are recognized as revenues in the period when all applicable eligibility requirements imposed by the provider have been met. The fiduciary funds have no measurement focus.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. This is the manner in which these funds are budgeted. This presentation is deemed most appropriate to (a) demonstrate legal and covenant compliance and (b) demonstrate the source and use of liquid resources. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the county-wide statements' governmental columns, (due mainly to the inclusion of capital asset and long-term debt activity in the county-wide presentation) a reconciliation is presented on the page following each statement, which briefly explains the adjustments necessary to transform the fund based financial statements into the governmental column of the county-wide presentation.

Governmental fund revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose the County considers revenues to be available if they are collected within sixty (60) days of the end of the current fiscal period. Revenues considered to be susceptible to accrual include property taxes, intergovernmental revenue, interest income, certain charges for services, and fines and forfeitures. Amounts have been recognized as receivables for these revenue sources. Property taxes are recorded in the year levied as receivables and deferred revenues. They are recognized as revenues in the succeeding year when services financed by the levy are being provided. Sales taxes are recognized as revenues in the year in which the underlying sales relating to it take place. Intergovernmental aids and grants are recognized as revenues in the period the County is entitled the resources and the amounts are available. Amounts owed to the County which are not available are recorded as receivables and deferred revenues. Amounts received prior to the entitlement period are also recorded as deferred revenues. All other revenue items are considered to be measurable and available only when cash is received by the County.

Governmental fund expenditures generally are recorded when a liability is incurred, as under accrual accounting. An exception to this general policy is that principal and interest on general long-term debt are recognized when due.

The County reports the following major governmental funds:

- *General Fund* – The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. This includes the activity of the offices of the County's elected officials: Auditor, Circuit Court Clerk, Coroner, County Clerk, County Executive, County Recorder, County Board, Sheriff, Superintendent of Schools, State's Attorney, and Treasurer. Also included in the General Fund are the employer's portion of contributions to social security and retirement accounts and the County's risk financing activities for tort immunity and workmen's compensation accounts.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- *RTA Tax Revenue Fund* – The RTA Tax Revenue Fund is a special revenue fund that accounts for financial resources restricted for funds collected from State of Illinois RTA tax to be used for specific highway and roads projects.
- *County Motor Fuel Tax Fund* – The County Motor Fuel Tax Fund is a special revenue fund that accounts for monies received from the State of Illinois for the County's share of motor fuel tax and local revenues restricted, committed, or assigned to expenditures for improving and maintaining county highways.

The County also reports the following funds:

- *Fiduciary Funds* – The County's fiduciary funds are the Other Post Employment Benefits Trust Fund and Agency Funds. The Agency Funds are used to account for assets - almost exclusively cash and investments - held by the County as an agent for other governmental units, private organizations, and/or individuals. A majority of agency funds are maintained for fiduciary functions of the Regional Office of Education, Circuit Clerk, Sheriff, County Clerk, and Treasurer offices.
- a. *Governmental Funds* – In addition to the general fund type mentioned above, the County uses the following governmental fund types:
  - *Special Revenue Funds* – Special Revenue Funds are used to account for the proceeds of specific revenue sources requiring separate accounting because of legal or regulatory provisions or administrative action that are restricted or committed to expenditures for specific purposes (other than debt service or capital projects).
  - *Debt Service Funds* – The Debt Service Funds are used to account for the accumulation of resources that are restricted for the payment of, general long-term debt, principal, interest, and related costs.
  - *Capital Projects Funds* – The Capital Projects Funds are used to account for and report financial resources that are committed to the purchase or construction of major capital facilities, which are not financed by other funds.

The County has reported three categories of program revenues in the statement of activities (1) charges for services, (2) program-specific operating grants and contributions, and (3) program-specific capital grants and contributions. The determining factor for charges for service is the function that generates the revenue. Program-specific revenues are derived directly from the program itself or from external sources, such as the State of Illinois; they reduce the net cost of each function to be financed from the County's general revenues. For identifying the function to which operating and capital grants and contributions pertain, the determining factor is the function to which the revenues are restricted.

Eliminations have been made in the statement of net assets to remove the "grossing-up" effect on assets and liabilities within the governmental activities column for amounts reported in the individual funds as interfund receivables and payables. Similarly, operating transfers between funds have been eliminated in the statement of activities. Amounts reported in the governmental funds as receivable from fiduciary funds have been reclassified in the statement of net assets as accounts receivable.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Cash Equivalents: Cash and cash equivalents are comprised of cash on hand, checking accounts, savings accounts, and highly liquid investments or certificates of deposit with original maturities of three months or less. Restricted cash and cash equivalents and restricted investments represent amounts to be used for debt service and certain construction/development projects.

Investments: Investments are stated at fair value. The County invests in instruments provided under the Public Funds Investment Act (30 ILCS 235/2). The County Treasurer pools certain cash and investments of the County (excluding those funds accounted for by separate officials and those funds requiring or benefiting by separate investment). This gives the County the ability to maximize its yield on the short-term investment of cash.

Accumulated Vacation, Sick Leave, and Compensatory Time: It is the County's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. An expense for these amounts is reported in governmental funds at the time of employees' separation.

Employees earn vacation hours based on their years of service. In the event of termination, an employee is reimbursed for accumulated vacation days.

Employees are awarded one sick day for each month worked. Most County employees may accumulate up to 240 unused sick days. One-half of an employee's accumulated total is payable to the employee or his/her estate upon retirement, death, or permanent disability. All other terminations result in two paid sick days for each year of service.

Bargaining unit public safety employees are statutorily allowed to earn up to 480 hours of compensatory time. The practice is that public safety employees can require their compensatory time to be paid out at any time. Non-public safety bargaining unit employees can accumulate up to 240 hours, statutorily, and there is no pay out requirement.

Interfund Receivable/Payables: Due To/From Other Funds - During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. Those short-term payables and receivables are classified as "due to other funds" or "due from other funds" in the fund financial statements.

Capital Assets: Capital assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the statement of net assets. The County defines capital assets, as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. All purchased capital assets are valued at cost where historical records are available and at an estimated fair market value where no historical records exist. Donated capital assets are valued at their estimated fair market value on the date received.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements to land and buildings are capitalized. Interest expense incurred during construction of capital improvements has not been capitalized.

Capital assets consisting of infrastructure, including roads, bridges, overlays, curbs and gutters, streets and sidewalks, drainage and lighting systems, have also been capitalized. Such assets are normally immovable and of value only to the County.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Certain governmental expenditures representing construction/improvements for highways, streets, and bridges, are classified as current expenditures in the highways and roads function in the statement of revenues, expenditures and changes in fund balances for the following non major funds – Highway Fund, RTA Tax Revenue Fund, County Motor Fuel Tax Fund, Township Motor Fuel Tax Fund, Bridge Fund, and the Federal Matching Tax Fund.

All capital assets (except land and construction in progress, which are not depreciable) are being depreciated/amortized on a straight-line basis over their estimated useful lives. Useful lives are as follows:

<u>Asset</u>	<u>Years</u>
Buildings and Improvements	7-50
Equipment	5-10
Intangibles	5 & per contract
Infrastructure	10-100

Inventory: General Fund inventory consists of revenue stamps used to record real estate transactions. These stamps are reported in the financial statements at cost, which equals the market value, using the first-in/first-out method. The costs of inventory are recorded when consumed rather than when purchased.

County Motor Fuel Tax Fund inventory consists of salt used for the County's highway system. Salt is reported in the financial statements at cost, which equals the market value, using the last-in/last-out method. The cost of inventoried salt is recorded when purchased.

Unearned/Deferred Revenue: The County defers revenue recognition in connection with resources that have been received, but not yet earned. Deferred revenues are reported on the governmental funds balance sheet. Deferred revenues arise from taxes levied in the current year which are for subsequent year's operations. For governmental fund financial statements, deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received before the County has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

Governmental funds report unearned revenue in connection with receivables for revenues that are not considered to be available to reduce liabilities of the current period.

Long-Term Obligations: In the government-wide financial statements, long-term debt and other long-term obligations, including compensated absences, are reported as liabilities. Items such as premiums, discounts, bond issuance costs and gains or losses on bond sales are capitalized and amortized over the life of the related debt.

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

Debt service funds are specifically established to account for and service the long-term obligations for the governmental funds debt. Debt is expensed in a governmental fund when due.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Prepaid items: Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements using the consumption method.

Fund Equity/Net Assets: The equity of any given fund is generally to be used for the purpose for which the fund was created. Fund balances of debt service funds and capital projects funds, as reported in the fund financial statements, have been specifically restricted or committed for those purposes. Additionally, certain amounts are deemed nonspendable for expenditures prepaid by the County and inventory held at year end, as this equity is not available for current expenditures.

*Government-Wide Statements*

Equity is classified as net assets and represents the difference between assets and liabilities. It is displayed in three components:

- a. Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent debt proceeds) of any borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net assets – Consists of net assets with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or 2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets – All other net assets that do not meet the definitions of “restricted” or “invested in capital assets, net of related debt.”

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

*Fund Statements*

Governmental fund equity is classified as fund balance. In accordance with Governmental Accounting Standards Board Statement No. 54 – Fund Balance Reporting and Governmental Fund Type Definitions, the County classifies governmental fund balance as follows:

- a. Nonspendable – Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.
- b. Restricted – Consists of fund balances with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- c. Committed – Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority. Fund balance amounts are committed through a formal resolution of the County Board. A resolution is the most binding constraint utilized for actions of a financial nature. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the County that originally created the commitment.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

- d. Assigned – Includes spendable fund balance amounts that are intended to be used for specific purposes that are not considered restricted or committed. Fund balance may be assigned through the following; 1) the Finance Director, who has been designated by the County Board as the individual authorized to assign amounts in resolution 11-431, and 2) all remaining positive spendable amounts in governmental funds, other than the general fund, that are neither restricted nor committed. Assignments may take place after the end of the reporting period.
- e. Unassigned – Includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those purposes.

The County considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents / contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the County would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

Grant Programs: The County participates in several federal and state grant programs. Typically, each government pays the total cost of the project and then receives reimbursement for the federal or state agreed-upon percentage. Grant revenues are recognized in the accounting period when all eligibility criteria have been met.

Use of Estimates: The preparation of the basic financial statements in conformity with GAAP requires the County's management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the basic financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates, but the County believes that the differences will be insignificant.

**NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

Budgetary Information

The County abides by the following procedures in establishing the budgetary data reflected in the financial statements:

- (1) The budget is available for public inspection for at least 15 days prior to passage by the County Board.
- (2) At a regular or special call meeting of the County Board in November, the Finance Director submits a proposed budget for the fiscal year commencing on December 1. The budget includes proposed expenditures and the means of financing them. A public hearing is held at this meeting.
- (3) Prior to December 1, the budget is legally enacted through passage of an appropriation ordinance.
- (4) Transfers of budgeted amounts between funds or any amendments to the originally approved budget by means of an emergency or supplemental appropriation require approval by two-thirds of the County Board members. Budget amendments were made during the fiscal year. Transfers of budgeted line items may be made within an appropriation group of a fund by the elected official or department head without seeking approval of the County Board. Transfers or any budget amendments made during the year are reflected in the budget information included in the financial statements. Amendments were made in a legally permissible manner.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

- (5) Budgetary control policy is that expenditures do not exceed appropriations. The level of control (level at which disbursements may not exceed budgets) is the department level, however, budgetary control is maintained with each department at the line item level. The County uses an encumbrance accounting system. Departments have up to 90 days after the end of the fiscal year to submit claims incurred during the fiscal year; unexpended appropriations lapse at that time.
- (6) The following funds have legally adopted budgets: General (including Social Security, Illinois Municipal Retirement, Tort Immunity, and Workmen's Compensation), Sunny Hill Sanitarium, Health, Animal Control, Geographical Information System, Highway, RTA Tax Revenue, County Motor Fuel Tax, Township Motor Fuel Tax, Bridge, Federal Matching Tax, Circuit Court Automation, Alimony and Child Support, Court Document Storage, Circuit Clerk Operations and Administrative, Circuit Clerk Electronic Citation, State's Attorney Drug Forfeiture/Money Laundering, State's Attorney Drug Prosecution, Law Library, Probation Services, Children's Advocacy Center, Child Exchange Center, Juvenile Drug Court, Off Duty Assignment, Sheriff's Weight Scale, Sheriff's Restricted, Arrestee's Medical Cost, Foreclosure Mediation, Illinois Department of Nuclear Safety, EMA Warning and Training, Public Building Commission, County Clerk Assignment Automation, County Clerk Document Storage, Treasurer's Automation, Recorder's Automation, County Owned Parking Facility, Veteran's Assistance Commission, 911 Emergency, Solid Waste Management, IKE Flood Buyout/Disaster Recovery CDBG, Homeless Prevention Rapid Rehousing, Energy Efficiency Conservation Block Grant, Community Development Block Grant, Community Development Home Program, Local Law Enforcement Block Grant, Workforce Development, Workforce Services, HUD Lead Hazard Reduction, Neighborhood Stabilization, State's Attorney Chicago Street Debt Service, Clearview Debt Service, Adult Detention Center Debt Service - 2005, Adult Detention Center Debt Service - 2006, Adult Detention Center Debt Service - 2008, Road Improvement Debt Service – 2010, Refunded 2005 ADF Debt Service – 2012, Community Health Center, Capital Improvement/Repair, ADF Expansion, and Road Improvement.
- (7) Budgets for all budgeted General, Special Revenue, Debt Service, and Capital Projects funds are adopted on a basis consistent with GAAP.
- (8) As of November 30, 2012, the expenditures in the following funds were over budget: Off Duty Assignment Fund by \$142,471 and Refunded ADF Debt Service Fund by \$221,449 .

**NOTE 3 - CASH, CASH EQUIVALENTS, AND INVESTMENTS**

The County's cash, cash equivalents, and investments are classified into deposits, investments, and other based upon their nature. Within each classification, the balances are further categorized, if required, by the risk element assumed as described below.

Deposits and Investments: The County's cash and investments at year end were comprised of the following:

	Carrying Value	Statement Balances	Associated Risks
<b>Held by County Treasurer</b>			
Deposits	\$ 102,162,170	\$ 105,675,714	Custodial credit
Illinois Funds*	500,000	500,048	Credit
US Treasuries	7,873,955	7,873,955	Custodial credit; Interest Rate
US agencies - implicitly guaranteed	103,052,085	103,052,085	Credit; Custodial credit; Concentration of credit; Interest rate
State & Local Bonds	7,326,493	7,326,493	Credit; Custodial credit; Concentration of credit; Interest rate
Commercial paper	20,080,243	20,080,243	Credit; Custodial credit; Concentration of credit; Interest rate
Corporate bonds	59,628,649	59,628,649	Credit; Custodial credit; Concentration of credit; Interest rate
<b>Held by other County departments</b>			
Deposits	32,618,048	46,955,431	Custodial credit
Illinois Funds*	586,045	586,571	Credit
Mutual funds - bond funds	38,243	38,243	Credit; Interest rate
Mutual funds - other than bonds	119,746	119,746	-
	<u>\$ 333,985,679</u>	<u>\$ 351,837,180</u>	

**Reconciliation of Notes to Financial Statements:**

<b>Per statement of net assets</b>	
Cash and investments	\$ 35,050,852
Investments	242,368,209
Restricted cash and cash equivalents	238,184
<b>Per statement of fiduciary net assets</b>	
Cash and cash equivalents	51,930,171
Investments	4,398,263
	<u>\$ 333,985,679</u>

The County's investment policy is to authorize the County to invest in any type of securities that are approved by the Illinois Compiled Statutes. The County is permitted by a County Board resolution or Illinois Statute to invest in:

- a. Obligations guaranteed by the U.S. Government,
- b. Interest-bearing accounts constituting direct obligations of any bank, as defined by the Illinois Banking Act and insured by the FDIC,

NOTE 3 - CASH, CASH EQUIVALENTS, AND INVESTMENTS (Continued)

- c. Forms of security legally issuable by Savings and Loan Associations incorporated under the laws of the U.S. Government and insured by FSLIC, and
- d. Repurchase agreements.

\*Illinois Funds is an investment pool managed by the State of Illinois, Office of the Treasurer, which allows governments within the State to pool their funds for investment purposes. Illinois Funds is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in Illinois Funds are valued at Illinois Funds' share price, which is the price the investment could be sold.

Restricted assets: Restricted cash and cash equivalents is comprised of cash accounts totaling \$238,184 of which \$187,128 are disbursed at the discretion of the Chief Judge of the County's Circuit Court and \$51,056 is restricted from use in general operations.

Credit Risk: Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County's investment policy is to avoid any transaction that might impair public confidence in the government of the County. Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

Credit ratings for the County investments at November 30, 2012 are as follows:

Investment Type:	Standard & Poor's	Moody's Investor Service
Illinois Funds	AAAm	-
US agencies - implicitly guaranteed	AA+	Aaa and A-1
State & Local Bonds	AAA to BBB+	Aaa to Baa
Commercial paper	A1+ and A-	Ba and P-1
Corporate bonds	AA+ to BB-	Aaa to Baa

Custodial Credit Risk: Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, deposits may not be returned. It is the Policy of the County to require that funds on deposit in a Depository bank in excess of FDIC or FSLIC insured limits, be secured by U.S. Government or U.S. Government Agencies securities, provided that the amount of the securities pledged will not be less than 102% of the fair market value of the net amount of public funds secured.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the County will not be able to recover the value of its investments that are in possession of an outside party. The County's investment policy requires that each investment transaction shall seek to first ensure that capital losses are avoided, whether they are from securities defaults or erosion of market value and avoid incurring unreasonable risks regarding specific security types and/or individual financial institutions. Illinois Funds are not subject to custodial credit risk.

The accounts not held by the County Treasurer are not required to follow County policy. At November 30, 2012, deposits for these were under collateralized and uninsured in the amount of \$1,750,000.

NOTE 3 - CASH, CASH EQUIVALENTS, AND INVESTMENTS (Continued)

Concentration of Credit Risk: Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County's investment policy places no limit on the amount the County may invest in any one issuer.

Issuer	Investment Type	Percentage of Portfolio
Fannie Mae (FNMA)	US agencies - implicitly guaranteed	31.6%
Freddie Mac (FHLMC)	US agencies - implicitly guaranteed	16.3%

Interest Rate Risk: Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

The following schedules report the fair value and maturities (using the segmented time distribution method) for the County's investments at November 30, 2012.

Investment Type	Fair Market Value	Less Than One Year	One to Five Years	Six to Ten Years
<b>Held by County Treasurer</b>				
US Treasuries	\$ 7,873,955	\$ 351,806	\$ 3,277,831	\$ 4,244,318
US agencies - implicitly guaranteed	103,052,085	4,464,403	15,679,105	82,908,577
State & Local Bonds	7,326,493	3,946,639	3,379,855	-
Commercial paper	20,080,243	20,080,243	-	-
Corporate bonds	59,628,649	59,628,649	-	-
<b>Held by other County departments</b>				
Mutual funds - bond funds	38,243	38,243	-	-
	<b>\$ 197,999,669</b>	<b>\$ 88,509,984</b>	<b>\$ 22,336,791</b>	<b>\$ 87,152,895</b>

**NOTE 4 - PROPERTY TAXES**

Property taxes are collected by the County on behalf of all taxing bodies within Will County. Distributions are made to all taxing bodies, including the County, at least once every 30 days. Distributions are made more often during the two main collection periods.

The property tax levy for calendar year 2011 was recorded as revenue in fiscal year 2012 net of estimated loss on collections. The property tax calendar for Will County is as follows:

Lien date	January 1, 2011
Levy date	November 30, 2011
First installment (one-half of the total bill) due	June 1, 2012
Second installment (balance of the total bill) due	September 1, 2012

Under the Property Tax Limitation Act (Tax Cap) legislation in Illinois, the growth in total property tax extension for non-home rule governments in the five-collar counties (Kane, Lake, McHenry, DuPage, and Will Counties) will be limited to the lesser of 5% or the Consumer Price Index published by the U.S. Bureau of Labor Statistics of the preceding calendar year.

The Property Tax Extension Act of 1991 does not apply to assessment on new construction or to bonds issued prior to the effective date or approved by referendum. Home rule units within the collar counties and all taxing districts outside the collar counties are exempt from the limitations contained in this Act at this time.

**NOTE 5 - DUE FROM OTHER GOVERNMENTAL AGENCIES**

The County has recorded a receivable in the statement of net assets for amounts due from other governmental agencies. The detail of that receivable follows:

<u>Receivable</u>	<u>Amount</u>
Sales and use taxes	\$ 10,492,291
Income tax	2,642,531
Personal property replacement tax	201,744
Motor fuel tax	1,790,033
Grants and other reimbursements	6,340,374
Total	<u>\$ 21,466,973</u>

Notes to Financial Statements (Continued)  
November 30, 2012

NOTE 6 - CAPITAL ASSETS

A summary of changes for the County's capital assets for the period November 30, 2011 through November 30, 2012 are as follows:

	Balance November 30, 2011	Additions	Deletions	Balance November 30, 2012
Capital assets not being depreciated/amortized				
Land	\$ 7,701,134	\$ -	\$ -	\$ 7,701,134
ROW/Easements	10,798,546	147,694	-	10,946,240
Intangibles	232,410	-	-	232,410
Construction in progress	45,200,444	32,881,588	9,229,963	68,852,069
Total capital assets not being depreciated/amortized	<u>63,932,534</u>	<u>33,029,282</u>	<u>9,229,963</u>	<u>87,731,853</u>
Capital assets being depreciated/amortized				
Buildings and improvements	172,760,869	200,193	-	172,961,062
Equipment	35,039,764	3,686,088	1,460,164	37,265,688
Intangibles	2,884,591	1,331,799	-	4,216,390
Infrastructure	236,017,017	16,954,489	181,170	252,790,336
Total capital assets being depreciated/amortized, gross	<u>446,702,241</u>	<u>22,172,569</u>	<u>1,641,334</u>	<u>467,233,476</u>
Accumulated depreciation/amortization				
Buildings and improvements	38,043,232	3,464,813	-	41,508,045
Equipment	24,003,125	3,532,581	1,430,372	26,105,334
Intangibles	2,096,617	542,353	-	2,638,970
Infrastructure	72,545,663	6,504,337	141,011	78,908,989
Total accumulated depreciation/amortization	<u>136,688,637</u>	<u>14,044,084</u>	<u>1,571,383</u>	<u>149,161,338</u>
Capital assets being depreciated/amortized, net of depreciation/amortization	<u>310,013,604</u>	<u>8,128,485</u>	<u>69,951</u>	<u>318,072,138</u>
Total capital assets, net of depreciation/amortization	<u>\$ 373,946,138</u>	<u>\$ 41,157,767</u>	<u>\$ 9,299,914</u>	<u>\$ 405,803,991</u>

Depreciation/Amortization expense was charged to governmental functions as follows:

General and administrative	\$ 720,990
Public safety	4,215,289
Judicial	779,534
Health and welfare	743,503
Highway and roads	7,584,768
Total depreciation/amortization expense	<u>\$ 14,044,084</u>

Construction Commitments: At November 30, 2012, the County had approximately \$77,000,000 in outstanding engineering and building commitments for road/bridge construction projects. In addition, the County had approximately \$400,000 in outstanding commitments for other various non-highway projects.

Will County, Illinois

Notes to Financial Statements (Continued)

November 30, 2012

NOTE 7 - LONG-TERM DEBT

A summary of changes for the County's long-term debt for the period November 30, 2011 through November 30, 2012 follows:

	Balance				Balance		Principal Due
	November 30, 2011	Additions	Retirements	Defeasance	November 30, 2012	Within	One Year
G.O. Bonds/Debt Certificates Payable:							
2005 G.O. Bonds - ADF bonds	\$ 26,595,000	\$ -	\$ 1,585,000	\$ (16,660,000)	\$ 8,350,000	\$	1,640,000
2006 G.O. Bonds - ADF bonds	9,480,000	-	185,000	-	9,295,000		195,000
2008 G.O. Bonds - ADF bonds	18,765,000	-	860,000	-	17,905,000		885,000
2010 G.O. Bonds - Road bonds	96,330,000	-	3,780,000	-	92,550,000		3,970,000
2012 G.O. Bonds (Refunded 2005 ADF bonds)	-	15,770,000	-	-	15,770,000		-
Debt Certificates series 2001 B (EMCO)	3,285,000	-	3,285,000	-	-		-
Special Service Area Bond Y2001 -A (IEPA - DW)	294,890	-	22,218	-	272,672		22,816
Special Service Area Bond Y2000 -A (IEPA - WW)	366,077	-	27,581	-	338,496		28,324
Add: Deferred Issuance Premiums	2,104,222	2,864,147	730,625	-	4,237,744		-
Subtract: Deferred Charges on Refunding	-	(1,468,906)	(58,756)	-	(1,410,150)		-
Total G.O. Bonds/Debt Certificate Payable	157,220,189	17,165,241	10,416,668	(16,660,000)	147,308,762		6,741,140
I-355 Ext Local Contribution Payable	857,142	-	214,286	-	642,856		214,286
Compensated Absences	18,640,222	12,231,902	10,870,589	-	20,001,535		2,025,279
Net OPEB Obligation (Note 9)	12,207,693	8,329,183	6,015,191	-	14,521,685		-
Net Pension Obligation (Note 8)	895,997	-	4,562	-	891,435		-
Claims and Judgments	16,246,207	36,250,810	36,095,663	-	16,401,354		8,633,737
Total County	\$ 206,067,450	\$ 73,977,136	\$ 63,616,959	\$ (16,660,000)	\$ 199,767,627	\$	17,614,442

At November 30, 2012, the County long-term debt was comprised of the following components:

*General Obligation Bonds/Debt Certificates Payable* – On December 6, 2001, the County issued \$5,000,000 of Debt Certificates, Series 2001B to purchase an existing building in Joliet, Illinois. The Debt Certificates are payable in annual installments of \$170,000 to \$385,000 beginning December 1, 2002 through December 1, 2021 with interest payable semi-annually at interest rates of 3.500% to 5.125%. The debt was paid from the Debt Service Fund in full during fiscal year 2012.

In August 2002, the County entered into two loan agreements with the Illinois Environmental Protection Agency (IEPA), IEPA-SRF Loan No. L17-1900 (Water Improvements) and IEPA-SRF Loan No. L17-1878 (Sewer Improvements). In connection with these loans, the County issued Special Service Area No. Y2000-A Bonds and Y2001-A Bonds payable to the IEPA. The County had the ability to borrow up to \$1,400,000 over the next several years under these loan programs. During 2002 and 2003, the County received \$810,524, which is payable over twenty years at 2.675% interest. During 2004, the County received an additional \$187,900, which is payable over twenty years at 2.675% interest. The repayment schedule depicted in the table below is the County's current principal and interest requirements to maturity. The debt will be paid from the Clearview Debt Service Fund.

In March 2005, the County issued \$35,000,000 of General Obligation Bonds, Series 2005, to fund the construction of the Adult Detention Facility (ADF). The bonds are due in annual installments of \$59,000 to \$2,625,000 beginning December 1, 2006 through December 1, 2024 with interest payable semi-annually at interest rates ranging from 3.0% to 5.0%. The debt will be paid from the ADF Debt Service Fund. Payments due on December 1 are actually paid the day before and thus expended in the prior fiscal year; the payment schedule below reflects this practice. In fiscal year 2012, \$16,660,000 of this series were refunded, see May 2012 on next page.

NOTE 7 - LONG-TERM DEBT (Continued)

In December 2006, the County issued \$10,000,000 of General Obligation Bonds, Series 2006, to fund the expansion of the Adult Detention Facility (ADF). The bonds are due in annual installments of \$165,000 to \$3,190,000 beginning November 15, 2009 through November 15, 2026 with interest payable semi-annually at a rate of 4.00%. The debt will be paid from the 2006 ADF Debt Service Fund.

In May 2008, the County issued \$20,000,000 of General Obligation Bonds, Series 2008, to fund the expansion of the Adult Detention Facility (ADF). The bonds are due in annual installments of \$400,000 to \$1,715,000 beginning November 15, 2010 through November 15, 2027 with interest payable semi-annually at rates ranging from 3.00 to 5.50%. The debt will be paid from the 2008 ADF Debt Service Fund.

In May 2010, the County issued \$100,000,000 of General Obligation Bonds, Series 2010 ABC, to fund road projects. The bonds are due in annual installments of \$3,670,000 to \$6,580,000 beginning November 15, 2011 through November 15, 2030 with interest payable semi-annually at rates ranging from 3.00 to 5.609%. The debt will be paid from the 2010 Road Improvement Debt Service Fund.

In May 2012, the County issued \$15,770,000 in General Obligation Bonds with an average interest rate of 2.2379% to advance refund \$16,660,000 of outstanding 2005 Series ADF bonds with an original interest rate of 3.989%. The net proceeds of \$18,407,348 (after payment of \$226,799 in underwriting fees, insurance, and other issuance costs) were used to call the 2005 ADF Series bonds and purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 2005 ADF Series bonds. As a result, \$16,660,000 of the 2005 ADF Series bonds are considered to be defeased and the liability for those bonds has been removed from the statement of net assets. The advance refunding of the 2005 Series ADF bonds decreased the County's total debt service payments over the next 12 years by \$1,296,615. This transaction resulted in an economic gain (difference between present values of the debt service payments on the old and new debt) of \$1,086,618. At November 30, 2012, \$16,660,000 of bonds outstanding are considered defeased.

*I-355 Extension Local Contribution Payable* – In August 2006, the County entered into an intergovernmental agreement with the Illinois State Toll Highway Authority (Tollway) to share the cost, along with 4 other local governments, of constructing entrance and exit ramps on the Tollway's I-355 South extension. The County agreed to pay the Tollway \$1.5 million total, over a period of seven years in equal installments, with the installments due December 31 of each year commencing December 31, 2008 through December 31, 2014. The agreement requires no interest.

*Compensated Absences* – The County has recorded a liability of approximately \$20.0 million for accumulated vacation and sick leave benefits. The amount recorded includes the associated FICA amounts. The liability will be liquidated from the general and special revenue funds of the County.

Will County, Illinois

Notes to Financial Statements (Continued)

November 30, 2012

NOTE 7 - LONG-TERM DEBT (Continued)

*Net OPEB Obligation* – This liability will be liquidated by the General Fund (Note 9).

*Net Pension Obligation* – The liability will be liquidated from the general and special revenue funds of the County (Note 8).

*Claims and Judgments* – Obligations of the County include approximately \$16.4 million has been accrued relating to incurred but not reported health, tort and worker's compensation claims. These liabilities are liquidated by the fund balance restricted for tort immunity and workers compensation of the General Fund.

The annual payments to retire the County's interest-bearing debt: the debt certificates, general obligation bonds, leases payable to component unit, loan payable, and capital leases as of November 30, 2012 are as follows:

Due in Fiscal Year	G.O. Bonds Series 2005		G.O. Bonds Series 2006		G.O. Bonds Series 2008	
	Principal	Interest	Principal	Interest	Principal	Interest
2013	\$ 1,640,000	\$ 364,896	\$ 195,000	\$ 371,800	\$ 885,000	\$ 809,825
2014	1,710,000	291,096	205,000	364,000	910,000	781,062
2015	1,790,000	205,596	220,000	355,800	945,000	749,212
2016	1,865,000	127,284	230,000	347,000	975,000	716,138
2017	-	55,482	235,000	337,800	1,015,000	679,575
2018-2022	-	277,406	1,340,000	1,538,600	5,735,000	2,732,325
2023-2027	1,345,000	110,962	6,870,000	915,600	7,440,000	1,126,000
2028-2030	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 8,350,000</b>	<b>\$ 1,432,722</b>	<b>\$ 9,295,000</b>	<b>\$ 4,230,600</b>	<b>\$ 17,905,000</b>	<b>\$ 7,594,137</b>

Due in Fiscal Year	G.O. Bonds Series 2010		Refunded 2005 ADF Series 2012		Special Service Area Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2013	\$ 3,970,000	\$ 4,460,662	\$ -	\$ 709,300	\$ 51,140	\$ 16,009
2014	4,150,000	4,280,360	-	709,300	52,517	14,631
2015	4,230,000	4,152,210	-	709,300	53,932	13,218
2016	4,330,000	4,002,552	-	709,300	55,384	11,765
2017	4,440,000	3,836,540	1,840,000	709,300	56,876	10,274
2018-2022	24,125,000	16,200,944	10,410,000	2,515,300	308,188	27,556
2023-2027	28,155,000	9,995,858	3,520,000	57,250	33,131	443
2028-2030	19,150,000	2,170,122	-	-	-	-
<b>Totals</b>	<b>\$ 92,550,000</b>	<b>\$ 49,099,248</b>	<b>\$ 15,770,000</b>	<b>\$ 6,119,050</b>	<b>\$ 611,168</b>	<b>\$ 93,896</b>

## NOTE 7 - LONG-TERM DEBT (Continued)

Due in Fiscal Year	I-355 Extension Local Contribution Payable		Total	
	Principal	Interest	Principal	Interest
2013	\$ 214,286	\$ -	\$ 6,955,426	\$ 6,732,492
2014	214,286	-	7,241,803	6,440,449
2015	214,284	-	7,453,216	6,185,336
2016	-	-	7,455,384	5,914,039
2017	-	-	7,586,876	5,628,971
2018-2022	-	-	41,918,188	23,292,131
2023-2027	-	-	47,363,131	12,206,113
2028-2030	-	-	19,150,000	2,170,122
Totals	\$ 642,856	\$ -	\$ 145,124,024	\$ 68,569,653

Pledged Revenues:

The County has pledged a portion of future sales and use tax revenues, as well as landfill host fees (Prairie View landfill) to repay the remaining principal and interest on the alternate revenue source bonds issued in 2005, 2006, 2008, and 2012. The bonds were issued to finance the construction/expansion of the adult detention facility. The pledged revenues are projected to produce no less than 125 percent of the debt service requirements over the life of the bonds. Total principal and interest remaining on the bonds is \$70.7 million, payable through November 2027. For the current year, principal paid totaled \$2.6 million and total incremental sales/use tax and landfill host fee revenues were \$22.1 million and \$6.0 million, respectively.

The County has pledged a portion of future RTA tax revenues to repay the remaining principal and interest on the alternate revenue source bonds issued in 2010. The bonds were issued to finance the county-wide road projects. The pledged revenues are projected to produce no less than 125 percent of the debt service requirements over the life of the bonds. Total principal and interest remaining on the bonds is \$141.6 million, payable through November 2030. For the current year, principal paid totaled \$3.8 million and total RTA tax revenues were \$20.0 million.

## NOTE 8 - PENSION PLANS

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

*Funding Policy.* As set by statute, the County's Regular, SLEP, and Elected Officials plan members are required to contribute 4.50, 7.50, and 7.50 percent of their annual covered salary, respectively. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance retirement coverage of its own

NOTE 8 - PENSION PLANS (Continued)

employees. The County's Regular, SLEP, and Elected Officials plans' contribution rates for the calendar year 2012 were 11.98, 26.33, and 34.51 percent of annual covered payroll, respectively. 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 supplemental retirement benefit rates are set by statute.

*Annual Pension Costs.* For fiscal year ending November 30, 2012, the County's Regular plan's pension costs were \$9,497,069 and the actual contributions were \$9,501,631 which resulted in a decrease to the net pension obligation of \$4,562. The County's SLEP and Elected Officials plans' pension costs were \$8,662,230 and \$499,985, respectively, which equal the required and actual contributions. The interest on the beginning net pension obligation and adjustment to the annual required contribution are considered immaterial and have not been included in the annual pension cost calculation.

	IMRF	SLEP	Elected Officials
Annual pension cost (APC)	\$ 9,497,069	\$ 8,662,230	\$ 499,985
Less: Contribution made	9,501,631	8,662,230	499,985
Decrease in net pension obligation (NPO)	(4,562)	-	-
Net pension obligation beginning of year	895,997	-	-
Net pension obligation end of year	\$ 891,435	\$ -	\$ -

Three-Year Trend Information

Fiscal Year Ending	IMRF			SLEP			Elected Officials		
	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
11/30/2012	\$ 9,497,069	100%	\$ 891,435	\$ 8,662,230	100%	\$ -	\$ 499,985	100%	\$ -
11/30/2011	9,157,865	98%	895,997	8,103,744	100%	-	477,516	100%	-
11/30/2010	8,972,861	92%	752,407	7,832,624	100%	-	512,892	100%	-

The required contributions for 2012 were determined as a part of the December 31, 2010, actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.5% investment rate of return (net of administrative expenses and direct investment expenses), (b) projected salary increases 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service attributable to seniority/merit, and (d) postretirement benefit increases of 3% annually. The actuarial value of IMRF plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The County's Regular, SLEP, and Elected Officials plans' unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open 30 year basis.

**NOTE 8 - PENSION PLANS (Continued)**

*Funded Status and Funding Progress.* The funded status of the County's Regular, SLEP, and Elected Officials plans as of December 31, 2012, the most recent actuarial valuation date, is as follows:

Plan	Actuarial Value of Assets (a)	Actuarial Liability (AAL) -- Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
County - Regular	\$ 151,656,479	\$ 208,738,743	\$ 57,082,264	72.65%	\$ 79,312,445	71.97%
County - SLEP	46,053,244	126,556,861	80,503,617	36.39%	32,898,707	244.70%
County - Elected Officials	2,903,394	6,835,242	3,931,848	42.48%	1,448,812	271.38%

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

On a market value basis of the County's Regular, SLEP, and Elected Official Plans, the actuarial value of assets as of December 31, 2012 are \$157,181,422; \$50,114,283; and \$3,090,392, respectively. On a market basis, the funded ratio would be 75.30%, 39.60%, and 45.21%, respectively.

**NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS**

Plan Description

The County provides post-employment health care benefits (OPEB) for retired employees. The County Group Health Plan (the Plan) is a single-employer defined benefit healthcare plan administered by the County. The Plan provides medical and dental insurance benefits to eligible retirees and their dependents. The benefits, benefit levels, employee contributions, and employer contributions are governed by the County Board and can only be amended by the County Board. The County does not issue a Plan financial report.

Funding Policy

The contribution requirements of plan members and the County are established and may be amended by the County Board and are detailed in the "Plan Document." The required contribution is based on projected pay-as-you-go financing requirements. For fiscal year 2012, the County contributed \$6,015,191 to the plan. Plan members receiving benefits contributed \$1,036,728 or approximately 17.24% of the total premiums, through their required contribution of \$0 - \$496 per month for retiree-only coverage and \$436 - \$983 for retiree and dependent coverage. On November 30, 2012, the County contributed \$2 million to the Other Post Employment Benefits Trust.

Annual OPEB Cost and Net OPEB Obligation

The County's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years.

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS (Continued)

The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the Plan, and changes in the County's net OPEB obligation to the Plan:

Annual required contribution (ARC)	\$ 8,259,514
Amortization of net OPEB obligation	(540,716)
Interest on net OPEB obligation	610,385
Annual OPEB cost	<u>8,329,183</u>
Less: Contribution made	<u>6,015,191</u>
Increase in net OPEB obligation	2,313,992
Net OPEB obligation beginning of year	<u>12,207,693</u>
Net OPEB obligation end of year	<u><u>\$ 14,521,685</u></u>

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2012 was as follows:

Fiscal Year Ending	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
11/30/2012	\$ 8,329,183	72%	\$ 14,521,685
11/30/2011	7,976,451	72%	12,207,693
11/30/2010	5,177,243	72%	9,959,296

Funded Status and Funding Progress

In the November 30, 2012 actuarial valuation (most recent available), the actuarial accrued liability for benefits was \$77,047,000 and the actuarial value of assets was \$4,000,209, resulting in an unfunded actuarial accrued liability (UAAL) of \$73,046,791. The covered payroll (annual payroll of active employees covered by the plan) was \$114,276,649 and the ratio of the UAAL to the covered payroll was 63.92%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Membership

Plan participant information as of November 30, 2012 actuarial report includes 1,705 total participants. This represents 1,318 active employees and 387 inactive/retirees.

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS (Continued)

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the November 30, 2012 actuarial valuation (most recent available), the entry age actuarial cost method was used. The actuarial assumptions included a 5% discount rate, annual dental cost trend rate of 5% and an annual healthcare cost trend rate of 9%, reduced by decrements to an ultimate rate of 5% ultimately. Both rates included a 3% inflation assumption. The actuarial value of assets was determined using market value. The UAAL is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at November 30, 2012, was 27 years.

NOTE 10 - 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; injuries to employees; and net income losses. Instead of purchasing commercial insurance to cover all of these risks, management believes it is more economical to manage its risks by funding self-insurance accounts and by having an outside agency administer its insurance claims. The County does not assume unlimited liability for insurance claims. The County maintains insurance to cover claims (stop-loss) in excess of certain amounts based on the type of insurance.

The County makes payments to the self-insurance accounts based on amounts needed to pay current claims. Claims that are due and payable have been recorded in the general fund accounts that record self-insurance activity.

An estimate for judgments and claims incurred but not yet submitted by insurers were estimated based on historical trends as provided by the County's third party administrator and the County's legal counsel.

For the years ended November 30, 2012 and 2011, changes in estimated insurance claims liabilities were as follows:

	Liability at Beginning of Year	Provisions for Claims and Premiums	Payments Made for Claims and Premiums	Liability at End of Year
Year Ended November 30, 2012				
Reserve for Health Insurance	\$ 2,824,259	\$ 30,079,557	\$ 29,912,560	\$ 2,991,256
Reserve for Tort Insurance	5,983,673	819,129	1,758,307	5,044,495
Reserve for Worker's Compensation	7,438,275	5,352,124	4,424,795	8,365,604
Total	\$ 16,246,207	\$ 36,250,810	\$ 36,095,662	\$ 16,401,355
Year Ended November 30, 2011				
Reserve for Health Insurance	\$ 2,376,473	\$ 28,690,380	\$ 28,242,594	\$ 2,824,259
Reserve for Tort Insurance	3,694,332	4,350,402	2,061,061	5,983,673
Reserve for Worker's Compensation	7,041,307	4,640,674	4,243,706	7,438,275
Total	\$ 13,112,112	\$ 37,681,456	\$ 34,547,361	\$ 16,246,207

**NOTE 10 - RISK MANAGEMENT (Continued)**

The County is involved in various litigation involving damages for injuries, over assessment of certain commercial and industrial properties, and retention of property taxes collected on behalf of the County's taxing districts.

The County has recorded a liability of \$5,044,495 in the statement of net assets for estimated amounts of probable loss (Reserve for Tort) pertaining to lawsuits. In addition to the reserve, the County is party to several lawsuits that have not yet been settled.

The County's stop-loss coverage is as follows: health claims - \$150,000 per person; general liability - \$250,000 per occurrence; and workers' compensation - \$550,000 per occurrence. Each type of insurance has various individual and aggregate maximum payouts. The amount of settlements has not exceeded insurance coverage in any of the past three fiscal years and there have been no significant reductions in insurance coverage.

**NOTE 11 - LEASES**

The County paid \$1,611,116 on operating leases during the fiscal year ended November 30, 2012. At year end, the County was obligated under 33 operating leases for office space and equipment. The leases expire between 2012 and 2024, with monthly payments ranging between \$70 and \$19,667. The aggregate minimum annual lease payments required under these leases are as follows:

Fiscal Years Ending November 30,	Amount
2013	\$ 1,639,760
2014	1,025,640
2015	347,574
2016	338,022
2017	347,835
2018-2022	727,133
2023-2027	314,542
Totals	<u>\$ 4,740,506</u>

County's Leases with the Will County Public Building Commission: The County is currently a party to a lease (1996) with the Will County Public Building Commission (PBC). In the 1996 lease, the County along with Kankakee County, Illinois, formed a joint agreement under the Illinois Intergovernmental Cooperation Act to build, equip, and maintain a Juvenile Justice Center. The County has contractually agreed to levy property taxes upon all taxable property within the County in an amount sufficient to meet the minimum lease payments throughout the terms of the leases.

The property taxes and the lease payments are accounted for in the Public Building Commission - Special Revenue Fund. The lease payments made by the County are used by PBC for operations, maintenance, and reserve accounts. The following is a schedule of future operating lease payments to be provided.

Will County, Illinois

Notes to Financial Statements (Continued)

November 30, 2012

NOTE 11 - LEASES (Continued)

Due in Fiscal Year	1996 Lease		
	Operation and Maintenance Account	Renewal and Replacement Account	Total Payment
2013	\$ 1,471,200	\$ 42,000	\$ 1,513,200
2014	1,546,900	42,000	1,588,900
2015	1,626,300	42,000	1,668,300
2016	1,709,700	42,000	1,751,700
Totals	\$ 6,354,100	\$ 168,000	\$ 6,522,100

NOTE 12 - FUND BALANCES

Governmental fund balances reported on the fund financial statements at November 30, 2012 include the following:

	General Fund	RTA Tax Revenue Fund	County Motor Fuel Tax Fund	Other Governmental Funds	Total Governmental Funds
Fund balances					
Nonspendable					
Inventory	884,951	-	737,637	-	1,622,588
Prepaid items	-	-	-	396,470	396,470
Restricted	-				
Federal/State statutes and enabling legislation	25,197,855	41,612,953	14,369,876	514,204	81,694,888
Grant/Contractual agreements	-	79,199	14,206,756	34,378,375	48,664,330
Debt service	-	-	-	14,322,918	14,322,918
Committed	-				
Social security	258,930	-	-	-	258,930
IMRF	456,969	-	-	-	456,969
Insurance premiums/liability claims	3,577,042	-	-	-	3,577,042
Unemployment/Worker's compensation claims	1,049,604	-	-	-	1,049,604
Health and welfare	-	-	-	6,977,424	6,977,424
Road improvements	-	-	-	870,266	870,266
Sunny Hill sanitarium	-	-	-	690,758	690,758
Animal control	-	-	-	3,161,431	3,161,431
GIS	-	-	-	291,555	291,555
Improving/maintaining county roads	-	-	18,151,153	29,603	18,180,756
Improving/maintaining township roads	-	-	-	1,957,674	1,957,674
Improving/maintaining bridges & other highway struct.	-	-	-	4,912	4,912
Circuit clerk operations	-	-	-	289,235	289,235
Electronic citations	-	-	-	233,818	233,818
Prosecutions	-	-	-	948,356	948,356
Law library operations	-	-	-	1,221,627	1,221,627
Probation services	-	-	-	1,729,955	1,729,955

Will County, Illinois

Notes to Financial Statements (Continued)  
November 30, 2012

NOTE 12 - FUND BALANCES (Continued)

	General Fund	RTA Tax Revenue Fund	County Motor Fuel Tax Fund	Other Governmental Funds	Total Governmental Funds
Fund balances (continued)					
Committed (continued)					
Child exchange center	-	-	-	1,170,825	1,170,825
Juvenile drug court	-	-	-	26	26
Sheriff salaries	-	-	-	820,155	820,155
Sheriff commissary	-	-	-	100,275	100,275
Arrestee's medical costs	-	-	-	54,384	54,384
Foreclosure mediation	-	-	-	204,260	204,260
Public building commission	-	-	-	9,661	9,661
Maintaining/operating court house parking	-	-	-	1,409,861	1,409,861
Veteran's assistance	-	-	-	117,905	117,905
911 emergency telephone system	-	-	-	534,117	534,117
Solid waste management	-	-	-	2,409,619	2,409,619
Automating departments	-	-	-	5,123,880	5,123,880
Document storage system	-	-	-	395,292	395,292
Capital outlays	-	-	-	1,976,947	1,976,947
Other purposes	6,213,537	-	-	-	6,213,537
Assigned					
Health and welfare	-	-	-	256,235	256,235
Sunny Hill sanitarium	-	-	-	4,349	4,349
Animal control	-	-	-	603,612	603,612
GIS	-	-	-	93,073	93,073
Improving/maintaining county roads	-	-	8,363,312	141,000	8,504,312
Improving/maintaining township roads	-	-	-	2,457,248	2,457,248
Improving/maintaining bridges & other highway struct.	-	-	-	51,854	51,854
Operating alimony and child support division	-	-	-	119,187	119,187
Circuit clerk operations	-	-	-	14,107	14,107
Prosecutions	-	-	-	155,661	155,661
Law library operations	-	-	-	7,431	7,431
Probation services	-	-	-	988	988
Children's advocacy center	-	-	-	6,452	6,452
Child exchange center	-	-	-	4,676	4,676
Sheriff salaries	-	-	-	4,779	4,779
Sheriff commissary	-	-	-	613,929	613,929
Public building commission	-	-	-	385,399	385,399
Maintaining/operating court house parking	-	-	-	2,369	2,369
Veteran's assistance	-	-	-	248,434	248,434
911 emergency telephone system	-	-	-	3,633,702	3,633,702
Solid waste management	-	-	-	2,521,068	2,521,068
Automating departments	-	-	-	1,199,580	1,199,580
Document storage system	-	-	-	29,752	29,752
Unassigned (deficit)	55,921,018	-	-	(2,626,039)	53,294,979
Total fund balances	93,559,906	41,692,152	55,828,734	92,274,634	283,355,426

**NOTE 13 - LANDFILL**

On June 1, 1997 and on February 17, 2006, the County entered into host agreements with Waste Management, Inc. for Prairie View and Laraway Recycling and Disposal Facilities, respectively. Total capacity used to date is approximately 39% and 10%, respectively. At the time the landfills reach capacity (estimated to be the year 2027 and 2026, respectively) closure and post-closure care and maintenance of the landfill are required in accordance with requirements of certain federal and state governmental agencies. Waste Management, under its agreement with the County, is required to complete and pay all closure and post-closure care and maintenance costs which are currently estimated to be \$8,491,794 and \$4,873,837, respectively. These estimates are subject to changes resulting from inflation, deflation, technology, or changes in applicable laws or regulations. As such, the County has not accrued any liability or restricted any assets for the cost associated with closure or post-closure care and maintenance.

**NOTE 14 - INDIVIDUAL FUND DISCLOSURES**

Fund Deficits: As of November 30, 2012, the following funds have deficit fund balances: Highway Fund, \$2,539,953 ; IKE Disaster Recovery CDBG, \$20,000 ; and Workforce Services Fund, \$66,086 These deficits are expected to be funded through future revenues and/or transfers from other funds.

**NOTE 15 - INTERFUND ACTIVITY**

Interfund Assets/Liabilities: As of year-end, the following amounts represent interfund assets/liabilities:

	Due from Other Funds	Due to Other Funds
Major governmental funds:		
General Fund	\$ 616,331	\$ 125,562
County Motor Fuel Tax Fund	3,190,449	110,702
Nonmajor governmental funds	275,377	3,845,893
Total interfund balances	<u>\$ 4,082,157</u>	<u>\$ 4,082,157</u>

All interfund balances will be repaid during the next fiscal year. The balances represent temporary interfund loans. Amounts due to/from other funds offset one another and are therefore not reported in the statement of net assets.

Transfers: The following transfers were made during the fiscal year:

	Transfers from Other Funds	Transfers to Other Funds
Major governmental funds:		
General Fund	\$ 106,749	\$ 10,384,579
RTA Tax Revenue Fund	-	8,440,000
Nonmajor governmental funds	20,084,579	1,366,749
Total interfund balances	<u>\$ 20,191,328</u>	<u>\$ 20,191,328</u>

The transfers represent both routine and non-routine items. Generally, routine transfers occur to meet the operating purposes of another fund, such as the transfer by the General Fund to the Veteran's Assistance Commission Fund of

**NOTE 15 - INTERFUND ACTIVITY (Continued)**

\$600,000 . Additionally, routine transfers are made to provide funds to retire principal and interest on long-term debt, such as the transfer by the General Fund to the Debt Service Funds of \$7,910,000 and RTA Tax Revenue Fund to the Road Improvement Debt Service Fund-2010 of \$8,440,000 . Transfers to/from other funds offset one another and are therefore not reported in the statement of activities.

**NOTE 16 - CONDUIT DEBT OBLIGATIONS**

From time to time, the County has issued Exempt Facility Industrial Revenue Bonds to provide financial assistance to private sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to “the private-sector entity” served by the bond issuance. Therefore, neither the County, the State, nor any governmental subdivision is obligated in any manner for repayment of the bonds. Accordingly the bonds are not reported as liabilities in the accompanying financial statements. The total amount of Bonds outstanding as of November 30, 2012 is \$144,223,333.

**NOTE 17 - LITIGATION/CONTINGENCIES**

The County is involved in legal and administrative proceedings with respect to employment, civil rights, property taxes, and other matters. Although the County is unable to predict the outcome of these matters, the County believes that any appropriate liabilities have been established and that the final outcome of these actions will not have a material adverse effect on the results of operation or the financial position of the County.

Grant Programs: The County participates in a number of federally and state-assisted or federal pass-through grant programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The County believes there will be no material questioned or disallowed costs as a result of these grant audits in process or completed.

**NOTE 18 - PENDING GASB STATEMENTS**

The Governmental Accounting Standards Board (GASB) has issued the following statements:

*Statement No. 63 – Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, was issued to improve financial reporting by standardizing the presentation of deferred outflows of resources and deferred inflows of resources and their effects on a government’s net position. The County is required to implement this Statement for the fiscal year ending November 30, 2013. The Forest Preserve District component unit made the decision to implement this standard for fiscal year 2012, as discussed in Note 19.

*Statement No. 65 – Items previously Reported as Assets and Liabilities*, was intended to compliment Statement No. 63 *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. The County is required to implement this Statement for the fiscal year ending November 30, 2014. The Forest Preserve District component unit made the decision to implement this standard for fiscal year 2012, as discussed in Note 19.

*Statement No. 68 – Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27*, was issued to improve accounting and financial reporting by state and local governments for pensions and also to improve information provided by state and local governmental employers about financial support for pensions that is provided by other entities. The County is required to implement this Statement for the fiscal year ending November 30, 2015.

## NOTE 19 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES

### Significant note disclosures for the Forest Preserve District of Will County (Forest Preserve) follow:

#### Summary of Significant Accounting Policies – Deferred Outflows/Inflows of Resources

The statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

#### Deposits and Investments

The Forest Preserve's and Retiree Health Insurance Trust's (the Trust Fund) investment policies authorizes the Forest Preserve to invest in debt securities guaranteed by the United States (explicitly or implicitly), interest bearing accounts and certificates of a bank (also savings and loans if fully FDIC insured and credit unions if main office is located in Illinois), certain commercial paper, certain money market mutual funds, certain repurchase agreements, Illinois Funds (a money market fund created by the state legislature under the control of the State Treasurer that maintains a \$1 per share value) and the Illinois Metropolitan Investment Fund (a money market fund created by the state legislature that maintains a \$1 per share value). The Trust Fund also allows investment in certain equity securities and mutual funds.

*Custodial Credit Risk:* Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, deposits may not be returned. The Forest Preserve's investment policy requires pledging collateral for all bank balances in excess of FDIC insured limits with the collateral held by an agent of the Forest Preserve, in the Forest Preserve's name. The Trust's investment policy requires deposits in financial institutions that participate in the FDIC program and pledging of collateral for all bank balances in excess of federal depository insurance at 102% of the uninsured amounts with the collateral held by an independent third-party agent of the Trust or the Federal Reserve Bank in the Trust's name.

*Interest Rate Risk:* The Forest Preserve limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for operating funds and maximizing yields for funds not needed within a two year period. The investment policy limits the maximum maturity lengths of investments to five years (except for bond funds), and prohibits the selling of an investment before maturity, except for certain extenuating circumstances.

In accordance with its investment policy, the Trust limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for paying benefits and maximizing yields for funds not needed within a one-year period. The investment policy limits the maturities to match cash flow needs and to provide for future funding of liabilities.

## NOTE 19 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

The following schedules report the fair value and maturities (using the segmented time distribution method) for the Forest Preserve's investments at December 31, 2012.

Investment Maturities (in Years) - Forest Preserve				
Investment Type	Fair Value	Less Than	Two to	Six to
		Two Years	Five Years	Ten Years
U. S. Treasury Note	\$ 1,064,930	\$ 1,064,930	\$ -	\$ -
Total	\$ 1,064,930	\$ 1,064,930	\$ -	\$ -

Investment Maturities (in Years) - Trust				
Investment Type	Fair Value	Less Than	One to	Six to
		One Year	Five Years	Ten Years
Mutual Funds	\$ 481,884	\$ -	\$ 481,884	\$ -
Total	\$ 481,884	\$ -	\$ 481,884	\$ -

*Credit Risk:* The Forest Preserve limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in obligations guaranteed by the United States Government or securities issued by agencies of the United States Government that are explicitly guaranteed by the United States Government and by limiting investment in securities with higher credit risks. The Illinois Funds are rated AAA by a national rating agency.

It is the policy of the Trust to limit its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in obligations guaranteed by the United States Government or securities issued by agencies of the United States Government that are explicitly guaranteed by the United States Government and by limiting investment in securities with higher credit risks, including not allowing investments stock options, call options, and any form of derivative.

*Custodial Credit Risk:* Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Forest Preserve will not be able to recover the value of its investments that are in the possession of an outside party. To limit its exposure, the Forest Preserve's investment policy requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investments held by a third party acting as the Forest Preserve's agent separate from where the investment was purchased in the Forest Preserve's name. Illinois Funds and the bond money market mutual funds are not subject to custodial credit risk.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Forest Preserve will not be able to recover the value of its investments that are in possession of an outside party. The Trust's investment policy does not address custodial credit risk for investments as of December 31, 2012; however, the Trust does not have any exposure to custodial credit risk as of December 31, 2012.

*Concentration of Credit Risk:* Concentration of credit risk is the risk that a single investment instrument or type makes up a significant portion of the Forest Preserve's portfolio, resulting in concentrated risk. The Forest Preserve's investment policy requires diversification away from specific instruments or issuers. In addition, a portion of the portfolio should be continuously invested in internally diversified funds, such as local government investment pools.

## NOTE 19 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

Concentration of credit risk is the risk that a single investment instrument or type makes up a significant portion of the Trust's portfolio, resulting in concentrated risk. The Trust's investment policy requires diversification away from specific instruments or issuers.

Property Taxes

The Forest Preserve's property tax is levied each year on all taxable real property located in the district. The Forest Preserve must file its tax levy ordinance with the County by December of each year. Property taxes attach as an enforceable lien on property as of January 1. Tax bills are prepared by the County. Payments are due in two installments in June and September. The County collects the taxes and remits them to the Forest Preserve.

The Forest Preserve's property tax levy is based on a preliminary appropriations ordinance. Property taxes are recorded as revenue in the period covered by the appropriations which they are intended to finance. The 2011 tax levy was based on the appropriations ordinance for the year ended January 1, 2012, and thus has been recorded as revenue. The Forest Preserve has recorded a receivable for 2012 taxes levied for collection in fiscal year 2013, the entire amount of which was deferred.

Capital Assets

A summary of changes for the Forest Preserve's capital assets for the period December 31, 2011 through December 31, 2012 was as follows:

	Balance		Balance	
	January 1, 2012	Additions	Deletions	December 31, 2012
Capital assets not being depreciated				
Land	\$ 256,633,883	\$ 2,748,541	\$ -	\$ 259,382,424
Construction in progress	11,341,018	5,361,201	7,617,992	9,084,227
Total capital assets not being depreciated	267,974,901	8,109,742	7,617,992	268,466,651
Capital assets being depreciated				
Buildings and preserve improvements	49,855,821	7,767,291	-	57,623,112
Equipment and vehicles	4,615,719	227,074	94,025	4,748,768
Total capital assets being depreciated, gross	54,471,540	7,994,365	94,025	62,371,880
Accumulated depreciation				
Buildings and preserve improvements	17,463,242	1,972,760	-	19,436,002
Equipment and vehicles	3,542,821	426,991	94,025	3,875,787
Total accumulated depreciation	21,006,063	2,399,751	94,025	23,311,789
Capital assets being depreciated, net of depreciation	33,465,477	5,594,614	-	39,060,091
Total capital assets, net of depreciation	\$ 301,440,378	\$ 13,704,356	\$ 7,617,992	\$ 307,526,742

## Notes to Financial Statements (Continued)

November 30, 2012

## NOTE 19 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

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

General and administrative	\$ 2,097,006
Education and recreation	213,950
Public Safety	88,795
Total depreciation/amortization expense	<u>\$ 2,399,751</u>

Long-Term Debt

A summary of changes for the Forest Preserve's long-term debt for the period December 31, 2011 through December 31, 2012 was as follows:

	Balance January 1, 2012	Additions	Retirements	Balance December 31, 2012	Principal Due Within One Year
G.O. Bonds/Debt Certificates Payable:					
1999B G.O. Capital Appreciation Bonds*	74,109,058	4,173,899	12,135,000	66,147,957	12,500,000
2005A G.O. Bonds	67,800,000	-	63,600,000	4,200,000	1,200,000
2005B G.O. Bonds	5,825,000	-	5,825,000	-	-
2007 G.O. Bonds - Limited	10,000,000	-	-	10,000,000	-
2008A G.O. Bonds	29,510,000	-	2,135,000	27,375,000	2,210,000
2008B G.O. Bonds	615,000	-	325,000	290,000	290,000
2009 G.O. Bonds	4,200,000	-	-	4,200,000	-
2010A G.O. Bonds	10,000,000	-	-	10,000,000	-
2010B G.O. Bonds	860,000	-	210,000	650,000	215,000
2012 G.O. Bonds	-	65,805,000	-	65,805,000	-
Add: Deferred Issuance Premiums	6,444,721	15,511,533	4,687,099	17,269,155	1,708,699
Total G.O. Bonds Payable	<u>209,363,779</u>	<u>85,490,432</u>	<u>88,917,099</u>	<u>205,937,112</u>	<u>18,123,699</u>
Compensated Absences	475,959	111,911	118,990	468,880	117,220
Net OPEB Obligation	340,229	48,711	-	388,940	-
Total Forest Preserve	<u>\$ 210,179,967</u>	<u>\$ 85,651,054</u>	<u>\$ 89,036,089</u>	<u>\$ 206,794,932</u>	<u>\$ 18,240,919</u>

\* Additions for these bonds represent the accretion of interest; no actual proceeds were received.

*General Obligation Capital Appreciation Bonds Series 1999B* – On May 27, 1999, the Forest Preserve issued \$45,167,082 in general obligation capital appreciation bonds dated May 1, 1999, to provide funds for the acquisition and development of Forest Preserve land. The Series 1999B Bonds outstanding as of December 31, 2012 totaling \$66,147,957 bear interest ranging from 4.80% to 5.42%. Interest is not paid but rather accretes to principal each June 1 and December 1. The principal matures December 1, 2011 - December 1, 2018 in accreted values totaling \$92,990,000.

*General Obligation Bonds Series 2005A* – On June 16, 2005, the Forest Preserve issued \$79,200,000 in general obligation bonds dated June 16, 2005 to provide funds for the acquisition of additional land for Forest Preserve purposes and the development of Forest Preserve land. The Series 2005A Bonds outstanding as of December 31, 2012 totaling \$4,200,000 bear interest ranging from 3.50% to 5.00%. Interest is payable semiannually on June 15 and December 15 and the bonds mature serially on December 1 of each year through December 15, 2015. A portion of the bonds have

NOTE 19 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

been refunded through an advance refunding and will be called on December 15, 2015. The amount of refunded bonds outstanding is \$62,600,000.

*General Obligation Bonds Series 2005B* – On January 4, 2006, the Forest Preserve issued \$6,600,000 in general obligation bonds, Series 2005B, dated January 4, 2006 to fund improvements at existing preserves, wetlands, and prairies and to acquire and improve forests and other natural lands. The Series 2005B bonds outstanding as of December 31, 2012 have been defeased through an advance funding of the 2012 general obligation bonds. The amount of refunded bonds remaining to be paid from escrow was \$5,825,000 .

*General Obligation Limited Tax Bonds, Series 2007* – On December 12, 2007, the Forest Preserve sold \$10,000,000 general obligation limited tax bonds, Series 2007, dated December 12, 2007 to purchase land for future use. The Series 2007 Bonds outstanding as of December 31, 2012 totaling \$ 10,000,000 bear interest at 4.18%. Interest is payable semiannually on June 15 and December 15 and the bonds mature serially on December 15 annually beginning on December 15, 2024 through December 15, 2027.

*General Obligation Bonds, Series 2008A* – On January 3, 2008, the Forest Preserve sold \$30,000,000 general obligation limited tax bonds, Series 2008A, dated January 3, 2008 to purchase land for future use. The Series 2008A Bonds outstanding as of December 31, 2012 totaling \$27,375,000 bear interest ranging from 3.50% to 5.00%. Interest is payable semiannually on June 15 and December 15 and the bonds mature serially on December 15 annually beginning on December 15, 2011 through December 15, 2024.

*General Obligation Bonds, Series 2008B* – On January 3, 2008, the Forest Preserve sold \$5,000,000 general obligation bonds, Series 2008B, dated January 3, 2008 to purchase land for future use. The Series 2008B Bonds outstanding as of December 31, 2012 totaling \$ 290,000 bear interest at 4.00%. Interest is payable semiannually on June 15 and December 15 and the bonds mature serially on December 15 of each year through December 15, 2013.

*General Obligation Unlimited Tax Bonds, Series 2009* – On October 28, 2009, the Forest Preserve sold \$4,200,000 taxable general obligation unlimited tax bonds, Series 2009, Build America Bonds, to improve current forest preserves and purchase new land for future forest preserves. The Series 2009 Bonds outstanding as of December 31, 2012 totaling \$4,200,000 bear interest at 5.50% to 5.75%. Pursuant to the American Recovery and Reinvestment Act, the Forest Preserve is eligible to receive a rebate from the U.S. Treasury Department of 35% of the interest paid each year. Interest is payable semiannually on June 15 and December 15 and the bonds mature serially on December 15 annually beginning on December 15, 2025 through December 15, 2028.

*General Obligation Limited Tax Bonds, Series 2010A* – On August 13, 2010, the Forest Preserve sold \$10,000,000 taxable general obligation limited tax bonds, Series 2010A, Build America Bonds, to improve current forest preserves and purchase new land for future forest preserves. The Series 2010A Bonds outstanding as of December 31, 2012 totaling \$10,000,000 bear interest at 5.712%. Pursuant to the American Recovery and Reinvestment Act, the Forest Preserve is eligible to receive a rebate from the U.S. Treasury Department of 35% of the interest paid each year. Interest is payable semiannually on June 15 and December 15 and the bonds mature serially on December 15 annually beginning on December 15, 2028 through December 15, 2030.

*General Obligation Bonds Limited Tax Bonds, Series 2010B* – On August 13, 2010, the Forest Preserve sold \$860,000 taxable general obligation limited bonds, Series 2010B, dated August 13, 2010 to retire the outstanding portion of the Forest Preserve's Illinois Municipal Retirement Fund early retirement incentive. The Series 2010B Bonds outstanding as of December 31, 2012 totaling \$650,000 bear interest at 1.5% to 2.78%. Interest is payable semiannually on June 15 and December 15 and the bonds mature serially on December 15 of each year through December 15, 2015.

**NOTE 19 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)**

*General Obligation Bonds Unlimited Tax Refunding Bonds, Series 2012* – On February 28, 2012, the Forest Preserve issued \$65,805,000 general obligation unlimited tax refunding bonds, series 2012. The proceeds of the bonds are being used to advance refund certain of the Forest Preserve’s outstanding general obligation bonds, series 2005A, dated June 16, 2005 and series 2005B, dated January 4, 2006 and pay costs of issuance of the bonds. The series 2012 bonds outstanding as of December 31, 2012 totaling \$65,805,000 bear interest at 3.0% to 5.0%. Interest is payable semiannually on June 15 and December 15, commencing June 15, 2012 and the bonds mature serially on December 15 of each year commencing December 15, 2016 through December 15, 2024. As a result of the refunding transaction, the Forest Preserve achieved a cash flow saving of \$4,841,677 and an economic gain of \$4,199,339.

The bond debt service requirements to maturity are as follows:

Fiscal Year Ending December 31,	General Obligation Bonds		
	Principal	Interest	Total
2013	\$ 3,915,000	\$ 6,035,830	\$ 9,950,830
2014	4,015,000	5,877,745	9,892,745
2015	3,570,000	5,682,628	9,252,628
2016	3,255,000	5,504,388	8,759,388
2017	4,320,000	5,362,976	9,682,976
2018-2022	54,845,000	21,270,850	76,115,850
2023-2027	37,400,000	7,333,101	44,733,101
2028-2030	11,200,000	1,225,680	12,425,680
<b>Totals</b>	<b>\$ 122,520,000</b>	<b>\$ 58,293,198</b>	<b>\$ 180,813,198</b>

General Obligation Capital Appreciation Bonds

Fiscal Year Ending December 31,	Series 1999B	
	Accretion	Principal Repayment
2013	\$ 3,777,545	\$ 12,500,000
2014	3,335,848	12,875,000
2015	2,845,815	13,260,000
2016	2,303,351	13,660,000
2017	1,605,368	14,070,000
2018	839,116	14,490,000
<b>Totals</b>	<b>\$ 14,707,043</b>	<b>\$ 80,855,000</b>

Accreted Value at December 31, 2012                      \$ 66,147,957

*Forest Preserve Compensated Absences* – The Forest Preserve has recorded a liability of \$468,880 for accumulated vacation and sick leave benefits. The amount will be paid from the Forest Preserve’s General and Special Revenue funds.

NOTE 19 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

Pension Plans

The Forest Preserve contributes to two defined benefit pension plans: the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer public employee retirement system, and the Sheriff's Law Enforcement Personnel Fund (SLEP), which is administered by the IMRF, an agent multiple-employer public employee retirement system. The benefits, benefit levels, employee contributions, and employer contributions for all plans are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly. None of the pension plans issue separate reports on the pension plans. However, IMRF does issue a publicly available report that includes financial statements and supplementary information for the plan as a whole, but not for individual employers. That report can be obtained from IMRF online at [www.imrf.org](http://www.imrf.org).

*Plan Description:* Illinois Municipal Retirement Fund – All employees (other than those covered by SLEP) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participation members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earning, for each year of credited service up to 15 years and 2% for each year thereafter.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute. Participating members are required to contribute 4.5% of their annual salary to IMRF. The Forest Preserve is required to contribute the remaining amounts necessary to fund the IMRF as specified by statute. The employer contribution rate for the calendar year 2012 was 12.32% of covered payroll.

Sheriff's Law Enforcement Personnel (SLEP) – SLEP provides two tiers of pension benefits. Employees hired prior to January 1, 2011 are eligible for Tier 1 benefits. For Tier 1 employees, having accumulated at least 20 years of SLEP service and terminating IMRF participation on or after January 1, 1988, may elect to retire at or after age 50 with no early retirement discount penalty. SLEP members meeting these two qualifications are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2.50% of their final rate of earnings, for each year of credited service up to 32 or 80% of their final rate of earnings. For those SLEP members retiring with less than 20 years of SLEP service, the regular IMRF pension formula applies.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating members who retire at age 50 (reduced benefits) or after age 55 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2.5% of their final rate of earnings, for each year of credited service up to 30 years of services to a maximum of 75%.

SLEP also provides death and disability benefits. These benefit provisions and all other requirements are established by state statutes. Participating members are required to contribute 6.5% of their annual salary to SLEP. The Forest Preserve is required to contribute the remaining amounts necessary to fund the IMRF as specified by statute. The employer contribution rate for the calendar year 2012 was 29.49% of covered payroll.

NOTE 19 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

Annual Pension Costs

Three-Year Trend Information

For fiscal year ending December 31, 2012, the Forest Preserve's Regular and SLEP plans' pension costs were \$700,957 and \$207,460 respectively, which equal the Forest Preserve's required and actual contributions.

Actuarial Valuation Date	IMRF			SLEP		
	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/2012	\$ 700,957	100%	\$ -	\$ 207,460	100%	\$ -
12/31/2011	689,129	100%	-	212,687	100%	-
12/31/2010	848,552	100%	-	176,837	100%	-

The funded status of the plans as of December 31, 2012 is based on actuarial valuations performed as of December 31, 2011 for the Illinois Municipal Retirement and the Sheriff's Law Enforcement Personnel and is as follows. The actuarial assumptions used to determine the funded status of the plans are the same actuarial assumptions used to determine the employer APC of the plans.

Plan	Actuarial Liability (AAL) -- Entry Age (a)	Actuarial Value of Assets (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (b/a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
Forest Preserve - Regular	\$ 14,651,399	\$ 10,420,958	\$ 4,230,441	71.13%	\$ 5,874,928	72.01%
Forest Preserve - SLEP	1,672,823	(268,952)	1,941,775	-16.08%	699,169	277.73%

Other Postemployment Benefits

*Plan Description:* In addition to providing the pension benefits described, the Forest Preserve provides other postemployment health care and life insurance benefits (OPEB) for retired employees through a single employer defined benefit plan. The benefits, benefit levels, employee contributions, and employer contributions are governed by the Forest Preserve and can be amended by the Forest Preserve through its personnel manual and union contract. The OPEB plan issues a separate report that includes required supplementary information and trend information. This report can be obtained from the Treasurer of the plan at 17540 W. Laraway Road, Joliet, IL 60433. The activity of the plan is reported in the Forest Preserve's Retiree Health Insurance Trust Fund.

*Benefits Provided:* The Forest Preserve provides post-employment health care and life insurance benefits to its retirees. To be eligible for benefits, an employee must qualify for retirement under the Forest Preserve's retirement plans (IMRF) and have been employed for at least seven years with the Forest Preserve.

**NOTE 19 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)**

All health care benefits are provided through the Forest Preserve's third-party indemnity plan or through the union's third party indemnity plan. The benefit levels are the same as those afforded to active employees. Benefits include general inpatient and outpatient medical services; mental, nervous, and substance abuse care; vision care; dental care; and prescriptions. The benefit is available for 10 years or until the employee becomes Medicare eligible, whichever occurs first.

*Membership:* At December 31, 2010, membership consisted of:

Retirees and beneficiaries currently receiving benefits	13
Terminated employees entitled to benefits but not yet receiving them	-
Active employees	117
Total	<u>130</u>
Participating employers	<u>1</u>

*Funding Policy:* The Forest Preserve negotiates the contribution percentages between the Forest Preserve and employees through the union contracts and the personnel policy. Current contributions are as follows:

<u>Type of Coverage</u>	<u>Share Cost Percentage</u>
Individual	0% Employee, 100% Forest Preserve
Individual Plus One	50% Employee, 50% Forest Preserve
Family	75% Employee, 25% Forest Preserve

For the fiscal year ending December 31, 2012, retirees contributed approximately \$23,316 and the Forest Preserve contributed approximately \$110,000. The Forest Preserve is not required to advance fund the cost of benefits that will become due and payable in the future. Active employees do not contribute to the plan until retirement.

*Annual OPEB Costs and Net OPEB Obligation:* The Forest Preserve had an actuarial valuation performed for the plan as of December 31, 2010 to determine the funded status of the plan as of that date as well as the employer's annual required contribution (ARC) for the fiscal year ended December 31, 2012. The Forest Preserve's annual OPEB cost (expense) was \$158,711 for the year ended December 31, 2012. The Forest Preserve's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2012 was as follows:

Fiscal Year Ended	Annual OPEB Cost	Employer Contributions	Percentage of Annual OPEB Cost Contributed	Increase (Decrease) in Net OPEB Obligation
December 31, 2010	\$ 242,755	\$ 238,000	98.04%	\$ 307,070
December 31, 2011	158,159	125,000	79.03%	340,229
December 31, 2012	158,711	110,000	69.31%	388,940

NOTE 19 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

The net OPEB obligation (NOPEBO) as of December 31, 2012 (latest available) was calculated as follows:

Annual Required Contribution	\$ 153,041
Interest on Net OPEB Obligation	17,011
Adjustment to Annual Required Contribution	<u>(11,341)</u>
Annual OPEB Cost	158,711
Contributions Made	<u>110,000</u>
Increase (Decrease) in Net OPEB Obligations	48,711
Net OPEB Obligation Beginning of Year	<u>340,229</u>
Net OPEB Obligation End of Year	<u><u>\$ 388,940</u></u>

The funded status of the plan as of December 31, 2010 (latest available) was as follows:

Actuarial Accrued Liability (AAL)	\$ 2,069,434
Actuarial Value of Plan Assets	760,112
Unfunded Actuarial Accrued Liability (UAAL)	(1,309,322)
Funded Ratio (Actuarial Value of Plan Assets/AAL)	36.73%
Covered Payroll (Active Plan Members)	6,230,353
UAAL as a Percentage of Covered Payroll	21.02%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions – Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the December 31, 2010 actuarial valuation, the entry-age actuarial cost method was used. The actuarial assumptions included a 5.00% investment rate of return (net of administrative expenses) and an annual healthcare cost trend rate of 8% with an ultimate rate of 6%. Both rates include a 3% inflation assumption. The actuarial value of assets was not determined as the Forest Preserve has not advanced funded its obligation. The plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a 30 year open basis.

NOTE 19 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

Risk Management

Most Forest Preserve employees are eligible to participate in the Forest Preserve's health care benefits program that was adopted in January 1994. Until December 31, 2002, the Forest Preserve's plan was self-insured with claims managed by a third-party administrator. Effective January 1, 2003, the Forest Preserve purchased third party indemnity insurance to limit its exposure.

The Forest Preserve is exposed to various risks of loss including property and casualty and worker's compensation. The Forest Preserve purchases third party indemnity insurance to limit its exposure to these losses. The policies are in effect from January 1, 2012 to December 31, 2012. The policies limit the Forest Preserve's exposure to deductibles of \$1,000 - \$10,000 per occurrence depending on the coverage. The maximum payout is limited to \$2,000,000 per occurrence and in the aggregate for property, \$500,000 for general liability, \$1,000,000 per occurrence and in the aggregate for law enforcement liability and statutory for worker's compensation. Settled claims have not exceeded coverages for either the current year or the prior two.

Jointly Governed Organizations

*Old Plank Road Trail Commission:* The Forest Preserve is a participant with several villages and other municipalities in a joint venture to develop and maintain a bicycle path between the members of the joint venture along an abandoned rail right-of-way. The members of the joint venture contribute monies for the expenditures of the project, based on costs associated to that member, for which reimbursements have been applied for from various government agencies. Financial statements are available from the Commission summarizing the activities of the joint venture.

*Thorn Creek Commission:* The Forest Preserve is a participant with two villages in a joint venture that operates a nature center. The members share equally in the costs of operating the nature center. Financial statements are available from the Commission summarizing the activities of the joint venture.

Restatement

Net assets of governmental activities have been restated by \$(1,207,873) due to the implementation of GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. With the implementation of GASB Statement No. 65 the Forest Preserve is required to write off previous bond issuance costs which were being amortized over the life of the bonds to expense these amounts as the bonds are issued and to apply this change retroactively.

Significant note disclosures for the Will County Public Building Commission (PBC) follow:

Cash and Investments

The carrying amount of the PBC's deposits with financial institutions was \$2,190,011 and the bank balance was \$2,195,571. Additionally, the PBC had cash on hand of \$50. The PBC held investments with a fair value of \$11,886,392 in U.S. Government securities which were fully covered with collateral by the individual banks in excess of FDIC insurance.

**NOTE 19 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)**

*Custodial Credit Risk* – Custodial credit risk is the risk that in the event of a bank failure, the PBC’s deposits may not be returned to it. The PBC’s bank deposits are fully insured or covered with collateral by the individual banks in excess of FDIC insurance.

*Concentration of Credit Risk* – The PBC places no limit on the amount it may invest in any one issuer. At year end, the Commission held investments in U.S. Government Obligations. The investments in U.S. Government Obligations represent 5% or more of total investments as depicted in the schedule on the following page.

*Interest Rate Risk* – The PBC does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

*Credit Risk* – State Statutes authorize the PBC to invest in direct and general obligations of the United States of America, obligations issued or guaranteed by instrumentalities or agencies of the United States of America, pre-refunded municipal obligations, direct and general obligations of any state, interest-bearing demand or time deposits or interest in money market portfolios issued by state banks or trust companies or national banking associations or savings and loan associations that are continuously and fully insured, corporate debt guaranteed by any corporation that is rated by Moody’s and Standard & Poor’s in their two highest rating categories, repurchase agreements with maturities of 30 days or less, prime commercial paper of a United States corporation, and public housing bonds issued by public agencies, shares of diversified open-ended management investment company, or state pooled investment funds. The PBC’s investment policy or the bond documents establishing these trusts do not further limit its investment choices.

As of November 30, 2012, the PBC’s investments, maturities, fair values, and credit ratings as described by Standard & Poor’s rating agency were as follows:

Investment Description	Fair Value	Maturities (in years) Less than 1	Maturities (in years) 1 to 5	% of Total Investments	Credit Rating
U.S. Government Agencies					
U.S. Treasury Notes	\$ 3,019,137	\$ -	\$ 3,019,137	25.40%	N/A
Other Investments:					
Federated-Government Obligations Tax- Managed Fund SS	6,389,118	6,389,118	-	53.75%	AAAm
Virtus Insight Government Money Market Fund I	2,478,137	2,478,137	-	20.85%	AAAm
Total Investments	\$ 11,886,392	\$ 8,867,255	\$ 3,019,137	100.00%	

N/A - these investments are issued by the U.S. Government

NOTE 19 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

Reconciliation of notes to financial statements:

Cash on Hand	\$	50
Cash - Book Value of Deposits		2,190,011
Investments		11,886,392
Total	\$	<u>14,076,453</u>
Cash Per Statement of Net Assets	\$	2,190,061
Investments Per Statement of Net Assets		11,591,636
Investments Restricted Per Statement of Net Assets		294,756
Total	\$	<u>14,076,453</u>

Leases Receivable

Leases receivable are amounts relating to the cost of constructing and equipping a Juvenile Justice Center on behalf of Will and Kankakee Counties. The amount due from Kankakee was \$1,430,000 at November 30, 2012. The PBC received lease payments from Kankakee in November 2012; however, the corresponding bond payments were made in December 2012 (the next fiscal year).

Capital Assets

The following is a schedule of changes in capital assets of PBC for the year ended November 30, 2012. Any assets purchased/constructed on behalf of the counties serviced by the PBC are capitalized in each individual county's financial statements.

	Balance		Balance	
	November 30, 2011	Additions	Deletions	November 30, 2012
Capital Assets Not Being Depreciated				
Land	\$ 400,797	\$ -	\$ -	\$ 400,797
Capital Assets Being Depreciated				
Equipment - Maintenance	60,182	-	-	60,182
Office Furniture and Equipment	80,486	-	-	80,486
Capital Assets Being Depreciated, Gross	140,668	-	-	140,668
Accumulated Depreciation				
Equipment - Maintenance	60,182	-	-	60,182
Office Furniture and Equipment	80,486	-	-	80,486
Total Accumulated Depreciation	140,668	-	-	140,668
Total Capital Assets, Net of Depreciation	\$ 400,797	\$ -	\$ -	\$ 400,797

NOTE 19 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

Changes in Long-Term Debt

PBC had the following changes in long-term debt:

	Balance			Balance	Due Within
	November 30, 2011	Additions	Deletions		
Public Building Revenue Bonds, 2001	\$ 2,495,000	\$ -	\$ 1,065,000	\$ 1,430,000	\$ 230,000
Total	\$ 2,495,000	\$ -	\$ 1,065,000	\$ 1,430,000	\$ 230,000

Outstanding Debt

In 1996, the PBC issued \$11,760,000 of Public Building Revenue Bonds, Series 1996, as part of the lease agreement with the Will and Kankakee Counties.

In 2001, the PBC issued \$7,295,000 in Public Building Revenue Bonds, Series 2001, to advance refund \$7,060,000 of outstanding Public Building Revenue Bonds, Series 1996. The remaining debt is payable in annual installments of \$320,000 to \$1,065,000 through December 1, 2016, with interest due semi-annually at rates of 3.4% to 5.2%.

Debt service requirements to maturity:

Fiscal Year	Series 2001		Total Fiscal Year Debt Service
	Principal	Interest	
2013	\$ 230,000	\$ 64,756	\$ 294,756
2014	265,000	52,878	317,878
2015	300,000	39,250	339,250
2016	315,000	23,875	338,875
2017	320,000	8,000	328,000
	\$ 1,430,000	\$ 188,759	\$ 1,618,759

Leases

The following is a schedule of operating lease payments to be made to the PBC by Will and Kankakee Counties for amounts in addition to debt service for the 1985 and 1996 leases:

Fiscal Year	Due in	Operation and Maintenance Account
2012	\$	1,806,930
2013		1,898,428
2014		1,990,052
2015		2,089,900
Totals	\$	7,785,310

**REQUIRED SUPPLEMENTARY INFORMATION**

## Required Supplementary Information

## Budgetary Comparison Schedule

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

## General Fund

Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Property taxes	\$ 94,198,687	\$ 94,198,687	\$ 93,052,504	\$ (1,146,183)
Licenses and permits	834,050	834,050	1,168,413	334,363
Intergovernmental	45,914,274	46,591,800	53,314,679	6,722,879
Charges for services	32,013,785	32,028,785	31,407,491	(621,294)
Fines and forfeitures	3,140,600	3,140,600	3,217,382	76,782
Investment income	412,400	412,400	3,591,882	3,179,482
Miscellaneous revenues	3,820,050	3,142,524	3,202,081	59,557
<b>Total revenues</b>	<b>180,333,846</b>	<b>180,348,846</b>	<b>188,954,432</b>	<b>8,605,586</b>
<b>Expenditures</b>				
<b>General and administrative</b>				
County board	6,964,477	8,155,601	5,314,198	2,841,403
County executive	1,531,165	1,536,378	1,317,522	218,856
Purchasing	495,036	482,323	419,489	62,834
Support services	5,507,752	5,511,752	5,037,342	474,410
Liquor control commission	650	650	-	650
Administrative adjudication	69,523	69,523	21,006	48,517
Supervisor of assessments	1,800,500	1,800,501	1,693,563	106,938
Board of review	234,472	234,472	220,771	13,701
Information communications technology	2,173,438	2,177,542	2,099,702	77,840
Records management	883,639	883,889	860,836	23,053
Land use	3,340,041	3,522,976	3,302,859	220,117
Planning and zoning commission	56,012	56,012	48,626	7,386
Stormwater management	1,090	1,090	921	169
Building maintenance	1,799,144	1,799,222	1,730,741	68,481
Human resources	880,419	883,919	3,974,380	(3,090,461)
County clerk	956,522	957,808	938,578	19,230
County clerk - elections	3,519,007	3,517,723	2,836,155	681,568
County coroner	1,553,924	1,557,925	1,532,683	25,242
County treasurer	1,596,859	1,597,259	1,492,082	105,177
County auditor	525,769	525,772	517,236	8,536
County recorder	1,036,690	1,036,690	953,858	82,832
School administration	722,227	722,228	685,155	37,073
Social security	380,124	380,124	-	380,124
Illinois municipal retirement	679,218	679,218	-	679,218
Tort immunity	4,604,625	4,604,625	2,887,260	1,717,365
Worker's compensation	6,380,988	6,380,988	4,814,729	1,566,259
<b>Total general and administrative</b>	<b>47,693,311</b>	<b>49,076,210</b>	<b>42,699,692</b>	<b>6,376,518</b>

(Continued)

Required Supplementary Information  
 Budgetary Comparison Schedule  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Continued)  
 General Fund  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (Continued)				
Public safety				
Emergency management agency	\$ 582,628	\$ 593,245	\$ 589,807	\$ 3,438
Radio system	569,800	559,082	545,874	13,208
Sheriff - enforcement/administration	27,421,048	27,179,113	28,163,923	(984,810)
Sheriff - facility maintenance	2,134,482	2,113,862	2,225,834	(111,972)
Sheriff - fleet maintenance	984,585	961,005	966,906	(5,901)
Sheriff - telecommunications	1,518,537	1,559,178	1,550,384	8,794
Sheriff - Homer Glen	1,976,100	2,035,442	2,034,119	1,323
Sheriff - ADF custody of prisoners	23,240,446	24,092,625	25,968,168	(1,875,543)
Sheriff - ADF food service	773,610	878,471	879,828	(1,357)
Sheriff - ADF transport/holding	1,817,494	1,814,950	1,959,986	(145,036)
Sheriff - ADF records section	1,198,071	1,222,353	1,159,220	63,133
Sheriff - building security	2,453,035	2,238,892	2,053,823	185,069
Sheriff - court security	911,853	838,965	677,325	161,640
Merit commission	303,604	303,604	271,221	32,383
Total public safety	65,885,293	66,390,787	69,046,418	(2,655,631)
Judicial				
Circuit courts	3,472,461	3,472,463	3,381,476	90,987
Probation department	5,619,667	5,619,667	5,569,629	50,038
Public defender	5,739,271	5,774,271	5,779,810	(5,539)
Juvenile detention facility	6,026,790	6,026,791	6,038,766	(11,975)
Jury commission	241,704	241,704	202,755	38,949
Circuit clerk	7,453,639	7,453,639	7,324,771	128,868
State's attorney	10,379,242	10,471,411	10,585,675	(114,264)
Total judicial	38,932,774	39,059,946	38,882,882	177,064
Health and welfare				
Sunny Hill nursing home	19,787,045	19,807,602	18,884,494	923,108
Total expenditures	172,298,423	174,334,545	169,513,486	4,821,059
Excess of revenues over expenditures	8,035,423	6,014,301	19,440,946	13,426,645
Other financing sources (uses)				
Transfers in	211,515	211,515	106,749	(104,766)
Transfers out	(10,148,080)	(11,148,080)	(10,384,579)	763,501
Total other financing sources (uses)	(9,936,565)	(10,936,565)	(10,277,830)	658,735
Net change in fund balance	\$ (1,901,142)	\$ (4,922,264)	9,163,116	\$ 14,085,380
Fund balance at beginning of year			84,396,790	
Fund balance at end of year			\$ 93,559,906	

See Independent Auditor's Report and accompanying Notes to Required Supplementary Information.

Required Supplementary Information  
 Budgetary Comparison Schedule  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 RTA Tax Revenue Fund  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ 17,500,000	\$ 17,500,000	\$ 20,112,600	\$ 2,612,600
Investment income	-	-	731,355	731,355
<b>Total revenues</b>	<b>17,500,000</b>	<b>17,500,000</b>	<b>20,843,955</b>	<b>3,343,955</b>
<b>Expenditures</b>				
Highways and roads				
Contractual services	7,820,000	7,820,000	1,325,007	7,820,000
Capital outlay	34,740,000	34,740,000	14,553	34,740,000
<b>Total expenditures</b>	<b>42,560,000</b>	<b>42,560,000</b>	<b>1,339,560</b>	<b>42,560,000</b>
Excess (deficiency) of revenues over expenditures	(25,060,000)	(25,060,000)	19,504,395	45,903,955
<b>Other financing uses</b>				
Transfers out	(8,440,000)	(8,440,000)	(8,440,000)	-
<b>Net change in fund balance</b>	<b>\$ (33,500,000)</b>	<b>\$ (33,500,000)</b>	<b>11,064,395</b>	<b>\$ 45,903,955</b>
Fund balance at beginning of year			<u>30,627,757</u>	
Fund balance at end of year			<u>\$ 41,692,152</u>	

See Independent Auditor's Report and accompanying Notes to Required Supplementary Information.

Required Supplementary Information  
 Budgetary Comparison Schedule  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 County Motor Fuel Tax Fund  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ 16,730,528	\$ 16,730,528	\$ 12,210,195	\$ (4,520,333)
Investment income	300,000	300,000	(140,137)	(440,137)
Miscellaneous revenues	500,000	500,000	79,865	(420,135)
Total revenues	<u>17,530,528</u>	<u>17,530,528</u>	<u>12,149,923</u>	<u>(5,380,605)</u>
<b>Expenditures</b>				
Highways and roads				
Personal services	205,790	205,790	202,698	205,790
Contractual services	8,774,738	8,774,738	2,001,422	8,774,738
Capital outlay	5,650,000	5,650,000	1,035,888	5,650,000
Other expenditures	500,000	500,000	-	500,000
Total expenditures	<u>15,130,528</u>	<u>15,130,528</u>	<u>3,240,008</u>	<u>15,130,528</u>
Excess of revenues over expenditures	2,400,000	2,400,000	8,909,915	9,749,923
<b>Other financing uses</b>				
Transfers out	(2,400,000)	(2,400,000)	-	2,400,000
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>8,909,915</u>	<u>\$ 12,149,923</u>
Fund balance at beginning of year			<u>46,918,819</u>	
Fund balance at end of year			<u>\$ 55,828,734</u>	

See Independent Auditor's Report and accompanying Notes to Required Supplementary Information.

Required Supplementary Information  
Notes to the Budgetary Comparison Schedules  
November 30, 2012

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**NOTE 1 - BUDGETARY BASIS OF ACCOUNTING**

The General, RTA Tax Revenue, and County Motor Fuel Tax Fund Budgets are adopted on a basis of accounting consistent with accounting principles generally accepted in the United States of America.

**NOTE 2 - BUDGET AMENDMENTS**

The original budget was amended during fiscal year 2012.

**NOTE 3 - EXPENDITURES EXCEEDING OPERATING BUDGETS**

During fiscal year 2012, the following total individual department or fund expenditures exceeded budgeted expenditures:

Fund / Department	Final Budget	Actual
General Fund:		
Human resources	\$ 883,919	\$ 3,974,380
Sheriff - enforcement/administration	27,179,113	28,163,923
Sheriff - facility maintenance	2,113,862	2,225,834
Sheriff - fleet maintenance	961,005	966,906
Sheriff - ADF custody of prisoners	24,092,625	25,968,168
Sheriff - ADF food service	878,471	879,828
Sheriff - ADF transport/holding	1,814,950	1,959,986
Public defender	5,774,271	5,779,810
Juvenile detention facility	6,026,791	6,038,766
State's attorney	10,471,411	10,585,675

See Independent Auditor's Report.

Analysis of Funding Progress - County Employees  
November 30, 2012

Illinois Municipal Retirement Fund County - Regular

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) -- Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/2012	\$ 151,656,479	\$ 208,738,743	\$ 57,082,264	72.65%	\$ 79,312,445	71.97%
12/31/2011	142,468,324	198,558,016	56,089,692	71.75%	79,772,343	70.31%
12/31/2010	140,568,399	192,150,432	51,582,033	73.16%	80,043,366	64.44%

Illinois Municipal Retirement Fund County - SLEP

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) -- Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/2012	\$ 46,053,244	\$ 126,556,861	\$ 80,503,617	36.39%	\$ 32,898,707	244.70%
12/31/2011	33,429,963	113,394,561	79,964,598	29.48%	32,492,958	246.10%
12/31/2010	34,580,176	113,509,984	78,929,808	30.46%	31,749,592	248.60%

Illinois Municipal Retirement Fund County - Elected Officials

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) -- Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/2012	\$ 2,903,394	\$ 6,835,242	\$ 3,931,848	42.48%	\$ 1,448,812	271.38%
12/31/2011	2,132,905	6,825,955	4,693,050	31.25%	1,437,869	326.39%
12/31/2010	1,553,027	6,564,910	5,011,883	23.66%	1,482,774	338.01%

Other Post Employment Benefits County

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) -- Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
11/30/2012	\$ 4,000,209	\$ 77,047,000	\$ 73,046,791	5.19%	\$ 114,276,649	63.92%
11/30/2011	2,000,000	80,518,895	78,518,895	2.48%	114,028,468	68.86%
11/30/2010	-	75,985,756	75,985,756	0.00%	115,375,657	65.86%

See Independent Auditor's Report and accompanying Notes to Required Supplementary Information.

Information is presented for as many years as is available.

The County implemented GASB Statement No. 45 in fiscal year 2008.

Note: The County is having actuarial valuations performed biennially. Therefore, the basis for covered payroll for the OPEB report was valuation date of 12/1/2009.

Schedule of Employer Contributions - Other Post Employment Benefits  
November 30, 2012

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## County

Fiscal Year Ending	Required Contribution	Percentage Contributed
11/30/2012	\$ 8,259,514	73%
11/30/2011	7,919,614	72%
11/30/2010	5,739,077	65%
11/30/2009	6,387,432	39%
11/30/2008	6,901,891	34%

Note: There were no changes in actuarial assumptions.

See Independent Auditor's Report and accompanying Notes to Required Supplementary Information.

Information is presented for as many years as is available.

The County implemented GASB Statement No. 45 in fiscal year 2008.

**COMBINING AND INDIVIDUAL FUND  
FINANCIAL STATEMENTS AND SCHEDULES**

## MAJOR FUNDS

### General Fund

**General Corporate Account** – To account for all financial resources traditionally associated with governments, which are not required to be accounted for in another fund. It is the general operating account of the County. This includes the activity of the offices of the County's elected officials: Auditor, Circuit Court Clerk, Coroner, County Clerk, County Executive, County Recorder, County Board, Sheriff, Superintendent of Schools, State's Attorney, and Treasurer.

**Social Security Fund** – To account for the employer portion of contributions to social security.

**Illinois Municipal Retirement Fund** – To account for the employer portion of contributions for retirement.

**Tort Immunity Account** – To account for the funds collected from property taxes to be used for building and automotive insurance premiums and payment of general liability claims.

**Workmen's Compensation Account** – To account for the funds collected from property taxes to be used for payment of unemployment and workmen's compensation claims.

### Special Revenue Fund

**RTA Tax Revenue Fund** – To account for funds collected from State of Illinois RTA tax to be used for specific highway and roads projects.

**County Motor Fuel Tax Fund** – To account for monies received from the State of Illinois for the County's share of motor fuel taxes and the expenditures thereon.

Will County, Illinois

General Fund  
Balance Sheet - By Account  
November 30, 2012

	General Fund - General Corporate Account	General Fund - Social Security Account	General Fund - Illinois Municipal Retirement Account	General Fund - Tort Immunity Account
<b>ASSETS</b>				
Cash and cash equivalents	\$ 7,889,859	\$ 1,585,909	\$ 3,434,253	\$ 532,614
Investments	38,232,050	7,684,874	16,641,432	2,580,899
Restricted cash and cash equivalents	51,056	-	-	-
Accrued interest	662,555	-	-	-
Property tax receivable, net	4,708,965	89,257	202,316	54,680
Property tax receivable-2012	62,848,467	5,415,686	12,971,136	3,692,513
Accounts receivable	2,848,348	-	-	1,700,000
Other receivables	22	-	-	-
Due from other funds	7,388,397	-	-	-
Due from other governmental agencies	14,318,715	61,734	140,010	-
Inventory	884,951	-	-	-
<b>Total assets</b>	<b>\$ 139,833,385</b>	<b>\$ 14,837,460</b>	<b>\$ 33,389,147</b>	<b>\$ 8,560,706</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	\$ 3,479,542	\$ -	\$ -	\$ 42,470
Salaries payable	3,247,309	-	-	2,700
Other current liabilities	153,710	-	-	-
Due to other funds	125,562	1,626,299	3,645,767	500,000
Deferred governmental revenues	6,959,289	-	-	-
Deferred property taxes-2012	62,848,467	5,415,686	12,971,136	3,692,513
<b>Total liabilities</b>	<b>76,813,879</b>	<b>7,041,985</b>	<b>16,616,903</b>	<b>4,237,683</b>
<b>Fund balances</b>				
Nonspendable	884,951	-	-	-
Restricted	-	7,536,545	16,315,275	745,981
Committed	6,213,537	258,930	456,969	3,577,042
Unassigned	55,921,018	-	-	-
<b>Total fund balances</b>	<b>63,019,506</b>	<b>7,795,475</b>	<b>16,772,244</b>	<b>4,323,023</b>
<b>Total liabilities and fund balances</b>	<b>\$ 139,833,385</b>	<b>\$ 14,837,460</b>	<b>\$ 33,389,147</b>	<b>\$ 8,560,706</b>

EXHIBIT 1

General Fund - Worker's Compensation Account		Elimination	Total
\$ 442,970	\$ -	\$ 13,885,605	
2,146,509	-	67,285,764	
-	-	51,056	
-	-	662,555	
65,455	-	5,120,673	
5,661,853	-	90,589,655	
50,000	-	4,598,348	
-	-	22	
-	(6,772,066)	616,331	
-	-	14,520,459	
-	-	884,951	
<u>\$ 8,366,787</u>	<u>\$ (6,772,066)</u>	<u>\$ 198,215,419</u>	

\$ 52,772	\$ -	\$ 3,574,784
2,504	-	3,252,513
-	-	153,710
1,000,000	(6,772,066)	125,562
-	-	6,959,289
5,661,853	-	90,589,655
<u>6,717,129</u>	<u>(6,772,066)</u>	<u>104,655,513</u>

-	-	884,951
600,054	-	25,197,855
1,049,604	-	11,556,082
-	-	55,921,018
<u>1,649,658</u>	<u>-</u>	<u>93,559,906</u>

<u>\$ 8,366,787</u>	<u>\$ (6,772,066)</u>	<u>\$ 198,215,419</u>
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Will County, Illinois

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - By Account

Year Ended November 30, 2012

	General Fund - General Corporate Account	General Fund - Social Security Account	General Fund - Illinois Municipal Retirement Account	General Fund - Tort Immunity Account
<b>Revenues</b>				
Property taxes	\$ 65,695,632	\$ 5,930,907	\$ 13,443,529	\$ 3,633,241
Licenses and permits	1,168,413	-	-	-
Intergovernmental	49,801,753	1,074,955	2,437,971	-
Charges for services	31,407,491	-	-	-
Fines and forfeitures	3,217,382	-	-	-
Investment income	2,939,341	172,989	374,603	56,702
Miscellaneous revenues	500,724	-	-	1,700,000
<b>Total revenues</b>	<b>154,730,736</b>	<b>7,178,851</b>	<b>16,256,103</b>	<b>5,389,943</b>
<b>Expenditures</b>				
Current				
General and administrative	34,362,677	-	-	2,887,260
Public safety	68,865,182	-	-	-
Judicial	38,870,610	-	-	-
Health and welfare	18,884,494	-	-	-
Capital outlay	828,534	-	-	-
<b>Total expenditures</b>	<b>161,811,497</b>	<b>-</b>	<b>-</b>	<b>2,887,260</b>
<b>Excess (Deficiency) of revenues over expenditures</b>	<b>(7,080,761)</b>	<b>7,178,851</b>	<b>16,256,103</b>	<b>2,502,683</b>
<b>Other financing sources (uses)</b>				
Transfers in	21,673,972	-	-	-
Transfers out	(10,384,579)	(6,498,928)	(15,068,295)	-
<b>Total other financing sources (uses)</b>	<b>11,289,393</b>	<b>(6,498,928)</b>	<b>(15,068,295)</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>4,208,632</b>	<b>679,923</b>	<b>1,187,808</b>	<b>2,502,683</b>
<b>Fund balance at beginning of year</b>	<b>58,810,874</b>	<b>7,115,552</b>	<b>15,584,436</b>	<b>1,820,340</b>
<b>Fund balance at end of year</b>	<b>\$ 63,019,506</b>	<b>\$ 7,795,475</b>	<b>\$ 16,772,244</b>	<b>\$ 4,323,023</b>

EXHIBIT 2

General Fund - Worker's Compensation Account		Elimination	Total
\$	4,349,195	\$ -	\$ 93,052,504
	-	-	1,168,413
	-	-	53,314,679
	-	-	31,407,491
	-	-	3,217,382
	48,247	-	3,591,882
	1,001,357	-	3,202,081
	5,398,799	-	188,954,432
	4,814,729	-	42,064,666
	-	-	68,865,182
	-	-	38,870,610
	-	-	18,884,494
	-	-	828,534
	4,814,729	-	169,513,486
	584,070	-	19,440,946
	-	(21,567,223)	106,749
	-	21,567,223	(10,384,579)
	-	-	(10,277,830)
	584,070	-	9,163,116
	1,065,588	-	84,396,790
\$	1,649,658	\$ -	\$ 93,559,906

General Fund - General Corporate Account  
 Schedule of Revenues - Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Property taxes	\$ 66,446,051	\$ 66,446,051	\$ 65,695,632	\$ (750,419)
<b>Licenses and permits</b>				
Liquor licenses	125,000	125,000	143,200	18,200
Building and zoning	475,000	475,000	732,600	257,600
Site developer permits	100,000	100,000	108,614	8,614
Marriage licenses and civil union	62,000	62,000	68,695	6,695
Other licenses and permits	72,050	72,050	115,304	43,254
<b>Total licenses and permits</b>	<b>834,050</b>	<b>834,050</b>	<b>1,168,413</b>	<b>334,363</b>
<b>Intergovernmental</b>				
Grants	292,650	970,176	1,011,964	41,788
Personal property replacement tax	610,000	610,000	-	(610,000)
Retailer's occupation (sales) tax	3,400,000	3,400,000	3,736,244	336,244
Inheritance tax	300,000	300,000	288,277	(11,723)
Franchise tax	725,000	725,000	840,727	115,727
Local use sales tax	1,220,000	1,220,000	1,628,736	408,736
County supplementary tax	15,600,000	15,600,000	16,641,251	1,041,251
Illinois state income tax	6,800,000	6,800,000	9,459,482	2,659,482
Sheriff	3,400,000	3,400,000	3,491,507	91,507
Salary reimbursements	2,611,634	2,611,634	3,553,826	942,192
Sunny Hill nursing home	6,000,000	6,000,000	7,533,082	1,533,082
Other reimbursements	1,931,668	1,931,668	1,616,657	(315,011)
<b>Total intergovernmental</b>	<b>42,890,952</b>	<b>43,568,478</b>	<b>49,801,753</b>	<b>6,233,275</b>
<b>Charges for services</b>				
Recorder fees	3,150,000	3,150,000	3,646,277	496,277
County clerk fees	560,000	560,000	398,586	(161,414)
Assessors fees	10,000	10,000	20,507	10,507
Treasurer fees	449,000	449,000	13,135	(435,865)
Land use and zoning fees	256,000	256,000	295,470	39,470
MIS fees	5,000	5,000	4,810	(190)
Subdivision fees	-	-	2,840	2,840
Coroner fees	72,000	72,000	85,155	13,155
Adjudication fees	79,200	79,200	10,418	(68,782)
Judicial fees	13,435,250	13,435,250	12,316,509	(1,118,741)
Sheriff fees	630,900	645,900	762,374	116,474

(Continued)

General Fund - General Corporate Account  
 Schedule of Revenues - Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues (continued)				
Charges for services (continued)				
Sunny Hill nursing home fees	\$ 9,273,910	\$ 9,273,910	\$ 7,433,708	\$ (1,840,202)
Landfill host fees	3,500,000	3,500,000	6,020,028	2,520,028
Miscellaneous fees	592,525	592,525	397,674	(194,851)
Total charges for services	<u>32,013,785</u>	<u>32,028,785</u>	<u>31,407,491</u>	<u>(621,294)</u>
Fines and forfeitures				
Circuit clerk fines	1,900,000	1,900,000	1,484,549	(415,451)
Sheriff's fines	100,000	100,000	85,544	(14,456)
Building permit fines	600	600	23,598	22,998
Adjudication fines	-	-	27,593	27,593
Sheriff's foreclosures	840,000	840,000	1,509,261	669,261
Bond forfeitures	300,000	300,000	86,837	(213,163)
Total fines and forfeitures	<u>3,140,600</u>	<u>3,140,600</u>	<u>3,217,382</u>	<u>76,782</u>
Investment income	<u>412,400</u>	<u>412,400</u>	<u>2,939,341</u>	<u>2,526,941</u>
Miscellaneous revenues	<u>2,820,050</u>	<u>2,142,524</u>	<u>500,724</u>	<u>(1,641,800)</u>
Total revenues	<u>\$ 148,557,888</u>	<u>\$ 148,572,888</u>	<u>\$ 154,730,736</u>	<u>\$ 6,157,848</u>

## Will County, Illinois

## General Fund - General Corporate Account

## Schedule of Expenditures - Final Budget and Actual (GAAP Basis)

## By Function and Object

Year Ended November 30, 2012

	Personal Services		Commodities		Contractual Services	
	Budget	Actual	Budget	Actual	Budget	Actual
<b>General and administrative</b>						
County board	\$ 2,418,112	\$ 1,972,380	\$ 9,600	\$ 5,098	\$ 1,353,264	\$ 773,743
County executive	1,029,883	963,018	14,669	10,616	471,895	323,957
Purchasing	180,163	168,370	247,200	207,517	54,960	43,602
Support services	569,791	567,806	2,694,673	2,468,224	2,241,288	2,000,901
Liquor control commission	-	-	-	-	650	-
Administrative adjudication	9,976	2,918	-	-	59,547	18,088
Supervisor of assessments	1,398,790	1,365,783	66,565	56,685	328,646	264,597
Board of review	232,872	219,823	7	7	1,593	941
Information communications technology	1,361,207	1,287,072	111,567	108,171	704,768	704,459
Records management	445,417	420,083	261,461	258,292	152,011	157,470
Land use	3,271,396	3,185,281	7,992	6,309	207,163	100,004
Planning and zoning commission	43,812	40,909	-	-	12,200	7,717
Stormwater management	-	-	-	-	1,090	921
Building maintenance	1,049,644	1,049,126	241,269	216,022	499,971	456,227
Human resources	695,734	3,793,413	4,700	2,920	183,485	178,047
County clerk	894,072	909,377	30,902	10,755	32,834	18,446
County clerk - elections	1,658,707	1,592,955	188,072	73,434	1,670,944	1,169,766
County coroner	1,095,435	1,087,769	40,812	38,753	410,415	394,898
County treasurer	1,480,559	1,416,993	22,600	14,164	94,100	60,925
County auditor	510,484	505,587	5,928	5,113	9,360	6,536
County recorder	1,008,675	935,354	5,689	1,439	22,326	17,065
School administration	673,227	638,037	17,242	16,899	31,759	30,219
<b>Total general and administrative</b>	<b>20,027,956</b>	<b>22,122,054</b>	<b>3,970,948</b>	<b>3,500,418</b>	<b>8,544,269</b>	<b>6,728,529</b>
<b>Public safety</b>						
Emergency management agency	538,995	537,762	35,201	33,114	19,049	18,931
Radio system	327,489	316,266	131,550	130,650	100,043	98,958
Sheriff - enforcement/administration	25,914,555	26,938,621	398,848	372,772	663,441	675,982
Sheriff - facility maintenance	1,560,703	1,673,648	395,723	394,915	145,026	144,861
Sheriff - fleet maintenance	547,503	563,943	271,097	260,977	142,405	141,986
Sheriff - telecommunications	1,558,973	1,550,154	-	-	205	230
Sheriff - Homer Glen	2,035,442	2,034,119	-	-	-	-
Sheriff - ADF custody of prisoners	19,376,494	21,229,256	362,430	364,288	4,353,701	4,374,624
Sheriff - ADF food service	672,766	674,229	201,187	201,187	4,518	4,412
Sheriff - ADF transport/holding	1,761,665	1,906,722	-	-	53,285	53,264
Sheriff - ADF records section	1,222,353	1,159,220	-	-	-	-
Sheriff - building security	2,215,541	2,034,277	7,138	4,456	1,013	90
Sheriff - court security	838,965	677,325	-	-	-	-
Merit commission	195,759	168,906	3,960	2,049	103,885	100,266
<b>Total public safety</b>	<b>58,767,203</b>	<b>61,464,448</b>	<b>1,807,134</b>	<b>1,764,408</b>	<b>5,586,571</b>	<b>5,613,604</b>
<b>Judicial</b>						
Circuit courts	2,336,877	2,260,465	54,901	55,309	1,080,685	1,065,702
Probation department	5,530,698	5,528,568	4,783	3,504	84,186	37,557
Public defender	5,615,499	5,672,793	36,340	27,656	122,432	79,361
Juvenile detention facility	4,866,482	4,936,106	210,843	203,071	949,466	899,589
Jury commission	224,754	193,447	2,750	751	14,200	8,557
Circuit clerk	7,347,687	7,245,926	20,452	14,364	85,500	64,481
State's attorney	9,768,615	9,879,496	68,965	68,965	621,559	624,942
<b>Total judicial</b>	<b>35,690,612</b>	<b>35,716,801</b>	<b>399,034</b>	<b>373,620</b>	<b>2,958,028</b>	<b>2,780,189</b>
<b>Health and welfare</b>						
Sunny Hill nursing home	15,304,854	14,402,037	1,864,733	1,851,446	2,638,015	2,631,011
<b>Total expenditures</b>	<b>\$ 129,790,625</b>	<b>\$ 133,705,340</b>	<b>\$ 8,041,849</b>	<b>\$ 7,489,892</b>	<b>\$ 19,726,883</b>	<b>\$ 17,753,333</b>

Capital Outlay		Other Expenditures		Total		Variance from Budget Positive (Negative)
Budget	Actual	Budget	Actual	Budget	Actual	
\$ 552,151	\$ 562,977	\$ 3,822,474	\$ 2,000,000	\$ 8,155,601	\$ 5,314,198	\$ 2,841,403
19,931	19,931	-	-	1,536,378	1,317,522	218,856
-	-	-	-	482,323	419,489	62,834
-	-	6,000	411	5,511,752	5,037,342	474,410
-	-	-	-	650	-	650
-	-	-	-	69,523	21,006	48,517
6,500	6,498	-	-	1,800,501	1,693,563	106,938
-	-	-	-	234,472	220,771	13,701
-	-	-	-	2,177,542	2,099,702	77,840
25,000	24,991	-	-	883,889	860,836	23,053
-	-	36,425	11,265	3,522,976	3,302,859	220,117
-	-	-	-	56,012	48,626	7,386
-	-	-	-	1,090	921	169
8,338	9,366	-	-	1,799,222	1,730,741	68,481
-	-	-	-	883,919	3,974,380	(3,090,461)
-	-	-	-	957,808	938,578	19,230
-	-	-	-	3,517,723	2,836,155	681,568
11,263	11,263	-	-	1,557,925	1,532,683	25,242
-	-	-	-	1,597,259	1,492,082	105,177
-	-	-	-	525,772	517,236	8,536
-	-	-	-	1,036,690	953,858	82,832
-	-	-	-	722,228	685,155	37,073
623,183	635,026	3,864,899	2,011,676	37,031,255	34,997,703	2,033,552
-	-	-	-	593,245	589,807	3,438
-	-	-	-	559,082	545,874	13,208
179,269	153,826	23,000	22,722	27,179,113	28,163,923	(984,810)
12,410	12,410	-	-	2,113,862	2,225,834	(111,972)
-	-	-	-	961,005	966,906	(5,901)
-	-	-	-	1,559,178	1,550,384	8,794
-	-	-	-	2,035,442	2,034,119	1,323
-	-	-	-	24,092,625	25,968,168	(1,875,543)
-	-	-	-	878,471	879,828	(1,357)
-	-	-	-	1,814,950	1,959,986	(145,036)
-	-	-	-	1,222,353	1,159,220	63,133
15,200	15,000	-	-	2,238,892	2,053,823	185,069
-	-	-	-	838,965	677,325	161,640
-	-	-	-	303,604	271,221	32,383
206,879	181,236	23,000	22,722	66,390,787	69,046,418	(2,655,631)
-	-	-	-	3,472,463	3,381,476	90,987
-	-	-	-	5,619,667	5,569,629	50,038
-	-	-	-	5,774,271	5,779,810	(5,539)
-	-	-	-	6,026,791	6,038,766	(11,975)
-	-	-	-	241,704	202,755	38,949
-	-	-	-	7,453,639	7,324,771	128,868
12,272	12,272	-	-	10,471,411	10,585,675	(114,264)
12,272	12,272	-	-	39,059,946	38,882,882	177,064
-	-	-	-	19,807,602	18,884,494	923,108
\$ 842,334	\$ 828,534	\$ 3,887,899	\$ 2,034,398	\$ 162,289,590	\$ 161,811,497	\$ 478,093

General Fund - General Corporate Account  
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Expenditures</b>				
General and administrative				
County board				
Personal services	\$ 2,418,112	\$ 2,418,112	\$ 1,972,380	\$ 445,732
Commodities				
Office supplies	5,000	3,700	3,657	43
Copy machine supplies	100	100	-	100
Telephone supplies	500	50	-	50
Books and periodicals	500	500	-	500
Computer supplies	1,500	4,350	1,018	3,332
Food and beverages - human	2,000	900	423	477
Total commodities	9,600	9,600	5,098	4,502
Contractual services				
Legal services	40,000	15,000	-	15,000
Chief negotiator	70,000	95,000	91,960	3,040
Architectural services	-	12,500	-	12,500
Auditing services	100,000	100,000	85,923	14,077
Consulting services	60,000	47,500	20,000	27,500
Court reporter services	1,000	1,000	-	1,000
Other professional services	280,000	280,000	175,915	104,085
Crete land lease	4,500	4,500	4,500	-
Advertising, legal notices	4,000	4,000	616	3,384
Printing/publishing	10,000	10,000	412	9,588
Education, training, and seminars	10,000	10,000	2,450	7,550
Mileage and travel	20,000	20,000	15,638	4,362
Meals and lodging	20,000	20,000	7,110	12,890
Dues and subscriptions	55,000	55,000	42,951	12,049
Freight and cartage service	300	300	88	212
Contingency	1,361,965	678,464	326,180	352,284
Total contractual services	2,036,765	1,353,264	773,743	579,521
Capital outlay				
Buildings and structures	-	-	10,826	(10,826)
Computer hardware/software	-	552,151	552,151	-
Total capital outlay	-	552,151	562,977	(10,826)
OPEB Contribution	-	2,000,000	2,000,000	-
Other expenditures	2,500,000	1,822,474	-	1,822,474
Total county board	6,964,477	8,155,601	5,314,198	2,841,403

(Continued)

General Fund - General Corporate Account  
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
County executive				
Personal services	\$ 1,024,670	\$ 1,029,883	\$ 963,018	\$ 66,865
Commodities				
Office supplies	500	750	678	72
Telephone supplies	500	500	156	344
Books and periodicals	500	350	-	350
Computer supplies	2,000	12,069	9,667	2,402
Food and beverages - human	500	500	115	385
Furniture and equipment - small value	500	500	-	500
Total commodities	4,500	14,669	10,616	4,053
Contractual services				
Engineering services	90,000	90,000	90,000	-
Consulting services	195,500	177,500	80,587	96,913
Systems analyst/planning	48,500	48,500	28,871	19,629
Court reporter services	500	500	196	304
Other professional services	76,675	64,675	52,165	12,510
Machinery - repairs and maintenance	200	200	114	86
Auto repairs and maintenance	500	500	-	500
Rentals - land and building	-	870	870	-
Advertising, legal notices	500	500	-	500
Printing/publishing	500	500	485	15
Education, training, and seminars	1,000	465	435	30
Mileage and travel	4,000	3,665	2,653	1,012
Meals and lodging	4,000	4,000	2,048	1,952
Dues and subscriptions	80,000	79,400	64,980	14,420
Telephone service - cellular	-	500	500	-
Freight and cartage service	120	120	53	67
Total contractual services	501,995	471,895	323,957	147,938
Capital outlay				
Computer hardware/software	-	19,931	19,931	-
Total county executive	1,531,165	1,536,378	1,317,522	218,856
Purchasing				
Personal services	192,876	180,163	168,370	11,793
Commodities				
Office supplies	85,000	82,840	69,843	12,997
Office supplies - toner cartridges	150,000	150,000	125,119	24,881
Copy machine supplies - micro/copy	10,000	10,000	9,992	8

(Continued)

General Fund - General Corporate Account  
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Purchasing (continued)				
Commodities (continued)				
Telephone supplies	\$ -	\$ 2,000	\$ 1,124	\$ 876
Computer supplies	1,000	1,000	83	917
Food and beverages - human	1,200	1,360	1,356	4
Total commodities	247,200	247,200	207,517	39,683
Contractual services				
Equipment maintenance agreement	360	360	218	142
Machinery - repairs and maintenance	-	800	660	140
Rentals - equipment	50,000	49,200	39,144	10,056
Advertising, legal notices	2,600	2,600	2,488	112
Dues and subscriptions	400	400	295	105
Freight and cartage service	1,500	1,500	730	770
Fuel surcharge	100	100	67	33
Total contractual services	54,960	54,960	43,602	11,358
Total purchasing	495,036	482,323	419,489	62,834
Support services				
Personal services	565,791	569,791	567,806	1,985
Commodities				
Office supplies	203	203	80	123
Telephone supplies	1,000	1,000	584	416
Computer supplies	1,200	12,446	11,900	546
Fuel and lubricants	1,120,000	1,268,302	1,260,078	8,224
Vehicle licenses	900	900	649	251
Machinery and equipment parts	-	72	72	-
Gas - energy supplies	200,000	258,000	222,338	35,662
Electricity - energy supplies	1,000,000	880,463	699,938	180,525
Water and sewer	250,000	273,287	272,585	702
Total commodities	2,573,303	2,694,673	2,468,224	226,449
Contractual services				
Garbage disposal - cleaning	104,000	158,283	159,056	(773)
Equipment maintenance agreement	-	654	654	-
Auto repairs and maintenance	-	600	522	78
Rentals - land and building	1,145,758	1,011,947	1,015,913	(3,966)
Printing/publishing	1,000	-	-	-
Postage/mailing services	900,000	900,000	674,542	225,458
Education, training, and seminars	1,000	1,013	1,013	-

(Continued)

## General Fund - General Corporate Account

## Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)

Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Support services (continued)				
Contractual services (continued)				
Mileage and travel	\$ 500	\$ 14	\$ 14	\$ -
Meals and lodging	500	-	-	-
Dues and subscriptions	2,000	2,000	1,970	30
Telephone service - cellular	200,000	158,050	138,969	19,081
Telephone service - pagers	2,500	990	988	2
Freight and cartage service	200	487	350	137
Fuel surcharge	200	2,250	2,166	84
Recycling program	5,000	5,000	4,744	256
Total contractual services	2,362,658	2,241,288	2,000,901	240,387
Other expenditures	6,000	6,000	411	5,589
Total support services	5,507,752	5,511,752	5,037,342	474,410
Liquor control commission				
Contractual services				
Liquor hearings	450	450	-	450
Printing/publishing	200	200	-	200
Total liquor control commission	650	650	-	650
Administrative adjudication				
Personal services	9,976	9,976	2,918	7,058
Commodities				
Office supplies	1,000	-	-	-
Furniture and equipment - small value	1,500	-	-	-
Total commodities	2,500	-	-	-
Contractual services				
Systems analyst/planning	40,602	40,602	-	40,602
Other professional services	15,600	18,100	18,088	12
Postage/mailling services	845	845	-	845
Total contractual services	57,047	59,547	18,088	41,459
Total administrative adjudication	69,523	69,523	21,006	48,517
Supervisor of assessments				
Personal services	1,398,789	1,398,790	1,365,783	33,007
Commodities				
Office supplies	500	6,180	4,447	1,733
Office supplies - toner cartridges	14,000	10,500	9,260	1,240

(Continued)

General Fund - General Corporate Account  
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive Negative
Expenditures (continued)				
General and administrative (continued)				
Supervisor of assessments (continued)				
Commodities (continued)				
Telephone supplies	\$ -	\$ 900	\$ 643	\$ 257
Books and periodicals	75	75	-	75
Computer supplies	5,000	28,907	26,637	2,270
Operating supplies/materials	4,500	2,870	-	2,870
Food and beverages - human	1,000	1,500	1,502	(2)
Uniforms, clothing allowance	-	3,759	2,695	1,064
Furniture and equipment - small value	4,500	11,874	11,501	373
Total commodities	29,575	66,565	56,685	9,880
Contractual services				
Systems analyst/planning	-	226	225	1
Property appraisal services	120,000	111,225	107,918	3,307
Other professional services	12,500	9,800	1,615	8,185
Equipment maintenance agreement	-	23,803	22,964	839
Rentals - land and building	-	615	615	-
Advertising, legal notices	225,000	160,546	114,519	46,027
Printing/publishing	75	75	5	70
Postage/mailing services	2,000	71	21	50
Education, training, and seminars	3,800	7,005	7,005	-
Mileage and travel	2,836	2,036	1,311	725
Meals and lodging	4,250	7,250	4,205	3,045
Dues and subscriptions	925	3,194	3,175	19
Telephone service - cellular	500	1,900	400	1,500
Freight and cartage service	250	900	619	281
Total contractual services	372,136	328,646	264,597	64,049
Capital outlay				
Office furniture and equipment	-	6,500	6,498	2
Total supervisor of assessments	1,800,500	1,800,501	1,693,563	106,938
Board of review				
Personal services	232,872	232,872	219,823	13,049
Commodities				
Office supplies	-	7	7	-
Furniture and equipment - small value	500	-	-	-
Total commodities	500	7	7	-
Contractual services				
Education, training, and seminars	500	293	-	293

(Continued)

General Fund - General Corporate Account  
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Board of review (continued)				
Contractual services (continued)				
Mileage and travel	\$ 200	\$ 400	\$ 367	\$ 33
Meals and lodging	400	900	574	326
Total contractual services	1,100	1,593	941	652
Total board of review	234,472	234,472	220,771	13,701
Information communications technology				
Personal services	1,357,026	1,361,207	1,287,072	74,135
Commodities				
Office supplies	2,000	4,184	3,249	935
Telephone supplies	45,000	24,547	22,360	2,187
Books and periodicals	300	390	290	100
Computer supplies	55,000	53,102	52,971	131
Food and beverages - human	100	300	257	43
Furniture and equipment - small value	5,000	29,044	29,044	-
Total commodities	107,400	111,567	108,171	3,396
Contractual services				
Systems analyst/planning	-	10,281	10,280	1
Temporary contracted services	2,400	13,300	13,300	-
Equipment maintenance agreement	300,832	291,987	291,987	-
Advertising, legal notices	-	2,468	2,468	-
Mileage and travel	500	778	1,045	(267)
Meals and lodging	500	138	138	-
Dues and subscriptions	3,280	4,769	4,769	-
Telephone service - regular	400,000	380,045	379,608	437
Freight and cartage service	1,500	1,002	864	138
Total contractual services	709,012	704,768	704,459	309
Total Information communications technology	2,173,438	2,177,542	2,099,702	77,840
Records management				
Personal services	451,724	445,417	420,083	25,334
Commodities				
Office supplies	250	780	743	37
Copy machine supplies	95,000	97,552	97,552	-
Copy machine supplies - micro/copy	78,000	103,219	103,219	-
Fax supplies	14,000	16,670	16,629	41
Microfilm supplies	500	1,400	1,390	10

(Continued)

General Fund - General Corporate Account  
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Records management (continued)				
Commodities (continued)				
Telephone supplies	\$ -	\$ 200	\$ 200	\$ -
Janitorial and cleaning supplies	25	25	-	25
Books and periodicals	100	200	150	50
Computer supplies	4,000	2,105	2,005	100
Operating supplies/materials	5,500	10,200	10,101	99
Machinery and equipment parts	900	-	-	-
Furniture and equipment - small value	20,000	26,950	24,143	2,807
Machinery and equipment - small value	5,000	2,160	2,160	-
Total commodities	223,275	261,461	258,292	3,169
Contractual services				
Systems analyst/planning	-	1,230	1,230	-
Film processing services	100	100	-	100
Equipment maintenance agreement	9,000	11,115	11,100	15
Copier maintenance agreement	165,000	130,926	137,033	(6,107)
Machinery - repairs and maintenance	4,000	3,300	3,240	60
Copiers/faxes - repairs and maintenance	3,000	1,600	1,551	49
Rentals - land and building	840	570	566	4
Education, training, and seminars	300	575	574	1
Mileage and travel	600	600	366	234
Meals and lodging	-	110	106	4
Dues and subscriptions	250	225	225	-
Freight and cartage service	350	1,250	1,069	181
Fuel surcharge	200	410	410	-
Total contractual services	183,640	152,011	157,470	(5,459)
Capital outlay				
Office furniture and equipment	20,000	25,000	24,991	9
Computer hardware/software	5,000	-	-	-
Total capital outlay	25,000	25,000	24,991	9
Total records management	883,639	883,889	860,836	23,053
Land use				
Personal services	3,271,396	3,271,396	3,185,281	86,115
Commodities				
Office supplies	4,000	3,258	1,768	1,490
Telephone supplies	300	130	-	130
Educational materials	-	100	100	-

(Continued)

General Fund - General Corporate Account  
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Land use (continued)				
Commodities (continued)				
Books and periodicals	\$ 500	\$ 706	\$ 706	\$ -
Computer supplies	15,000	3,522	3,459	63
Buildings/grounds maintenance supplies	-	63	63	-
Food and beverages - human	100	103	103	-
Furniture and equipment - small value	-	110	110	-
Total commodities	19,900	7,992	6,309	1,683
Contractual services				
Consulting services	-	177,509	69,639	107,870
Systems analyst/planning	-	480	480	-
Summons services	400	-	-	-
Other professional services	-	100	100	-
Equipment maintenance agreement	850	667	667	-
Buildings/grounds - repairs and maintenance	-	13	13	-
Copiers/faxes - repairs and maintenance	300	49	-	49
Computers/printers - repairs	195	-	-	-
Auto repairs and maintenance	2,500	4,414	4,414	-
Rentals - land and building	-	75	75	-
Rentals - equipment	-	190	190	-
Advertising, legal notices	3,500	4,963	4,963	-
Printing/publishing	1,000	1,708	1,708	-
Postage/mailing services	-	-	-	-
Education, training, and seminars	2,000	3,771	3,911	(140)
Tuition reimbursement	-	2,400	2,400	-
Mileage and travel	2,000	3,312	3,803	(491)
Meals and lodging	1,000	3,235	3,413	(178)
Dues and subscriptions	3,500	4,165	4,116	49
Freight and cartage service	500	112	112	-
Total contractual services	17,745	207,163	100,004	107,159
Other expenditures				
Judgments and demolitions	1,000	1,000	-	1,000
Historic preservation commission	30,000	35,425	11,265	24,160
Total other expenditures	31,000	36,425	11,265	25,160
Total land use	3,340,041	3,522,976	3,302,859	220,117

(Continued)

General Fund - General Corporate Account  
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Planning and zoning commission				
Personal services	\$ 43,812	\$ 43,812	\$ 40,909	\$ 2,903
Contractual services				
Temporary contracted services	10,000	10,000	7,069	2,931
Postage/mailing services	200	200	-	200
Mileage and travel	2,000	2,000	648	1,352
Total contractual services	12,200	12,200	7,717	4,483
Total planning and zoning commission	56,012	56,012	48,626	7,386
Stormwater management				
Commodities				
Office supplies	850	-	-	-
Contractual services				
Engineering services	-	272	272	-
Printing/publishing	-	324	324	-
Education, training, and seminars	-	100	100	-
Mileage and travel	240	116	39	77
Meals and lodging	-	278	186	92
Total contractual services	240	1,090	921	169
Total stormwater management	1,090	1,090	921	169
Building maintenance				
Personal services	1,049,644	1,049,644	1,049,126	518
Commodities				
Office supplies	7,000	7,000	3,016	3,984
Telephone supplies	1,000	1,000	-	1,000
Janitorial and cleaning supplies	21,000	21,423	21,423	-
Computer supplies	-	3,704	2,852	852
Buildings/grounds maintenance supplies	155,000	180,865	178,327	2,538
Operating supplies/materials	10,000	-	-	-
Chemicals	1,500	1,500	1,053	447
Uniforms, clothing allowance	4,200	4,200	986	3,214
Auto parts/maintenance	2,000	2,000	1,814	186
Machinery and equipment parts	3,000	3,000	-	3,000
Sign and safety supplies	1,000	1,000	-	1,000
Furniture and equipment - small value	6,000	6,000	-	6,000
Machinery and equipment - small value	10,000	9,577	6,551	3,026
Total commodities	221,700	241,269	216,022	25,247

(Continued)

General Fund - General Corporate Account  
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Building maintenance (continued)				
Contractual services				
Architectural services	\$ 1,000	\$ 2,125	\$ 1,250	\$ 875
Consulting services	-	2,200	2,200	-
Other professional services	4,000	4,005	4,005	-
Custodial janitorial service	160,000	160,740	160,740	-
Contracted snow removal	26,000	6,995	6,304	691
Grounds/landscaping services	13,000	6,482	6,482	-
Security service contract	1,000	-	-	-
Equipment maintenance agreement	8,000	875	-	875
Elevator maintenance agreement	52,000	52,000	47,255	4,745
Fire equipment	40,000	40,000	39,127	873
HVAC maintenance agreement	75,000	66,260	38,756	27,504
Machinery - repairs and maintenance	21,000	2,662	2,282	380
Buildings/grounds - repairs and maintenance	120,000	149,000	142,889	6,111
Auto repairs and maintenance	3,000	3,000	1,906	1,094
Rentals - equipment	1,500	690	332	358
Mileage and travel	-	2	2	-
Dues and subscriptions	-	165	165	-
Freight and cartage service	2,000	2,400	2,249	151
Fuel surcharge	300	370	283	87
Total contractual services	527,800	499,971	456,227	43,744
Capital outlay				
Buildings and structures	-	-	1,028	(1,028)
Machinery and equipment	-	8,338	8,338	-
Total capital outlay	-	8,338	9,366	(1,028)
Total building maintenance	1,799,144	1,799,222	1,730,741	68,481
Human resources				
Personal services	692,234	695,734	3,793,413	(3,097,679)
Commodities				
Office supplies	500	500	123	377
Telephone supplies	300	300	225	75
Books and periodicals	300	200	-	200
Computer supplies	3,000	2,800	2,263	537
Food and beverages - human	200	400	309	91
Furniture and equipment - small value	500	500	-	500
Total commodities	4,800	4,700	2,920	1,780

(Continued)

General Fund - General Corporate Account  
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Human resources (continued)				
Contractual services				
Medical services	\$ 500	\$ 125	\$ -	\$ 125
Consulting services	-	1,185	750	435
Other professional services	-	1,440	1,127	313
Equipment maintenance agreement	-	545	545	-
Advertising, legal notices	3,125	5,703	3,071	2,632
Printing/publishing	5,000	2,470	1,320	1,150
Education, training, and seminars	2,000	4,325	4,073	252
Mileage and travel	500	1,107	569	538
Meals and lodging	1,000	900	1,728	(828)
Dues and subscriptions	1,000	1,850	1,190	660
Property insurance	170,000	163,575	163,557	18
Freight and cartage service	260	260	117	143
Total contractual services	183,385	183,485	178,047	5,438
Total human resources	880,419	883,919	3,974,380	(3,090,461)
County clerk				
Personal services	894,072	894,072	909,377	(15,305)
Commodities				
Office supplies	10,000	10,000	2,441	7,559
Telephone supplies	-	256	256	-
Books and periodicals	2,500	2,500	116	2,384
Computer supplies	7,500	7,500	6,796	704
Uniforms, clothing allowance	-	900	-	900
Machinery and equipment parts	-	1,110	1,110	-
Furniture and equipment - small value	10,000	8,600	-	8,600
Bottled water	-	36	36	-
Total commodities	30,000	30,902	10,755	20,147
Contractual services				
Systems analyst/planning	-	500	-	500
Other professional services	16,000	16,000	14,161	1,839
Security service contract	500	473	-	473
Machinery - repairs and maintenance	1,000	1,000	594	406
Computers/printers - repairs	500	500	485	15
Rentals - equipment	2,000	2,000	366	1,634
Advertising, legal notices	750	750	359	391
Printing/publishing	7,500	7,500	1,116	6,384

(Continued)

General Fund - General Corporate Account  
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
County clerk (continued)				
Contractual services (continued)				
Education, training, and seminars	\$ 1,000	\$ 736	\$ -	\$ 736
Mileage and travel	200	325	312	13
Meals and lodging	200	-	-	-
Dues and subscriptions	2,500	2,475	595	1,880
Telephone service - cellular	-	200	100	100
Freight and cartage service	300	375	358	17
Total contractual services	32,450	32,834	18,446	14,388
Total county clerk	956,522	957,808	938,578	19,230
County clerk - elections				
Personal services	1,658,707	1,658,707	1,592,955	65,752
Commodities				
Office supplies	110,000	109,600	32,728	76,872
Computer supplies	55,000	43,990	11,513	32,477
Operating supplies/materials	20,000	29,000	28,800	200
Food and beverages - human	-	400	393	7
Furniture and equipment - small value	10,000	5,082	-	5,082
Total commodities	195,000	188,072	73,434	114,638
Contractual services				
Systems analyst/planning	500,000	500,000	406,755	93,245
Court reporter services	1,500	3,764	3,764	-
Other professional services	100,000	100,000	88,322	11,678
Equipment maintenance agreement	46,700	46,700	46,603	97
Machinery - repairs and maintenance	1,500	1,500	1,277	223
Computers/printers - repairs	600	1,100	1,003	97
Auto repairs and maintenance	1,000	1,400	1,013	387
Rentals - land and building	85,000	85,000	51,291	33,709
Rentals - equipment	12,000	15,000	10,056	4,944
Advertising, legal notices	150,000	146,775	7,393	139,382
Printing/publishing	750,000	737,000	519,745	217,255
Education, training, and seminars	5,000	7,455	7,455	-
Mileage and travel	500	1,250	1,611	(361)
Meals and lodging	500	-	-	-
Dues and subscriptions	500	13,500	13,677	(177)

(Continued)

General Fund - General Corporate Account  
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
County clerk - elections (continued)				
Contractual services (continued)				
Telephone service - cellular	\$ 500	\$ 500	\$ 25	\$ 475
Freight and cartage service	10,000	10,000	9,776	224
Total contractual services	1,665,300	1,670,944	1,169,766	501,178
Total county clerk - elections	3,519,007	3,517,723	2,836,155	681,568
County coroner				
Personal services	1,095,435	1,095,435	1,087,769	7,666
Commodities				
Office supplies	2,000	2,000	1,799	201
Telephone supplies	500	300	170	130
Books and periodicals	300	300	-	300
Computer supplies	2,000	2,000	1,405	595
Buildings/grounds maintenance supplies	400	400	337	63
Operating supplies/materials	20,000	26,415	26,281	134
Food and beverages - human	100	100	60	40
Linens and bedding	1,000	-	-	-
Uniforms, clothing allowance	2,000	1,410	983	427
Vehicle licenses	99	99	99	-
Furniture and equipment - small value	5,000	6,600	6,504	96
Machinery and equipment - small value	5,000	1,138	1,090	48
Bottled water	-	50	25	25
Total commodities	38,399	40,812	38,753	2,059
Contractual services				
Medical services	15,000	15,590	15,590	-
Court reporter services	1,500	-	-	-
Autopsy services	286,000	286,000	274,000	12,000
Laboratory services	73,000	76,750	76,745	5
Other professional services	12,500	8,496	8,197	299
Equipment maintenance agreement	1,200	1,252	1,252	-
Machinery - repairs and maintenance	2,500	1,330	1,297	33
Buildings/grounds - repairs and maintenance	500	500	-	500
Computers/printers - repairs	200	-	-	-
Auto repairs and maintenance	5,000	5,705	5,457	248
Advertising, legal notices	1,000	-	-	-
Printing/publishing	250	250	143	107
Postage/mailing services	2,000	3,712	3,457	255

(Continued)

General Fund - General Corporate Account  
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
County coroner (continued)				
Contractual services (continued)				
Education, training, and seminars	\$ 5,000	\$ 405	\$ 350	\$ 55
Mileage and travel	1,500	270	51	219
Meals and lodging	3,500	1,690	490	1,200
Dues and subscriptions	5,500	4,525	4,185	340
Freight and cartage service	2,000	2,000	1,931	69
Fuel surcharge	500	500	313	187
Employee parking reimbursement	1,440	1,440	1,440	-
Total contractual services	420,090	410,415	394,898	15,517
Capital outlay				
Machinery and equipment	-	11,263	11,263	-
Total county coroner	1,553,924	1,557,925	1,532,683	25,242
County treasurer				
Personal services	1,480,559	1,480,559	1,416,993	63,566
Commodities				
Office supplies	6,500	6,500	4,237	2,263
Educational materials	500	500	-	500
Computer supplies	4,000	4,000	39	3,961
Food and beverages - human	-	500	317	183
Fuel and lubricants	300	300	126	174
Furniture and equipment - small value	2,500	10,500	9,445	1,055
Miscellaneous commodities	300	300	-	300
Total commodities	14,100	22,600	14,164	8,436
Contractual services				
Consulting services	500	500	-	500
Other professional services	6,000	3,000	-	3,000
Equipment maintenance agreement	29,500	29,500	10,643	18,857
Machinery - repairs and maintenance	1,500	1,500	245	1,255
Copiers/faxes - repairs and maintenance	200	200	-	200
Computers/printers - repairs	1,000	1,000	-	1,000
Advertising, legal notices	14,000	4,500	2,368	2,132
Printing/publishing	41,000	41,400	41,371	29
Education, training, and seminars	1,000	4,000	1,607	2,393
Mileage and travel	500	500	276	224
Meals and lodging	500	1,500	1,539	(39)

(Continued)

General Fund - General Corporate Account  
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
County treasurer (continued)				
Contractual services (continued)				
Dues and subscriptions	\$ 4,500	\$ 4,500	\$ 1,859	\$ 2,641
Freight and cartage service	2,000	2,000	1,017	983
Total contractual services	102,200	94,100	60,925	33,175
Total county treasurer	1,596,859	1,597,259	1,492,082	105,177
County auditor				
Personal services	510,483	510,484	505,587	4,897
Commodities				
Office supplies	925	925	359	566
Books and periodicals	350	350	125	225
Computer supplies	3,336	3,236	3,230	6
Operating supplies/materials	250	655	655	-
Food and beverages - human	275	375	357	18
Furniture and equipment - small value	500	387	387	-
Total commodities	5,636	5,928	5,113	815
Contractual services				
Equipment maintenance agreement	600	733	731	2
Advertising, legal notices	300	300	281	19
Printing/publishing	100	118	118	-
Education, training, and seminars	4,900	4,702	2,750	1,952
Mileage and travel	850	575	435	140
Meals and lodging	850	850	164	686
Dues and subscriptions	2,000	2,032	2,032	-
Freight and cartage service	50	50	25	25
Total contractual services	9,650	9,360	6,536	2,824
Total county auditor	525,769	525,772	517,236	8,536
County recorder				
Personal services	1,008,675	1,008,675	935,354	73,321
Commodities				
Office supplies	500	500	202	298
Copy machine supplies	3,375	2,375	1,161	1,214
Microfilm supplies	1,300	1,300	-	1,300
Books and periodicals	250	250	76	174
Operating supplies/materials	4,850	1,264	-	1,264
Total commodities	10,275	5,689	1,439	4,250

(Continued)

General Fund - General Corporate Account  
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
County recorder (continued)				
Contractual services				
Security service contract	\$ 400	\$ 400	\$ 195	\$ 205
Equipment maintenance agreement	6,350	6,240	5,388	852
Machinery - repairs and maintenance	850	650	298	352
Buildings/grounds - repairs and maintenance	-	920	920	-
Computers/printers - repairs	-	1,091	1,091	-
Rentals - land and building	1,500	1,500	365	1,135
Rentals - equipment	2,400	2,400	2,263	137
Advertising, legal notices	925	865	-	865
Printing/publishing	-	445	442	3
Postage/mailing services	-	100	68	32
Education, training, and seminars	1,500	1,440	810	630
Mileage and travel	1,000	2,900	2,564	336
Meals and lodging	800	1,000	1,009	(9)
Dues and subscriptions	800	1,600	1,531	69
Telephone and other communication	500	300	-	300
Freight and cartage service	715	465	116	349
Fuel surcharge	-	10	5	5
Total contractual services	17,740	22,326	17,065	5,261
Total county recorder	1,036,690	1,036,690	953,858	82,832
School administration				
Personal services	673,227	673,227	638,037	35,190
Commodities				
Office supplies	1,250	2,750	2,689	61
Telephone supplies	500	-	-	-
Books and periodicals	250	387	387	-
Computer supplies	2,500	12,535	12,308	227
Operating supplies/materials	1,250	1,250	1,239	11
Food and beverages - human	300	320	276	44
Furniture and equipment - small value	500	-	-	-
Total commodities	6,550	17,242	16,899	343
Contractual services				
Consulting services	3,500	1,375	-	1,375
Systems analyst/planning	6,700	7,193	7,189	4
Other professional services	15,650	5,604	5,604	-
Equipment maintenance agreement	-	109	109	-

(Continued)

General Fund - General Corporate Account  
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
School administration (continued)				
Contractual services (continued)				
Machinery - repairs and maintenance	\$ 200	\$ -	\$ -	\$ -
Rentals - equipment	500	-	-	-
Advertising, legal notices	1,750	2,327	2,262	65
Printing/publishing	2,000	1,386	1,386	-
Education, training, and seminars	500	530	528	2
Mileage and travel	5,000	5,700	5,695	5
Meals and lodging	2,000	3,000	2,933	67
Dues and subscriptions	3,250	3,752	3,752	-
Telephone service - regular	1,200	720	720	-
Freight and cartage service	200	63	41	22
Total contractual services	42,450	31,759	30,219	1,540
Total school administration	722,227	722,228	685,155	37,073
Total general and administrative	35,648,356	37,031,255	34,997,703	2,033,552
Public safety				
Emergency management agency				
Personal services	528,578	538,995	537,762	1,233
Commodities				
Office supplies	11,700	941	905	36
Telephone supplies	200	125	125	-
Books and periodicals	500	15	-	15
Computer supplies	2,200	4,764	4,764	-
Operating supplies/materials	-	11,646	11,718	(72)
Food and beverages - human	1,000	-	-	-
Uniforms, clothing allowance	5,600	6,119	6,046	73
Machinery and equipment parts	800	1,160	1,150	10
Sign and safety supplies	4,000	3,611	2,588	1,023
Furniture and equipment - small value	500	-	-	-
Machinery and equipment - small value	5,800	6,670	5,680	990
Bottled water	-	150	138	12
Total commodities	32,300	35,201	33,114	2,087
Contractual services				
Temporary contracted services	2,800	-	-	-
Equipment maintenance agreement	100	100	70	30
Fire equipment	400	125	117	8
Machinery - repairs and maintenance	900	1,049	1,015	34

(Continued)

General Fund - General Corporate Account  
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Emergency management agency (continued)				
Contractual services (continued)				
Buildings/grounds - repairs and maintenance	\$ 1,000	\$ 350	\$ 350	\$ -
Computers/printers - repairs	100	-	-	-
Auto repairs and maintenance	6,500	7,647	7,647	-
Printing/publishing	750	875	866	9
Education, training, and seminars	1,500	1,251	1,250	1
Mileage and travel	500	271	271	-
Meals and lodging	1,300	1,071	1,064	7
Dues and subscriptions	2,000	1,770	1,769	1
Telephone service - pagers	2,500	2,885	2,885	-
Freight and cartage service	1,400	1,600	1,586	14
Fuel surcharge	-	55	41	14
Total contractual services	21,750	19,049	18,931	118
Total emergency management agency	582,628	593,245	589,807	3,438
Radio system				
Personal services	338,006	327,489	316,266	11,223
Commodities				
Office supplies	50,000	182	182	-
Telephone supplies	100	641	344	297
Janitorial and cleaning supplies	300	211	211	-
Computer supplies	1,000	4,692	4,691	1
Operating supplies/materials	-	49,150	49,074	76
Food and beverages - human	100	-	-	-
Uniforms, clothing allowance	300	194	194	-
Machinery and equipment - small value	82,574	76,480	75,954	526
Total commodities	134,374	131,550	130,650	900
Contractual services				
Consulting services	-	1,460	1,460	-
Security service contract	330	310	310	-
Equipment maintenance agreement	75,000	30,355	30,109	246
Fire equipment	200	65	65	-
Machinery - repairs and maintenance	15,700	59,159	58,728	431
Radios/phones - repairs and maintenance	2,000	76	-	76
Auto repairs and maintenance	900	3,726	3,725	1
Printing/publishing	90	-	-	-
Education, training, and seminars	250	-	-	-

(Continued)

General Fund - General Corporate Account  
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Radio system (continued)				
Contractual services (continued)				
Mileage and travel	\$ 100	\$ -	\$ -	\$ -
Meals and lodging	250	-	-	-
Dues and subscriptions	1,500	1,886	1,803	83
Freight and cartage service	1,100	2,981	2,739	242
Fuel surcharge	-	25	19	6
Total contractual services	97,420	100,043	98,958	1,085
Total radio system	569,800	559,082	545,874	13,208
Sheriff - enforcement/administration				
Personal services	26,356,396	25,914,555	26,938,621	(1,024,066)
Commodities				
Office supplies	75,000	107,362	106,155	1,207
Telephone supplies	2,500	4,569	4,569	-
Educational materials	500	-	-	-
Books and periodicals	1,000	56	56	-
Computer supplies	50,000	59,590	60,063	(473)
Food and beverages - human	900	916	916	-
Food - canine	2,000	173	-	173
Medical supplies	1,000	1,674	1,122	552
Uniforms, clothing allowance	200,000	172,097	143,502	28,595
Machinery and equipment parts	-	(2,690)	2,544	(5,234)
Sign and safety supplies	6,400	1,609	695	914
Furniture and equipment - small value	700	31,151	31,079	72
Machinery and equipment - small value	20,000	12,196	11,926	270
Bottled water	-	10,145	10,145	-
Total commodities	360,000	398,848	372,772	26,076
Contractual services				
Chief negotiator	20,000	(1,301)	10,210	(11,511)
Architectural services	-	7,250	7,250	-
Medical services	7,500	7,447	7,061	386
Systems analyst/planning	9,830	6,005	6,005	-
Laboratory services	187,286	182,086	182,070	16
Film processing services	1,400	648	608	40
Other professional services	36,000	29,673	29,673	-
Grounds/landscaping services	-	2,826	2,826	-
Security service contract	240	240	240	-

(Continued)

General Fund - General Corporate Account  
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Sheriff - enforcement/administration (continued)				
Contractual services (continued)				
Equipment maintenance agreement	\$ 106,996	\$ 48,908	\$ 48,839	\$ 69
Copier maintenance agreement	1,000	399	322	77
Fire equipment	500	-	-	-
Machinery - repairs and maintenance	25,000	25,059	25,051	8
Buildings/grounds - repairs and maintenance	-	675	675	-
Copiers/faxes - repairs and maintenance	500	587	587	-
Computers/printers - repairs	-	404	404	-
Rentals - land and building	14,000	20,780	19,887	893
Rentals - equipment	125,000	139,170	140,671	(1,501)
Advertising, legal notices	1,200	200	174	26
Printing/publishing	2,000	2,309	2,309	-
Education, training, and seminars	75,000	82,909	82,640	269
Mileage and travel	2,500	6,035	6,035	-
Meals and lodging	2,500	19,710	19,710	-
Dues and subscriptions	56,000	56,618	57,542	(924)
Telephone service - regular	-	225	174	51
Freight and cartage service	20,000	22,158	22,605	(447)
Fuel surcharge	700	900	893	7
Finance charges/late fees	-	21	21	-
Informant pay	1,500	1,500	1,500	-
Total contractual services	696,652	663,441	675,982	(12,541)
Capital outlay				
Machinery and equipment	-	19,757	17,420	2,337
Computer hardware/software	-	159,512	136,406	23,106
Total capital outlay	-	179,269	153,826	25,443
Other expenditures				
Article 36 vehicle seizure	8,000	23,000	22,722	278
Total sheriff - enforcement/administration	27,421,048	27,179,113	28,163,923	(984,810)
Sheriff - facility maintenance				
Personal services	1,529,792	1,560,703	1,673,648	(112,945)
Commodities				
Office supplies	1,800	2,800	2,522	278
Janitorial and cleaning supplies	180,000	85,403	85,207	196
Buildings/grounds maintenance supplies	140,000	153,079	152,750	329
Operating supplies/materials	60,000	154,441	154,436	5
Total commodities	381,800	395,723	394,915	808

(Continued)

General Fund - General Corporate Account  
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Sheriff - facility maintenance (continued)				
Contractual services				
Grounds/landscaping services	\$ -	\$ 1,760	\$ 1,733	\$ 27
Equipment maintenance agreement	98,890	20,962	20,962	-
Machinery - repairs and maintenance	92,000	68,490	68,426	64
Buildings/grounds - repairs and maintenance	15,000	28,146	28,118	28
Rentals - equipment	17,000	25,668	25,622	46
Total contractual services	222,890	145,026	144,861	165
Capital outlay				
Machinery and equipment	-	12,410	12,410	-
Total sheriff - facility maintenance	2,134,482	2,113,862	2,225,834	(111,972)
Sheriff - fleet maintenance				
Personal services	543,085	547,503	563,943	(16,440)
Commodities				
Vehicle licenses	10,000	6,044	6,014	30
Squad car supply/arsenal	60,000	28,840	28,805	35
Machinery and equipment parts	225,000	233,754	223,699	10,055
Shop supplies	5,000	2,459	2,459	-
Total commodities	300,000	271,097	260,977	10,120
Contractual services				
Auto repairs and maintenance	140,000	141,953	141,534	419
Rentals - vehicles	1,500	452	452	-
Total contractual services	141,500	142,405	141,986	419
Total sheriff - fleet maintenance	984,585	961,005	966,906	(5,901)
Sheriff - telecommunications				
Personal services	1,518,537	1,558,973	1,550,154	8,819
Contractual services				
Mileage and travel	-	205	230	(25)
Total sheriff - telecommunications	1,518,537	1,559,178	1,550,384	8,794
Sheriff - Homer Glen				
Personal services	1,976,100	2,035,442	2,034,119	1,323

(Continued)

General Fund - General Corporate Account  
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Sheriff - ADF custody of prisoners				
Personal services	\$ 18,583,237	\$ 19,376,494	\$ 21,229,256	\$ (1,852,762)
Commodities				
Office supplies	60,000	80,916	80,851	65
Computer supplies	28,500	13,699	12,795	904
Personal products	30,000	35,947	35,947	-
Cleaning and laundry	18,000	20,303	20,303	-
Linens and bedding	28,000	10,242	10,241	1
Uniforms, clothing allowance	160,000	181,458	184,286	(2,828)
Furniture and equipment - small value	-	5,897	5,897	-
Machinery and equipment - small value	2,000	13,968	13,968	-
Total commodities	326,500	362,430	364,288	(1,858)
Contractual services				
Medical services	4,216,509	4,248,655	4,248,655	-
Consulting services	-	4,738	4,738	-
Systems analyst/planning	-	-	20,590	(20,590)
Other professional services	2,500	7,447	7,447	-
Grounds/landscaping services	-	1,472	1,472	-
Equipment maintenance agreement	48,200	30,463	30,450	13
Education, training, and seminars	55,000	35,207	35,207	-
Mileage and travel	2,500	4,458	4,804	(346)
Meals and lodging	1,000	4,761	4,761	-
Dues and subscriptions	5,000	16,500	16,500	-
Total contractual services	4,330,709	4,353,701	4,374,624	(20,923)
Total sheriff - ADF custody of prisoners	23,240,446	24,092,625	25,968,168	(1,875,543)
Sheriff - ADF food service				
Personal services	658,610	672,766	674,229	(1,463)
Commodities				
Food and beverages - human	115,000	201,187	201,187	-
Contractual services				
Consulting services	-	4,518	4,412	106
Total sheriff - ADF food service	773,610	878,471	879,828	(1,357)
Sheriff - ADF transport/holding				
Personal services	1,732,494	1,761,665	1,906,722	(145,057)
Contractual services				
Non-employee transportation	85,000	53,285	53,264	21
Total sheriff - ADF transport/holding	1,817,494	1,814,950	1,959,986	(145,036)

(Continued)

General Fund - General Corporate Account  
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Sheriff - ADF records section				
Personal services	\$ 1,198,071	\$ 1,222,353	\$ 1,159,220	\$ 63,133
Sheriff - building security				
Personal services	2,429,685	2,215,541	2,034,277	181,264
Commodities				
Office supplies	2,500	4,230	3,825	405
Books and periodicals	500	500	-	500
Computer supplies	300	631	631	-
Furniture and equipment - small value	750	1,777	-	1,777
Total commodities	4,050	7,138	4,456	2,682
Contractual services				
Machinery - repairs and maintenance	4,000	913	-	913
Freight and cartage service	100	100	90	10
Total contractual services	4,100	1,013	90	923
Capital outlay				
Machinery and equipment	15,200	15,200	15,000	200
Total sheriff - building security	2,453,035	2,238,892	2,053,823	185,069
Sheriff - court security				
Personal services	911,853	838,965	677,325	161,640
Merit commission				
Personal services	195,759	195,759	168,906	26,853
Commodities				
Office supplies	2,500	2,500	1,785	715
Computer supplies	1,300	1,130	-	1,130
Food and beverages - human	100	330	264	66
Total commodities	3,900	3,960	2,049	1,911
Contractual services				
Legal services	1,000	820	-	820
Court reporter services	600	500	-	500
Laboratory services	500	500	-	500
Other professional services	90,000	89,400	89,161	239
Temporary contracted services	4,000	4,000	3,450	550
Printing/publishing	40	40	-	40
Postage/mailing services	5	5	-	5
Employee physicals	5,000	6,240	5,768	472

(Continued)

General Fund - General Corporate Account  
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Merit commission (continued)				
Contractual services (continued)				
Mileage and travel	\$ 500	\$ 1,200	\$ 844	\$ 356
Dues and subscriptions	2,000	700	563	137
Employee parking reimbursement	300	480	480	-
Total contractual services	103,945	103,885	100,266	3,619
Total merit commission	303,604	303,604	271,221	32,383
Total public safety	65,885,293	66,390,787	69,046,418	(2,655,631)
Judicial				
Circuit courts				
Personal services	2,336,877	2,336,877	2,260,465	76,412
Commodities				
Office supplies	15,000	16,450	16,359	91
Copy machine supplies	500	169	169	-
Fax supplies	1,500	903	903	-
Telephone supplies	1,000	10	10	-
Books and periodicals	20,000	19,900	20,502	(602)
Computer supplies	1,000	1,673	1,662	11
Operating supplies/materials	-	66	66	-
Food and beverages - human	7,000	2,428	2,415	13
Medical supplies	-	6,600	6,567	33
Uniforms, clothing allowance	2,500	1,900	1,854	46
Furniture and equipment - small value	-	1,502	1,502	-
Bottled water	-	3,300	3,300	-
Total commodities	48,500	54,901	55,309	(408)
Contractual services				
Legal services	49,827	47,911	47,911	-
Medical services	125,000	97,502	97,463	39
Court reporter services	42,300	38,651	38,612	39
Court interpreter services	33,000	63,652	69,594	(5,942)
Expert witness services	5,000	350	350	-
Indigent attorneys services	45,000	133,200	120,140	13,060
Special prosecutors services	6,000	-	-	-
Jurors services	450,000	367,752	367,335	417
Guardian service	100,000	72,805	72,587	218
Court appointed attorney	50,000	103,445	96,516	6,929

(Continued)

General Fund - General Corporate Account  
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Circuit courts (continued)				
Contractual services (continued)				
Other professional services	\$ 67,599	\$ 85,258	\$ 85,252	\$ 6
Security service contract	15,000	-	-	-
Equipment maintenance agreement	5,000	-	-	-
Copier maintenance agreement	2,522	-	-	-
Machinery - repairs and maintenance	500	-	-	-
Copiers/faxes - repairs and maintenance	1,000	355	355	-
Computers/printers - repairs	1,000	-	-	-
Auto repairs and maintenance	2,500	1,790	1,781	9
Advertising, legal notices	7,500	8,450	8,365	85
Printing/publishing	2,500	2,688	2,688	-
Mileage and travel	-	48	48	-
Dues and subscriptions	53,716	32,078	32,028	50
Freight and cartage service	2,000	1,150	1,132	18
Fuel surcharge	120	-	-	-
Boarding of jurors	20,000	23,600	23,545	55
Total contractual services	1,087,084	1,080,685	1,065,702	14,983
Total circuit courts	3,472,461	3,472,463	3,381,476	90,987
Probation department				
Personal services	5,530,698	5,530,698	5,528,568	2,130
Commodities				
Office supplies	2,400	2,400	1,560	840
Copy machine supplies	143	47	-	47
Telephone supplies	400	622	597	25
Janitorial and cleaning supplies	95	95	24	71
Books and periodicals	700	700	542	158
Operating supplies/materials	800	800	781	19
Food and beverages - human	95	95	-	95
Uniforms, clothing allowance	150	24	-	24
Total commodities	4,783	4,783	3,504	1,279
Contractual services				
Laboratory services	1,825	1,825	1,825	-
Other professional services	6,010	6,010	3,297	2,713
Machinery - repairs and maintenance	142	142	-	142
Radios/phones - repairs and maintenance	143	143	-	143
Auto repairs and maintenance	925	925	910	15

(Continued)

General Fund - General Corporate Account  
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Probation department (continued)				
Contractual services (continued)				
Rentals - equipment	\$ 4,380	\$ 4,245	\$ 3,215	\$ 1,030
Education, training, and seminars	190	190	120	70
Mileage and travel	1,600	1,735	1,668	67
Meals and lodging	475	475	351	124
Dues and subscriptions	4,184	4,161	3,927	234
Telephone service - cellular	672	695	695	-
Freight and cartage service	380	377	217	160
Fuel surcharge	-	3	3	-
Employee parking reimbursement	13,260	13,260	13,260	-
Victim restitution	50,000	50,000	8,069	41,931
Total contractual services	84,186	84,186	37,557	46,629
Total probation department	5,619,667	5,619,667	5,569,629	50,038
Public defender				
Personal services	5,615,499	5,615,499	5,672,793	(57,294)
Commodities				
Office supplies	8,000	10,500	10,217	283
Telephone supplies	500	300	-	300
Books and periodicals	6,000	5,200	4,629	571
Computer supplies	5,000	4,891	1,699	3,192
Operating supplies/materials	2,500	2,725	2,663	62
Food and beverages - human	2,000	2,300	2,020	280
Uniforms, clothing allowance	500	500	274	226
Fuel and lubricants	1,000	775	137	638
Sign and safety supplies	3,500	3,069	-	3,069
Furniture and equipment - small value	5,000	5,800	5,738	62
Bottled water	-	280	279	1
Total commodities	34,000	36,340	27,656	8,684
Contractual services				
Systems analyst/planning	1,000	1,335	715	620
Court reporter services	5,000	8,948	7,474	1,474
Court interpreter services	2,000	2,000	-	2,000
Expert witness services	15,000	45,192	30,702	14,490
Other professional services	8,000	5,500	2,917	2,583
Equipment maintenance agreement	-	109	109	-
Auto repairs and maintenance	8,000	8,000	5,915	2,085

(Continued)

General Fund - General Corporate Account  
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Public defender (continued)				
Contractual services (continued)				
Advertising, legal notices	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Printing/publishing	500	500	51	449
Postage/mailing services	1,000	1,000	349	651
Education, training, and seminars	10,000	11,550	6,546	5,004
Mileage and travel	5,000	5,860	3,358	2,502
Meals and lodging	5,000	3,600	854	2,746
Dues and subscriptions	26,272	26,272	19,653	6,619
Telephone service - regular	-	281	281	-
Freight and cartage service	1,000	1,000	409	591
Fuel surcharge	-	50	28	22
Employee parking reimbursement	1,000	235	-	235
Total contractual services	89,772	122,432	79,361	43,071
Total public defender	5,739,271	5,774,271	5,779,810	(5,539)
Juvenile detention facility				
Personal services	4,866,482	4,866,482	4,936,106	(69,624)
Commodities				
Office supplies	5,000	3,915	3,833	82
Telephone supplies	-	661	268	393
Educational materials	2,500	4,835	4,835	-
Books and periodicals	4,400	3,608	3,608	-
Computer supplies	4,000	1,730	1,568	162
Personal products	8,000	6,000	5,643	357
Operating supplies/materials	-	10,389	10,389	-
Food and beverages - human	168,000	167,009	162,679	4,330
Cleaning and laundry	6,000	5,000	4,763	237
Linens and bedding	250	1,250	159	1,091
Uniforms, clothing allowance	15,637	4,313	4,118	195
Furniture and equipment - small value	2,500	567	-	567
Machinery and equipment - small value	1,000	106	-	106
Bottled water	-	1,460	1,208	252
Total commodities	217,287	210,843	203,071	7,772
Contractual services				
Medical services	764,961	759,837	744,640	15,197
Systems analyst/planning	1,000	1,000	131	869
Contractual instruction service	2,500	4,500	3,909	591

(Continued)

General Fund - General Corporate Account  
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Juvenile detention facility (continued)				
Contractual services (continued)				
Laboratory services	\$ 857	\$ -	\$ -	\$ -
Temporary contracted services	151,667	151,667	121,614	30,053
Equipment maintenance agreement	2,236	1,236	233	1,003
Machinery - repairs and maintenance	500	142	-	142
Auto repairs and maintenance	2,000	1,037	1,037	-
Printing/publishing	-	700	536	164
Postage/mailing services	300	867	867	-
Education, training, and seminars	5,000	6,247	6,247	-
Tuition reimbursement	-	5,000	5,000	-
Mileage and travel	2,000	5,073	4,228	845
Meals and lodging	1,000	2,000	1,736	264
Dues and subscriptions	3,000	3,435	3,193	242
Telephone service - regular	-	500	362	138
Telephone service - cellular	3,000	4,047	3,921	126
Freight and cartage service	3,000	2,170	1,927	243
Fuel surcharge	-	8	8	-
Total contractual services	943,021	949,466	899,589	49,877
Total juvenile detention facility	6,026,790	6,026,791	6,038,766	(11,975)
Jury commission				
Personal services	\$ 224,754	\$ 224,754	\$ 193,447	\$ 31,307
Commodities				
Office supplies	1,200	1,200	711	489
Computer supplies	1,000	1,000	-	1,000
Furniture and equipment - small value	500	500	-	500
Bottled water	-	50	40	10
Total commodities	2,700	2,750	751	1,999
Contractual services				
Systems analyst/planning	10,000	10,000	8,443	1,557
Court interpreter services	2,000	1,950	-	1,950
Equipment maintenance agreement	350	350	-	350
Machinery - repairs and maintenance	500	500	114	386
Computers/printers - repairs	300	300	-	300
Printing/publishing	1,000	1,000	-	1,000
Freight and cartage service	100	100	-	100
Total contractual services	14,250	14,200	8,557	5,643
Total jury commission	241,704	241,704	202,755	38,949

(Continued)

## General Fund - General Corporate Account

## Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)

Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Circuit clerk				
Personal services	\$ 7,347,687	\$ 7,347,687	\$ 7,245,926	\$ 101,761
Commodities				
Office supplies	14,652	14,652	11,087	3,565
Telephone supplies	300	300	-	300
Educational materials	600	600	-	600
Books and periodicals	300	300	159	141
Computer supplies	1,800	300	-	300
Food and beverages - human	300	300	74	226
Fuel and lubricants	-	-	32	(32)
Furniture and equipment - small value	1,400	1,400	1,185	215
Bottled water	-	2,400	1,827	573
Miscellaneous commodities	200	200	-	200
Total commodities	19,552	20,452	14,364	6,088
Contractual services				
Legal services	4,000	2,800	-	2,800
Auditing services	15,000	13,000	13,000	-
Consulting services	2,000	1,200	-	1,200
Systems analyst/planning	150	150	-	150
Other professional services	1,000	1,300	1,237	63
Equipment maintenance agreement	3,000	5,000	3,310	1,690
Machinery - repairs and maintenance	1,500	1,500	-	1,500
Computers/printers - repairs	1,000	900	-	900
Auto repairs and maintenance	1,000	1,000	276	724
Advertising, legal notices	1,500	1,500	-	1,500
Printing/publishing	25,000	18,600	8,818	9,782
Postage/mailing services	300	800	574	226
Education, training, and seminars	4,000	5,000	4,887	113
Mileage and travel	13,000	13,000	16,323	(3,323)
Meals and lodging	1,800	4,800	4,303	497
Dues and subscriptions	3,600	5,800	5,465	335
Telephone service - cellular	500	1,000	928	72
Freight and cartage service	2,000	2,000	1,073	927
Fuel surcharge	50	150	97	53
Employee parking reimbursement	6,000	6,000	4,190	1,810
Total contractual services	86,400	85,500	64,481	21,019
Total circuit clerk	7,453,639	7,453,639	7,324,771	128,868

(Continued)

General Fund - General Corporate Account  
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
State's attorney				
Personal services	\$ 9,768,615	\$ 9,768,615	\$ 9,879,496	\$ (110,881)
Commodities				
Office supplies	18,000	10,403	10,403	-
Copy machine supplies	2,400	-	-	-
Fax supplies	3,000	-	-	-
Telephone supplies	2,500	973	973	-
Educational materials	900	-	-	-
Books and periodicals	9,500	8,861	8,861	-
Computer supplies	35,000	36,116	36,116	-
Food and beverages - human	1,000	950	950	-
Uniforms, clothing allowance	750	1,500	1,500	-
Fuel and lubricants	550	20	20	-
Vehicle licenses	650	693	693	-
Machinery and equipment parts	500	-	-	-
Furniture and equipment - small value	25,000	8,608	8,608	-
Bottled water	-	841	841	-
Total commodities	99,750	68,965	68,965	-
Contractual services				
Auditing services	100	-	-	-
Medical services	5,000	4,184	4,184	-
Systems analyst/planning	5,000	-	-	-
Court reporter services	40,000	25,601	25,601	-
Court interpreter services	1,000	-	-	-
Expert witness services	40,000	35,127	38,408	(3,281)
Investigators services	20,000	28,572	28,572	-
Summons services	1,000	56	56	-
Special prosecutors services	150,000	331,988	331,321	667
Laboratory services	5,000	-	-	-
Film processing services	300	-	-	-
Other professional services	15,000	2,231	2,231	-
Temporary contracted services	500	-	-	-
Security service contract	800	-	-	-
Equipment maintenance agreement	700	120	120	-
Copier maintenance agreement	3,000	3,206	3,206	-
Machinery - repairs and maintenance	1,000	-	-	-
Buildings/grounds - repairs and maintenance	-	200	200	-
Copiers/faxes - repairs and maintenance	1,500	678	678	-

(Continued)

## General Fund - General Corporate Account

## Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)

Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
State's attorney (continued)				
Contractual services (continued)				
Computers/printers - repairs	\$ 1,800	\$ 1,775	\$ 1,775	\$ -
Auto repairs and maintenance	8,000	9,025	9,031	(6)
Rentals - land and building	-	805	805	-
Rentals - equipment	1,100	-	-	-
Advertising, legal notices	1,500	45	45	-
Printing/publishing	25,000	21,700	21,700	-
Postage/mailing services	4,000	3,956	3,956	-
Education, training, and seminars	28,000	5,887	5,887	-
Mileage and travel	5,000	2,381	3,168	(787)
Meals and lodging	3,500	1,926	2,057	(131)
Dues and subscriptions	96,217	100,445	100,506	(61)
Telephone service - regular	2,000	260	260	-
Telephone service - cellular	2,000	-	-	-
Freight and cartage service	3,500	1,992	1,776	216
Fuel surcharge	-	499	499	-
Finance charges/late fees	-	20	20	-
Employee parking reimbursement	39,360	38,880	38,880	-
Total contractual services	510,877	621,559	624,942	(3,383)
Capital outlay				
Computer hardware/software	-	12,272	12,272	-
Total state's attorney	10,379,242	10,471,411	10,585,675	(114,264)
Total judicial	38,932,774	39,059,946	38,882,882	177,064
Health and welfare				
Sunny Hill nursing home				
Personal services				
Administrative salaries	281,578	274,657	273,887	770
Office/clerical salaries	542,034	528,768	497,503	31,265
Social services salaries	451,223	448,528	446,555	1,973
Dietary salaries	1,267,599	1,333,917	1,191,597	142,320
Housekeeping salaries	1,591,572	1,570,811	1,539,956	30,855
Nursing administration salaries	2,212,457	2,389,143	2,421,161	(32,018)
Rehabilitation salaries	386,280	296,715	251,553	45,162
CNA/nursing salaries	4,928,069	4,738,590	4,327,950	410,640
Activities salaries	448,625	410,045	391,664	18,381

(Continued)

## General Fund - General Corporate Account

## Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)

Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Sunny Hill nursing home (continued)				
Personal services (continued)				
Clerical nursing salaries	\$ 364,256	\$ 358,414	\$ 344,986	\$ 13,428
LPN/nursing salaries	3,053,032	2,955,266	2,715,225	240,041
Total personal services	15,526,725	15,304,854	14,402,037	902,817
Commodities				
Office supplies	14,800	27,617	26,614	1,003
Copy machine supplies	100	480	480	-
Telephone supplies	600	2,187	2,187	-
Janitorial and cleaning supplies	103,500	115,788	114,346	1,442
Books and periodicals	500	1,102	1,102	-
Computer supplies	5,000	7,304	1,740	5,564
Food and beverages - human	583,000	581,757	571,384	10,373
Medical supplies	500,000	482,731	476,434	6,297
Uniforms, clothing allowance	70,000	66,127	66,127	-
Machinery and equipment parts	-	1,021	1,001	20
Sign and safety supplies	150	139	76	63
Drugs and medicines	310,000	170,225	182,198	(11,973)
Oxygen	30,000	18,405	18,405	-
Cleaning and laundry	17,000	15,997	15,997	-
Linens and bedding	48,000	72,370	72,204	166
Therapy/recreational supplies	12,000	11,768	11,436	332
Furniture and equipment - small value	3,000	33,142	33,142	-
Machinery and equipment - small value	2,500	1,340	1,340	-
Gas - energy supplies	70,000	51,410	51,410	-
Electricity - energy supplies	170,000	135,135	135,135	-
Water and sewer	36,000	55,038	55,038	-
Bottled water	-	7,947	7,947	-
Miscellaneous commodities	1,500	5,703	5,703	-
Total commodities	1,977,650	1,864,733	1,851,446	13,287
Contractual services				
Legal services	16,000	595	595	-
Medical services	1,319,000	1,105,240	1,093,268	11,972
Consulting services	22,000	23,748	25,349	(1,601)
Systems analyst/planning	16,500	24,347	24,213	134
Laboratory services	9,300	5,972	5,972	-
Film processing services	500	-	-	-
Other professional services	21,000	20,262	20,318	(56)

(Continued)

General Fund - General Corporate Account  
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Sunny Hill nursing home (continued)				
Contractual services (continued)				
Temporary contracted services	\$ 400,000	\$ 433,172	\$ 432,279	\$ 893
Garbage disposal - cleaning	-	(257)	-	(257)
Security service contract	81,420	78,795	78,795	-
Equipment maintenance agreement	12,000	8,846	8,846	-
Machinery - repairs and maintenance	13,900	17,823	17,823	-
Buildings/grounds - repairs and maintenance	1,800	11,772	11,772	-
Auto repairs and maintenance	500	5,447	5,447	-
Rentals - equipment	53,700	44,819	44,745	74
Advertising, legal notices	1,000	500	500	-
Printing/publishing	3,500	4,656	4,481	175
Postage/mailing services	100	100	84	16
Education, training, and seminars	1,500	2,786	2,772	14
Mileage and travel	1,500	2,000	1,746	254
Dues and subscriptions	26,100	54,319	59,754	(5,435)
Telephone service - regular	41,000	26,551	26,551	-
Telephone service - cellular	2,220	1,270	1,174	96
Telephone service - pagers	2,500	4,404	4,075	329
Freight and cartage service	10,250	13,372	12,985	387
Fuel surcharge	2,000	150	141	9
Finance charges/late fees	-	9,391	9,391	-
Nursing home bed tax	223,380	737,935	737,935	-
Total contractual services	2,282,670	2,638,015	2,631,011	7,004
Total health and welfare	19,787,045	19,807,602	18,884,494	923,108
Total expenditures	\$ 160,253,468	\$ 162,289,590	\$ 161,811,497	\$ 478,093

General Fund - Social Security Account  
 Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Property taxes	\$ 6,019,729	\$ 6,019,729	\$ 5,930,907	\$ (88,822)
Intergovernmental	924,245	924,245	1,074,955	150,710
Investment income	-	-	172,989	172,989
<b>Total revenues</b>	<b>6,943,974</b>	<b>6,943,974</b>	<b>7,178,851</b>	<b>234,877</b>
<b>Expenditures</b>				
General and administrative				
Contractual services				
Contingency	380,124	380,124	-	(380,124)
<b>Excess of revenues over expenditures</b>	<b>6,563,850</b>	<b>6,563,850</b>	<b>7,178,851</b>	<b>(145,247)</b>
<b>Other financing uses</b>				
Transfers out	(6,563,850)	(6,563,850)	(6,498,928)	64,922
<b>Net change in fund balance</b>	<b>\$ 380,124</b>	<b>\$ 380,124</b>	<b>679,923</b>	<b>\$ 299,799</b>
Fund balance at beginning of year			7,115,552	
Fund balance at end of year			<b>\$ 7,795,475</b>	

General Fund - Illinois Municipal Retirement Account  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Property taxes	\$ 13,648,436	\$ 13,648,436	\$ 13,443,529	\$ (204,907)
Investment income	-	-	374,603	374,603
Intergovernmental	2,099,077	2,099,077	2,437,971	338,894
<b>Total revenues</b>	<b>15,747,513</b>	<b>15,747,513</b>	<b>16,256,103</b>	<b>508,590</b>
<b>Expenditures</b>				
General and administrative				
Contractual services				
Contingency	679,218	679,218	-	(679,218)
<b>Excess of revenues over expenditures</b>	<b>15,068,295</b>	<b>15,068,295</b>	<b>16,256,103</b>	<b>(170,628)</b>
<b>Other financing uses</b>				
Transfers out	(15,068,295)	(15,068,295)	(15,068,295)	-
<b>Net change in fund balance</b>	<b>\$ 679,218</b>	<b>\$ 679,218</b>	<b>1,187,808</b>	<b>\$ 508,590</b>
Fund balance at beginning of year			15,584,436	
Fund balance at end of year			\$ 16,772,244	

General Fund - Tort Immunity Account  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Property taxes	\$ 3,681,144	\$ 3,681,144	\$ 3,633,241	\$ (47,903)
Investment income	-	-	56,702	56,702
Miscellaneous revenues	500,000	500,000	1,700,000	1,200,000
<b>Total revenues</b>	<b>4,181,144</b>	<b>4,181,144</b>	<b>5,389,943</b>	<b>1,208,799</b>
<b>Expenditures</b>				
General and administrative				
Personal services				
Salaries	79,025	79,025	68,795	10,230
Benefits	36,062	36,062	32,570	3,492
<b>Total personal services</b>	<b>115,087</b>	<b>115,087</b>	<b>101,365</b>	<b>13,722</b>
Contractual services				
Mileage and travel	325	325	-	325
Meals and lodging	-	-	41	(41)
Dues and subscriptions	-	5,375	5,375	-
Surety premiums	38,745	38,745	6,710	32,035
Liability and fidelity insurance	1,732,045	1,732,045	1,134,793	597,252
General liabilities administration	136,500	131,125	29,724	101,401
Judicial inquiry	52,500	52,500	-	52,500
General liabilities deductible	1,680,000	1,680,000	1,609,252	70,748
General liability claim fees	346,500	346,500	-	346,500
Contingency	2,923	2,923	-	2,923
<b>Total contractual services</b>	<b>3,989,538</b>	<b>3,989,538</b>	<b>2,785,895</b>	<b>1,203,643</b>
Other expenditures	500,000	500,000	-	500,000
<b>Total expenditures</b>	<b>4,604,625</b>	<b>4,604,625</b>	<b>2,887,260</b>	<b>1,717,365</b>
<b>Net change in fund balance</b>	<b>\$ (423,481)</b>	<b>\$ (423,481)</b>	<b>2,502,683</b>	<b>\$ 2,926,164</b>
Fund balance at beginning of year			1,820,340	
Fund balance at end of year			<b>\$ 4,323,023</b>	

General Fund - Worker's Compensation Account  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Property taxes	\$ 4,403,327	\$ 4,403,327	\$ 4,349,195	\$ (54,132)
Investment income	-	-	48,247	48,247
Miscellaneous revenues	500,000	500,000	1,001,357	501,357
<b>Total revenues</b>	<b>4,903,327</b>	<b>4,903,327</b>	<b>5,398,799</b>	<b>495,472</b>
<b>Expenditures</b>				
General and administrative				
Personal services				
Salaries	65,186	65,186	55,808	9,378
Benefits	33,346	33,346	29,944	3,402
Worker's comp - fees	152,250	152,250	2,266	149,984
Worker's comp - claims	3,274,300	3,274,300	3,259,498	14,802
Worker's comp - reserves for settlement	2,035,406	2,026,406	1,215,407	810,999
Worker's comp - premiums	1,050	1,050	-	1,050
Unemployment claims	295,000	304,700	243,522	61,178
Unemployment administration fees	8,925	8,225	8,155	70
<b>Total personal services</b>	<b>5,865,463</b>	<b>5,865,463</b>	<b>4,814,600</b>	<b>1,050,863</b>
Contractual services				
Consulting services	15,000	15,000	-	15,000
Education, training, and seminars	500	500	-	500
Mileage and travel	25	25	129	(104)
<b>Total contractual services</b>	<b>15,525</b>	<b>15,525</b>	<b>129</b>	<b>15,396</b>
Other expenditures	500,000	500,000	-	500,000
<b>Total expenditures</b>	<b>6,380,988</b>	<b>6,380,988</b>	<b>4,814,729</b>	<b>1,566,259</b>
<b>Net change in fund balance</b>	<b>\$ (1,477,661)</b>	<b>\$ (1,477,661)</b>	<b>584,070</b>	<b>\$ 2,061,731</b>
Fund balance at beginning of year			<u>1,065,588</u>	
Fund balance at end of year			<u>\$ 1,649,658</u>	

RTA Tax Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ 17,500,000	\$ 17,500,000	\$ 20,112,600	\$ 2,612,600
Investment income	-	-	731,355	731,355
<b>Total revenues</b>	<b>17,500,000</b>	<b>17,500,000</b>	<b>20,843,955</b>	<b>3,343,955</b>
<b>Expenditures</b>				
Highways and roads				
Contractual services				
Engineering services	-	1,100,000	1,034,584	65,416
Other professional services	800,000	200,000	35,144	164,856
Construction-roads	6,000,000	5,500,000	-	5,500,000
Construction-bridges	1,000,000	1,000,000	255,279	744,721
Advertising, legal notices	20,000	20,000	-	20,000
<b>Total contractual services</b>	<b>7,820,000</b>	<b>7,820,000</b>	<b>1,325,007</b>	<b>6,494,993</b>
Capital outlay				
Buildings and structures	6,190,000	6,190,000	1,519	6,188,481
Right of way/easements	4,800,000	4,800,000	-	4,800,000
Infrastructure	23,750,000	23,750,000	13,034	23,736,966
<b>Total capital outlay</b>	<b>34,740,000</b>	<b>34,740,000</b>	<b>14,553</b>	<b>34,725,447</b>
<b>Total expenditures</b>	<b>42,560,000</b>	<b>42,560,000</b>	<b>1,339,560</b>	<b>41,220,440</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(25,060,000)</b>	<b>(25,060,000)</b>	<b>19,504,395</b>	<b>44,564,395</b>
<b>Other financing uses</b>				
Transfers out	(8,440,000)	(8,440,000)	(8,440,000)	-
<b>Net change in fund balance</b>	<b>\$ (33,500,000)</b>	<b>\$ (33,500,000)</b>	<b>11,064,395</b>	<b>\$ 44,564,395</b>
Fund balance at beginning of year			30,627,757	
Fund balance at end of year			<b>\$ 41,692,152</b>	

County Motor Fuel Tax Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ 16,730,528	\$ 16,730,528	\$ 12,210,195	\$ (4,520,333)
Investment income	300,000	300,000	(140,137)	(440,137)
Miscellaneous revenues	500,000	500,000	79,865	(420,135)
<b>Total revenues</b>	<b>17,530,528</b>	<b>17,530,528</b>	<b>12,149,923</b>	<b>(5,380,605)</b>
<b>Expenditures</b>				
Highways and roads				
Personal services				
Salaries	160,570	160,570	160,663	(93)
Benefits	45,220	45,220	42,035	3,185
<b>Total personal services</b>	<b>205,790</b>	<b>205,790</b>	<b>202,698</b>	<b>3,092</b>
Contractual services				
Engineering services	1,400,000	1,400,000	-	1,400,000
Temporary contracted services	100,000	100,000	-	100,000
Construction-roads	3,750,000	3,750,000	803,922	2,946,078
Construction-materials	1,300,000	1,300,000	653,724	646,276
Construction-signs	50,000	50,000	40,669	9,331
Construction-maintenance	2,000,000	2,000,000	503,058	1,496,942
Construction-bridges	150,000	150,000	-	150,000
Mileage and travel	-	-	49	(49)
Contingency	24,738	24,738	-	24,738
<b>Total contractual services</b>	<b>8,774,738</b>	<b>8,774,738</b>	<b>2,001,422</b>	<b>6,773,316</b>
Capital outlay				
Infrastructure	1,900,000	1,900,000	104,217	1,795,783
Buildings and structures	3,750,000	3,750,000	931,671	2,818,329
<b>Total capital outlay</b>	<b>5,650,000</b>	<b>5,650,000</b>	<b>1,035,888</b>	<b>4,614,112</b>
Other expenditures	500,000	500,000	-	500,000
<b>Total expenditures</b>	<b>15,130,528</b>	<b>15,130,528</b>	<b>3,240,008</b>	<b>11,890,520</b>
<b>Excess of revenues over expenditures</b>	<b>2,400,000</b>	<b>2,400,000</b>	<b>8,909,915</b>	<b>6,509,915</b>
Other financing uses				
Transfers out	(2,400,000)	(2,400,000)	-	2,400,000
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>8,909,915</b>	<b>\$ 8,909,915</b>
Fund balance at beginning of year			<u>46,918,819</u>	
Fund balance at end of year			<u>\$ 55,828,734</u>	

## NONMAJOR FUNDS

### SPECIAL REVENUE FUNDS

**Sunny Hill Sanitarium Fund** – To account for the operations of the Sunny Hill sanitarium.

**Health** – To account for financial resources used for the promotion of health or the suppression of disease within the County.

**Animal Control Fund** – To account for the funds collected from the sale of rabies tags to be used for the protection of citizens from rabies and for protecting animals from abuse and hazards.

**Geographic Information Systems Fund** – To account for the funds for the geographic information systems project.

**Highway Fund** – To account for the operations of improving, repairing, and maintaining County roads.

**Township Motor Fuel Tax Fund** – To account for the funds collected for the improvement of township roads within the County.

**Bridge Fund** – To account for funds received and dispersed for repairing or constructing bridges, culverts, drainage structures, or grade separations as designated and administered by the County Superintendent of Highways.

**Federal Matching Tax Fund** – To account for the payment of the proportionate share of expenditures in constructing or reconstruction, including engineering and right-of-way costs, of highways in the Federal Aid System.

**Circuit Court Automation Fund** – To account for the funds collected by the circuit clerk to be used in automating the clerk's department.

**Alimony and Child Support Fund** – To account for the fees collected by the circuit court clerk to be used for operating an alimony and child support division.

**Court Document Storage Fund** – To account for the funds collected by the circuit court clerk to be used to establish and maintain an electronic or micrographic document storage system.

**Circuit Clerk Operations and Administrative Fund** – To account for the funds collected by the circuit court clerk to be used for daily operations of the circuit court clerk's office.

**Circuit Clerk Electronic Citation Fund** – To account for the funds collected by the circuit court clerk to be used for the electronic ticketing program.

**State's Attorney Automation Fund** – To account for the funds collected by the state's attorney to be used in automating the state's attorney's office.

**State's Attorney Drug Forfeiture/Money Laundering Fund** – To account for the state's attorney's portion of monies obtained during state enforcement drug trafficking arrests to be used for the prosecution of drug offenders.

**State's Attorney Drug Prosecution Fund** – To account for funds collected by the state's attorney's office for prosecution purposes.

**Law Library Fund** – To account for fees collected by the circuit court to be used for establishing, maintaining, and operating a County law library.

**Probation Services Fund** – To account for the fees collected to be used for the operational activities of the probation department.

**Children’s Advocacy Center Fund** – To account for funds received and disbursed related to the children’s advocacy center.

**Child Exchange Center Fund** – To account for funds received and disbursed related to the child exchange center.

**Juvenile Drug Court Fund** – To account for funds received and disbursed related to the juvenile drug court program.

**Off Duty Assignment Fund** – To account for funds collected from outside sources to be used for the payment of salaries at the sheriff’s department.

**Sheriff’s Weight Scale Fund** – To account for the fines collected from outside sources to be used for the payment of salaries at the sheriff’s department.

**Sheriff’s Restricted Fund** – To account for the funds received from outside sources that are restricted for specific purposes and programs.

**Arrestee’s Medical Cost Fund** – To account for funds received and disbursed related to the costs of arrestee’s medical care.

**Foreclosure Mediation Fund** – To account for funds collected from outside sources to be used to mediate foreclosures.

**Illinois Department of Nuclear Safety Fund** – To account for grants used for power stations within the County.

**EMA Warning and Training Fund** – To account for the grants used for upgrading communications and warning devices for disaster training.

**Public Building Commission Fund** – To account for monies received and dispersed to the Public Building Commission for rental of County facilities.

**County Clerk Assignment Automation Fund** – To account for the funds collected by the county clerk to be used for the registry of owners or assignees of certificates of purchase from a tax sale.

**County Clerk Document Storage Fund** – To account for the funds collected by the county clerk to be used in automating the clerk’s department.

**Treasurer’s Automation Fund** – To account for the funds collected by the County treasurer to be used in automating the treasurer’s department.

**Recorder’s Automation Fund** – To account for the funds collected by the County recorder to be used in automating the recorder’s department.

**County Owned Parking Facility Fund** – To account for the fees collected by the court house parking lot to be used for maintaining and operating the facility.

**Veterans’ Assistance Commission Fund** – To account for financial resources associated with providing emergency and interim financial assistance to all military veterans and their families who demonstrate a real need when help is not readily available from other agencies.

**911 Emergency Fund** – To account for the funds collected for the implementation of a 911 emergency telephone system.

**Solid Waste Management Fund** – To account for the funds collected from land use fees and landfill enforcement grants.

**IKE Flood Buyout/Disaster Recovery CDBG** – To account for the funds received and disbursed related to the IKE flood buyout program and the IKE disaster recovery programs.

**Homeless Prevention Rapid Rehousing Fund** – To account for funds received and disbursed related to the homeless prevention rapid rehousing grant program.

**Energy Efficiency Conservation Block Grant** – To account for the funds received and disbursed related to block grant funds received from the federal government to develop, promote, implement, and manage energy efficiency and conservation projects and programs.

**Community Development Block Grant Fund** – To account for funds received and disbursed related to block grant funds received from the federal government.

**Community Development Home Program Fund** – To account for funds received and disbursed related to home program funds received from the federal government.

**Local Law Enforcement Block Grant Fund** – To account for funds received and disbursed related to block grant funds received from the State of Illinois.

**Workforce Development Fund** – To account for funds collected for the workforce development program.

**Workforce Services Fund** – To account for grants administered through the Illinois Department of Commerce and Economic Opportunity in accordance with the Workforce Investment Act passed by the County.

**HUD Lead Hazard Reduction Fund** – To account for grants collected under the community development division of land use to be used for the lead hazard reduction program.

**Neighborhood Stabilization Fund** – To account for grants collected under the community development division of land use to be used for the neighborhood stabilization program.

### DEBT SERVICE FUNDS

**State's Attorney Chicago Street Debt Service Fund** – To account for all payments of principal and interest due on the general obligation debt certificates, series 2001 incurred for the purchase of property at 121 N. Chicago St. in Joliet, Illinois.

**Clearview Debt Service Fund** – To account for all payments of principal and interest due on clearview special service area bonds used to construct a complete water distribution system and a complete sewer collection system.

**ADF Debt Service Fund - 2005** – To account for all payments of principal and interest due on the County's series 2005 adult detention facility bonds.

**ADF Debt Service Fund - 2006** – To account for all payments of principal and interest due on the County's series 2006 adult detention facility bonds.

**ADF Debt Service Fund - 2008** – To account for all payments of principal and interest due on the County's series 2008 adult detention facility bonds.

**Road Improvement Debt Service Fund - 2010** – To account for all payments of principal and interest due on the County's series 2010ABC road bonds.

**Refunded 2005 ADF Debt Service Fund - 2012** – To account for all payments of principal and interest due on the County's series 2012 refunded G.O. ADF 2005 bonds.

### CAPITAL PROJECTS FUNDS

**Community Health Center Fund** – To account for various improvements made to the community health center.

**Capital Improvement/Repair Fund** – To account for various improvements throughout the County.

**ADF Expansion Fund** – To account for the proceeds from the series 2005, 2006, and 2008 general obligation bonds that were issued to finance the expansion of the County's adult detention facility.

**Road Improvement Fund** – To account for the proceeds from the Series 2010ABC general obligation bonds that were issued to finance the construction and improvement of county highways.

Will County, Illinois

Nonmajor Governmental Funds  
 Combining Balance Sheet  
 November 30, 2012

	Sunny Hill Sanitarium Fund	Health Fund	Animal Control Fund	Geographical Information System Fund
<b>Assets</b>				
Cash and cash equivalents	\$ 172,340	\$ 1,115,481	\$ 276,494	\$ 28,428
Investments	773,578	5,405,307	3,547,611	364,753
Restricted cash and cash equivalents	-	-	-	-
Accrued interest	-	-	13,029	1,340
Property tax receivable, net	9,328	140,721	-	-
Property tax receivable-2012	624,887	9,449,046	-	-
Accounts receivable	1,485	3,080,215	-	14,055
Due from other funds	-	108,417	-	1,068
Due from other governmental agencies	-	-	-	-
Prepaid items	-	-	-	-
<b>Total assets</b>	<b>\$ 1,581,618</b>	<b>\$ 19,299,187</b>	<b>\$ 3,837,134</b>	<b>\$ 409,644</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	\$ 9,983	\$ 472,415	\$ 57,582	\$ 7,276
Retainage payable	-	-	-	-
Salaries payable	7,657	1,253,939	14,123	17,555
Other current liabilities	1,728	-	-	-
Due to other funds	12,571	23,509	386	1
Deferred governmental revenues	-	866,619	-	184
Deferred property taxes-2012	624,887	9,449,046	-	-
<b>Total liabilities</b>	<b>656,826</b>	<b>12,065,528</b>	<b>72,091</b>	<b>25,016</b>
<b>Fund balances</b>				
Nonspendable	-	-	-	-
Restricted	229,685	-	-	-
Committed	690,758	6,977,424	3,161,431	291,555
Assigned	4,349	256,235	603,612	93,073
Unassigned (deficit)	-	-	-	-
<b>Total fund balances</b>	<b>924,792</b>	<b>7,233,659</b>	<b>3,765,043</b>	<b>384,628</b>
<b>Total liabilities and fund balances</b>	<b>\$ 1,581,618</b>	<b>\$ 19,299,187</b>	<b>\$ 3,837,134</b>	<b>\$ 409,644</b>

Special Revenue Funds

Highway Fund	Township Motor Fuel Tax Fund	Bridge Fund	Federal Matching Tax Fund	Circuit Court Automation Fund	Alimony and Child Support Fund
\$ 171,367	\$ 352,359	\$ 45,034	\$ 271,380	\$ 427,701	\$ 8,772
830,396	4,521,013	218,221	1,315,033	5,487,697	112,550
-	-	-	-	-	-
-	16,604	-	-	20,155	413
209,839	-	4,181	644	-	-
6,949,499	-	208,296	37,872	-	-
4,426	2,500	2,500	-	106,278	20,406
-	110,702	-	-	-	-
-	463,694	-	-	-	-
-	-	-	-	-	-
<b>\$ 8,165,527</b>	<b>\$ 5,466,872</b>	<b>\$ 478,232</b>	<b>\$ 1,624,929</b>	<b>\$ 6,041,831</b>	<b>\$ 142,141</b>
\$ 384,600	\$ 409,780	\$ 83,434	\$ -	\$ 94,638	\$ -
-	45,905	-	-	-	-
103,942	-	-	-	9,837	2,495
61,009	-	-	-	-	-
3,100,000	-	-	-	-	54
106,430	-	-	-	-	20,405
6,949,499	-	208,296	37,872	-	-
10,705,480	455,685	291,730	37,872	104,475	22,954
-	-	-	-	-	-
-	596,265	129,736	1,416,454	-	-
-	1,957,674	4,912	29,603	5,100,372	-
-	2,457,248	51,854	141,000	836,984	119,187
(2,539,953)	-	-	-	-	-
(2,539,953)	5,011,187	186,502	1,587,057	5,937,356	119,187
<b>\$ 8,165,527</b>	<b>\$ 5,466,872</b>	<b>\$ 478,232</b>	<b>\$ 1,624,929</b>	<b>\$ 6,041,831</b>	<b>\$ 142,141</b>

(Continued)

Will County, Illinois

Nonmajor Governmental Funds  
 Combining Balance Sheet (Continued)  
 November 30, 2012

	Court Document Storage Fund	Circuit Clerk Operations and Administrative Fund	Circuit Clerk Electronic Citation Fund	State's Attorney Automation Fund
<b>Assets</b>				
Cash and cash equivalents	\$ 36,935	\$ 21,034	\$ 15,828	\$ 810
Investments	473,902	269,880	203,087	10,393
Restricted cash and cash equivalents	-	-	-	-
Accrued interest	1,740	991	746	38
Property tax receivable, net	-	-	-	-
Property tax receivable-2012	-	-	-	-
Accounts receivable	106,172	14,503	14,157	2,841
Due from other funds	-	-	-	-
Due from other governmental agencies	-	-	-	-
Prepaid items	-	-	-	-
<b>Total assets</b>	<b>\$ 618,749</b>	<b>\$ 306,408</b>	<b>\$ 233,818</b>	<b>\$ 14,082</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	\$ 232,895	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-
Salaries payable	18,047	3,066	-	-
Other current liabilities	-	-	-	-
Due to other funds	-	-	-	-
Deferred governmental revenues	-	-	-	-
Deferred property taxes-2012	-	-	-	-
<b>Total liabilities</b>	<b>250,942</b>	<b>3,066</b>	<b>-</b>	<b>-</b>
<b>Fund balances</b>				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	360,069	289,235	233,818	14,082
Assigned	7,738	14,107	-	-
Unassigned (deficit)	-	-	-	-
<b>Total fund balances</b>	<b>367,807</b>	<b>303,342</b>	<b>233,818</b>	<b>14,082</b>
<b>Total liabilities and fund balances</b>	<b>\$ 618,749</b>	<b>\$ 306,408</b>	<b>\$ 233,818</b>	<b>\$ 14,082</b>

## Special Revenue Funds (Continued)

State's Attorney Drug Forfeiture/Money Laundering Fund	State's Attorney Drug Prosecution Fund	Law Library Fund	Probation Services Fund	Children's Advocacy Center Fund	Child Exchange Center Fund
\$ 23,459	\$ 49,982	\$ 240,416	\$ 300,816	\$ 2,111	\$ 199,461
301,001	641,303	986,892	1,457,671	27,091	966,534
187,128	-	-	-	-	-
1,743	2,355	-	-	99	-
-	-	-	-	-	-
-	-	-	-	-	-
-	47,296	31,690	60,176	47,365	11,949
-	27,767	-	484	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 513,331</u>	<u>\$ 768,703</u>	<u>\$ 1,258,998</u>	<u>\$ 1,819,147</u>	<u>\$ 76,666</u>	<u>\$ 1,177,944</u>
\$ 12,650	\$ 49,261	\$ 12,538	\$ 69,017	\$ 8,640	\$ -
-	-	-	-	-	-
5,944	21,510	2,135	418	2,921	2,443
-	-	15,267	-	-	-
-	-	-	18,769	58,653	-
-	24,744	-	-	-	-
-	-	-	-	-	-
<u>18,594</u>	<u>95,515</u>	<u>29,940</u>	<u>88,204</u>	<u>70,214</u>	<u>2,443</u>
-	-	-	-	-	-
63,908	-	-	-	-	-
424,834	523,522	1,221,627	1,729,955	-	1,170,825
5,995	149,666	7,431	988	6,452	4,676
-	-	-	-	-	-
<u>494,737</u>	<u>673,188</u>	<u>1,229,058</u>	<u>1,730,943</u>	<u>6,452</u>	<u>1,175,501</u>
<u>\$ 513,331</u>	<u>\$ 768,703</u>	<u>\$ 1,258,998</u>	<u>\$ 1,819,147</u>	<u>\$ 76,666</u>	<u>\$ 1,177,944</u>

(Continued)

Will County, Illinois

Nonmajor Governmental Funds  
 Combining Balance Sheet (Continued)  
 November 30, 2012

	Juvenile Drug Court Fund	Off Duty Assignment Fund	Sheriff's Weight Scale Fund	Sheriff's Restricted Fund
<b>Assets</b>				
Cash and cash equivalents	\$ 238	\$ 42,665	\$ 145,648	\$ 49,862
Investments	1,150	206,742	705,770	639,765
Restricted cash and cash equivalents	-	-	-	-
Accrued interest	-	-	-	2,350
Property tax receivable, net	-	-	-	-
Property tax receivable-2012	-	-	-	-
Accounts receivable	-	18,025	46,387	146,087
Due from other funds	-	-	-	-
Due from other governmental agencies	-	-	-	-
Prepaid items	-	-	-	-
<b>Total assets</b>	<b>\$ 1,388</b>	<b>\$ 267,432</b>	<b>\$ 897,805</b>	<b>\$ 838,064</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ 13,034	\$ 84,806
Retainage payable	-	-	-	-
Salaries payable	-	17,323	11,191	-
Other current liabilities	-	-	-	-
Due to other funds	-	153,469	145,286	-
Deferred governmental revenues	-	-	-	39,054
Deferred property taxes-2012	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>170,792</b>	<b>169,511</b>	<b>123,860</b>
<b>Fund balances</b>				
Nonspendable	-	-	-	-
Restricted	1,362	-	-	-
Committed	26	91,861	728,294	100,275
Assigned	-	4,779	-	613,929
Unassigned (deficit)	-	-	-	-
<b>Total fund balances</b>	<b>1,388</b>	<b>96,640</b>	<b>728,294</b>	<b>714,204</b>
<b>Total liabilities and fund balances</b>	<b>\$ 1,388</b>	<b>\$ 267,432</b>	<b>\$ 897,805</b>	<b>\$ 838,064</b>

Special Revenue Funds (Continued)

Arrestee's Medical Cost Fund	Foreclosure Mediation Fund	Illinois Department of Nuclear Safety Fund	EMA Warning and Training Fund	Public Building Commission Fund	County Clerk Assignment Automation Fund
\$ 9,057	\$ 43,183	\$ 8,981	\$ 17,521	\$ 57,130	\$ 746
43,888	209,252	115,237	224,811	276,836	9,571
-	-	-	-	-	-
-	-	423	826	-	35
-	-	-	-	60,677	-
-	-	-	-	4,014,424	-
1,439	60,050	-	3,758	417	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 54,384</u>	<u>\$ 312,485</u>	<u>\$ 124,641</u>	<u>\$ 246,916</u>	<u>\$ 4,409,484</u>	<u>\$ 10,352</u>
\$ -	\$ 108,225	\$ 10,649	\$ 19,370	\$ -	\$ -
-	-	-	-	-	-
-	-	623	454	-	-
-	-	-	-	-	-
-	-	-	127,496	-	-
-	-	-	210	-	-
-	-	-	-	4,014,424	-
-	108,225	11,272	147,530	4,014,424	-
-	-	-	-	-	-
-	-	113,369	99,386	-	-
54,384	204,260	-	-	9,661	9,426
-	-	-	-	385,399	926
-	-	-	-	-	-
<u>54,384</u>	<u>204,260</u>	<u>113,369</u>	<u>99,386</u>	<u>395,060</u>	<u>10,352</u>
<u>\$ 54,384</u>	<u>\$ 312,485</u>	<u>\$ 124,641</u>	<u>\$ 246,916</u>	<u>\$ 4,409,484</u>	<u>\$ 10,352</u>

(Continued)

Will County, Illinois

Nonmajor Governmental Funds  
 Combining Balance Sheet (Continued)  
 November 30, 2012

	County Clerk Document Storage Fund	Treasurer's Automation Fund	Recorder's Automation Fund	County Owned Parking Facility Fund
<b>Assets</b>				
Cash and cash equivalents	\$ 4,118	\$ 10,535	\$ 11,173	\$ 242,119
Investments	52,832	135,166	143,361	1,173,242
Restricted cash and cash equivalents	-	-	-	-
Accrued interest	194	496	527	-
Property tax receivable, net	-	-	-	-
Property tax receivable-2012	-	-	-	-
Accounts receivable	93	75,664	7,965	1,475
Due from other funds	-	-	488	-
Due from other governmental agencies	-	-	-	-
Prepaid items	-	-	-	-
<b>Total assets</b>	<b>\$ 57,237</b>	<b>\$ 221,861</b>	<b>\$ 163,514</b>	<b>\$ 1,416,836</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ 4,044	\$ 11,166	\$ 640
Retainage payable	-	-	-	-
Salaries payable	-	911	7,216	3,966
Other current liabilities	-	-	-	-
Due to other funds	-	-	-	-
Deferred governmental revenues	-	-	368	-
Deferred property taxes-2012	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>4,955</b>	<b>18,750</b>	<b>4,606</b>
<b>Fund balances</b>				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	35,223	-	-	1,409,861
Assigned	22,014	216,906	144,764	2,369
Unassigned (deficit)	-	-	-	-
<b>Total fund balances</b>	<b>57,237</b>	<b>216,906</b>	<b>144,764</b>	<b>1,412,230</b>
<b>Total liabilities and fund balances</b>	<b>\$ 57,237</b>	<b>\$ 221,861</b>	<b>\$ 163,514</b>	<b>\$ 1,416,836</b>

## Special Revenue Funds (Continued)

Veteran's Assistance Commission Fund	911 Emergency Fund	Solid Waste Management Fund	IKE Disaster Recovery CDBG	Energy Efficiency Conservation Block Grant Fund	Community Development Block Grants Fund
\$ 63,523	\$ 474,818	\$ 353,568	\$ 650,130	\$ 1,433	\$ 263,532
307,815	6,092,241	4,536,522	-	-	-
-	-	-	-	-	-
-	22,374	16,661	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
5,627	1,001,483	258,534	1,700	-	260,852
-	-	-	-	-	-
-	-	-	-	-	-
-	396,470	-	-	-	-
<u>\$ 376,965</u>	<u>\$ 7,987,386</u>	<u>\$ 5,165,285</u>	<u>\$ 651,830</u>	<u>\$ 1,433</u>	<u>\$ 524,384</u>
\$ 4,287	\$ 3,110,191	\$ 142,920	\$ 671,830	\$ -	\$ 210,781
-	-	-	-	-	-
4,552	21,352	13,441	-	-	2,793
-	-	-	-	-	-
1,787	1,787	215	-	-	20
-	289,767	78,022	-	-	12,952
-	-	-	-	-	-
<u>10,626</u>	<u>3,423,097</u>	<u>234,598</u>	<u>671,830</u>	<u>-</u>	<u>226,546</u>
-	396,470	-	-	-	-
-	-	-	-	1,433	297,838
117,905	534,117	2,409,619	-	-	-
248,434	3,633,702	2,521,068	-	-	-
-	-	-	(20,000)	-	-
<u>366,339</u>	<u>4,564,289</u>	<u>4,930,687</u>	<u>(20,000)</u>	<u>1,433</u>	<u>297,838</u>
<u>\$ 376,965</u>	<u>\$ 7,987,386</u>	<u>\$ 5,165,285</u>	<u>\$ 651,830</u>	<u>\$ 1,433</u>	<u>\$ 524,384</u>

(Continued)

Will County, Illinois

Nonmajor Governmental Funds  
 Combining Balance Sheet (Continued)  
 November 30, 2012

	Special Revenue Funds (Continued)			
	Community Development Home Program Fund	Local Law Enforcement Block Grant Fund	Workforce Development Fund	Workforce Services Fund
<b>Assets</b>				
Cash and cash equivalents	\$ 33,907	\$ 4,022	\$ 1,812	\$ 122,969
Investments	-	51,610	23,246	-
Restricted cash and cash equivalents	-	-	-	-
Accrued interest	-	189	85	8
Property tax receivable, net	-	-	-	-
Property tax receivable-2012	-	-	-	-
Accounts receivable	5,905	-	-	-
Due from other funds	-	-	-	-
Due from other governmental agencies	-	-	-	133,409
Prepaid items	-	-	-	-
<b>Total assets</b>	<b>\$ 39,812</b>	<b>\$ 55,821</b>	<b>\$ 25,143</b>	<b>\$ 256,386</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	\$ 3,124	\$ -	\$ 2,427	\$ 189,872
Retainage payable	-	-	-	-
Salaries payable	479	-	4,400	31,159
Other current liabilities	-	-	-	-
Due to other funds	-	-	-	101,441
Deferred governmental revenues	20	-	-	-
Deferred property taxes-2012	-	-	-	-
<b>Total liabilities</b>	<b>3,623</b>	<b>-</b>	<b>6,827</b>	<b>322,472</b>
<b>Fund balances</b>				
Nonspendable	-	-	-	-
Restricted	36,189	55,821	18,316	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned (deficit)	-	-	-	(66,086)
<b>Total fund balances</b>	<b>36,189</b>	<b>55,821</b>	<b>18,316</b>	<b>(66,086)</b>
<b>Total liabilities and fund balances</b>	<b>\$ 39,812</b>	<b>\$ 55,821</b>	<b>\$ 25,143</b>	<b>\$ 256,386</b>

## Debt Service Funds

HUD Lead Hazard Reduction Fund	Neighborhood Stabilization Fund	Total All Nonmajor Special Revenue Funds	State's Attorney Chicago Street Debt Service Fund	Clearview Debt Service Fund	Adult Detention Center Debt Service Fund - 2005
\$ 4,060	\$ 309,409	\$ 6,686,367	\$ 45,923	\$ 10,161	\$ 143,678
-	-	42,862,970	589,219	130,371	1,843,488
-	-	187,128	-	-	-
-	-	103,421	2,164	478	6,794
-	-	425,390	-	6,713	-
-	-	21,284,024	-	67,150	-
11,767	54,533	5,529,775	-	-	-
-	-	248,926	-	-	-
-	-	597,103	-	-	-
-	-	396,470	-	-	-
<u>\$ 15,827</u>	<u>\$ 363,942</u>	<u>\$ 78,321,574</u>	<u>\$ 637,306</u>	<u>\$ 214,873</u>	<u>\$ 1,993,960</u>
\$ 11,767	\$ 19,777	\$ 6,523,619	\$ -	\$ -	\$ -
-	-	45,905	-	-	-
554	2,528	1,588,974	-	-	-
-	-	78,004	-	-	-
-	-	3,745,444	-	-	-
-	-	1,438,775	-	-	-
-	-	21,284,024	-	67,150	-
<u>12,321</u>	<u>22,305</u>	<u>34,704,745</u>	<u>-</u>	<u>67,150</u>	<u>-</u>
-	-	396,470	-	-	-
3,506	341,637	3,404,905	637,306	147,723	1,993,960
-	-	29,886,608	-	-	-
-	-	12,554,885	-	-	-
-	-	(2,626,039)	-	-	-
<u>3,506</u>	<u>341,637</u>	<u>43,616,829</u>	<u>637,306</u>	<u>147,723</u>	<u>1,993,960</u>
<u>\$ 15,827</u>	<u>\$ 363,942</u>	<u>\$ 78,321,574</u>	<u>\$ 637,306</u>	<u>\$ 214,873</u>	<u>\$ 1,993,960</u>

(Continued)

Will County, Illinois

Nonmajor Governmental Funds  
 Combining Balance Sheet (Continued)  
 November 30, 2012

	Debt Service Funds (Continued)			
	Adult Detention Center Debt Service Fund - 2006	Adult Detention Center Debt Service Fund - 2008	Road Improvement Debt Service Fund - 2010	Refunded ADF Debt Service Fund
<b>Assets</b>				
Cash and cash equivalents	\$ 42,495	\$ 125,601	\$ 612,949	\$ 50,783
Investments	545,246	1,611,544	7,864,557	651,578
Restricted cash and cash equivalents	-	-	-	-
Accrued interest	2,003	5,920	28,883	2,370
Property tax receivable, net	-	-	-	-
Property tax receivable-2012	-	-	-	-
Accounts receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governmental agencies	-	-	-	-
Prepaid items	-	-	-	-
<b>Total assets</b>	<b>\$ 589,744</b>	<b>\$ 1,743,065</b>	<b>\$ 8,506,389</b>	<b>\$ 704,731</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-
Salaries payable	-	-	-	-
Other current liabilities	-	-	-	-
Due to other funds	-	-	-	-
Deferred governmental revenues	-	-	-	-
Deferred property taxes-2012	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances</b>				
Nonspendable	-	-	-	-
Restricted	589,744	1,743,065	8,506,389	704,731
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned (deficit)	-	-	-	-
<b>Total fund balances</b>	<b>589,744</b>	<b>1,743,065</b>	<b>8,506,389</b>	<b>704,731</b>
<b>Total liabilities and fund balances</b>	<b>\$ 589,744</b>	<b>\$ 1,743,065</b>	<b>\$ 8,506,389</b>	<b>\$ 704,731</b>

Capital Projects Funds

Total All Nonmajor Debt Service Funds	Community Health Center Fund	Capital Improvement/Repair Fund	Road Improvement Fund	Total All Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
\$ 1,031,590	\$ 4,414	\$ 146,158	\$ 2,875,013	\$ 3,025,585	\$ 10,743,542
13,236,003	56,630	1,875,309	36,888,410	38,820,349	94,919,322
-	-	-	-	-	187,128
48,612	208	6,887	135,481	142,576	294,609
6,713	-	-	-	-	432,103
67,150	-	-	-	-	21,351,174
-	-	74,292	-	74,292	5,604,067
-	16,451	-	10,000	26,451	275,377
-	-	-	-	-	597,103
-	-	-	-	-	396,470
<b>\$ 14,390,068</b>	<b>\$ 77,703</b>	<b>\$ 2,102,646</b>	<b>\$ 39,908,904</b>	<b>\$ 42,089,253</b>	<b>\$ 134,800,895</b>
\$ -	\$ 23,980	\$ 122,666	\$ 6,164,059	\$ 6,310,705	\$ 12,834,324
-	-	14,048	1,286,456	1,300,504	1,346,409
-	-	-	-	-	1,588,974
-	-	-	-	-	78,004
-	-	-	100,449	100,449	3,845,893
-	-	42,708	-	42,708	1,481,483
67,150	-	-	-	-	21,351,174
<b>67,150</b>	<b>23,980</b>	<b>179,422</b>	<b>7,550,964</b>	<b>7,754,366</b>	<b>42,526,261</b>
-	-	-	-	-	396,470
14,322,918	-	-	31,487,674	31,487,674	49,215,497
-	53,723	1,923,224	870,266	2,847,213	32,733,821
-	-	-	-	-	12,554,885
-	-	-	-	-	(2,626,039)
<b>14,322,918</b>	<b>53,723</b>	<b>1,923,224</b>	<b>32,357,940</b>	<b>34,334,887</b>	<b>92,274,634</b>
<b>\$ 14,390,068</b>	<b>\$ 77,703</b>	<b>\$ 2,102,646</b>	<b>\$ 39,908,904</b>	<b>\$ 42,089,253</b>	<b>\$ 134,800,895</b>

Will County, Illinois

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Year Ended November 30, 2012

	Sunny Hill Sanitarium Fund	Health Fund	Animal Control Fund	Geographical Information System Fund
<b>Revenues</b>				
Property taxes	\$ 619,706	\$ 9,350,150	\$ -	\$ -
Licenses and permits	-	1,025,638	-	-
Intergovernmental	7,705	8,908,351	-	-
Charges for services	3,745	7,969,943	1,095,484	1,161,722
Fines and forfeitures	-	-	350	-
Investment income	17,083	105,549	(4,232)	1,054
Miscellaneous revenues	-	170,216	-	-
<b>Total revenues</b>	<b>648,239</b>	<b>27,529,847</b>	<b>1,091,602</b>	<b>1,162,776</b>
<b>Expenditures</b>				
<b>Current</b>				
General and administrative	-	-	-	1,250,264
Public safety	-	-	913,492	-
Judicial	-	-	-	-
Health and welfare	503,480	27,817,409	-	-
Highway and roads	-	-	-	-
Debt service - principal	-	-	-	-
Debt service - interest and fiscal charges	-	-	-	-
Debt service - bond issuance costs	-	-	-	-
Capital outlay	-	114,367	-	-
<b>Total expenditures</b>	<b>503,480</b>	<b>27,931,776</b>	<b>913,492</b>	<b>1,250,264</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>144,759</b>	<b>(401,929)</b>	<b>178,110</b>	<b>(87,488)</b>
<b>Other financing sources (uses)</b>				
Transfers in	-	429,579	-	-
Refunding bonds issued	-	-	-	-
Premium on refunding bonds issued	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>429,579</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>144,759</b>	<b>27,650</b>	<b>178,110</b>	<b>(87,488)</b>
<b>Fund balances (deficit) at beginning of year</b>	<b>780,033</b>	<b>7,206,009</b>	<b>3,586,933</b>	<b>472,116</b>
<b>Fund balance (deficit) at end of year</b>	<b>\$ 924,792</b>	<b>\$ 7,233,659</b>	<b>\$ 3,765,043</b>	<b>\$ 384,628</b>

## Special Revenue Funds

Highway Fund	Township Motor Fuel Tax Fund	Bridge Fund	Federal Matching Tax Fund	Circuit Court Automation Fund	Alimony and Child Support Fund
\$ 6,891,483	\$ -	\$ 276,919	\$ 42,714	\$ -	\$ -
451,481	-	-	-	-	-
-	2,521,292	59,894	-	-	71,382
76,236	17,931	-	-	1,439,818	100,533
-	-	-	-	-	-
9,867	3,690	4,912	29,603	(8,619)	40
5,450	-	-	-	-	-
7,434,517	2,542,913	341,725	72,317	1,431,199	171,955
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	887,038	175,236
-	-	-	-	-	-
7,556,058	1,925,027	205,086	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,346,459	-	1,991	-	18,528	-
8,902,517	1,925,027	207,077	-	905,566	175,236
(1,468,000)	617,886	134,648	72,317	525,633	(3,281)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(1,468,000)	617,886	134,648	72,317	525,633	(3,281)
(1,071,953)	4,393,301	51,854	1,514,740	5,411,723	122,468
\$ (2,539,953)	\$ 5,011,187	\$ 186,502	\$ 1,587,057	\$ 5,937,356	\$ 119,187

(Continued)

Will County, Illinois

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)

Year Ended November 30, 2012

	Court Document Storage Fund	Circuit Clerk Operations and Administrative Fund	Circuit Clerk Electronic Citation Fund	State's Attorney Automation Fund
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	1,440,517	193,935	192,478	14,215
Fines and forfeitures	-	-	-	-
Investment income	2,871	(91)	(864)	(133)
Miscellaneous revenues	-	-	-	-
<b>Total revenues</b>	<b>1,443,388</b>	<b>193,844</b>	<b>191,614</b>	<b>14,082</b>
<b>Expenditures</b>				
<b>Current</b>				
General and administrative	-	-	-	-
Public safety	-	-	-	-
Judicial	1,683,703	187,987	110,515	-
Health and welfare	-	-	-	-
Highway and roads	-	-	-	-
Debt service - principal	-	-	-	-
Debt service - interest and fiscal charges	-	-	-	-
Debt service - bond issuance costs	-	-	-	-
Capital outlay	115,451	-	-	-
<b>Total expenditures</b>	<b>1,799,154</b>	<b>187,987</b>	<b>110,515</b>	<b>-</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(355,766)</b>	<b>5,857</b>	<b>81,099</b>	<b>14,082</b>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Refunding bonds issued	-	-	-	-
Premium on refunding bonds issued	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(355,766)</b>	<b>5,857</b>	<b>81,099</b>	<b>14,082</b>
<b>Fund balances (deficit) at beginning of year</b>	<b>723,573</b>	<b>297,485</b>	<b>152,719</b>	<b>-</b>
<b>Fund balance (deficit) at end of year</b>	<b>\$ 367,807</b>	<b>\$ 303,342</b>	<b>\$ 233,818</b>	<b>\$ 14,082</b>

## Special Revenue Funds (Continued)

State's Attorney Drug Forfeiture/Money Laundering Fund	State's Attorney Drug Prosecution Fund	Law Library Fund	Probation Services Fund	Children's Advocacy Center Fund	Child Exchange Center Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
132,125	82,809	-	-	222,434	-
-	622,195	426,396	606,721	64,114	164,557
92,744	-	-	-	-	-
646	(805)	22,050	32,309	312	21,729
-	-	-	21	25,000	211
225,515	704,199	448,446	639,051	311,860	186,497
-	-	-	-	-	-
-	-	-	-	-	-
321,025	570,906	289,727	281,524	310,224	38,739
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
15,978	98,887	-	54,456	-	-
337,003	669,793	289,727	335,980	310,224	38,739
(111,488)	34,406	158,719	303,071	1,636	147,758
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	(106,749)	-	-
-	-	-	(106,749)	-	-
(111,488)	34,406	158,719	196,322	1,636	147,758
606,225	638,782	1,070,339	1,534,621	4,816	1,027,743
\$ 494,737	\$ 673,188	\$ 1,229,058	\$ 1,730,943	\$ 6,452	\$ 1,175,501

(Continued)

Will County, Illinois

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)

Year Ended November 30, 2012

	Juvenile Drug Court Fund	Off Duty Assignment Fund	Sheriff's Weight Scale Fund	Sheriff's Restricted Fund
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	1,500	-	-	373,439
Charges for services	-	173,746	-	839,474
Fines and forfeitures	-	-	700,036	-
Investment income	26	4,779	15,727	(984)
Miscellaneous revenues	-	-	-	4,986
<b>Total revenues</b>	<b>1,526</b>	<b>178,525</b>	<b>715,763</b>	<b>1,216,915</b>
<b>Expenditures</b>				
<b>Current</b>				
General and administrative	-	-	-	-
Public safety	-	284,490	422,555	1,104,493
Judicial	1,404	-	-	-
Health and welfare	-	-	-	-
Highway and roads	-	-	-	-
Debt service - principal	-	-	-	-
Debt service - interest and fiscal charges	-	-	-	-
Debt service - bond issuance costs	-	-	-	-
Capital outlay	-	-	84,083	13,482
<b>Total expenditures</b>	<b>1,404</b>	<b>284,490</b>	<b>506,638</b>	<b>1,117,975</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>122</b>	<b>(105,965)</b>	<b>209,125</b>	<b>98,940</b>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Refunding bonds issued	-	-	-	-
Premium on refunding bonds issued	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>122</b>	<b>(105,965)</b>	<b>209,125</b>	<b>98,940</b>
<b>Fund balances (deficit) at beginning of year</b>	<b>1,266</b>	<b>202,605</b>	<b>519,169</b>	<b>615,264</b>
<b>Fund balance (deficit) at end of year</b>	<b>\$ 1,388</b>	<b>\$ 96,640</b>	<b>\$ 728,294</b>	<b>\$ 714,204</b>

Special Revenue Funds (Continued)

Arrestee's Medical Cost Fund	Foreclosure Mediation Fund	Illinois Department of Nuclear Safety Fund	EMA Warning and Training Fund	Public Building Commission Fund	County Clerk Assignment Automation Fund
\$ -	\$ -	\$ -	\$ -	\$ 4,002,048	\$ -
-	-	-	-	-	-
-	-	113,598	94,853	-	-
-	962,050	-	-	-	2,850
19,737	-	-	-	-	-
988	4,710	(38)	(2,097)	6,231	(24)
-	-	-	2,600	4,870	-
20,725	966,760	113,560	95,356	4,013,149	2,826
-	-	-	-	6,701,140	932
-	-	74,093	91,685	-	-
-	936,300	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	50,148	-	-	-
-	936,300	124,241	91,685	6,701,140	932
20,725	30,460	(10,681)	3,671	(2,687,991)	1,894
-	-	-	-	2,705,000	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	2,705,000	-
20,725	30,460	(10,681)	3,671	17,009	1,894
33,659	173,800	124,050	95,715	378,051	8,458
\$ 54,384	\$ 204,260	\$ 113,369	\$ 99,386	\$ 395,060	\$ 10,352

(Continued)

Will County, Illinois

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)

Year Ended November 30, 2012

	County Clerk Document Storage Fund	Treasurer's Automation Fund	Recorder's Automation Fund	County Owned Parking Facility Fund
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	50,075	67,180	595,062	398,770
Fines and forfeitures	-	-	-	-
Investment income	(371)	1,237	13	26,362
Miscellaneous revenues	-	30,809	-	-
<b>Total revenues</b>	<b>49,704</b>	<b>99,226</b>	<b>595,075</b>	<b>425,132</b>
<b>Expenditures</b>				
<b>Current</b>				
General and administrative	14,852	149,300	637,938	306,946
Public safety	-	-	-	-
Judicial	-	-	-	-
Health and welfare	-	-	-	-
Highway and roads	-	-	-	-
Debt service - principal	-	-	-	-
Debt service - interest and fiscal charges	-	-	-	-
Debt service - bond issuance costs	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>14,852</b>	<b>149,300</b>	<b>637,938</b>	<b>306,946</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>34,852</b>	<b>(50,074)</b>	<b>(42,863)</b>	<b>118,186</b>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Refunding bonds issued	-	-	-	-
Premium on refunding bonds issued	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>34,852</b>	<b>(50,074)</b>	<b>(42,863)</b>	<b>118,186</b>
<b>Fund balances (deficit) at beginning of year</b>	<b>22,385</b>	<b>266,980</b>	<b>187,627</b>	<b>1,294,044</b>
<b>Fund balance (deficit) at end of year</b>	<b>\$ 57,237</b>	<b>\$ 216,906</b>	<b>\$ 144,764</b>	<b>\$ 1,412,230</b>

Special Revenue Funds (Continued)

Veteran's Assistance Commission Fund	911 Emergency Fund	Solid Waste Management Fund	IKE Disaster Recovery CDBG	Homeless Prevention Rapid Rehousing	Energy Efficiency Conservation Block Grant Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	160,461	2,241,807	7,668	120,152
-	5,874,045	1,075,068	-	-	-
-	-	-	-	-	-
6,701	31,650	(6,472)	-	-	-
22,753	82,246	574	-	-	-
29,454	5,987,941	1,229,631	2,241,807	7,668	120,152
-	-	-	-	-	-
-	5,216,355	-	-	-	-
-	-	-	-	-	-
535,111	-	868,406	2,261,807	7,668	118,539
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	2,883,830	40,613	-	-	-
535,111	8,100,185	909,019	2,261,807	7,668	118,539
(505,657)	(2,112,244)	320,612	(20,000)	-	1,613
600,000	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
600,000	-	-	-	-	-
94,343	(2,112,244)	320,612	(20,000)	-	1,613
271,996	6,676,533	4,610,075	-	-	(180)
\$ 366,339	\$ 4,564,289	\$ 4,930,687	\$ (20,000)	\$ -	\$ 1,433

(Continued)

Will County, Illinois

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)

Year Ended November 30, 2012

	Special Revenue Funds (Continued)			
	Community Development Block Grants Fund	Community Development Home Program Fund	Local Law Enforcement Block Grant Fund	Workforce Development Fund
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	1,280,862	468,076	40,325	355,000
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	(14)	8
Miscellaneous revenues	16,611	-	-	966
<b>Total revenues</b>	<b>1,297,473</b>	<b>468,076</b>	<b>40,311</b>	<b>355,974</b>
<b>Expenditures</b>				
<b>Current</b>				
General and administrative	-	-	-	-
Public safety	-	-	38,993	-
Judicial	-	-	-	-
Health and welfare	1,314,795	466,950	-	355,775
Highway and roads	-	-	-	-
Debt service - principal	-	-	-	-
Debt service - interest and fiscal charges	-	-	-	-
Debt service - bond issuance costs	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>1,314,795</b>	<b>466,950</b>	<b>38,993</b>	<b>355,775</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(17,322)</b>	<b>1,126</b>	<b>1,318</b>	<b>199</b>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Refunding bonds issued	-	-	-	-
Premium on refunding bonds issued	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(17,322)</b>	<b>1,126</b>	<b>1,318</b>	<b>199</b>
<b>Fund balances (deficit) at beginning of year</b>	<b>315,160</b>	<b>35,063</b>	<b>54,503</b>	<b>18,117</b>
<b>Fund balance (deficit) at end of year</b>	<b>\$ 297,838</b>	<b>\$ 36,189</b>	<b>\$ 55,821</b>	<b>\$ 18,316</b>

Debt Service Funds

Workforce Services Fund	HUD Lead Hazard Reduction Fund	Neighborhood Stabilization Fund	Total All Nonmajor Special Revenue Funds	State's Attorney Chicago Street Debt Service Fund	Clearview Debt Service Fund
\$ -	\$ -	\$ -	\$ 21,183,020	\$ -	\$ 67,030
-	-	-	1,477,119	-	-
4,422,179	868,733	1,944,424	24,499,069	-	-
-	-	-	25,628,860	-	-
-	-	-	812,867	-	-
133	-	-	325,536	(1,144)	(30)
2,000	-	-	369,313	-	-
4,424,312	868,733	1,944,424	74,295,784	(1,144)	67,000
-	-	-	9,061,372	-	-
-	-	-	8,146,156	-	-
-	-	-	5,794,328	-	-
4,259,566	879,308	2,123,999	41,512,813	-	-
-	-	-	9,686,171	-	-
-	-	-	-	3,499,286	49,799
-	-	-	-	145,183	17,350
-	-	-	-	-	-
6,080	-	-	4,844,353	-	-
4,265,646	879,308	2,123,999	79,045,193	3,644,469	67,149
158,666	(10,575)	(179,575)	(4,749,409)	(3,645,613)	(149)
-	-	-	3,734,579	3,215,000	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	(106,749)	-	-
-	-	-	3,627,830	3,215,000	-
158,666	(10,575)	(179,575)	(1,121,579)	(430,613)	(149)
(224,752)	14,081	521,212	44,738,408	1,067,919	147,872
\$ (66,086)	\$ 3,506	\$ 341,637	\$ 43,616,829	\$ 637,306	\$ 147,723

(Continued)

Will County, Illinois

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)

Year Ended November 30, 2012

	Debt Service Funds (Continued)			
	Adult Detention Center Debt Service Fund - 2005	Adult Detention Center Debt Service Fund - 2006	Adult Detention Center Debt Service Fund - 2008	Road Improvement Debt Service Fund - 2010
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	10,011	(525)	(1,256)	(6,286)
Miscellaneous revenues	-	-	-	-
<b>Total revenues</b>	<b>10,011</b>	<b>(525)</b>	<b>(1,256)</b>	<b>(6,286)</b>
<b>Expenditures</b>				
<b>Current</b>				
General and administrative	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Health and welfare	-	-	-	-
Highway and roads	-	-	-	-
Debt service - principal	1,585,000	185,000	860,000	3,780,000
Debt service - interest and fiscal charges	795,736	379,700	836,125	4,651,162
Debt service - bond issuance costs	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>2,380,736</b>	<b>564,700</b>	<b>1,696,125</b>	<b>8,431,162</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(2,370,725)</b>	<b>(565,225)</b>	<b>(1,697,381)</b>	<b>(8,437,448)</b>
<b>Other financing sources (uses)</b>				
Transfers in	1,360,000	570,000	1,700,000	8,440,000
Refunding bonds issued	-	-	-	-
Premium on refunding bonds issued	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>1,360,000</b>	<b>570,000</b>	<b>1,700,000</b>	<b>8,440,000</b>
<b>Net change in fund balances</b>	<b>(1,010,725)</b>	<b>4,775</b>	<b>2,619</b>	<b>2,552</b>
<b>Fund balances (deficit) at beginning of year</b>	<b>3,004,685</b>	<b>584,969</b>	<b>1,740,446</b>	<b>8,503,837</b>
<b>Fund balance (deficit) at end of year</b>	<b>\$ 1,993,960</b>	<b>\$ 589,744</b>	<b>\$ 1,743,065</b>	<b>\$ 8,506,389</b>

Capital Projects Funds

Refunded ADF Debt Service Fund	Total All Nonmajor Debt Service Funds	Community Health Center Fund	Capital Improvement/Repair Fund	ADF Expansion Fund	Road Improvement Fund
\$ -	\$ 67,030	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	421,872	-	-
-	-	-	-	-	-
(8,423)	(7,653)	1,548	(5,723)	147	245,494
2,804	2,804	-	1,651,925	-	-
(5,619)	62,181	1,548	2,068,074	147	245,494
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	104,289	-	-	-
-	-	-	-	-	168,048
-	9,959,085	-	-	-	-
354,650	7,179,906	-	-	-	-
226,799	226,799	-	-	-	-
-	-	18,589	421,144	9,806	28,448,742
581,449	17,365,790	122,878	421,144	9,806	28,616,790
(587,068)	(17,303,609)	(121,330)	1,646,930	(9,659)	(28,371,296)
1,065,000	16,350,000	-	-	-	-
15,770,000	15,770,000	-	-	-	-
2,864,147	2,864,147	-	-	-	-
(18,407,348)	(18,407,348)	-	-	-	-
-	-	-	(1,260,000)	-	-
1,291,799	16,576,799	-	(1,260,000)	-	-
704,731	(726,810)	(121,330)	386,930	(9,659)	(28,371,296)
-	15,049,728	175,053	1,536,294	9,659	60,729,236
\$ 704,731	\$ 14,322,918	\$ 53,723	\$ 1,923,224	\$ -	\$ 32,357,940

(Continued)

Nonmajor Governmental Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)  
Year Ended November 30, 2012

	Total All Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>		
Property taxes	\$ -	\$ 21,250,050
Licenses and permits	-	1,477,119
Intergovernmental	-	24,499,069
Charges for services	421,872	26,050,732
Fines and forfeitures	-	812,867
Investment income	241,466	559,349
Miscellaneous revenues	1,651,925	2,024,042
<b>Total revenues</b>	<b>2,315,263</b>	<b>76,673,228</b>
<b>Expenditures</b>		
<b>Current</b>		
General and administrative	-	9,061,372
Public safety	-	8,146,156
Judicial	-	5,794,328
Health and welfare	104,289	41,617,102
Highway and roads	168,048	9,854,219
Debt service - principal	-	9,959,085
Debt service - interest and fiscal charges	-	7,179,906
Debt service - bond issuance costs	-	226,799
Capital outlay	28,898,281	33,742,634
<b>Total expenditures</b>	<b>29,170,618</b>	<b>125,581,601</b>
Excess (deficiency) of revenues over expenditures	(26,855,355)	(48,908,373)
<b>Other financing sources (uses)</b>		
Transfers in	-	20,084,579
Refunding bonds issued	-	15,770,000
Premium on refunding bonds issued	-	2,864,147
Payment to refunded bond escrow agent	-	(18,407,348)
Transfers out	(1,260,000)	(1,366,749)
<b>Total other financing sources (uses)</b>	<b>(1,260,000)</b>	<b>18,944,629</b>
Net change in fund balances	(28,115,355)	(29,963,744)
Fund balances (deficit) at beginning of year	62,450,242	122,238,378
Fund balance (deficit) at end of year	\$ 34,334,887	\$ 92,274,634

Sunny Hill Sanitarium Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Property taxes	\$ 620,499	\$ 620,499	\$ 619,706	\$ (793)
Intergovernmental	15,000	15,000	7,705	(7,295)
Charges for services	4,100	4,100	3,745	(355)
Investment income	-	-	17,083	17,083
Miscellaneous revenues	50,000	50,000	-	(50,000)
<b>Total revenues</b>	<b>689,599</b>	<b>689,599</b>	<b>648,239</b>	<b>(41,360)</b>
<b>Expenditures</b>				
<b>Health and welfare</b>				
<b>Personal services</b>				
Salaries	291,770	291,770	256,612	35,158
Benefits	118,924	118,924	104,097	14,827
<b>Total personal services</b>	<b>410,694</b>	<b>410,694</b>	<b>360,709</b>	<b>49,985</b>
<b>Commodities</b>				
Office supplies	3,500	3,500	3,229	271
Copy machine supplies	500	500	164	336
Telephone supplies	-	300	-	300
Educational materials	1,200	920	-	920
Books and periodicals	150	150	-	150
Computer supplies	3,500	2,900	-	2,900
Buildings/grounds maintenance supplies	200	800	778	22
Operating supplies/materials	2,000	2,000	-	2,000
Food and beverages - human	700	700	389	311
Medical supplies	11,760	11,760	6,177	5,583
Drugs and medicines	42,000	42,000	16,165	25,835
Fuel and lubricants	750	750	-	750
Furniture and equipment - small value	2,000	1,700	299	1,401
Machinery and equipment - small value	3,675	3,675	775	2,900
Electricity - energy supplies	10,000	10,000	6,199	3,801
Miscellaneous commodities	500	500	-	500
<b>Total commodities</b>	<b>82,435</b>	<b>82,155</b>	<b>34,175</b>	<b>47,980</b>
<b>Contractual services</b>				
Medical services	42,000	42,000	30,418	11,582
Subgrant awards/obligations	5,000	5,000	1,064	3,936
Court interpreter services	300	300	-	300
Laboratory services	24,350	24,350	9,607	14,743
Other professional services	15,378	13,078	12,571	507
Non-employee transportation	800	800	-	800

(Continued)

Sunny Hill Sanitarium Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Contractual services (continued)				
Custodial janitorial service	\$ 8,000	\$ 8,000	\$ 7,725	\$ 275
Security service contract	28,000	28,000	26,313	1,687
Equipment maintenance agreement	6,000	3,100	2,291	809
Copier maintenance agreement	-	300	270	30
Fire equipment	150	150	-	150
HVAC maintenance agreement	500	200	-	200
Machinery - repairs and maintenance	4,000	4,000	3,124	876
Buildings/grounds - repairs and maintenance	3,000	7,900	7,394	506
Copiers/faxes - repairs and maintenance	500	450	-	450
Printing/publishing	1,200	1,025	972	53
Postage/mailing services	850	850	249	601
Education, training, and seminars	500	780	780	-
Mileage and travel	4,600	4,600	3,710	890
Meals and lodging	500	500	455	45
Dues and subscriptions	250	250	180	70
Telephone service - regular	900	1,425	1,289	136
Freight and cartage service	400	370	181	189
Fuel surcharge	-	30	3	27
Finance charges/late fees	50	50	-	50
Contingency	59,470	59,470	-	59,470
Total contractual services	206,698	206,978	108,596	98,382
Other expenditures	50,300	50,300	-	50,300
Total expenditures	750,127	750,127	503,480	246,647
Net change in fund balance	\$ (60,528)	\$ (60,528)	144,759	\$ 205,287
Fund balance at beginning of year			780,033	
Fund balance at end of year			\$ 924,792	

## Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Property taxes	\$ 9,416,530	\$ 9,416,530	\$ 9,350,150	\$ (66,380)
Licenses and permits	910,600	910,600	1,025,638	115,038
Intergovernmental	7,899,608	8,696,381	8,908,351	211,970
Charges for services	9,400,142	9,400,142	7,969,943	(1,430,199)
Investment income	-	-	105,549	105,549
Miscellaneous revenues	3,426,850	2,630,076	170,216	(2,459,860)
<b>Total revenues</b>	<b>31,053,730</b>	<b>31,053,729</b>	<b>27,529,847</b>	<b>(3,523,882)</b>
<b>Expenditures</b>				
<b>Health and welfare</b>				
<b>Health administration</b>				
<b>Personal services</b>				
Salaries	1,468,799	1,469,020	1,473,787	(4,767)
Benefits	664,656	664,656	658,871	5,785
<b>Total personal services</b>	<b>2,133,455</b>	<b>2,133,676</b>	<b>2,132,658</b>	<b>1,018</b>
<b>Commodities</b>				
Office supplies	10,000	7,474	5,902	1,572
Copy machine supplies	7,500	5,102	2,635	2,467
Fax supplies	400	885	885	-
Telephone supplies	11,000	8,765	8,031	734
Janitorial and cleaning supplies	8,000	13,282	13,281	1
Books and periodicals	300	537	530	7
Computer supplies	12,000	32,476	15,964	16,512
Buildings/grounds maintenance supplies	7,000	8,242	8,233	9
Operating supplies/materials	4,000	6,945	6,945	-
Chemicals	400	400	331	69
Food and beverages - human	400	400	370	30
Medical supplies	-	298	298	-
Fuel and lubricants	8,000	7,221	4,915	2,306
Machinery and equipment parts	300	388	388	-
Furniture and equipment - small value	5,000	2,814	1,022	1,792
Gas - energy supplies	55,000	26,238	26,238	-
Electricity - energy supplies	115,000	102,616	95,017	7,599
Water and sewer	7,500	7,451	5,498	1,953
<b>Total commodities</b>	<b>251,800</b>	<b>231,534</b>	<b>196,483</b>	<b>35,051</b>

(Continued)

## Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Health administration (continued)				
Contractual services				
Architectural services	\$ -	\$ 500	\$ 500	\$ -
Auditing services	7,500	7,500	2,500	5,000
Medical services	1,000	500	-	500
Consulting services	15,000	14,757	14,757	-
Systems analyst/planning	25,000	64,879	29,411	35,468
Contractual instruction service	-	16	16	-
Court interpreter services	400	58	-	58
Other professional services	6,000	6,470	6,328	142
Temporary contracted services	3,000	3,680	3,600	80
Custodial janitorial service	76,000	79,705	79,705	-
Garbage disposal - cleaning	2,800	2,659	2,659	-
Contracted snow removal	20,000	10,724	9,824	900
Grounds/landscaping services	5,500	5,788	5,788	-
Security service contract	53,000	48,347	48,347	-
Equipment maintenance agreement	115,000	139,643	133,851	5,792
Copier maintenance agreement	2,900	5,351	5,351	-
Elevator maintenance agreement	800	4,971	4,824	147
Fire equipment	1,300	2,360	2,360	-
Machinery - repairs and maintenance	300	3,372	3,372	-
Buildings/grounds - repairs and maintenance	15,000	29,704	29,704	-
Copiers/faxes - repairs and maintenance	250	107	-	107
Radios/phones - repairs and maintenance	400	50	-	50
Auto repairs and maintenance	2,500	1,673	1,673	-
Rentals - land and building	227,000	223,875	223,247	628
Rentals - equipment	2,800	2,800	2,630	170
Advertising, legal notices	1,000	870	868	2
Printing/publishing	7,500	10,862	10,730	132
Postage/mailing services	45,000	25,510	23,410	2,100
Education, training, and seminars	3,000	5,520	5,520	-
Mileage and travel	5,000	5,076	5,530	(454)
Meals and lodging	800	800	393	407
Dues and subscriptions	18,000	18,000	16,892	1,108
Telephone service - regular	160,000	142,214	140,539	1,675
Telephone service - cellular	300	2,524	2,523	1
Telephone service - pagers	100	100	91	9

(Continued)

## Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Health administration (continued)				
Contractual services (continued)				
Freight and cartage service	\$ 3,000	\$ 2,447	\$ 1,567	\$ 880
Fuel surcharge	100	100	91	9
Finance charges/late fees	100	100	-	100
Contingency	200,000	2,758	6	2,752
Refunds	100	100	-	100
Recycling program	600	600	416	184
Total contractual services	1,028,050	877,070	819,023	58,047
Other expenditures	3,000,000	2,457,751	-	2,457,751
Total health administration	6,413,305	5,700,031	3,148,164	2,551,867
Environmental				
Personal services				
Salaries	1,404,864	1,410,276	1,393,534	16,742
Benefits	747,466	751,054	728,691	22,363
Total personal services	2,152,330	2,161,330	2,122,225	39,105
Commodities				
Office supplies	4,000	3,783	3,738	45
Copy machine supplies	2,600	3,830	3,825	5
Fax supplies	-	1,462	1,462	-
Educational materials	4,000	4,040	4,040	-
Books and periodicals	250	-	-	-
Computer supplies	22,200	21,830	6,379	15,451
Operating supplies/materials	70,000	78,030	68,082	9,948
Chemicals	56,000	56,000	55,994	6
Food and beverages - human	200	194	95	99
Uniforms, clothing allowance	200	-	-	-
Fuel and lubricants	-	-	44	(44)
Machinery and equipment parts	1,400	1,429	1,429	-
Furniture and equipment - small value	18,800	12,900	12,062	838
Machinery and equipment - small value	2,300	2,300	487	1,813
Total commodities	181,950	185,798	157,637	28,161
Contractual services				
Systems analyst/planning	30,000	30,000	16,507	13,493
Laboratory services	3,200	3,200	2,573	627
Other professional services	1,000	1,000	20	980

(Continued)

## Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Environmental (continued)				
Contractual services (continued)				
Equipment maintenance agreement	\$ 37,000	\$ 34,100	\$ 28,307	\$ 5,793
Copier maintenance agreement	1,500	1,500	885	615
Machinery - repairs and maintenance	5,200	5,200	4,342	858
Rentals - equipment	1,100	1,100	818	282
Advertising, legal notices	1,000	6,900	4,513	2,387
Printing/publishing	4,000	10,000	4,719	5,281
Postage/mailing services	2,500	4,129	4,129	-
Education, training, and seminars	8,000	8,000	3,190	4,810
Mileage and travel	80,000	80,000	79,749	251
Meals and lodging	1,200	1,145	1,025	120
Dues and subscriptions	3,800	3,800	3,437	363
Telephone service - cellular	4,000	4,000	2,752	1,248
Freight and cartage service	4,450	4,621	4,621	-
Fuel surcharge	100	100	43	57
Refunds	600	1,025	845	180
Total contractual services	188,650	199,820	162,475	37,345
Total environmental	2,522,930	2,546,948	2,442,337	104,611
Mental health				
Personal services				
Salaries	3,577,177	3,642,340	3,599,321	43,019
Benefits	1,705,218	1,735,756	1,699,032	36,724
Total personal services	5,282,395	5,378,096	5,298,353	79,743
Commodities				
Office supplies	16,000	16,360	16,249	111
Copy machine supplies	8,000	8,330	8,330	-
Fax supplies	-	2,002	2,002	-
Telephone supplies	-	293	283	10
Janitorial and cleaning supplies	-	18	18	-
Educational materials	10,000	7,319	7,319	-
Books and periodicals	1,200	-	-	-
Computer supplies	9,600	16,241	15,584	657
Operating supplies/materials	5,000	2,699	2,299	400
Food and beverages - human	400	253	219	34
Medical supplies	2,000	1,000	661	339

(Continued)

## Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Mental health (continued)				
Commodities (continued)				
Drugs and medicines	\$ 46,908	\$ 63,200	\$ 63,149	\$ 51
Therapy/recreational supplies	2,400	1,400	1,056	344
Furniture and equipment - small value	12,000	37,371	37,371	-
Miscellaneous commodities	55,000	55,000	15,580	39,420
Total commodities	168,508	211,486	170,120	41,366
Contractual services				
Medical services	795,360	869,619	869,619	-
Consulting services	60,000	23,263	22,908	355
Contractual instruction service	55,000	54,625	54,625	-
Court reporter services	1,000	-	-	-
Court interpreter services	-	2,757	2,716	41
Laboratory services	1,400	1,443	1,443	-
Other professional services	16,498	22,240	22,240	-
Temporary contracted services	20,000	45,524	45,338	186
Garbage disposal - cleaning	1,000	189	-	189
Equipment maintenance agreement	25,246	23,152	22,357	795
Copier maintenance agreement	6,000	7,205	7,205	-
Copiers/faxes - repairs and maintenance	-	643	643	-
Printing/publishing	3,000	2,373	2,373	-
Postage/mailing services	2,000	4,094	4,094	-
Education, training, and seminars	12,000	2,975	2,587	388
Mileage and travel	74,400	69,496	72,697	(3,201)
Meals and lodging	3,000	328	204	124
Dues and subscriptions	17,150	18,908	18,908	-
Telephone service - regular	-	6,828	6,828	-
Telephone service - cellular	19,200	19,219	19,219	-
Telephone service - pagers	1,680	1,705	1,705	-
Freight and cartage service	500	1,585	1,585	-
Fuel surcharge	100	72	66	6
Refunds	500	687	651	36
Total contractual services	1,115,034	1,178,930	1,180,011	(1,081)
Total mental health	6,565,937	6,768,512	6,648,484	120,028

(Continued)

## Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Health clinic				
Personal services				
Salaries	\$ 4,989,154	\$ 4,712,065	\$ 4,326,758	\$ 385,307
Benefits	2,320,344	2,337,433	2,045,034	292,399
Total personal services	7,309,498	7,049,498	6,371,792	677,706
Commodities				
Office supplies	14,000	17,747	16,918	829
Copy machine supplies	10,000	8,838	7,725	1,113
Fax supplies	1,800	2,438	2,374	64
Telephone supplies	-	751	420	331
Janitorial and cleaning supplies	8,959	9,631	9,631	-
Educational materials	500	500	335	165
Books and periodicals	1,700	300	165	135
Computer supplies	2,500	84,650	84,552	98
Buildings/grounds maintenance supplies	4,000	3,808	2,893	915
Operating supplies/materials	5,850	6,482	6,482	-
Food and beverages - human	500	471	283	188
Medical supplies	60,000	121,191	121,058	133
Drugs and medicines	49,725	39,796	39,796	-
Oxygen	200	193	110	83
Medical records/supplies	3,000	-	-	-
Uniforms, clothing allowance	500	-	-	-
Fuel and lubricants	4,500	2,886	2,886	-
Furniture and equipment - small value	12,000	22,979	22,979	-
Machinery and equipment - small value	4,500	-	-	-
Gas - energy supplies	6,000	4,806	4,806	-
Electricity - energy supplies	60,000	43,017	41,584	1,433
Water and sewer	3,600	3,925	3,925	-
Total commodities	253,834	374,409	368,922	5,487
Contractual services				
Auditing services	2,500	2,500	2,500	-
Medical services	565,800	865,956	858,260	7,696
Consulting services	55,000	61,250	61,250	-
Systems analyst/planning	-	108,169	108,169	-
Court interpreter services	2,000	993	991	2
Laboratory services	25,000	42,080	42,080	-
Other professional services	13,000	13,535	13,617	(82)

(Continued)

## Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Health clinic (continued)				
Contractual services (continued)				
Temporary contracted services	\$ 20,000	\$ 6,136	\$ 5,411	\$ 725
Non-employee transportation	100	90	52	38
Custodial janitorial service	48,120	60,000	60,000	-
Garbage disposal - cleaning	10,000	12,440	12,440	-
Contracted snow removal	-	10,724	9,824	900
Security service contract	44,000	48,662	48,662	-
Equipment maintenance agreement	39,000	38,071	37,888	183
Copier maintenance agreement	6,825	6,821	6,821	-
Elevator maintenance agreement	3,237	4,013	4,013	-
Fire equipment	1,500	379	69	310
Machinery - repairs and maintenance	8,000	4,703	4,687	16
Buildings/grounds - repairs and maintenance	7,995	33,917	33,031	886
Copiers/faxes - repairs and maintenance	-	375	375	-
Auto repairs and maintenance	-	310	310	-
Rentals - land and building	7,200	7,204	7,200	4
Rentals - equipment	2,000	2,225	2,225	-
Advertising, legal notices	10,000	23	-	23
Printing/publishing	5,000	18,331	18,331	-
Postage/mailing services	7,500	10,878	12,372	(1,494)
Education, training, and seminars	30,800	7,836	8,066	(230)
Mileage and travel	5,000	3,499	3,919	(420)
Meals and lodging	5,000	3,788	4,632	(844)
Dues and subscriptions	120,000	120,174	120,174	-
Telephone service - regular	16,000	13,297	13,290	7
Telephone service - cellular	7,000	9,354	9,354	-
Telephone service - pagers	1,000	1,060	1,060	-
Freight and cartage service	1,500	2,621	2,609	12
Fuel surcharge	325	763	720	43
Finance charges/late fees	78	237	19	218
Refunds	11,000	10,975	10,953	22
Recycling program	250	212	144	68
Total contractual services	1,081,730	1,533,601	1,525,518	8,083

(Continued)

## Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Health clinic (continued)				
Capital outlay				
Machinery and equipment	\$ -	\$ 90,549	\$ 75,639	\$ 14,910
Office furniture and equipment	-	17,700	17,023	677
Total capital outlay	-	108,249	92,662	15,587
Total health clinic	8,645,062	9,065,757	8,358,894	706,863
Family health/case management				
Personal services				
Salaries	4,447,906	4,447,906	4,344,266	103,640
Benefits	2,352,726	2,352,726	2,252,877	99,849
Total personal services	6,800,632	6,800,632	6,597,143	203,489
Commodities				
Office supplies	26,000	24,800	18,745	6,055
Copy machine supplies	6,000	6,000	5,919	81
Fax supplies	300	555	666	(111)
Educational materials	18,000	21,537	19,347	2,190
Books and periodicals	400	2,996	1,124	1,872
Computer supplies	8,200	8,139	8,139	-
Operating supplies/materials	50,600	31,992	23,680	8,312
Food and beverages - human	2,500	2,500	1,947	553
Medical supplies	52,000	47,000	40,108	6,892
Drugs and medicines	58,000	78,000	75,811	2,189
Uniforms, clothing allowance	200	681	681	-
Furniture and equipment - small value	10,000	6,034	1,440	4,594
Total commodities	232,200	230,234	197,607	32,627
Contractual services				
Medical services	1,500	914	570	344
Contractual instruction service	71,000	87,627	87,233	394
Court interpreter services	3,000	2,415	70	2,345
Other professional services	5,000	14,488	11,693	2,795
Temporary contracted services	20,000	16,538	375	16,163
Non-employee transportation	600	600	525	75
Custodial janitorial service	2,400	2,400	2,400	-
Garbage disposal - cleaning	-	350	34	316
Equipment maintenance agreement	12,300	15,373	14,872	501
Copier maintenance agreement	4,500	4,085	4,085	-

(Continued)

## Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Family health/case management (continued)				
Contractual services (continued)				
Copiers/faxes - repairs and maintenance	\$ 500	\$ 500	\$ -	\$ 500
Rentals - land and building	2,400	1,399	-	1,399
Rentals - equipment	-	200	-	200
Advertising, legal notices	4,600	7,699	5,984	1,715
Printing/publishing	6,800	7,342	7,342	-
Postage/mailing services	125	370	368	2
Education, training, and seminars	5,000	4,563	2,285	2,278
Mileage and travel	80,000	78,601	65,153	13,448
Meals and lodging	3,500	7,287	6,571	716
Dues and subscriptions	5,000	4,377	1,364	3,013
Telephone service - regular	2,000	5,417	5,363	54
Telephone service - cellular	8,820	6,949	4,840	2,109
Telephone service - pagers	500	500	242	258
Freight and cartage service	2,500	2,500	2,277	223
Fuel surcharge	100	100	74	26
Total contractual services	242,145	272,594	223,720	48,874
Total family health/case management	7,274,977	7,303,460	7,018,470	284,990
Emergency preparedness & response				
Personal services				
Salaries	126,244	126,499	120,705	5,794
Benefits	65,882	65,882	59,217	6,665
Total personal services	192,126	192,381	179,922	12,459
Commodities				
Office supplies	4,000	1,420	418	1,002
Copy machine supplies	400	400	-	400
Fax supplies	200	200	-	200
Telephone supplies	200	5,840	3,394	2,446
Educational materials	-	1,546	854	692
Computer supplies	6,000	14,034	12,895	1,139
Operating supplies/materials	4,500	8,887	6,558	2,329
Food and beverages - human	200	1,499	270	1,229
Furniture and equipment - small value	7,793	2,086	1,278	808
Total commodities	23,293	35,912	25,667	10,245

(Continued)

## Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Emergency preparedness & response (continued)				
Contractual services				
Systems analyst/planning	\$ 13,000	\$ 590	\$ -	\$ 590
Contractual instruction service	29,000	36,829	36,829	-
Other professional services	1,000	50	-	50
Temporary contracted services	3,000	-	-	-
Equipment maintenance agreement	4,180	10,207	9,474	733
Rentals - land and building	3,600	2,871	2,700	171
Rentals - equipment	-	245	178	67
Advertising, legal notices	6,000	217	205	12
Printing/publishing	2,000	306	236	70
Postage/mailing services	1,000	340	65	275
Education, training, and seminars	5,000	1,999	1,900	99
Mileage and travel	1,000	1,624	1,413	211
Meals and lodging	400	2,514	2,285	229
Dues and subscriptions	2,000	4,589	4,589	-
Telephone service - regular	-	6,256	6,256	-
Telephone service - cellular	17,000	23,351	21,765	1,586
Freight and cartage service	1,000	500	230	270
Fuel surcharge	-	22	8	14
Total contractual services	89,180	92,510	88,133	4,377
Capital outlay				
Computer hardware/software	-	21,705	21,705	-
Total emergency preparedness & response	304,599	342,508	315,427	27,081
Total expenditures	31,726,810	31,727,216	27,931,776	3,795,440
Deficiency of revenues over expenditures	(673,080)	(673,487)	(401,929)	271,558
Other financing sources				
Transfers in	473,080	473,080	429,579	(43,501)
Net change in fund balance	\$ (200,000)	\$ (200,407)	27,650	\$ 228,057
Fund balance at beginning of year			7,206,009	
Fund balance at end of year			\$ 7,233,659	

Animal Control Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for services	\$ 1,100,000	\$ 1,100,000	\$ 1,095,484	\$ (4,516)
Fines and forfeitures	-	-	350	350
Investment income	16,000	16,000	(4,232)	(20,232)
<b>Total revenues</b>	<b>1,116,000</b>	<b>1,116,000</b>	<b>1,091,602</b>	<b>(24,398)</b>
<b>Expenditures</b>				
<b>Public safety</b>				
<b>Personal services</b>				
Salaries	445,406	444,914	417,212	27,702
Benefits	243,215	243,707	226,570	17,137
<b>Total personal services</b>	<b>688,621</b>	<b>688,621</b>	<b>643,782</b>	<b>44,839</b>
<b>Commodities</b>				
Office supplies	5,000	6,800	6,575	225
Copy machine supplies	300	300	-	300
Fax supplies	200	200	-	200
Telephone supplies	1,000	1,000	22	978
Educational materials	1,000	1,000	-	1,000
Books and periodicals	1,200	1,200	1,055	145
Computer supplies	1,000	1,000	916	84
Operating supplies/materials	3,000	1,200	464	736
Rabies tags	7,200	7,200	6,872	328
Food and beverages - human	1,000	1,000	95	905
Food - canine	100	100	59	41
Drugs and medicines	1,600	1,600	686	914
Cleaning and laundry	300	300	-	300
Uniforms, clothing allowance	3,000	3,000	1,056	1,944
Fuel and lubricants	50,000	49,500	5,692	43,808
Vehicle licenses	100	100	-	100
Furniture and equipment - small value	28,500	28,500	26,356	2,144
Machinery and equipment - small value	2,000	2,000	-	2,000
Bottled water	500	500	253	247
Miscellaneous commodities	500	500	-	500
<b>Total commodities</b>	<b>107,500</b>	<b>107,000</b>	<b>50,101</b>	<b>56,899</b>
<b>Contractual services</b>				
Impounding/disposal	75,000	75,000	47,041	27,959
Spaying of animals	65,000	90,000	86,450	3,550
Destruction of livestock	500	500	25	475
Architectural services	100,000	75,000	-	75,000

(Continued)

Animal Control Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Contractual services (continued)				
Medical services	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Systems analyst/planning	20,000	20,000	-	20,000
Contractual instruction service	1,000	1,000	-	1,000
Other professional services	1,000	1,000	408	592
Custodial janitorial service	3,500	3,500	2,520	980
Machinery - repairs and maintenance	250	250	-	250
Computers/printers - repairs	1,000	1,000	-	1,000
Radios/phones - repairs and maintenance	1,000	200	-	200
Auto repairs and maintenance	15,000	16,000	15,955	45
Rentals - land and building	44,000	44,000	42,521	1,479
Advertising, legal notices	1,000	1,000	-	1,000
Printing/publishing	2,000	1,800	1,113	687
Postage/mailing services	6,000	6,000	4,242	1,758
Education, training, and seminars	3,000	3,000	1,040	1,960
Employee physicals	1,000	1,000	-	1,000
Mileage and travel	1,500	1,500	876	624
Meals and lodging	2,500	2,500	669	1,831
Dues and subscriptions	1,100	1,300	1,145	155
Telephone service - regular	8,500	8,500	7,830	670
Telephone service - cellular	6,000	6,000	4,968	1,032
Freight and cartage service	3,000	4,500	2,662	1,838
Fuel surcharge	-	500	144	356
Contingency	27,236	25,536	-	25,536
Total contractual services	<u>391,086</u>	<u>391,586</u>	<u>219,609</u>	<u>171,977</u>
Capital outlay				
Vehicles	40,000	40,000	-	40,000
Office furniture and equipment	20,000	20,000	-	20,000
Computer hardware/software	10,000	10,000	-	10,000
Total capital outlay	<u>70,000</u>	<u>70,000</u>	<u>-</u>	<u>70,000</u>
Other expenditures	500	500	-	500
Total expenditures	<u>1,257,707</u>	<u>1,257,707</u>	<u>913,492</u>	<u>344,215</u>
Net change in fund balance	<u>\$ (141,707)</u>	<u>\$ (141,707)</u>	<u>178,110</u>	<u>\$ 319,817</u>
Fund balance at beginning of year			<u>3,586,933</u>	
Fund balance at end of year			<u>\$ 3,765,043</u>	

Geographical Information System Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for services	\$ 1,050,000	\$ 1,050,000	\$ 1,161,722	\$ 111,722
Investment income	4,000	4,000	1,054	(2,946)
<b>Total revenues</b>	<b>1,054,000</b>	<b>1,054,000</b>	<b>1,162,776</b>	<b>108,776</b>
<b>Expenditures</b>				
General and administrative				
GIS mapping - executive				
Personal services				
Salaries	367,656	367,656	307,812	59,844
Benefits	154,371	154,371	128,046	26,325
<b>Total personal services</b>	<b>522,027</b>	<b>522,027</b>	<b>435,858</b>	<b>86,169</b>
Commodities				
Office supplies	2,000	1,750	228	1,522
Telephone supplies	-	200	200	-
Books and periodicals	100	100	-	100
Computer supplies	5,000	120,985	119,246	1,739
Operating supplies/materials	1,000	1,000	-	1,000
Food and beverages - human	100	100	18	82
Furniture and equipment - small value	15,000	7,000	4,936	2,064
<b>Total commodities</b>	<b>23,200</b>	<b>131,135</b>	<b>124,628</b>	<b>6,507</b>
Contractual services				
Other professional services	225,000	104,015	-	104,015
Equipment maintenance agreement	36,000	41,000	38,299	2,701
Computers/printers - repairs	-	250	250	-
Advertising, legal notices	100	100	-	100
Postage/mailing services	100	100	36	64
Education, training, and seminars	1,000	3,000	2,265	735
Mileage and travel	1,500	3,500	2,285	1,215
Meals and lodging	1,500	5,300	3,287	2,013
Dues and subscriptions	500	500	338	162
Freight and cartage service	97	97	21	76
<b>Total contractual services</b>	<b>265,797</b>	<b>157,862</b>	<b>46,781</b>	<b>111,081</b>
Capital outlay				
Computer hardware/software	30,000	30,000	-	30,000
<b>Total GIS mapping - executive</b>	<b>841,024</b>	<b>841,024</b>	<b>607,267</b>	<b>233,757</b>

(Continued)

Geographical Information System Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Mapping/planning - supervisor of assessments				
Personal services				
Salaries	\$ 441,929	\$ 446,469	\$ 419,299	\$ 27,170
Benefits	231,747	227,447	199,120	28,327
Total personal services	673,676	673,916	618,419	55,497
Commodities				
Office supplies	1,300	4,199	2,356	1,843
Office supplies - toner cartridges	6,000	6,000	5,673	327
Computer supplies	6,500	5,250	3,627	1,623
Furniture and equipment - small value	5,500	4,500	3,526	974
Total commodities	19,300	19,949	15,182	4,767
Contractual services				
Systems analyst/planning	20,000	15,454	5,748	9,706
Equipment maintenance agreement	-	306	306	-
Printing/publishing	-	1	1	-
Mileage and travel	-	1,520	1,520	-
Meals and lodging	-	1,805	1,805	-
Freight and cartage service	-	25	16	9
Total contractual services	20,000	19,111	9,396	9,715
Total mapping/planning - supervisor of assessments	712,976	712,976	642,997	69,979
Total expenditures	1,554,000	1,554,000	1,250,264	303,736
Net change in fund balance	\$ (500,000)	\$ (500,000)	(87,488)	\$ 412,512
Fund balance at beginning of year			472,116	
Fund balance at end of year			\$ 384,628	

## Highway Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual (GAAP Basis)  
Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Property taxes	\$ 6,979,755	\$ 6,979,755	\$ 6,891,483	\$ (88,272)
Licenses and permits	400,000	400,000	451,481	51,481
Intergovernmental	15,000	15,000	-	(15,000)
Charges for services	121,000	121,000	76,236	(44,764)
Investment income	-	-	9,867	9,867
Miscellaneous revenues	500,000	500,000	5,450	(494,550)
<b>Total revenues</b>	<b>8,015,755</b>	<b>8,015,755</b>	<b>7,434,517</b>	<b>(581,238)</b>
<b>Expenditures</b>				
<b>Highways and roads</b>				
<b>Personal services</b>				
Salaries	4,919,934	4,820,174	4,396,059	424,115
Benefits	2,054,083	2,153,843	1,930,528	223,315
<b>Total personal services</b>	<b>6,974,017</b>	<b>6,974,017</b>	<b>6,326,587</b>	<b>647,430</b>
<b>Commodities</b>				
Office supplies	7,000	7,000	4,866	2,134
Copy machine supplies	3,250	3,250	2,134	1,116
Telephone supplies	1,500	500	137	363
Janitorial and cleaning supplies	18,000	29,000	28,595	405
Educational materials	200	200	-	200
Books and periodicals	500	500	151	349
Computer supplies	5,500	5,500	1,279	4,221
Buildings/grounds maintenance supplies	5,000	10,700	5,602	5,098
Operating supplies/materials	-	10,000	8,950	1,050
Food and beverages - human	3,000	3,000	2,548	452
Vehicle licenses	600	600	204	396
Machinery and equipment parts	110,000	80,000	60,227	19,773
Shop supplies	50,000	80,000	66,490	13,510
Engineering supplies	14,500	2,500	408	2,092
Engineering lab - in house	13,500	8,500	4,112	4,388
Sign and safety supplies	25,000	14,000	8,824	5,176
Furniture and equipment - small value	10,000	9,000	8,101	899
Machinery and equipment - small value	15,000	42,500	41,758	742
Gas - energy supplies	46,500	46,500	18,032	28,468
Electricity - energy supplies	38,000	38,000	34,688	3,312
Electric energy - street lights	68,500	68,500	48,722	19,778

(Continued)

## Highway Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Highways and roads (continued)				
Commodities (continued)				
Water and sewer	\$ 2,000	\$ 2,000	\$ 1,838	\$ 162
Bottled water	3,000	3,000	1,918	1,082
Total commodities	440,550	464,750	349,584	115,166
Contractual services				
Architectural services	5,000	5,000	-	5,000
Engineering services	76,967	76,967	67,681	9,286
Auditing services	1,200	1,200	-	1,200
Medical services	3,000	3,000	2,431	569
Systems analyst/planning	10,000	17,000	7,606	9,394
Laboratory services	3,000	3,000	-	3,000
Other professional services	21,000	300	257	43
Custodial janitorial service	1,000	-	-	-
Garbage disposal - cleaning	15,000	44,500	34,385	10,115
Grounds/landscaping services	1,500	-	-	-
Tree trimming	8,000	6,000	-	6,000
Equipment maintenance agreement	2,000	2,000	1,486	514
Copier maintenance agreement	1,500	1,500	1,260	240
Machinery - repairs and maintenance	110,000	135,000	134,067	933
Buildings/grounds - repairs and maintenance	50,000	50,000	46,940	3,060
Computers/printers - repairs	-	228	114	114
Radios/phones - repairs and maintenance	6,000	6,000	3,058	2,942
Auto repairs and maintenance	120,000	108,272	68,537	39,735
Rentals - equipment	500	500	-	500
Construction-roads	250,000	250,000	248,040	1,960
Construction-signs	1,000	1,000	-	1,000
Construction-materials	1,500	1,500	-	1,500
Construction-maintenance	300,000	251,000	226,553	24,447
Construction-bridges	50,000	50,000	-	50,000
Construction-culverts	6,000	6,000	-	6,000
Construction-aggregates	1,000	1,000	-	1,000
Advertising, legal notices	2,000	2,000	85	1,915
Printing/publishing	200	200	-	200
Postage/mailing services	4,800	4,800	3,800	1,000
Education, training, and seminars	3,000	3,000	2,521	479
Employee physicals	800	800	-	800
Mileage and travel	9,000	9,000	5,112	3,888

(Continued)

## Highway Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Highways and roads (continued)				
Contractual services (continued)				
Meals and lodging	\$ 3,000	\$ 3,000	\$ 1,916	\$ 1,084
Dues and subscriptions	9,600	9,600	6,814	2,786
Telephone and other communication	730	830	796	34
Telephone service - regular	5,000	5,000	3,572	1,428
Telephone service - cellular	14,600	14,500	10,030	4,470
Freight and cartage service	2,650	2,650	2,356	294
Fuel surcharge	1,000	1,000	470	530
Total contractual services	<u>1,101,547</u>	<u>1,077,347</u>	<u>879,887</u>	<u>197,460</u>
Capital outlay				
Right of way/easements	150,000	151,250	151,250	-
Infrastructure	50,000	48,750	-	48,750
Machinery and equipment	732,641	299,897	297,767	2,130
Vehicles	445,000	872,984	872,195	789
Office furniture and equipment	22,000	12,500	11,159	1,341
Computer hardware/software	-	14,260	14,088	172
Total capital outlay	<u>1,399,641</u>	<u>1,399,641</u>	<u>1,346,459</u>	<u>53,182</u>
Other expenditures	<u>500,000</u>	<u>500,000</u>	<u>-</u>	<u>500,000</u>
Total expenditures	<u>10,415,755</u>	<u>10,415,755</u>	<u>8,902,517</u>	<u>1,513,238</u>
Deficiency of revenues over expenditures	<u>(2,400,000)</u>	<u>(2,400,000)</u>	<u>(1,468,000)</u>	<u>932,000</u>
Other financing sources				
Transfers in	<u>2,400,000</u>	<u>2,400,000</u>	<u>-</u>	<u>(2,400,000)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(1,468,000)</u>	<u>\$ (1,468,000)</u>
Fund balance (deficit) at beginning of year			<u>(1,071,953)</u>	
Fund balance (deficit) at end of year			<u>\$ (2,539,953)</u>	

Township Motor Fuel Tax Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ 1,735,000	\$ 1,735,000	\$ 2,521,292	\$ 786,292
Charges for services	-	-	17,931	17,931
Investment income	50,000	50,000	3,690	(46,310)
Miscellaneous revenues	100,000	100,000	-	(100,000)
<b>Total revenues</b>	<b>1,885,000</b>	<b>1,885,000</b>	<b>2,542,913</b>	<b>657,913</b>
<b>Expenditures</b>				
Highways and roads				
Contractual services				
Engineering services	500,000	500,000	23,088	476,912
Grounds/landscaping services	10,000	10,000	-	10,000
Tree trimming	30,000	30,000	-	30,000
Construction-roads	500,000	150,000	37,551	112,449
Construction-maintenance	2,645,000	2,483,057	1,265,378	1,217,679
Construction-bridges	500,000	1,011,943	599,010	412,933
<b>Total contractual services</b>	<b>4,185,000</b>	<b>4,185,000</b>	<b>1,925,027</b>	<b>2,259,973</b>
Capital outlay				
Right of way/easements	50,000	50,000	-	50,000
Other expenditures	100,000	100,000	-	100,000
<b>Total expenditures</b>	<b>4,335,000</b>	<b>4,335,000</b>	<b>1,925,027</b>	<b>2,409,973</b>
<b>Net change in fund balance</b>	<b>\$ (2,450,000)</b>	<b>\$ (2,450,000)</b>	<b>617,886</b>	<b>\$ 3,067,886</b>
Fund balance at beginning of year			<u>4,393,301</u>	
Fund balance at end of year			<u>\$ 5,011,187</u>	

## Bridge Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Property taxes	\$ 268,496	\$ 268,496	\$ 276,919	\$ 8,423
Intergovernmental	-	-	59,894	59,894
Investment income	-	-	4,912	4,912
<b>Total revenues</b>	<b>268,496</b>	<b>268,496</b>	<b>341,725</b>	<b>73,229</b>
<b>Expenditures</b>				
Highways and roads				
Contractual services				
Engineering services	132,896	132,896	40,510	92,386
Construction-bridges	245,600	245,600	164,576	81,024
<b>Total contractual services</b>	<b>378,496</b>	<b>378,496</b>	<b>205,086</b>	<b>173,410</b>
Capital outlay				
Infrastructure	50,000	50,000	1,991	48,009
<b>Total expenditures</b>	<b>428,496</b>	<b>428,496</b>	<b>207,077</b>	<b>221,419</b>
<b>Net change in fund balance</b>	<b>\$ (160,000)</b>	<b>\$ (160,000)</b>	<b>134,648</b>	<b>\$ 294,648</b>
Fund balance at beginning of year			<u>51,854</u>	
Fund balance at end of year			<u>\$ 186,502</u>	

Federal Matching Tax Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Property taxes	\$ 29,077	\$ 29,077	\$ 42,714	\$ 13,637
Investment income	-	-	29,603	29,603
<b>Total revenues</b>	<u>29,077</u>	<u>29,077</u>	<u>72,317</u>	<u>43,240</u>
<b>Expenditures</b>				
Highways and roads				
Capital outlay				
Infrastructure	74,077	74,077	-	74,077
<b>Net change in fund balance</b>	<u>\$ (45,000)</u>	<u>\$ (45,000)</u>	72,317	<u>\$ 117,317</u>
Fund balance at beginning of year			<u>1,514,740</u>	
Fund balance at end of year			<u>\$ 1,587,057</u>	

Circuit Court Automation Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for services	\$ 1,600,000	\$ 1,600,000	\$ 1,439,818	\$ (160,182)
Investment income	26,000	26,000	(8,619)	(34,619)
Miscellaneous revenues	300,000	300,000	-	(300,000)
<b>Total revenues</b>	<b>1,926,000</b>	<b>1,926,000</b>	<b>1,431,199</b>	<b>(494,801)</b>
<b>Expenditures</b>				
<b>Judicial</b>				
<b>Personal services</b>				
Salaries	466,716	466,716	376,150	90,566
Benefits	187,517	187,517	156,435	31,082
<b>Total personal services</b>	<b>654,233</b>	<b>654,233</b>	<b>532,585</b>	<b>121,648</b>
<b>Commodities</b>				
Office supplies	15,000	11,000	1,451	9,549
Telephone supplies	500	500	-	500
Educational materials	1,000	1,000	-	1,000
Books and periodicals	1,000	1,000	58	942
Computer supplies	45,000	93,500	35,199	58,301
Food and beverages - human	-	1,300	691	609
Furniture and equipment - small value	75,000	70,700	21,919	48,781
<b>Total commodities</b>	<b>137,500</b>	<b>179,000</b>	<b>59,318</b>	<b>119,682</b>
<b>Contractual services</b>				
Consulting services	50,000	50,000	-	50,000
Systems analyst/planning	300,000	248,800	247,149	1,651
Other professional services	100,000	96,665	-	96,665
Equipment maintenance agreement	120,000	120,000	19,196	100,804
Computers/printers - repairs	3,500	6,500	5,465	1,035
Crete land lease	-	1,500	-	1,500
Education, training, and seminars	10,000	11,200	4,687	6,513
Tuition reimbursement	2,000	2,000	-	2,000
Mileage and travel	10,000	13,319	13,729	(410)
Meals and lodging	8,000	8,000	2,056	5,944
Dues and subscriptions	500	1,500	555	945
Telephone service - cellular	3,500	3,500	1,152	2,348
Freight and cartage service	1,000	4,000	1,130	2,870
Fuel surcharge	-	16	16	-
Contingency	112,125	112,125	-	112,125
<b>Total contractual services</b>	<b>720,625</b>	<b>679,125</b>	<b>295,135</b>	<b>383,990</b>

(Continued)

Circuit Court Automation Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Capital outlay				
Office furniture and equipment	\$ 65,000	\$ 65,000	\$ 10,500	\$ 54,500
Computer hardware/software	3,000,000	3,000,000	8,028	2,991,972
Total capital outlay	<u>3,065,000</u>	<u>3,065,000</u>	<u>18,528</u>	<u>3,046,472</u>
Other expenditures	<u>300,000</u>	<u>300,000</u>	<u>-</u>	<u>300,000</u>
Total expenditures	<u>4,877,358</u>	<u>4,877,358</u>	<u>905,566</u>	<u>3,971,792</u>
Net change in fund balance	<u>\$ (2,951,358)</u>	<u>\$ (2,951,358)</u>	<u>525,633</u>	<u>\$ 3,476,991</u>
Fund balance at beginning of year			<u>5,411,723</u>	
Fund balance at end of year			<u>\$ 5,937,356</u>	

Alimony and Child Support Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ 70,000	\$ 70,000	\$ 71,382	\$ 1,382
Charges for services	65,000	65,000	100,533	35,533
Investment income	1,500	1,500	40	(1,460)
<b>Total revenues</b>	<b>136,500</b>	<b>136,500</b>	<b>171,955</b>	<b>35,455</b>
<b>Expenditures</b>				
Judicial				
Personal services				
Salaries	129,115	129,115	110,396	18,719
Benefits	88,042	88,042	63,043	24,999
<b>Total personal services</b>	<b>217,157</b>	<b>217,157</b>	<b>173,439</b>	<b>43,718</b>
Commodities				
Office supplies	1,500	1,500	-	1,500
Computer supplies	1,000	1,000	159	841
Furniture and equipment - small value	500	500	-	500
<b>Total commodities</b>	<b>3,000</b>	<b>3,000</b>	<b>159</b>	<b>2,841</b>
Contractual services				
Systems analyst/planning	4,000	4,000	995	3,005
Other professional services	3,500	3,500	-	3,500
Equipment maintenance agreement	1,000	1,000	-	1,000
Printing/publishing	4,000	4,000	-	4,000
Postage/mailling services	2,000	2,000	643	1,357
Freight and cartage service	500	500	-	500
Contingency	21,343	21,343	-	21,343
<b>Total contractual services</b>	<b>36,343</b>	<b>36,343</b>	<b>1,638</b>	<b>34,705</b>
<b>Total expenditures</b>	<b>256,500</b>	<b>256,500</b>	<b>175,236</b>	<b>81,264</b>
<b>Net change in fund balance</b>	<b>\$ (120,000)</b>	<b>\$ (120,000)</b>	<b>(3,281)</b>	<b>\$ 116,719</b>
Fund balance at beginning of year			122,468	
Fund balance at end of year			<u>\$ 119,187</u>	

Court Document Storage Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for services	\$ 1,600,000	\$ 1,600,000	\$ 1,440,517	\$ (159,483)
Investment income	6,000	6,000	2,871	(3,129)
<b>Total revenues</b>	<b>1,606,000</b>	<b>1,606,000</b>	<b>1,443,388</b>	<b>(162,612)</b>
<b>Expenditures</b>				
<b>Judicial</b>				
<b>Personal services</b>				
Salaries	1,018,696	1,018,696	835,225	183,471
Benefits	701,066	701,066	534,345	166,721
<b>Total personal services</b>	<b>1,719,762</b>	<b>1,719,762</b>	<b>1,369,570</b>	<b>350,192</b>
<b>Commodities</b>				
Office supplies	130,000	128,000	68,636	59,364
Computer supplies	5,000	5,000	-	5,000
Furniture and equipment - small value	6,000	6,000	-	6,000
<b>Total commodities</b>	<b>141,000</b>	<b>139,000</b>	<b>68,636</b>	<b>70,364</b>
<b>Contractual services</b>				
Consulting services	500	500	-	500
Systems analyst/planning	1,000	1,000	-	1,000
Film processing services	140,000	112,857	173,437	(60,580)
Equipment maintenance agreement	35,000	35,000	9,558	25,442
Machinery - repairs and maintenance	2,000	4,500	4,041	459
Rentals - land and building	3,500	3,500	2,512	988
Printing/publishing	65,000	62,500	51,882	10,618
Mileage and travel	1,200	1,200	13	1,187
Meals and lodging	200	200	-	200
Freight and cartage service	3,500	5,500	4,054	1,446
Contingency	53,338	5,030	-	5,030
<b>Total contractual services</b>	<b>305,238</b>	<b>231,787</b>	<b>245,497</b>	<b>(13,710)</b>
<b>Capital outlay</b>				
Office furniture and equipment	40,000	115,451	115,451	-
<b>Total expenditures</b>	<b>2,206,000</b>	<b>2,206,000</b>	<b>1,799,154</b>	<b>406,846</b>
<b>Net change in fund balance</b>	<b>\$ (600,000)</b>	<b>\$ (600,000)</b>	<b>(355,766)</b>	<b>\$ 244,234</b>
Fund balance at beginning of year			723,573	
Fund balance at end of year			\$ 367,807	

Circuit Clerk Operations and Administrative Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for services	\$ 165,000	\$ 165,000	\$ 193,935	\$ 28,935
Investment income	2,000	2,000	(91)	(2,091)
Total revenues	<u>167,000</u>	<u>167,000</u>	<u>193,844</u>	<u>26,844</u>
<b>Expenditures</b>				
Judicial				
Personal services				
Salaries	170,750	170,750	134,861	35,889
Benefits	74,618	74,618	53,097	21,521
Total personal services	<u>245,368</u>	<u>245,368</u>	<u>187,958</u>	<u>57,410</u>
Contractual services				
Mileage and travel	-	-	29	(29)
Contingency	31,632	31,632	-	31,632
Total contractual services	<u>31,632</u>	<u>31,632</u>	<u>29</u>	<u>31,603</u>
Total expenditures	<u>277,000</u>	<u>277,000</u>	<u>187,987</u>	<u>89,013</u>
Net change in fund balance	<u>\$ (110,000)</u>	<u>\$ (110,000)</u>	5,857	<u>\$ 115,857</u>
Fund balance at beginning of year			<u>297,485</u>	
Fund balance at end of year			<u>\$ 303,342</u>	

Circuit Clerk Electronic Citation Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for services	\$ 150,000	\$ 150,000	\$ 192,478	\$ 42,478
Investment income	-	-	(864)	(864)
<b>Total revenues</b>	<b>150,000</b>	<b>150,000</b>	<b>191,614</b>	<b>41,614</b>
<b>Expenditures</b>				
<b>Judicial</b>				
<b>Commodities</b>				
Computer supplies	10,000	10,000	6,000	(4,000)
Furniture and equipment - small value	10,000	10,000	-	(10,000)
<b>Total commodities</b>	<b>20,000</b>	<b>20,000</b>	<b>6,000</b>	<b>(14,000)</b>
<b>Contractual services</b>				
Systems analyst/planning	100,000	105,700	104,508	1,192
Other professional services	10,000	4,000	-	4,000
Mileage and travel	-	300	7	293
<b>Total contractual services</b>	<b>110,000</b>	<b>110,000</b>	<b>104,515</b>	<b>5,485</b>
<b>Capital outlay</b>				
Computer hardware/software	20,000	20,000	-	20,000
<b>Total expenditures</b>	<b>150,000</b>	<b>150,000</b>	<b>110,515</b>	<b>11,485</b>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>81,099</b>	<b>\$ 30,993</b>
Fund balance at beginning of year			<u>152,719</u>	
Fund balance at end of year			<u>\$ 233,818</u>	

State's Attorney Drug Forfeiture/Money Laundering Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ 406,550	\$ 406,550	\$ 132,125	\$ (274,425)
Fines and forfeitures	600,000	600,000	92,744	(507,256)
Investment income	-	-	646	646
Miscellaneous revenues	50,000	50,000	-	(50,000)
<b>Total revenues</b>	<b>1,056,550</b>	<b>1,056,550</b>	<b>225,515</b>	<b>(831,035)</b>
<b>Expenditures</b>				
<b>Judicial</b>				
<b>Drug forfeiture</b>				
<b>Personal services</b>				
Salaries	399,790	399,790	125,150	274,640
Benefits	114,652	114,652	35,865	78,787
<b>Total personal services</b>	<b>514,442</b>	<b>514,442</b>	<b>161,015</b>	<b>353,427</b>
<b>Commodities</b>				
Office supplies	10,000	10,000	481	9,519
Educational materials	5,000	3,400	-	3,400
Books and periodicals	600	600	-	600
Computer supplies	15,000	17,946	16,305	1,641
Operating supplies/materials	2,000	654	-	654
Fuel and lubricants	-	200	87	113
Furniture and equipment - small value	15,000	14,800	1,696	13,104
<b>Total commodities</b>	<b>47,600</b>	<b>47,600</b>	<b>18,569</b>	<b>29,031</b>
<b>Contractual services</b>				
Consulting services	20,000	20,000	-	20,000
Court reporter services	90	590	-	590
Expert witness services	2,500	2,500	-	2,500
Investigators services	40,000	39,050	23,800	15,250
Other professional services	-	1,250	350	900
Auto repairs and maintenance	2,000	2,000	54	1,946
Advertising, legal notices	-	500	268	232
Printing/publishing	-	12,675	12,675	-
Education, training, and seminars	7,000	5,625	240	5,385
Mileage and travel	12,000	11,800	522	11,278
Meals and lodging	2,500	2,500	1,070	1,430
Dues and subscriptions	1,000	1,000	289	711

(Continued)

State's Attorney Drug Forfeiture/Money Laundering Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Drug forfeiture (continued)				
Contractual services (continued)				
Freight and cartage service	\$ 100	\$ 300	\$ 211	\$ 89
Employee parking reimbursement	1,480	1,480	480	1,000
Contingency	10,000	10,000	7,150	2,850
Total contractual services	98,670	111,270	47,109	64,161
Capital outlay				
Computer hardware/software	-	-	8,010	(8,010)
Other expenditures	25,000	25,000	-	25,000
Total drug forfeiture	685,712	698,312	234,703	463,609
Money laundering				
Personal services				
Salaries	233,735	233,735	61,244	172,491
Benefits	50,313	50,313	22,807	27,506
Total personal services	284,048	284,048	84,051	199,997
Commodities				
Office supplies	20,000	18,349	-	18,349
Educational materials	5,000	5,000	-	5,000
Computer supplies	-	8,951	5,719	3,232
Operating supplies/materials	5,000	1,000	-	1,000
Fuel and lubricants	-	100	46	54
Furniture and equipment - small value	40,000	36,600	3,034	33,566
Total commodities	70,000	70,000	8,799	61,201
Contractual services				
Medical services	20,000	20,000	-	20,000
Court reporter services	5,000	5,000	-	5,000
Expert witness services	5,000	5,000	-	5,000
Investigators services	40,000	27,400	-	27,400
Equipment maintenance agreement	5,000	3,000	-	3,000
Mileage and travel	-	1,000	543	457
Meals and lodging	-	1,500	930	570
Dues and subscriptions	1,000	1,000	-	1,000
Freight and cartage service	500	500	9	491
Contingency	19,048	18,548	-	18,548
Total contractual services	95,548	82,948	1,482	81,466

(Continued)

State's Attorney Drug Forfeiture/Money Laundering Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Money laundering (continued)				
Capital outlay				
Office furniture and equipment	\$ 20,000	\$ 4,022	\$ -	\$ 4,022
Computer hardware/software	-	15,978	7,968	8,010
Total capital outlay	20,000	20,000	7,968	12,032
Other expenditures	25,000	25,000	-	25,000
Total money laundering	494,596	481,996	102,300	379,696
Total expenditures	1,180,308	1,180,308	337,003	843,305
Net change in fund balance	<u>\$ (123,758)</u>	<u>\$ (123,758)</u>	(111,488)	<u>\$ 12,270</u>
Fund balance at beginning of year			<u>606,225</u>	
Fund balance at end of year			<u>\$ 494,737</u>	

State's Attorney Drug Prosecution Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 100,000	\$ 82,809	\$ (17,191)
Charges for services	628,060	628,060	622,195	(5,865)
Investment income	-	-	(805)	(805)
<b>Total revenues</b>	<b>628,060</b>	<b>728,060</b>	<b>704,199</b>	<b>(23,861)</b>
<b>Expenditures</b>				
<b>Judicial</b>				
<b>Personal services</b>				
Salaries	183,258	183,258	181,137	2,121
Benefits	78,273	78,273	74,773	3,500
<b>Total personal services</b>	<b>261,531</b>	<b>261,531</b>	<b>255,910</b>	<b>5,621</b>
<b>Commodities</b>				
Office supplies	26,000	26,000	20,566	5,434
Educational materials	1,000	3,700	250	3,450
Books and periodicals	200	200	160	40
Computer supplies	7,000	5,000	1,000	4,000
Buildings/grounds maintenance supplies	-	850	245	605
Operating supplies/materials	-	2,996	1,119	1,877
Food and beverages - human	1,500	1,500	1,145	355
Food - canine	-	200	76	124
Medical supplies	40,000	46,000	34,499	11,501
Drugs and medicines	25,000	34,360	2,932	31,428
Linens and bedding	-	1,600	1,116	484
Fuel and lubricants	300	300	22	278
Vehicle licenses	600	600	198	402
Furniture and equipment - small value	1,000	1,000	50	950
Machinery and equipment - small value	1,000	4,000	2,342	1,658
Gas - energy supplies	5,000	5,000	919	4,081
Electricity - energy supplies	5,000	5,000	2,872	2,128
Water and sewer	5,000	5,000	1,590	3,410
<b>Total commodities</b>	<b>118,600</b>	<b>143,306</b>	<b>71,101</b>	<b>72,205</b>
<b>Contractual services</b>				
Spaying of animals	-	100	25	75
Medical services	15,000	37,750	31,078	6,672
Consulting services	500	500	-	500
Other professional services	160,000	174,414	169,869	4,545
Grounds/landscaping services	-	200	23	177
Tree trimming	300	300	-	300

(Continued)

State's Attorney Drug Prosecution Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Contractual services (continued)				
Security service contract	\$ 1,000	\$ 1,950	\$ 1,939	\$ 11
Copier maintenance agreement	360	400	385	15
Machinery - repairs and maintenance	-	200	180	20
Buildings/grounds - repairs and maintenance	-	14,450	-	14,450
Auto repairs and maintenance	1,000	960	447	513
Rentals - equipment	150	200	160	40
Advertising, legal notices	700	1,800	1,450	350
Printing/publishing	-	100	13	87
Postage/mailing services	100	100	-	100
Education, training, and seminars	8,000	12,800	11,736	1,064
Mileage and travel	10,688	15,288	4,343	10,945
Meals and lodging	7,000	20,280	12,346	7,934
Dues and subscriptions	3,000	3,000	2,753	247
Telephone service - regular	3,000	3,000	1,909	1,091
Freight and cartage service	1,400	1,400	1,134	266
Fuel surcharge	-	50	20	30
Finance charges/late fees	100	100	-	100
Employee parking reimbursement	1,000	1,000	960	40
Contingency	14,506	12,756	3,125	9,631
Total contractual services	<u>227,804</u>	<u>303,098</u>	<u>243,895</u>	<u>59,203</u>
Capital outlay				
Buildings and structures	<u>225,000</u>	<u>225,000</u>	<u>98,887</u>	<u>126,113</u>
Other expenditures	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total expenditures	<u>842,935</u>	<u>942,935</u>	<u>669,793</u>	<u>273,142</u>
Excess (deficiency) of revenues over expenditures	<u>(214,875)</u>	<u>(214,875)</u>	<u>34,406</u>	<u>249,281</u>
Other financing uses				
Transfers out	<u>(63,125)</u>	<u>(63,125)</u>	<u>-</u>	<u>63,125</u>
Net change in fund balance	<u>\$ (278,000)</u>	<u>\$ (278,000)</u>	<u>34,406</u>	<u>\$ 312,406</u>
Fund balance at beginning of year			<u>638,782</u>	
Fund balance at end of year			<u>\$ 673,188</u>	

Law Library Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for services	\$ 450,000	\$ 450,000	\$ 426,396	\$ (23,604)
Investment income	-	-	22,050	22,050
<b>Total revenues</b>	<b>450,000</b>	<b>450,000</b>	<b>448,446</b>	<b>(1,554)</b>
<b>Expenditures</b>				
<b>Judicial</b>				
<b>Personal services</b>				
Salaries	106,896	106,896	92,463	14,433
Benefits	49,584	49,584	45,412	4,172
<b>Total personal services</b>	<b>156,480</b>	<b>156,480</b>	<b>137,875</b>	<b>18,605</b>
<b>Commodities</b>				
Office supplies	3,500	8,100	5,525	2,575
Telephone supplies	300	300	-	300
Educational materials	600	400	-	400
Books and periodicals	6,000	6,000	-	6,000
Computer supplies	6,000	6,000	126	5,874
Furniture and equipment - small value	15,600	11,000	-	11,000
<b>Total commodities</b>	<b>32,000</b>	<b>31,800</b>	<b>5,651</b>	<b>26,149</b>
<b>Contractual services</b>				
Equipment maintenance agreement	1,600	1,600	-	1,600
Computers/printers - repairs	2,000	2,000	-	2,000
Printing/publishing	-	200	1	199
Dues and subscriptions	196,255	196,255	145,290	50,965
Telephone and other communication	600	600	-	600
Freight and cartage service	3,500	3,500	910	2,590
Contingency	57,565	57,565	-	57,565
<b>Total contractual services</b>	<b>261,520</b>	<b>261,720</b>	<b>146,201</b>	<b>115,519</b>
<b>Total expenditures</b>	<b>450,000</b>	<b>450,000</b>	<b>289,727</b>	<b>160,273</b>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>158,719</b>	<b>\$ 158,719</b>
Fund balance at beginning of year			1,070,339	
Fund balance at end of year			<b>\$ 1,229,058</b>	

Probation Services Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for services	\$ 428,460	\$ 428,460	\$ 606,721	\$ 178,261
Investment income	-	-	32,309	32,309
Miscellaneous revenues	50,000	50,000	21	(49,979)
<b>Total revenues</b>	<b>478,460</b>	<b>478,460</b>	<b>639,051</b>	<b>160,591</b>
<b>Expenditures</b>				
<b>Judicial</b>				
<b>Commodities</b>				
Office supplies	7,500	21,000	15,904	5,096
Computer supplies	11,500	73,403	47,900	25,503
Operating supplies/materials	21,100	18,100	10,738	7,362
Uniforms, clothing allowance	2,600	2,600	572	2,028
Fuel and lubricants	1,000	1,000	42	958
Sign and safety supplies	4,050	4,050	3,200	850
Furniture and equipment - small value	20,000	11,217	11,089	128
<b>Total commodities</b>	<b>67,750</b>	<b>131,370</b>	<b>89,445</b>	<b>41,925</b>
<b>Contractual services</b>				
Medical services	27,000	13,311	1,012	12,299
Systems analyst/planning	12,000	12,000	11,401	599
Contractual instruction service	30,000	30,000	16,000	14,000
Court interpreter services	1,200	1,095	-	1,095
Laboratory services	84,000	84,000	57,080	26,920
Other professional services	85,400	85,400	70,628	14,772
Temporary contracted services	131,000	80,880	5,590	75,290
Equipment maintenance agreement	-	105	105	-
Machinery - repairs and maintenance	-	189	189	-
Computers/printers - repairs	5,000	4,200	159	4,041
Auto repairs and maintenance	10,000	10,000	7,457	2,543
Printing/publishing	500	473	127	346
Postage/mailing services	-	27	24	3
Education, training, and seminars	10,000	10,000	7,448	2,552
Mileage and travel	4,000	4,000	1,621	2,379
Meals and lodging	5,000	5,000	1,906	3,094
Dues and subscriptions	2,250	2,250	1,284	966
Freight and cartage service	1,000	1,000	922	78
Employee parking reimbursement	8,340	9,140	9,126	14
Contingency	47,030	47,030	-	47,030
<b>Total contractual services</b>	<b>463,720</b>	<b>400,100</b>	<b>192,079</b>	<b>208,021</b>

(Continued)

Probation Services Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Capital outlay				
Vehicles	\$ 56,600	\$ 56,600	\$ 54,456	\$ 2,144
Computer hardware/software	42,000	42,000	-	42,000
Total capital outlay	98,600	98,600	54,456	44,144
Other expenditures	50,000	50,000	-	50,000
Total expenditures	680,070	680,070	335,980	344,090
Excess (deficiency) of revenues over expenditures	(201,610)	(201,610)	303,071	504,681
Other financing uses				
Transfers out	(148,390)	(148,390)	(106,749)	(41,641)
Net change in fund balance	\$ (350,000)	\$ (350,000)	196,322	\$ 463,040
Fund balance at beginning of year			1,534,621	
Fund balance at end of year			\$ 1,730,943	

Children's Advocacy Center Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ 218,886	\$ 218,886	\$ 222,434	\$ 3,548
Charges for services	70,000	70,000	64,114	(5,886)
Investment income	500	500	312	(188)
Miscellaneous revenues	53,928	53,928	25,000	(28,928)
<b>Total revenues</b>	<b>343,314</b>	<b>343,314</b>	<b>311,860</b>	<b>(31,454)</b>
<b>Expenditures</b>				
<b>Judicial</b>				
<b>Personal services</b>				
Salaries	135,974	134,278	122,707	11,571
Benefits	67,792	67,792	72,894	(5,102)
<b>Total personal services</b>	<b>203,766</b>	<b>202,070</b>	<b>195,601</b>	<b>6,469</b>
<b>Commodities</b>				
Office supplies	1,000	1,002	1,002	-
Educational materials	800	-	-	-
Books and periodicals	500	-	-	-
Computer supplies	-	45	45	-
Food and beverages - human	1,500	756	756	-
<b>Total commodities</b>	<b>3,800</b>	<b>1,803</b>	<b>1,803</b>	<b>-</b>
<b>Contractual services</b>				
Auditing services	100	-	-	-
Other professional services	86,725	108,470	108,375	95
Copier maintenance agreement	200	-	-	-
Printing/publishing	2,000	736	736	-
Postage/ mailing services	2,000	668	668	-
Mileage and travel	1,000	925	950	(25)
Meals and lodging	1,000	156	156	-
Dues and subscriptions	700	-	-	-
Telephone service - cellular	200	-	-	-
Freight and cartage service	100	67	15	52
Employee parking reimbursement	1,920	1,920	1,920	-
Contingency	13,303	-	-	-
<b>Total contractual services</b>	<b>109,248</b>	<b>112,942</b>	<b>112,820</b>	<b>122</b>
Other expenditures	26,500	26,500	-	26,500
<b>Total expenditures</b>	<b>343,314</b>	<b>343,315</b>	<b>310,224</b>	<b>33,091</b>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>\$ (1)</b>	<b>1,636</b>	<b>\$ 1,637</b>
Fund balance at beginning of year			4,816	
Fund balance at end of year			<u>\$ 6,452</u>	

Child Exchange Center Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for services	\$ 150,000	\$ 150,000	\$ 164,557	\$ 14,557
Investment income	-	-	21,729	21,729
Miscellaneous revenues	-	-	211	211
<b>Total revenues</b>	<b>150,000</b>	<b>150,000</b>	<b>186,497</b>	<b>36,497</b>
<b>Expenditures</b>				
Judicial				
Personal services				
Salaries	60,000	60,000	38,708	21,292
Benefits	4,590	4,590	31	4,559
<b>Total personal services</b>	<b>64,590</b>	<b>64,590</b>	<b>38,739</b>	<b>25,851</b>
Contractual services				
Other professional services	650	650	-	650
Contingency	84,760	84,760	-	84,760
<b>Total contractual services</b>	<b>85,410</b>	<b>85,410</b>	<b>-</b>	<b>85,410</b>
<b>Total expenditures</b>	<b>150,000</b>	<b>150,000</b>	<b>38,739</b>	<b>111,261</b>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>147,758</b>	<b>\$ 147,758</b>
Fund balance at beginning of year			<u>1,027,743</u>	
Fund balance at end of year			<u>\$ 1,175,501</u>	

Juvenile Drug Court Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ 2,500	\$ 2,500	\$ 1,500	\$ (1,000)
Investment income	-	-	26	26
Miscellaneous revenues	5,000	5,000	-	(5,000)
<b>Total revenues</b>	<b>7,500</b>	<b>7,500</b>	<b>1,526</b>	<b>(5,974)</b>
<b>Expenditures</b>				
Judicial				
Commodities				
Office supplies	1,350	1,350	439	911
Food and beverages - human	50	75	65	10
Medical supplies	100	75	-	75
<b>Total commodities</b>	<b>1,500</b>	<b>1,500</b>	<b>504</b>	<b>996</b>
Contractual services				
Other professional services	1,800	1,800	900	900
Other expenditures	5,000	5,000	-	5,000
<b>Total expenditures</b>	<b>8,300</b>	<b>8,300</b>	<b>1,404</b>	<b>6,896</b>
<b>Net change in fund balance</b>	<b>\$ (800)</b>	<b>\$ (800)</b>	<b>122</b>	<b>\$ 922</b>
Fund balance at beginning of year			1,266	
Fund balance at end of year			<b>\$ 1,388</b>	

Off Duty Assignment Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for services	\$ 139,462	\$ 139,462	\$ 173,746	\$ 34,284
Investment income	-	-	4,779	4,779
<b>Total revenues</b>	<b>139,462</b>	<b>139,462</b>	<b>178,525</b>	<b>39,063</b>
<b>Expenditures</b>				
Public safety				
Personal services				
Salaries	106,000	106,000	128,222	(22,222)
Benefits	36,019	36,019	156,268	(120,249)
<b>Total expenditures</b>	<b>142,019</b>	<b>142,019</b>	<b>284,490</b>	<b>(142,471)</b>
<b>Net change in fund balance</b>	<b>\$ (2,557)</b>	<b>\$ (2,557)</b>	<b>(105,965)</b>	<b>\$ (103,408)</b>
Fund balance at beginning of year			202,605	
Fund balance at end of year			<b>\$ 96,640</b>	

Sheriff's Weight Scale Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Fines and forfeitures	\$ 846,815	\$ 846,815	\$ 700,036	\$ (146,779)
Investment income	-	-	15,727	15,727
<b>Total revenues</b>	<b>846,815</b>	<b>846,815</b>	<b>715,763</b>	<b>(131,052)</b>
<b>Expenditures</b>				
<b>Public safety</b>				
<b>Personal services</b>				
Salaries	350,000	350,000	164,220	185,780
Benefits	119,155	119,155	145,377	(26,222)
<b>Total personal services</b>	<b>469,155</b>	<b>469,155</b>	<b>309,597</b>	<b>159,558</b>
<b>Commodities</b>				
Office supplies	59,435	53,162	13,396	39,766
Educational materials	3,000	3,000	-	3,000
Books and periodicals	500	500	-	500
Computer supplies	3,200	3,598	3,598	-
Uniforms, clothing allowance	3,000	3,000	966	2,034
Squad car supply/arsenal	3,500	18,731	9,062	9,669
Machinery and equipment parts	6,000	6,000	-	6,000
Furniture and equipment - small value	3,000	39,000	35,559	3,441
Machinery and equipment - small value	125,000	73,769	34,470	39,299
<b>Total commodities</b>	<b>206,635</b>	<b>200,760</b>	<b>97,051</b>	<b>103,709</b>
<b>Contractual services</b>				
Film processing services	1,000	1,000	-	1,000
Other professional services	1,525	5,600	5,600	-
Machinery - repairs and maintenance	1,500	4,510	4,510	-
Buildings/grounds - repairs and maintenance	12,500	5,415	-	5,415
Auto repairs and maintenance	10,000	10,000	5,223	4,777
Printing/publishing	2,000	2,000	-	2,000
Education, training, and seminars	13,000	13,000	-	13,000
Mileage and travel	500	500	-	500
Meals and lodging	5,000	5,000	-	5,000
Dues and subscriptions	1,000	1,000	-	1,000
Freight and cartage service	1,000	1,000	574	426
<b>Total contractual services</b>	<b>49,025</b>	<b>49,025</b>	<b>15,907</b>	<b>33,118</b>

(Continued)

Sheriff's Weight Scale Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Capital outlay				
Machinery and equipment	\$ -	\$ 7,513	\$ 5,875	\$ 1,638
Vehicles	125,000	123,362	78,208	45,154
Total capital outlay	125,000	130,875	84,083	46,792
Total expenditures	849,815	849,815	506,638	343,177
Net change in fund balance	\$ (3,000)	\$ (3,000)	209,125	\$ 212,125
Fund balance at beginning of year			519,169	
Fund balance at end of year			\$ 728,294	

Sheriff's Restricted Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ 350,000	\$ 420,000	\$ 373,439	\$ (46,561)
Charges for services	650,000	750,000	839,474	89,474
Investment income	2,000	2,000	(984)	(2,984)
Miscellaneous revenues	40,000	40,000	4,986	(35,014)
<b>Total revenues</b>	<b>1,042,000</b>	<b>1,212,000</b>	<b>1,216,915</b>	<b>4,915</b>
<b>Expenditures</b>				
<b>Public safety</b>				
<b>Commodities</b>				
Office supplies	25,000	25,000	4,936	20,064
Telephone supplies	1,000	1,000	-	1,000
Educational materials	1,000	1,000	-	1,000
Books and periodicals	1,000	1,000	-	1,000
Computer supplies	40,000	25,000	1,046	23,954
Buildings/grounds maintenance supplies	1,000	1,000	-	1,000
Uniforms, clothing allowance	2,500	2,500	-	2,500
Fuel and lubricants	500	500	-	500
Squad car supply/arsenal	4,000	4,000	-	4,000
Machinery and equipment parts	3,000	3,000	130	2,870
Furniture and equipment - small value	24,000	24,000	2,290	21,710
Machinery and equipment - small value	7,500	7,500	-	7,500
<b>Total commodities</b>	<b>110,500</b>	<b>95,500</b>	<b>8,402</b>	<b>87,098</b>
<b>Contractual services</b>				
Consulting services	13,500	13,500	-	13,500
Other professional services	3,000	3,000	-	3,000
Equipment maintenance agreement	10,000	10,000	-	10,000
Machinery - repairs and maintenance	5,000	5,000	-	5,000
Buildings/grounds - repairs and maintenance	1,000	1,000	-	1,000
Computers/printers - repairs	4,000	4,000	-	4,000
Auto repairs and maintenance	5,000	5,000	778	4,222
Printing/publishing	2,000	2,000	-	2,000
Education, training, and seminars	75,000	73,000	18,060	54,940
Mileage and travel	1,000	1,000	-	1,000
Meals and lodging	1,000	1,000	-	1,000
Dues and subscriptions	13,000	13,000	11,250	1,750

(Continued)

Sheriff's Restricted Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Contractual services (continued)				
Telephone service - cellular	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Freight and cartage service	2,500	4,500	2,404	2,096
Total contractual services	<u>137,000</u>	<u>137,000</u>	<u>32,492</u>	<u>104,508</u>
Capital outlay				
Machinery and equipment	-	15,000	13,482	1,518
Other expenditures	<u>950,000</u>	<u>1,120,000</u>	<u>1,063,599</u>	<u>56,401</u>
Total expenditures	<u>1,197,500</u>	<u>1,367,500</u>	<u>1,117,975</u>	<u>249,525</u>
Net change in fund balance	<u>\$ (155,500)</u>	<u>\$ (155,500)</u>	98,940	<u>\$ 254,440</u>
Fund balance at beginning of year			<u>615,264</u>	
Fund balance at end of year			<u>\$ 714,204</u>	

Arrestee's Medical Cost Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Fines and forfeitures	\$ 23,000	\$ 23,000	\$ 19,737	\$ (3,263)
Investment income	-	-	988	988
Total revenues	<u>23,000</u>	<u>23,000</u>	<u>20,725</u>	<u>(2,275)</u>
<b>Expenditures</b>				
Public safety				
Contractual services				
Medical services	<u>73,000</u>	<u>73,000</u>	<u>-</u>	<u>73,000</u>
Net change in fund balance	<u>\$ (50,000)</u>	<u>\$ (50,000)</u>	<u>20,725</u>	<u>\$ 70,725</u>
Fund balance at beginning of year			<u>33,659</u>	
Fund balance at end of year			<u>\$ 54,384</u>	

Foreclosure Mediation Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for services	\$ 900,000	\$ 1,015,000	\$ 962,050	\$ (52,950)
Investment income	-	-	4,710	4,710
Total revenues	900,000	1,015,000	966,760	(48,240)
<b>Expenditures</b>				
Public safety				
Personal services				
Salaries	23,000	23,000	-	23,000
Benefits	18,360	18,360	-	18,360
Total personal services	41,360	41,360	-	41,360
Commodities				
Office supplies	10,000	10,000	-	(10,000)
Contractual services				
Other professional services	828,640	963,640	936,300	(27,340)
Printing/publishing	20,000	-	-	-
Total contractual services	848,640	963,640	936,300	(27,340)
Total expenditures	900,000	1,015,000	936,300	4,020
Net change in fund balance	\$ -	\$ -	30,460	\$ (52,260)
Fund balance at beginning of year			173,800	
Fund balance at end of year			\$ 204,260	

Illinois Department of Nuclear Safety Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ 68,000	\$ 68,000	\$ 113,598	\$ 45,598
Investment income	1,400	1,400	(38)	(1,438)
Miscellaneous revenues	50,000	50,000	-	(50,000)
<b>Total revenues</b>	<b>119,400</b>	<b>119,400</b>	<b>113,560</b>	<b>(5,840)</b>
<b>Expenditures</b>				
<b>Public safety</b>				
<b>Personal services</b>				
Salaries	24,366	24,366	19,111	5,255
Benefits	11,633	11,633	10,610	1,023
<b>Total personal services</b>	<b>35,999</b>	<b>35,999</b>	<b>29,721</b>	<b>6,278</b>
<b>Commodities</b>				
Office supplies	21,000	7,740	2,522	5,218
Educational materials	-	2,000	1,775	-
Computer supplies	12,000	12,000	5,851	6,149
Operating supplies/materials	-	5,000	4,499	501
Food and beverages - human	2,500	2,300	731	1,569
Uniforms, clothing allowance	1,500	1,500	594	906
Machinery and equipment parts	-	665	664	1
Furniture and equipment - small value	2,000	2,000	-	2,000
<b>Total commodities</b>	<b>39,000</b>	<b>33,205</b>	<b>16,636</b>	<b>16,344</b>
<b>Contractual services</b>				
Other professional services	1,500	1,500	1,080	420
Temporary contracted services	22,150	22,150	20,446	1,704
Auto repairs and maintenance	-	4,000	565	3,435
Education, training, and seminars	900	1,275	1,260	15
Mileage and travel	2,000	2,000	309	1,691
Meals and lodging	2,000	2,700	2,537	163
Dues and subscriptions	1,000	1,220	1,122	98
Freight and cartage service	201	701	417	284
Contingency	12,650	12,650	-	12,650
<b>Total contractual services</b>	<b>42,401</b>	<b>48,196</b>	<b>27,736</b>	<b>20,460</b>

(Continued)

Illinois Department of Nuclear Safety Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Capital outlay				
Vehicles	\$ 27,000	\$ 52,000	\$ 50,148	\$ 1,852
Other expenditures	50,000	25,000	-	25,000
Total expenditures	194,400	194,400	124,241	69,934
Net change in fund balance	\$ (75,000)	\$ (75,000)	(10,681)	\$ 64,094
Fund balance at beginning of year			124,050	
Fund balance at end of year			\$ 113,369	

EMA Warning and Training Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ 361,000	\$ 361,000	\$ 94,853	\$ (266,147)
Investment income	1,000	1,000	(2,097)	(3,097)
Miscellaneous revenues	119,475	119,475	2,600	(116,875)
<b>Total revenues</b>	<b>481,475</b>	<b>481,475</b>	<b>95,356</b>	<b>(386,119)</b>
<b>Expenditures</b>				
<b>Public safety</b>				
<b>Personal services</b>				
Salaries	73,304	73,304	19,902	53,402
Benefits	21,935	21,935	10,290	11,645
<b>Total personal services</b>	<b>95,239</b>	<b>95,239</b>	<b>30,192</b>	<b>65,047</b>
<b>Commodities</b>				
Office supplies	8,250	3,500	2,531	969
Educational materials	-	1,650	658	992
Computer supplies	1,000	2,500	1,222	1,278
Operating supplies/materials	-	3,246	3,246	-
Food and beverages - human	100	100	62	38
Uniforms, clothing allowance	500	500	485	15
Fuel and lubricants	-	84	84	-
Sign and safety supplies	-	13,500	10,682	2,818
Machinery and equipment - small value	-	4,180	4,173	7
<b>Total commodities</b>	<b>9,850</b>	<b>29,260</b>	<b>23,143</b>	<b>6,117</b>
<b>Contractual services</b>				
Subgrant awards/obligations	200,000	200,000	-	200,000
Other professional services	42,548	2,968	455	2,513
Temporary contracted services	23,150	18,950	9,640	9,310
Equipment maintenance agreement	-	13,800	13,800	-
Printing/publishing	7,000	6,007	2,496	3,511
Employee physicals	-	3,000	2,145	855
Mileage and travel	-	450	422	28
Meals and lodging	1,250	8,450	8,383	67
Dues and subscriptions	1,200	1,200	-	1,200
Freight and cartage service	100	1,013	1,009	4
Contingency	1,138	1,138	-	1,138
<b>Total contractual services</b>	<b>276,386</b>	<b>256,976</b>	<b>38,350</b>	<b>218,626</b>

(Continued)

EMA Warning and Training Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Other expenditures	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
Total expenditures	<u>481,475</u>	<u>481,475</u>	<u>91,685</u>	<u>389,790</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>3,671</u>	<u>\$ 3,671</u>
Fund balance at beginning of year			<u>95,715</u>	
Fund balance at end of year			<u>\$ 99,386</u>	

Public Building Commission Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Property taxes	\$ 4,008,838	\$ 4,008,838	\$ 4,002,048	\$ (6,790)
Investment income	-	-	6,231	6,231
Miscellaneous revenues	4,800	4,800	4,870	70
<b>Total revenues</b>	<b>4,013,638</b>	<b>4,013,638</b>	<b>4,013,149</b>	<b>(489)</b>
<b>Expenditures</b>				
General and administrative				
Contractual services				
Rentals - land and building	5,457,447	5,457,447	5,441,140	16,307
Construction services	-	1,260,000	1,260,000	-
Contingency	96,191	96,191	-	96,191
<b>Total contractual services</b>	<b>5,553,638</b>	<b>6,813,638</b>	<b>6,701,140</b>	<b>112,498</b>
Capital outlay				
Buildings and structures	1,260,000	-	-	-
<b>Total expenditures</b>	<b>6,813,638</b>	<b>6,813,638</b>	<b>6,701,140</b>	<b>112,498</b>
<b>Deficiency of revenues over expenditures</b>	<b>(2,800,000)</b>	<b>(2,800,000)</b>	<b>(2,687,991)</b>	<b>112,009</b>
<b>Other financing sources</b>				
Transfers in	2,705,000	2,705,000	2,705,000	-
<b>Net change in fund balance</b>	<b>\$ (95,000)</b>	<b>\$ (95,000)</b>	<b>17,009</b>	<b>\$ 112,009</b>
Fund balance at beginning of year			<u>378,051</u>	
Fund balance at end of year			<u>\$ 395,060</u>	

County Clerk Assignment Automation Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for services	\$ 2,000	\$ 2,000	\$ 2,850	\$ 850
Investment income	200	200	(24)	(224)
<b>Total revenues</b>	<b>2,200</b>	<b>2,200</b>	<b>2,826</b>	<b>626</b>
<b>General and administrative</b>				
<b>Commodities</b>				
Office supplies	3,000	3,000	360	2,640
Computer supplies	5,000	4,750	572	4,178
Furniture and equipment - small value	4,200	4,200	-	4,200
<b>Total commodities</b>	<b>12,200</b>	<b>11,950</b>	<b>932</b>	<b>11,018</b>
<b>Contractual services</b>				
Machinery - repairs and maintenance	-	250	-	250
<b>Total expenditures</b>	<b>12,200</b>	<b>12,200</b>	<b>932</b>	<b>11,268</b>
<b>Net change in fund balance</b>	<b>\$ (10,000)</b>	<b>\$ (10,000)</b>	<b>1,894</b>	<b>\$ 11,894</b>
Fund balance at beginning of year			<u>8,458</u>	
Fund balance at end of year			<u>\$ 10,352</u>	

County Clerk Document Storage Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for services	\$ 45,000	\$ 45,000	\$ 50,075	\$ 5,075
Investment income	100	100	(371)	(471)
Miscellaneous revenues	20,000	20,000	-	(20,000)
<b>Total revenues</b>	<b>65,100</b>	<b>65,100</b>	<b>49,704</b>	<b>(15,396)</b>
<b>Expenditures</b>				
General and administrative				
Commodities				
Office supplies	2,450	2,450	931	1,519
Computer supplies	1,000	1,343	1,343	-
Furniture and equipment - small value	-	8,718	8,718	-
<b>Total commodities</b>	<b>3,450</b>	<b>12,511</b>	<b>10,992</b>	<b>1,519</b>
Contractual services				
Systems analyst/planning	-	312	312	-
Equipment maintenance agreement	-	1,762	1,762	-
Printing/publishing	7,500	7,157	1,718	5,439
Freight and cartage service	500	500	68	432
Contingency	33,600	22,808	-	22,808
Refunds	50	50	-	50
<b>Total contractual services</b>	<b>41,650</b>	<b>32,589</b>	<b>3,860</b>	<b>28,729</b>
Other expenditures	20,000	20,000	-	20,000
<b>Total expenditures</b>	<b>65,100</b>	<b>65,100</b>	<b>14,852</b>	<b>50,248</b>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>34,852</b>	<b>\$ 34,852</b>
Fund balance at beginning of year			<u>22,385</u>	
Fund balance at end of year			<u>\$ 57,237</u>	

Treasurer's Automation Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for services	\$ 85,000	\$ 85,000	\$ 67,180	\$ (17,820)
Investment income	8,000	8,000	1,237	(6,763)
Miscellaneous revenues	20,000	20,000	30,809	10,809
<b>Total revenues</b>	<b>113,000</b>	<b>113,000</b>	<b>99,226</b>	<b>(13,774)</b>
<b>Expenditures</b>				
General and administrative				
Personal services				
Salaries	40,500	40,500	41,813	(1,313)
Benefits	14,800	14,800	26,434	(11,634)
<b>Total personal services</b>	<b>55,300</b>	<b>55,300</b>	<b>68,247</b>	<b>(12,947)</b>
Commodities				
Office supplies	-	1,000	639	361
Computer supplies	15,000	12,400	9,424	2,976
Furniture and equipment - small value	20,000	5,500	1,885	3,615
<b>Total commodities</b>	<b>35,000</b>	<b>18,900</b>	<b>11,948</b>	<b>6,952</b>
Contractual services				
Consulting services	20,000	20,250	20,218	32
Systems analyst/planning	30,000	47,600	40,166	7,434
Other professional services	15,000	5,000	-	5,000
Printing/publishing	-	8,100	8,080	20
Dues and subscriptions	2,500	2,100	409	1,691
Freight and cartage service	100	250	232	18
<b>Total contractual services</b>	<b>67,600</b>	<b>83,300</b>	<b>69,105</b>	<b>14,195</b>
<b>Total expenditures</b>	<b>157,900</b>	<b>157,500</b>	<b>149,300</b>	<b>8,200</b>
<b>Net change in fund balance</b>	<b>\$ (44,900)</b>	<b>\$ (44,500)</b>	<b>(50,074)</b>	<b>\$ (5,574)</b>
Fund balance at beginning of year			<u>266,980</u>	
Fund balance at end of year			<u>\$ 216,906</u>	

Recorder's Automation Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for services	\$ 600,000	\$ 600,000	\$ 595,062	\$ (4,938)
Investment income	5,000	5,000	13	(4,987)
<b>Total revenues</b>	<b>605,000</b>	<b>605,000</b>	<b>595,075</b>	<b>(9,925)</b>
<b>Expenditures</b>				
General and administrative				
Recorder's automation				
Personal services				
Salaries	257,595	257,401	220,933	36,468
Benefits	146,466	146,660	123,087	23,573
<b>Total personal services</b>	<b>404,061</b>	<b>404,061</b>	<b>344,020</b>	<b>60,041</b>
Commodities				
Office supplies	10,000	10,000	5,621	4,379
Computer supplies	50,000	50,000	3,754	46,246
Furniture and equipment - small value	10,000	8,999	-	8,999
<b>Total commodities</b>	<b>70,000</b>	<b>68,999</b>	<b>9,375</b>	<b>59,624</b>
Contractual services				
Systems analyst/planning	80,000	80,000	600	79,400
Other professional services	50,000	50,000	-	50,000
Equipment maintenance agreement	95,000	95,000	39,191	55,809
Printing/publishing	-	801	800	1
Mileage and travel	1,000	1,100	1,005	95
Meals and lodging	1,000	1,600	1,472	128
Freight and cartage service	3,000	2,500	411	2,089
Contingency	12,413	12,413	-	12,413
<b>Total contractual services</b>	<b>242,413</b>	<b>243,414</b>	<b>43,479</b>	<b>199,935</b>
Capital outlay				
Computer hardware/software	250,000	250,000	-	250,000
<b>Total recorder's automation</b>	<b>966,474</b>	<b>966,474</b>	<b>396,874</b>	<b>569,600</b>
Recorder's automation - GIS				
Personal services				
Salaries	191,635	191,635	116,949	74,686
Benefits	112,069	112,069	58,646	53,423
<b>Total personal services</b>	<b>303,704</b>	<b>303,704</b>	<b>175,595</b>	<b>128,109</b>
Commodities				
Computer supplies	13,669	13,669	-	13,669

(Continued)

Recorder's Automation Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Recorder's automation - GIS (continued)				
Contractual services				
Systems analyst/planning	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
Equipment maintenance agreement	8,000	8,000	995	7,005
Freight and cartage service	100	100	-	100
Contingency	10,680	10,680	-	10,680
Total contractual services	<u>28,780</u>	<u>28,780</u>	<u>995</u>	<u>27,785</u>
Total recorder's automation - GIS	<u>346,153</u>	<u>346,153</u>	<u>176,590</u>	<u>169,563</u>
Recorder's automation - rental housing program				
Personal services				
Salaries	44,258	44,258	42,531	1,727
Benefits	22,388	22,388	21,943	445
Total personal services	<u>66,646</u>	<u>66,646</u>	<u>64,474</u>	<u>2,172</u>
Commodities				
Office supplies	9,000	9,000	-	9,000
Furniture and equipment - small value	9,000	9,000	-	9,000
Total commodities	<u>18,000</u>	<u>18,000</u>	<u>-</u>	<u>18,000</u>
Contractual services				
Contingency	7,727	7,727	-	7,727
Total recorder's automation - rental housing program	<u>92,373</u>	<u>92,373</u>	<u>64,474</u>	<u>27,899</u>
Total expenditures	<u>1,405,000</u>	<u>1,405,000</u>	<u>637,938</u>	<u>767,062</u>
Net change in fund balance	<u>\$ (800,000)</u>	<u>\$ (800,000)</u>	<u>(42,863)</u>	<u>\$ 757,137</u>
Fund balance at beginning of year			<u>187,627</u>	
Fund balance at end of year			<u>\$ 144,764</u>	

County Owned Parking Facility Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for services	\$ 400,000	\$ 400,000	\$ 398,770	\$ (1,230)
Investment income	-	-	26,362	26,362
<b>Total revenues</b>	<b>400,000</b>	<b>400,000</b>	<b>425,132</b>	<b>25,132</b>
<b>Expenditures</b>				
General and administrative				
Personal services				
Salaries	186,214	186,214	187,646	(1,432)
Benefits	111,903	111,903	105,383	6,520
<b>Total personal services</b>	<b>298,117</b>	<b>298,117</b>	<b>293,029</b>	<b>5,088</b>
Commodities				
Office supplies	-	1,129	1,129	-
Buildings/grounds maintenance supplies	331	331	-	331
Uniforms, clothing allowance	1,000	1,000	285	715
Furniture and equipment - small value	800	800	52	748
Electricity - energy supplies	6,000	6,000	2,252	3,748
Bottled water	-	150	149	1
<b>Total commodities</b>	<b>8,131</b>	<b>9,410</b>	<b>3,867</b>	<b>5,543</b>
Contractual services				
Contracted snow removal	20,000	18,722	4,640	14,082
Machinery - repairs and maintenance	150	150	45	105
Buildings/grounds - repairs and maintenance	8,000	8,000	913	7,087
Radios/phones - repairs and maintenance	500	500	-	500
Rentals - equipment	500	500	-	500
Education, training, and seminars	27,000	27,000	1,942	25,058
Mileage and travel	27,000	27,000	674	26,326
Meals and lodging	27,000	27,000	1,796	25,204
Freight and cartage service	100	100	40	60
Contingency	16,852	16,852	-	16,852
Public purpose expense	6,650	6,650	-	6,650
<b>Total contractual services</b>	<b>133,752</b>	<b>132,474</b>	<b>10,050</b>	<b>122,424</b>
<b>Total expenditures</b>	<b>440,000</b>	<b>440,001</b>	<b>306,946</b>	<b>133,055</b>
<b>Net change in fund balance</b>	<b>\$ (40,000)</b>	<b>\$ (40,001)</b>	<b>118,186</b>	<b>\$ 158,187</b>
Fund balance at beginning of year			1,294,044	
Fund balance at end of year			<b>\$ 1,412,230</b>	

Veteran's Assistance Commission Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Miscellaneous revenues	\$ 16,000	\$ 16,000	\$ 22,753	\$ 6,753
Investment income	-	-	6,701	6,701
<b>Total revenues</b>	<b>16,000</b>	<b>16,000</b>	<b>29,454</b>	<b>13,454</b>
<b>Expenditures</b>				
<b>Health and welfare</b>				
<b>Personal services</b>				
Salaries	226,399	226,399	216,420	9,979
Benefits	126,643	126,643	125,940	703
<b>Total personal services</b>	<b>353,042</b>	<b>353,042</b>	<b>342,360</b>	<b>10,682</b>
<b>Commodities</b>				
Office supplies	5,875	5,375	3,701	1,674
Telephone supplies	250	250	-	250
Books and periodicals	2,000	2,000	1,817	183
Computer supplies	4,380	4,380	817	3,563
Personal products	14,000	13,000	10,203	2,797
Operating supplies/materials	-	1,000	86	914
Food and beverages - human	45,000	45,000	26,873	18,127
Fuel and lubricants	9,300	8,800	6,739	2,061
Vehicle licenses	125	125	-	125
Furniture and equipment - small value	250	250	-	250
Machinery and equipment - small value	500	500	-	500
Gas - energy supplies	12,200	12,032	4,161	7,871
Electricity - energy supplies	16,000	16,000	13,016	2,984
Water and sewer	5,000	5,368	5,186	182
Bottled water	-	300	244	56
<b>Total commodities</b>	<b>114,880</b>	<b>114,380</b>	<b>72,843</b>	<b>41,537</b>
<b>Contractual services</b>				
Dental services	5,000	5,000	1,690	3,310
Systems analyst/planning	1,000	1,000	700	300
Non-employee transportation	15,000	14,400	3,500	10,900
Garbage disposal - cleaning	500	500	-	500
Security service contract	400	400	379	21
Machinery - repairs and maintenance	100	100	-	100
Computers/printers - repairs	400	400	-	400
Auto repairs and maintenance	4,630	4,630	1,722	2,908
Rentals - land and building	185,800	183,069	92,249	90,820
Rentals - equipment	-	800	800	-

(Continued)

Veteran's Assistance Commission Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Contractual services (continued)				
Advertising, legal notices	\$ 1,000	\$ 2,166	\$ 2,166	\$ -
Printing/publishing	1,000	843	665	178
Postage/ mailing services	2,800	3,600	3,558	42
Education, training, and seminars	1,550	2,045	1,790	255
Mileage and travel	3,000	3,000	2,925	75
Meals and lodging	6,000	6,000	5,195	805
Dues and subscriptions	1,500	2,227	2,227	-
Telephone service - regular	1,500	1,500	-	1,500
Freight and cartage service	485	485	342	143
Contingency	26,413	26,413	-	26,413
Total contractual services	<u>258,078</u>	<u>258,578</u>	<u>119,908</u>	<u>138,670</u>
Total expenditures	<u>726,000</u>	<u>726,000</u>	<u>535,111</u>	<u>190,889</u>
Deficiency of revenues over expenditures	<u>(710,000)</u>	<u>(710,000)</u>	<u>(505,657)</u>	<u>(177,435)</u>
Other financing sources				
Transfers in	<u>600,000</u>	<u>600,000</u>	<u>600,000</u>	<u>-</u>
Net change in fund balance	<u>\$ (110,000)</u>	<u>\$ (110,000)</u>	<u>94,343</u>	<u>\$ (177,435)</u>
Fund balance at beginning of year			<u>271,996</u>	
Fund balance at end of year			<u>\$ 366,339</u>	

911 Emergency Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for services	\$ 4,594,000	\$ 4,594,000	\$ 5,874,045	\$ 1,280,045
Investment income	205,398	205,398	31,650	(173,748)
Miscellaneous revenues	1,000,000	1,000,000	82,246	(917,754)
<b>Total revenues</b>	<b>5,799,398</b>	<b>5,799,398</b>	<b>5,987,941</b>	<b>188,543</b>
<b>Expenditures</b>				
<b>Public safety</b>				
<b>Personal services</b>				
Salaries	867,757	867,757	874,840	(7,083)
Benefits	326,381	326,381	320,382	5,999
<b>Total personal services</b>	<b>1,194,138</b>	<b>1,194,138</b>	<b>1,195,222</b>	<b>(1,084)</b>
<b>Commodities</b>				
Office supplies	15,000	10,797	10,528	269
Copy machine supplies	7,000	7,653	7,652	1
Telephone supplies	1,500	1,991	1,063	928
Janitorial and cleaning supplies	500	500	321	179
Educational materials	50,000	47,000	46,885	115
Books and periodicals	1,200	468	468	-
Computer supplies	426,500	85,475	232,166	(146,691)
Operating supplies/materials	5,500	2,700	2,578	122
Food and beverages - human	1,000	979	342	637
Uniforms, clothing allowance	6,300	3,775	3,726	49
Fuel and lubricants	6,500	19,390	17,960	1,430
Furniture and equipment - small value	20,000	37,927	37,927	-
Gas - energy supplies	2,500	1,500	1,006	494
Electricity - energy supplies	5,000	6,500	6,206	294
Water and sewer	260	331	307	24
Bottled water	240	190	176	14
<b>Total commodities</b>	<b>549,000</b>	<b>227,176</b>	<b>369,311</b>	<b>(142,135)</b>
<b>Contractual services</b>				
Legal services	18,000	13,000	12,741	259
Consulting services	2,000	-	-	-
Systems analyst/planning	2,000	-	-	-
Contractual instruction service	35,000	-	-	-
Court interpreter services	15,000	16,575	15,290	1,285
Other professional services	50,000	14,609	17,476	(2,867)
Equipment maintenance agreement	477,378	1,070,418	653,239	417,179

(Continued)

911 Emergency Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Contractual services (continued)				
Copier maintenance agreement	\$ 1,000	\$ 397	\$ 397	\$ -
Machinery - repairs and maintenance	10,000	2,329	2,329	-
Buildings/grounds - repairs and maintenance	8,000	8,000	7,908	92
Computers/printers - repairs	2,000	1,000	716	284
Radios/phones - repairs and maintenance	2,000	12,504	12,504	-
Auto repairs and maintenance	10,500	9,038	8,214	824
Rentals - land and building	122,900	159,300	158,208	1,092
Rentals - equipment	10,000	13,164	13,728	(564)
Non county capital equipment reimbursement	80,000	124,878	134,340	(9,462)
Advertising, legal notices	500	48	47	1
Printing/publishing	20,000	24,500	23,566	934
Postage/mailling services	2,000	1,200	1,196	4
Education, training, and seminars	80,000	142,600	138,978	3,622
Mileage and travel	9,000	13,650	13,566	84
Meals and lodging	15,000	34,000	33,466	534
Dues and subscriptions	3,700	6,900	6,735	165
Telephone service - regular	1,165,000	1,215,550	1,217,043	(1,493)
Telephone service - cellular	15,000	15,000	12,926	2,074
Liability and fidelity insurance	12,000	10,319	10,319	-
Freight and cartage service	4,000	9,784	6,043	3,741
Finance charges/late fees	200	2	2	-
Fuel surcharge	-	100	43	57
Contingency	4,684	-	-	-
Surcharge reappropriation program	1,285,000	865,123	1,150,802	(285,679)
Total contractual services	<u>3,461,862</u>	<u>3,783,988</u>	<u>3,651,822</u>	<u>132,166</u>
Capital outlay				
Buildings and structures	2,000,000	2,000,000	-	2,000,000
Machinery and equipment	1,560,000	1,560,000	19,027	1,540,973
Vehicles	25,000	25,000	24,795	205
Office furniture and equipment	500,000	500,000	-	500,000
Computer hardware/software	4,410,000	4,410,000	2,840,008	1,569,992
Total capital outlay	<u>8,495,000</u>	<u>8,495,000</u>	<u>2,883,830</u>	<u>5,611,170</u>
Other expenditures	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>
Total expenditures	<u>14,700,000</u>	<u>14,700,302</u>	<u>8,100,185</u>	<u>6,600,117</u>
Net change in fund balance	<u>\$ (8,900,602)</u>	<u>\$ (8,900,904)</u>	<u>(2,112,244)</u>	<u>\$ 6,788,660</u>
Fund balance at beginning of year			<u>6,676,533</u>	
Fund balance at end of year			<u>\$ 4,564,289</u>	

Solid Waste Management Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ 156,249	\$ 156,249	\$ 160,461	\$ 4,212
Charges for services	1,119,000	1,119,000	1,075,068	(43,932)
Investment income	20,000	20,000	(6,472)	(26,472)
Miscellaneous revenues	100,000	100,000	574	(99,426)
<b>Total revenues</b>	<b>1,395,249</b>	<b>1,395,249</b>	<b>1,229,631</b>	<b>(165,618)</b>
<b>Expenditures</b>				
<b>Health and welfare</b>				
<b>Personal services</b>				
Salaries	396,300	396,300	403,785	(7,485)
Benefits	208,946	208,946	160,770	48,176
<b>Total personal services</b>	<b>605,246</b>	<b>605,246</b>	<b>564,555</b>	<b>40,691</b>
<b>Commodities</b>				
Office supplies	2,560	2,560	437	2,123
Books and periodicals	-	594	594	-
Computer supplies	4,388	4,388	627	3,761
Operating supplies/materials	-	129	129	-
Food and beverages - human	500	500	10	490
Fuel and lubricants	292	292	80	212
<b>Total commodities</b>	<b>7,740</b>	<b>8,463</b>	<b>1,877</b>	<b>6,586</b>
<b>Contractual services</b>				
Legal services	10,000	10,000	3,956	6,044
Engineering services	39,200	39,200	-	39,200
Consulting services	15,000	14,323	16,466	(2,143)
Subgrant awards/obligations	300,000	265,295	1,305	263,990
Court reporter services	-	677	677	-
Laboratory services	30,000	30,000	830	29,170
Machinery - repairs and maintenance	487	487	-	487
Copiers/faxes - repairs and maintenance	243	243	-	243
Auto repairs and maintenance	1,950	1,950	775	1,175
Rentals - land and building	22,153	22,153	16,681	5,472
Rentals - equipment	10,000	7,634	832	6,802
Construction-signs	600	600	-	600
Advertising, legal notices	5,000	15,773	15,773	-
Printing/publishing	5,000	5,000	3,739	1,261
Postage/mailing services	2,500	2,476	2,335	141
Education, training, and seminars	4,000	4,000	3,798	202
Mileage and travel	1,500	1,709	1,894	(185)

(Continued)

Solid Waste Management Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Contractual services (continued)				
Meals and lodging	\$ 3,500	\$ 3,500	\$ 3,560	\$ (60)
Dues and subscriptions	2,000	3,194	3,194	-
Freight and cartage service	250	804	804	-
Fuel surcharge	-	5	5	-
Contingency	6,097	6,097	-	6,097
Recycling program	183,325	206,962	205,906	1,056
Total contractual services	<u>642,805</u>	<u>642,082</u>	<u>282,530</u>	<u>359,552</u>
Capital outlay				
Buildings and structures	-	32,695	40,613	(7,918)
Machinery and equipment	30,000	-	-	-
Total capital outlay	<u>30,000</u>	<u>32,695</u>	<u>40,613</u>	<u>(7,918)</u>
Other expenditures	<u>125,000</u>	<u>122,305</u>	<u>19,444</u>	<u>102,861</u>
Total expenditures	<u>1,410,791</u>	<u>1,410,791</u>	<u>909,019</u>	<u>501,772</u>
Net change in fund balance	<u>\$ (15,542)</u>	<u>\$ (15,542)</u>	320,612	<u>\$ 336,154</u>
Fund balance at beginning of year			<u>4,610,075</u>	
Fund balance at end of year			<u>\$ 4,930,687</u>	

IKE Disaster Recovery CDBG  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ -	\$ 5,896,000	\$ 2,241,807	\$ (3,654,193)
Expenditures				
Health and welfare				
Contractual services				
Engineering services	-	150,000	90,231	59,769
Subgrant awards/obligations	-	5,746,000	2,171,576	3,574,424
Total expenditures	-	5,896,000	2,261,807	3,634,193
Net change in fund balance	\$ -	\$ -	(20,000)	\$ (20,000)
Fund balance at beginning of year			-	
Fund balance (deficit) at end of year			\$ (20,000)	

Homeless Prevention Rapid Rehousing  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ 200,000	\$ 200,000	\$ 7,668	\$ (192,332)
<b>Expenditures</b>				
Health and welfare				
Contractual services				
Subgrant awards/obligations	200,000	200,000	7,668	192,332
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balance at beginning of year			<u>-</u>	
Fund balance at end of year			<u><u>\$ -</u></u>	

Energy Efficiency Conservation Block Grant Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ 259,995	\$ 259,995	\$ 120,152	\$ (139,843)
<b>Expenditures</b>				
Health and welfare				
Personal services				
Salaries	49,080	49,080	49,196	(116)
Benefits	37,035	37,035	8,284	28,751
Total personal services	86,115	86,115	57,480	28,635
Commodities				
Food and beverages - human	-	403	403	-
Contractual services				
Consulting services	116,239	115,831	59,041	56,790
Education, training, and seminars	4,000	4,000	1,550	2,450
Mileage and travel	3,000	3,000	48	2,952
Meals and lodging	3,000	3,000	12	2,988
Freight and cartage service	-	5	5	-
Contingency	22,641	22,641	-	22,641
Total contractual services	148,880	148,477	60,656	87,821
Capital outlay				
Buildings and structures	25,000	25,000	-	25,000
Total expenditures	259,995	259,995	118,539	141,456
Net change in fund balance	\$ -	\$ -	1,613	\$ 1,613
Fund balance (deficit) at beginning of year			(180)	
Fund balance at end of year			\$ 1,433	

Community Development Block Grants Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ 2,137,158	\$ 2,137,158	\$ 1,280,862	\$ (856,296)
Miscellaneous revenues	250,000	250,000	16,611	(233,389)
<b>Total revenues</b>	<b>2,387,158</b>	<b>2,387,158</b>	<b>1,297,473</b>	<b>(1,089,685)</b>
<b>Expenditures</b>				
Health and welfare				
Personal services				
Salaries	142,608	142,608	128,327	14,281
Benefits	62,244	62,244	50,221	12,023
<b>Total personal services</b>	<b>204,852</b>	<b>204,852</b>	<b>178,548</b>	<b>26,304</b>
Commodities				
Office supplies	1,500	1,500	228	1,272
Copy machine supplies	500	500	-	500
Fax supplies	500	500	-	500
Telephone supplies	500	500	-	500
Books and periodicals	500	500	-	500
Computer supplies	5,000	5,000	1,564	3,436
Food and beverages - human	500	500	-	500
Furniture and equipment - small value	500	500	-	500
<b>Total commodities</b>	<b>9,500</b>	<b>9,500</b>	<b>1,792</b>	<b>7,708</b>
Contractual services				
Auditing services	5,000	5,000	-	5,000
Subgrant awards/obligations	2,150,000	2,145,000	1,114,647	1,030,353
Court reporter services	1,000	1,000	985	15
Other professional services	3,000	3,000	-	3,000
Temporary contracted services	5,000	5,000	-	5,000
Copier maintenance agreement	1,025	1,025	-	1,025
Fire equipment	200	200	-	200
Radios/phones - repairs and maintenance	513	513	-	513
Rentals - land and building	18,000	18,000	13,838	4,162
Rentals - equipment	-	277	277	-
Advertising, legal notices	2,500	2,500	1,355	1,145
Printing/publishing	500	500	79	421
Postage/mailing services	1,500	1,500	824	676
Education, training, and seminars	-	100	100	-
Mileage and travel	-	2,223	285	1,938
Meals and lodging	-	2,500	70	2,430
Dues and subscriptions	3,000	2,900	1,925	975

(Continued)

Community Development Block Grants Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Contractual services (continued)				
Freight and cartage service	\$ 500	\$ 500	\$ 21	\$ 479
Fuel surcharge	150	150	49	101
Total contractual services	<u>2,191,888</u>	<u>2,191,888</u>	<u>1,134,455</u>	<u>1,057,433</u>
Other expenditures	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>
Total expenditures	<u>2,506,240</u>	<u>2,506,240</u>	<u>1,314,795</u>	<u>1,191,445</u>
Net change in fund balance	<u>\$ (119,082)</u>	<u>\$ (119,082)</u>	<u>(17,322)</u>	<u>\$ 101,760</u>
Fund balance at beginning of year			<u>315,160</u>	
Fund balance at end of year			<u>\$ 297,838</u>	

Community Development Home Program Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ 801,648	\$ 801,648	\$ 468,076	\$ (333,572)
Miscellaneous revenues	100,000	100,000	-	(100,000)
<b>Total revenues</b>	<b>901,648</b>	<b>901,648</b>	<b>468,076</b>	<b>(433,572)</b>
<b>Expenditures</b>				
Health and welfare				
Personal services				
Salaries	16,413	16,413	14,327	2,086
Benefits	10,072	10,072	6,155	3,917
<b>Total personal services</b>	<b>26,485</b>	<b>26,485</b>	<b>20,482</b>	<b>6,003</b>
Contractual services				
Subgrant awards/obligations	774,000	773,900	446,445	327,455
Postage/mailing services	-	100	14	86
Mileage and travel	500	500	7	493
Meals and lodging	500	500	2	498
Contingency	163	163	-	163
<b>Total contractual services</b>	<b>775,163</b>	<b>775,163</b>	<b>446,468</b>	<b>328,695</b>
Other expenditures	100,000	100,000	-	100,000
<b>Total expenditures</b>	<b>901,648</b>	<b>901,648</b>	<b>466,950</b>	<b>434,698</b>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>1,126</b>	<b>\$ 1,126</b>
Fund balance at beginning of year			35,063	
Fund balance at end of year			<b>\$ 36,189</b>	

Local Law Enforcement Block Grant Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ 325,000	\$ 325,000	\$ 40,325	\$ (284,675)
Investment income	100	100	(14)	(114)
<b>Total revenues</b>	<b>325,100</b>	<b>325,100</b>	<b>40,311</b>	<b>(284,789)</b>
<b>Expenditures</b>				
Public safety				
Commodities				
Computer supplies	-	38,993	38,993	-
Furniture and equipment - small value	345,100	306,107	-	306,107
<b>Total expenditures</b>	<b>345,100</b>	<b>345,100</b>	<b>38,993</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>\$ (20,000)</b>	<b>\$ (20,000)</b>	<b>1,318</b>	<b>\$ (284,789)</b>
Fund balance at beginning of year			<u>54,503</u>	
Fund balance at end of year			<u>\$ 55,821</u>	

Workforce Development Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ 368,000	\$ 368,000	\$ 355,000	\$ (13,000)
Investment income	-	-	8	8
Miscellaneous revenues	25,000	25,000	966	(24,034)
<b>Total revenues</b>	<b>393,000</b>	<b>393,000</b>	<b>355,974</b>	<b>(37,026)</b>
<b>Expenditures</b>				
<b>Health and welfare</b>				
<b>Personal services</b>				
Salaries	189,350	190,847	190,847	-
Benefits	78,269	78,364	78,085	279
<b>Total personal services</b>	<b>267,619</b>	<b>269,211</b>	<b>268,932</b>	<b>279</b>
<b>Commodities</b>				
Office supplies	3,000	4,807	4,171	636
Telephone supplies	-	100	40	60
Books and periodicals	500	500	19	481
Computer supplies	1,000	1,750	1,744	6
Food and beverages - human	3,000	1,450	1,400	50
Furniture and equipment - small value	1,000	-	-	-
<b>Total commodities</b>	<b>8,500</b>	<b>8,607</b>	<b>7,374</b>	<b>1,233</b>
<b>Contractual services</b>				
Consulting services	20,000	27,168	25,065	2,103
Copier maintenance agreement	800	800	647	153
Rentals - land and building	1,500	1,500	700	800
Advertising, legal notices	1,500	1,500	1,056	444
Printing/publishing	4,000	4,000	2,584	1,416
Postage/mailing services	2,000	1,750	1,681	69
Education, training, and seminars	3,000	3,000	2,599	401
Tuition Reimbursement	5,000	750	-	750
Mileage and travel	4,000	4,000	2,467	1,533
Meals and lodging	3,500	3,500	1,652	1,848
Dues and subscriptions	30,000	37,000	36,901	99
Telephone service - regular	600	600	384	216
Telephone service - cellular	1,500	1,500	696	804
Liability and fidelity insurance	4,500	2,763	2,763	-
Freight and cartage service	300	300	262	38

(Continued)

Workforce Development Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Contractual services (continued)				
Fuel surcharge	\$ 50	\$ 50	\$ 12	\$ 38
Contingency	9,631	-	-	-
Total contractual services	<u>91,881</u>	<u>90,181</u>	<u>79,469</u>	<u>10,712</u>
Other expenditures	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>
Total expenditures	<u>393,000</u>	<u>392,999</u>	<u>355,775</u>	<u>37,224</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 1</u>	<u>199</u>	<u>\$ 198</u>
Fund balance at beginning of year			<u>18,117</u>	
Fund balance at end of year			<u>\$ 18,316</u>	

Workforce Services Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ 6,184,000	\$ 6,184,000	\$ 4,422,179	\$ (1,761,821)
Investment income	500	500	133	(367)
Miscellaneous revenues	1,004,666	1,004,666	2,000	(1,002,666)
<b>Total revenues</b>	<b>7,189,166</b>	<b>7,189,166</b>	<b>4,424,312</b>	<b>(2,764,854)</b>
<b>Expenditures</b>				
<b>Health and welfare</b>				
<b>Personal services</b>				
Salaries	860,745	1,074,283	946,449	127,834
Benefits	392,872	455,083	401,642	53,441
<b>Total personal services</b>	<b>1,253,617</b>	<b>1,529,366</b>	<b>1,348,091</b>	<b>181,275</b>
<b>Commodities</b>				
Office supplies	22,172	32,172	30,574	1,598
Office supplies - toner cartridges	13,001	13,001	4,551	8,450
Telephone supplies	1,000	17,000	16,373	627
Educational materials	5,001	40,001	28,496	11,505
Books and periodicals	3,000	13,000	6,250	6,750
Computer supplies	20,002	120,002	116,103	3,899
Buildings/grounds maintenance supplies	-	7,110	7,055	55
Food and beverages - human	7,001	7,001	935	6,066
Uniforms, clothing allowance	250	250	-	250
Fuel and lubricants	10,001	10,001	5,963	4,038
Furniture and equipment - small value	1,000	1,000	-	1,000
<b>Total commodities</b>	<b>82,428</b>	<b>260,538</b>	<b>216,300</b>	<b>44,238</b>
<b>Contractual services</b>				
Consulting services	8,827	8,827	5,202	3,625
Subgrant awards/obligations	1,353,884	1,078,134	857,756	220,378
Contractual instruction service	3,201,198	2,950,277	1,544,622	1,405,655
WIA supportive services	20,000	26,000	25,343	657
Copier maintenance agreement	3,500	3,500	3,480	20
Buildings/grounds - repairs and maintenance	88	88	-	88
Auto repairs and maintenance	20,002	45,002	25,814	19,188
Rentals - land and building	108,261	108,261	95,817	12,444
Advertising, legal notices	15,002	65,002	61,046	3,956
Printing/publishing	6,001	21,001	13,767	7,234
Postage/ mailing services	2,500	2,500	515	1,985
Education, training, and seminars	3,000	23,000	21,075	1,925
Tuition reimbursement	5,001	5,001	-	5,001

(Continued)

Workforce Services Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis) (Continued)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Contractual services (continued)				
Mileage and travel	\$ 8,001	\$ 8,001	\$ 2,919	\$ 5,082
Meals and lodging	4,000	4,000	499	3,501
Dues and subscriptions	29,503	29,503	24,767	4,736
Telephone service - regular	14,401	14,401	10,456	3,945
Telephone service - cellular	2,000	2,000	1,244	756
Freight and cartage service	1,200	1,200	823	377
Fuel surcharge	-	500	30	470
Contingency	46,752	46,752	-	46,752
Total contractual services	<u>4,853,121</u>	<u>4,442,950</u>	<u>2,695,175</u>	<u>1,747,775</u>
Capital outlay				
Machinery and equipment	-	6,080	6,080	-
Other expenditures	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>
Total expenditures	<u>7,189,166</u>	<u>7,238,934</u>	<u>4,265,646</u>	<u>2,973,288</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (49,768)</u>	<u>158,666</u>	<u>\$ 208,434</u>
Fund balance (deficit) at beginning of year			<u>(224,752)</u>	
Fund balance (deficit) at end of year			<u>\$ (66,086)</u>	

HUD Lead Hazard Reduction Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ 1,554,833	\$ 1,554,833	\$ 868,733	\$ (686,100)
Miscellaneous revenues	250,000	250,000	-	(250,000)
<b>Total revenues</b>	<b>1,804,833</b>	<b>1,804,833</b>	<b>868,733</b>	<b>(936,100)</b>
<b>Expenditures</b>				
Health and welfare				
Personal services				
Salaries	27,574	27,574	24,324	3,250
Benefits	12,145	12,145	10,587	1,558
<b>Total personal services</b>	<b>39,719</b>	<b>39,719</b>	<b>34,911</b>	<b>4,808</b>
Contractual services				
Subgrant awards/obligations	1,495,541	1,495,535	841,396	654,139
Printing/publishing	-	6	6	-
Education, training, and seminars	1,600	1,600	420	1,180
Mileage and travel	2,700	2,700	937	1,763
Meals and lodging	10,750	10,750	1,638	9,112
Contingency	1,041	1,041	-	1,041
<b>Total contractual services</b>	<b>1,511,632</b>	<b>1,511,632</b>	<b>844,397</b>	<b>667,235</b>
Capital outlay				
Computer hardware/software	3,482	3,482	-	3,482
Other expenditures	250,000	250,000	-	250,000
<b>Total expenditures</b>	<b>1,804,833</b>	<b>1,804,833</b>	<b>879,308</b>	<b>925,525</b>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(10,575)</b>	<b>\$ (10,575)</b>
Fund balance at beginning of year			14,081	
Fund balance at end of year			<b>\$ 3,506</b>	

Neighborhood Stabilization Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ 3,172,959	\$ 3,172,959	\$ 1,944,424	\$ (1,228,535)
Miscellaneous revenues	500,000	500,000	-	(500,000)
<b>Total revenues</b>	<b>3,672,959</b>	<b>3,672,959</b>	<b>1,944,424</b>	<b>(1,728,535)</b>
<b>Expenditures</b>				
Health and welfare				
Personal services				
Salaries	110,037	110,037	105,837	4,200
Benefits	49,000	49,000	41,959	7,041
<b>Total personal services</b>	<b>159,037</b>	<b>159,037</b>	<b>147,796</b>	<b>11,241</b>
Contractual services				
Subgrant awards/obligations	3,000,000	2,999,900	1,976,171	1,023,729
Postage/ mailing services	-	100	10	90
Mileage and travel	1,700	1,700	10	1,690
Meals and lodging	8,750	8,750	12	8,738
Contingency	3,472	3,472	-	3,472
<b>Total contractual services</b>	<b>3,013,922</b>	<b>3,013,922</b>	<b>1,976,203</b>	<b>1,037,719</b>
Other expenditures	500,000	500,000	-	500,000
<b>Total expenditures</b>	<b>3,672,959</b>	<b>3,672,959</b>	<b>2,123,999</b>	<b>1,548,960</b>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(179,575)</b>	<b>\$ (179,575)</b>
Fund balance at beginning of year			521,212	
Fund balance at end of year			<b>\$ 341,637</b>	

State's Attorney Chicago Street Debt Service Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Investment income	\$ 2,500	\$ 2,500	\$ (1,144)	\$ (3,644)
<b>Expenditures</b>				
Debt service - principal	440,000	3,505,000	3,499,286	5,714
Debt service - interest and fiscal charges	162,500	162,500	145,183	17,317
Total expenditures	602,500	3,667,500	3,644,469	23,031
Deficiency of revenues over expenditures	(600,000)	(3,665,000)	(3,645,613)	19,387
<b>Other financing sources</b>				
Transfers in	600,000	3,600,000	3,215,000	(385,000)
Net change in fund balance	\$ -	\$ (65,000)	(430,613)	\$ (365,613)
Fund balance at beginning of year			1,067,919	
Fund balance at end of year			\$ 637,306	

Clearview Debt Service Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Property taxes	\$ 67,150	\$ 67,150	\$ 67,030	\$ (120)
Investment income	500	500	(30)	(530)
Total revenues	<u>67,650</u>	<u>67,650</u>	<u>67,000</u>	<u>(650)</u>
<b>Expenditures</b>				
Debt service - principal	50,000	50,000	49,799	201
Debt service - interest and fiscal charges	19,650	19,650	17,350	2,300
Total expenditures	<u>69,650</u>	<u>69,650</u>	<u>67,149</u>	<u>2,501</u>
Net change in fund balance	<u>\$ (2,000)</u>	<u>\$ (2,000)</u>	<u>(149)</u>	<u>\$ 1,851</u>
Fund balance at beginning of year			<u>147,872</u>	
Fund balance at end of year			<u>\$ 147,723</u>	

Adult Detention Center Debt Service Fund - 2005  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Investment income	\$ 10,000	\$ 10,000	\$ 10,011	\$ 11
<b>Expenditures</b>				
Debt service - principal	1,589,000	1,589,000	1,585,000	4,000
Debt service - interest and fiscal charges	1,181,000	1,181,000	795,736	385,264
Total expenditures	2,770,000	2,770,000	2,380,736	389,264
Deficiency of revenues over expenditures	(2,760,000)	(2,760,000)	(2,370,725)	389,275
<b>Other financing sources</b>				
Transfers in	2,760,000	2,760,000	1,360,000	(1,400,000)
Net change in fund balance	\$ -	\$ -	(1,010,725)	\$ (1,010,725)
Fund balance at beginning of year			3,004,685	
Fund balance at end of year			\$ 1,993,960	

Adult Detention Center Debt Service Fund - 2006  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Investment income	\$ 1,900	\$ 1,900	\$ (525)	\$ (2,425)
<b>Expenditures</b>				
Debt service - principal	187,000	187,000	185,000	2,000
Debt service - interest and fiscal charges	384,900	384,900	379,700	5,200
Total expenditures	571,900	571,900	564,700	7,200
Deficiency of revenues over expenditures	(570,000)	(570,000)	(565,225)	4,775
<b>Other financing sources</b>				
Transfers in	570,000	570,000	570,000	-
Net change in fund balance	\$ -	\$ -	4,775	\$ 4,775
Fund balance at beginning of year			584,969	
Fund balance at end of year			\$ 589,744	

Adult Detention Center Debt Service Fund - 2008  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Investment income	\$ 5,250	\$ 5,250	\$ (1,256)	\$ (6,506)
<b>Expenditures</b>				
Debt service - principal	864,000	864,000	860,000	4,000
Debt service - interest and fiscal charges	841,250	841,250	836,125	5,125
Total expenditures	1,705,250	1,705,250	1,696,125	9,125
Deficiency of revenues over expenditures	(1,700,000)	(1,700,000)	(1,697,381)	2,619
<b>Other financing sources</b>				
Transfers in	1,700,000	1,700,000	1,700,000	-
Net change in fund balance	\$ -	\$ -	2,619	\$ 2,619
Fund balance at beginning of year			1,740,446	
Fund balance at end of year			\$ 1,743,065	

Road Improvement Debt Service Fund - 2010  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Investment income	\$ 10,000	\$ 10,000	\$ (6,286)	\$ (16,286)
<b>Expenditures</b>				
Debt service - principal	3,787,000	3,787,000	3,780,000	7,000
Debt service - interest and fiscal charges	4,663,000	4,663,000	4,651,162	11,838
Total expenditures	8,450,000	8,450,000	8,431,162	18,838
Deficiency of revenues over expenditures	(8,440,000)	(8,440,000)	(8,437,448)	2,552
<b>Other financing sources</b>				
Transfers in	8,440,000	8,440,000	8,440,000	-
Net change in fund balance	\$ -	\$ -	2,552	\$ 2,552
Fund balance at beginning of year			8,503,837	
Fund balance at end of year			\$ 8,506,389	

Refunded ADF Debt Service Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Investment income	\$ -	\$ -	\$ (8,423)	\$ (8,423)
Miscellaneous revenues	-	-	2,804	2,804
Total revenues	-	-	(5,619)	(5,619)
<b>Expenditures</b>				
Debt service - interest and fiscal charges	-	360,000	354,650	5,350
Debt service - bond issuance costs	-	-	226,799	(226,799)
Total expenditures	-	360,000	581,449	(221,449)
Deficiency of revenues over expenditures	-	(360,000)	(587,068)	215,830
<b>Other financing sources (uses)</b>				
Transfers in	-	-	1,065,000	1,065,000
Refunding bonds issued	-	-	15,770,000	15,770,000
Premium on refunding bonds issued	-	-	2,864,147	2,864,147
Payment to refunded bond escrow agent	-	-	(18,407,348)	(18,407,348)
Total other financing sources (uses)	-	-	1,291,799	1,291,799
Net change in fund balance	\$ -	\$ (360,000)	704,731	\$ 1,507,629
Fund balance at beginning of year			-	
Fund balance at end of year			\$ 704,731	

Community Health Center Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ 75,000	\$ 75,000	\$ -	\$ (75,000)
Investment income	1,000	1,000	1,548	548
Miscellaneous revenues	100,000	100,000	-	(100,000)
<b>Total revenues</b>	<b>176,000</b>	<b>176,000</b>	<b>1,548</b>	<b>(174,452)</b>
<b>Expenditures</b>				
Health and welfare				
Commodities				
Computer supplies	-	41,731	25,280	16,451
Buildings/grounds maintenance supplies	10,000	6,991	-	6,991
Furniture and equipment - small value	25,000	1,021	-	1,021
Machinery and equipment - small value	20,000	-	-	-
<b>Total commodities</b>	<b>55,000</b>	<b>49,743</b>	<b>25,280</b>	<b>24,463</b>
Contractual services				
Architectural services	-	3,970	3,970	-
Engineering services	-	5,000	5,000	-
Buildings/grounds - repairs and maintenance	56,000	70,039	70,039	-
<b>Total contractual services</b>	<b>56,000</b>	<b>79,009</b>	<b>79,009</b>	<b>-</b>
Capital outlay				
Buildings and structures	65,000	65,000	8,614	56,386
Machinery and equipment	20,000	20,000	-	20,000
Office furniture and equipment	25,000	25,000	-	25,000
Computer hardware/software	30,000	12,248	9,975	2,273
<b>Total capital outlay</b>	<b>140,000</b>	<b>122,248</b>	<b>18,589</b>	<b>103,659</b>
Other expenditures	100,000	100,000	-	100,000
<b>Total expenditures</b>	<b>351,000</b>	<b>351,000</b>	<b>122,878</b>	<b>228,122</b>
<b>Net change in fund balance</b>	<b>\$ (175,000)</b>	<b>\$ (175,000)</b>	<b>(121,330)</b>	<b>\$ 53,670</b>
Fund balance at beginning of year			175,053	
Fund balance at end of year			<u>\$ 53,723</u>	

Capital Improvement/Repair Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for services	\$ 441,000	\$ 441,000	\$ 421,872	\$ (19,128)
Investment income	5,000	5,000	(5,723)	(10,723)
Miscellaneous revenues	1,860,000	1,860,000	1,651,925	(208,075)
Total revenues	<u>2,306,000</u>	<u>2,306,000</u>	<u>2,068,074</u>	<u>(237,926)</u>
<b>Expenditures</b>				
General and administrative				
Capital outlay				
Buildings and structures	441,000	441,000	140,476	300,524
Machinery and equipment	-	-	57,082	(57,082)
Vehicles	400,000	400,000	-	400,000
Office furniture and equipment	-	134,109	-	134,109
Computer hardware/software	705,000	570,891	223,586	347,305
Total capital outlay	<u>1,546,000</u>	<u>1,546,000</u>	<u>421,144</u>	<u>1,124,856</u>
Other expenditures	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>200,000</u>
Total expenditures	<u>1,746,000</u>	<u>1,746,000</u>	<u>421,144</u>	<u>1,324,856</u>
Excess of revenues over expenditures	<u>560,000</u>	<u>560,000</u>	<u>1,646,930</u>	<u>1,086,930</u>
<b>Other financing uses</b>				
Transfers out	<u>(1,260,000)</u>	<u>(1,260,000)</u>	<u>(1,260,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ (700,000)</u>	<u>\$ (700,000)</u>	<u>386,930</u>	<u>\$ 1,086,930</u>
Fund balance at beginning of year			<u>1,536,294</u>	
Fund balance at end of year			<u>\$ 1,923,224</u>	

ADF Expansion Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Investment income	\$ -	\$ -	\$ 147	\$ 147
<b>Expenditures</b>				
Public Safety				
Capital outlay				
Computer hardware/software	115,000	115,000	9,806	105,194
Other expenditures	5,000	5,000	-	5,000
Total expenditures	120,000	120,000	9,806	110,194
Net change in fund balance	<u>\$ (120,000)</u>	<u>\$ (120,000)</u>	(9,659)	<u>\$ 147</u>
Fund balance at beginning of year			<u>9,659</u>	
Fund balance at end of year			<u>\$ -</u>	

Road Improvement Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance -  
 Budget and Actual (GAAP Basis)  
 Year Ended November 30, 2012

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<b>Revenues</b>				
Investment income	\$ 364,800	\$ 364,800	\$ 245,494	\$ (119,306)
<b>Expenditures</b>				
Highways and roads				
Contractual services				
Construction-roads	-	-	168,048	(168,048)
Capital outlay				
Land	560,000	-	-	-
Right of way/easements	9,230,600	9,219,600	3,378,992	5,840,608
Infrastructure	50,037,300	50,326,300	24,788,463	25,537,837
Buildings and structures	-	282,000	281,287	713
Total capital outlay	59,827,900	59,827,900	28,448,742	31,379,158
Total expenditures	59,827,900	59,827,900	28,616,790	31,211,110
Net change in fund balance	\$ (59,463,100)	\$ (59,463,100)	(28,371,296)	\$ (31,330,416)
Fund balance at beginning of year			60,729,236	
Fund balance at end of year			\$ 32,357,940	

FIDUCIARY FUNDS

AGENCY FUNDS

**Agency Funds** – To account for monies held by the County or County departments. The County has a fiduciary responsibility for these funds to third parties.

Agency Funds  
Combining Balance Sheet  
November 30, 2012

	Assets				Liabilities			
	Cash and Cash Equivalents	Investments	Accrued Interest	Accounts Receivable	Total	Accounts Payable	Amounts Held for Others	Total
<b>County treasurer</b>								
Property taxes-all county taxing bodies	\$ 11,373,318	\$ -	\$ 112	\$ -	\$ 11,373,430	\$ -	\$ 11,373,430	\$ 11,373,430
Special trust funds	2,034,130	367,236	471	-	2,401,837	-	2,401,837	2,401,837
Federal state and FICA taxes	98	473	-	-	571	-	571	571
Other treasurer's accounts	1,418,145	3,562,661	114	240,673	5,221,593	57,437	5,164,156	5,221,593
<b>Total county treasurer</b>	<b>14,825,691</b>	<b>3,930,370</b>	<b>697</b>	<b>240,673</b>	<b>18,997,431</b>	<b>57,437</b>	<b>18,939,994</b>	<b>18,997,431</b>
<b>Circuit clerk</b>								
Court fees	9,277,605	42,711	-	-	9,320,316	-	9,320,316	9,320,316
Alimony and child support	51,607	-	-	-	51,607	-	51,607	51,607
<b>Total circuit clerk</b>	<b>9,329,212</b>	<b>42,711</b>	<b>-</b>	<b>-</b>	<b>9,371,923</b>	<b>-</b>	<b>9,371,923</b>	<b>9,371,923</b>
<b>Sheriff</b>								
Sheriff's account	16,298,490	8,330	-	-	16,306,820	-	16,306,820	16,306,820
<b>County clerk</b>								
County clerk accounts	1,986,733	137,217	-	40	2,123,990	1,902	2,122,088	2,123,990
<b>Sunny Hill nursing home</b>								
Patients' trust account	46,800	-	-	-	46,800	-	46,800	46,800
Security deposits	24,837	120,353	-	-	145,190	-	145,190	145,190
Other accounts	107,454	159,282	-	-	266,736	-	266,736	266,736
<b>Total Sunny Hill nursing home</b>	<b>179,091</b>	<b>279,635</b>	<b>-</b>	<b>-</b>	<b>458,726</b>	<b>-</b>	<b>458,726</b>	<b>458,726</b>
<b>Adult detention facility</b>								
Prisoners' account	335,540	-	-	-	335,540	-	335,540	335,540
State's Attorney	230,458	-	-	-	230,458	-	230,458	230,458
River Valley detention facility	1,137	-	-	-	1,137	-	1,137	1,137
Recorder of deeds	15,953	-	-	-	15,953	-	15,953	15,953
Regional office of education	4,727,791	-	-	-	4,727,791	-	4,727,791	4,727,791
<b>Total agency funds</b>	<b>\$ 47,930,096</b>	<b>\$ 4,398,263</b>	<b>\$ 697</b>	<b>\$ 240,713</b>	<b>\$ 52,569,769</b>	<b>\$ 59,339</b>	<b>\$ 52,510,430</b>	<b>\$ 52,569,769</b>

Agency Funds  
Combining Statement of Changes in Assets and Liabilities  
Year Ended November 30, 2012

	Assets and Liabilities at Beginning of Year			Additions	Deletions	Assets and Liabilities at End of Year		
<b>County treasurer</b>								
<i>Property taxes-all county taxing bodies</i>								
<b>Assets</b>								
Cash and cash equivalents	\$	28,759,596	\$	3,903,409	\$	21,289,687	\$	11,373,318
Accrued interest		1,227		112		1,227		112
<b>Total assets</b>		<b>28,760,823</b>		<b>3,903,521</b>		<b>21,290,914</b>		<b>11,373,430</b>
<b>Liabilities</b>								
Amounts held for others		28,760,823		112		17,387,505		11,373,430
<b>Total liabilities</b>	\$	<b>28,760,823</b>	\$	<b>112</b>	\$	<b>17,387,505</b>	\$	<b>11,373,430</b>
<i>Inheritance account</i>								
<b>Assets</b>								
Cash and cash equivalents	\$	1,103,034	\$	3,701,582	\$	4,804,616	\$	-
<b>Total assets</b>		<b>1,103,034</b>		<b>3,701,582</b>		<b>4,804,616</b>		<b>-</b>
<b>Liabilities</b>								
Amounts held for others		1,103,034		3,701,582		4,804,616		-
<b>Total liabilities</b>	\$	<b>1,103,034</b>	\$	<b>3,701,582</b>	\$	<b>4,804,616</b>	\$	<b>-</b>
<i>Special trust funds</i>								
<b>Assets</b>								
Cash and cash equivalents	\$	1,713,470	\$	6,204,353	\$	5,883,693	\$	2,034,130
Investments		1,000,000		3,732,172		4,364,936		367,236
Accrued interest		1,129		470		1,128		471
<b>Total assets</b>		<b>2,714,599</b>		<b>9,936,995</b>		<b>10,249,757</b>		<b>2,401,837</b>
<b>Liabilities</b>								
Amounts held for others		2,714,599		1,839,887		2,152,649		2,401,837
<b>Total liabilities</b>	\$	<b>2,714,599</b>	\$	<b>1,839,887</b>	\$	<b>2,152,649</b>	\$	<b>2,401,837</b>

(Continued)

## Agency Funds

## Combining Statement of Changes in Assets and Liabilities (Continued)

Year Ended November 30, 2012

	Assets and Liabilities at Beginning of Year	Additions	Deletions	Assets and Liabilities at End of Year
<b>County treasurer (continued)</b>				
<i>Federal state and FICA taxes</i>				
<b>Assets</b>				
Cash and cash equivalents	\$ 228	\$ 33,358,326	\$ 33,358,456	\$ 98
Investments	-	1,031	558	473
Accrued interest	-	11	11	-
<b>Total assets</b>	<b>228</b>	<b>33,359,368</b>	<b>33,359,025</b>	<b>571</b>
<b>Liabilities</b>				
Amounts held for others	228	33,357,779	33,357,436	571
<b>Total liabilities</b>	<b>\$ 228</b>	<b>\$ 33,357,779</b>	<b>\$ 33,357,436</b>	<b>\$ 571</b>
<i>Other treasurer's accounts</i>				
<b>Assets</b>				
Cash and cash equivalents	\$ 5,590,102	\$ 70,384,241	\$ 74,556,198	\$ 1,418,145
Investments	-	8,147,521	4,584,860	3,562,661
Accrued interest	54	114	54	114
Accounts receivable	35,711	240,673	35,711	240,673
<b>Total assets</b>	<b>5,625,867</b>	<b>78,772,549</b>	<b>79,176,823</b>	<b>5,221,593</b>
<b>Liabilities</b>				
Accounts payable	15,430	38,903,302	38,861,295	57,437
Amounts held for others	5,610,437	103,980,959	104,427,240	5,164,156
<b>Total liabilities</b>	<b>\$ 5,625,867</b>	<b>\$ 142,884,261</b>	<b>\$ 143,288,535</b>	<b>\$ 5,221,593</b>
<b>Circuit clerk</b>				
<i>Court fees</i>				
<b>Assets</b>				
Cash and cash equivalents	\$ 9,247,211	\$ 40,681,295	\$ 40,650,901	\$ 9,277,605
Investments	42,692	19	-	42,711
<b>Total assets</b>	<b>9,289,903</b>	<b>40,681,314</b>	<b>40,650,901</b>	<b>9,320,316</b>
<b>Liabilities</b>				
Amounts held for others	9,289,903	40,681,314	40,650,901	9,320,316
<b>Total liabilities</b>	<b>\$ 9,289,903</b>	<b>\$ 40,681,314</b>	<b>\$ 40,650,901</b>	<b>\$ 9,320,316</b>

(Continued)

## Agency Funds

## Combining Statement of Changes in Assets and Liabilities (Continued)

Year Ended November 30, 2012

	Assets and Liabilities at Beginning of Year	Additions	Deletions	Assets and Liabilities at End of Year
<b>Circuit clerk (continued)</b>				
<i>Alimony and child support</i>				
<b>Assets</b>				
Cash and cash equivalents	\$ 48,360	\$ 956,576	\$ 953,329	\$ 51,607
<b>Total assets</b>	<b>48,360</b>	<b>956,576</b>	<b>953,329</b>	<b>51,607</b>
<b>Liabilities</b>				
Amounts held for others	48,360	956,576	953,329	51,607
<b>Total liabilities</b>	<b>\$ 48,360</b>	<b>\$ 956,576</b>	<b>\$ 953,329</b>	<b>\$ 51,607</b>
<b>Sheriff</b>				
<i>Sheriff's account</i>				
<b>Assets</b>				
Cash and cash equivalents	\$ 3,396,253	\$ 61,965,767	\$ 49,063,530	\$ 16,298,490
Investments	8,315	15	-	8,330
<b>Total assets</b>	<b>3,404,568</b>	<b>61,965,782</b>	<b>49,063,530</b>	<b>16,306,820</b>
<b>Liabilities</b>				
Amounts held for others	3,404,568	12,902,252	-	16,306,820
<b>Total liabilities</b>	<b>\$ 3,404,568</b>	<b>\$ 12,902,252</b>	<b>\$ -</b>	<b>\$ 16,306,820</b>
<b>County clerk</b>				
<i>County clerk accounts</i>				
<b>Assets</b>				
Cash and cash equivalents	\$ 2,757,432	\$ 37,625,153	\$ 38,395,852	\$ 1,986,733
Investments	-	8,722,976	8,585,759	137,217
Accrued interest	-	163,671	163,671	-
Accounts receivable	10	45	15	40
<b>Total assets</b>	<b>2,757,442</b>	<b>46,511,845</b>	<b>47,145,297</b>	<b>2,123,990</b>
<b>Liabilities</b>				
Accounts payable	1,757	32,189	32,044	1,902
Amounts held for others	2,755,685	327,343	960,940	2,122,088
<b>Total liabilities</b>	<b>\$ 2,757,442</b>	<b>\$ 359,532</b>	<b>\$ 992,984</b>	<b>\$ 2,123,990</b>

(Continued)

## Agency Funds

## Combining Statement of Changes in Assets and Liabilities (Continued)

Year Ended November 30, 2012

	Assets and Liabilities at Beginning of Year			Additions	Deletions	Assets and Liabilities at End of Year		
<b>Sunny Hill nursing home</b>								
<i>Patients' trust account</i>								
<b>Assets</b>								
Cash and cash equivalents	\$	24,861	\$	449,585	\$	427,646	\$	46,800
<b>Total assets</b>		<u>24,861</u>		<u>449,585</u>		<u>427,646</u>		<u>46,800</u>
<b>Liabilities</b>								
Amounts held for others		24,861		449,585		427,646		46,800
<b>Total liabilities</b>	\$	<u>24,861</u>	\$	<u>449,585</u>	\$	<u>427,646</u>	\$	<u>46,800</u>
<i>Security deposits</i>								
<b>Assets</b>								
Cash and cash equivalents	\$	114,520	\$	189,525	\$	279,208	\$	24,837
Investments		-		262,469		142,116		120,353
Accrued interest		-		2,709		2,709		-
<b>Total assets</b>		<u>114,520</u>		<u>454,703</u>		<u>424,033</u>		<u>145,190</u>
<b>Liabilities</b>								
Accounts payable		5,520		11,220		16,740		-
Amounts held for others		109,000		61,339		25,149		145,190
<b>Total liabilities</b>	\$	<u>114,520</u>	\$	<u>72,559</u>	\$	<u>41,889</u>	\$	<u>145,190</u>
<i>Other accounts</i>								
<b>Assets</b>								
Cash and cash equivalents	\$	135,884	\$	61,386	\$	89,816	\$	107,454
Investments		143,470		23,577		7,765		159,282
<b>Total assets</b>		<u>279,354</u>		<u>84,963</u>		<u>97,581</u>		<u>266,736</u>
<b>Liabilities</b>								
Amounts held for others		279,354		84,963		97,581		266,736
<b>Total liabilities</b>	\$	<u>279,354</u>	\$	<u>84,963</u>	\$	<u>97,581</u>	\$	<u>266,736</u>

(Continued)

## Agency Funds

## Combining Statement of Changes in Assets and Liabilities (Continued)

Year Ended November 30, 2012

	Assets and Liabilities at Beginning of Year			Additions	Deletions	Assets and Liabilities at End of Year		
<b>Adult detention facility</b>								
<i>Prisoners' account</i>								
Assets								
Cash and cash equivalents	\$	259,278	\$	1,372,857	\$	1,296,595	\$	335,540
Total assets		<u>259,278</u>		<u>1,372,857</u>		<u>1,296,595</u>		<u>335,540</u>
Liabilities								
Amounts held for others		259,278		1,372,857		1,296,595		335,540
Total liabilities	\$	<u>259,278</u>	\$	<u>1,372,857</u>	\$	<u>1,296,595</u>	\$	<u>335,540</u>
<b>State's Attorney</b>								
Assets								
Cash and cash equivalents	\$	184,433	\$	97,021	\$	50,996	\$	230,458
Total assets		<u>184,433</u>		<u>97,021</u>		<u>50,996</u>		<u>230,458</u>
Liabilities								
Amounts held for others		184,433		97,021		50,996		230,458
Total liabilities	\$	<u>184,433</u>	\$	<u>97,021</u>	\$	<u>50,996</u>	\$	<u>230,458</u>
<b>River Valley detention facility</b>								
Assets								
Cash and cash equivalents	\$	1,138	\$	572	\$	573	\$	1,137
Total assets		<u>1,138</u>		<u>572</u>		<u>573</u>		<u>1,137</u>
Liabilities								
Amounts held for others		1,138		572		573		1,137
Total liabilities	\$	<u>1,138</u>	\$	<u>572</u>	\$	<u>573</u>	\$	<u>1,137</u>
<b>Recorder of deeds</b>								
Assets								
Cash and cash equivalents	\$	14,962	\$	229,860	\$	228,869	\$	15,953
Total assets		<u>14,962</u>		<u>229,860</u>		<u>228,869</u>		<u>15,953</u>
Liabilities								
Amounts held for others		14,962		229,860		228,869		15,953
Total liabilities	\$	<u>14,962</u>	\$	<u>229,860</u>	\$	<u>228,869</u>	\$	<u>15,953</u>

(Continued)

## Agency Funds

## Combining Statement of Changes in Assets and Liabilities (Continued)

Year Ended November 30, 2012

	Assets and Liabilities at Beginning of Year	Additions	Deletions	Assets and Liabilities at End of Year
<b>Regional office of education</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 4,185,371	\$ 12,894,997	\$ 12,352,577	\$ 4,727,791
<b>Total assets</b>	<b>4,185,371</b>	<b>12,894,997</b>	<b>12,352,577</b>	<b>4,727,791</b>
<b>Liabilities</b>				
Amounts held for others	4,185,371	12,894,997	12,352,577	4,727,791
<b>Total liabilities</b>	<b>\$ 4,185,371</b>	<b>\$ 12,894,997</b>	<b>\$ 12,352,577</b>	<b>\$ 4,727,791</b>
<b>All agency funds</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 57,536,133	\$ 274,076,505	\$ 283,682,542	\$ 47,930,096
Investments	1,194,477	20,889,780	17,685,994	4,398,263
Accrued interest	2,410	167,087	168,800	697
Accounts receivable	35,721	240,718	35,726	240,713
<b>Total assets</b>	<b>58,768,741</b>	<b>295,374,090</b>	<b>301,573,062</b>	<b>52,569,769</b>
<b>Liabilities</b>				
Accounts payable	22,707	38,946,711	38,910,079	59,339
Amounts held for others	58,746,034	212,938,998	219,174,602	52,510,430
<b>Total liabilities</b>	<b>\$ 58,768,741</b>	<b>\$ 251,885,709</b>	<b>\$ 258,084,681</b>	<b>\$ 52,569,769</b>

## STATISTICAL SECTION – UNAUDITED

**Financial Trends** - These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

**Revenue Capacity** - These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property and sales taxes.

**Debt Capacity** - These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

**Demographic and Economic Information** - These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to help make comparisons over time and with other governments.

**Operating Information** - These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.

Net Assets by Component  
Last Ten Fiscal Years  
(Unaudited)

Primary Government:	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Governmental activities										
Invested in capital assets, net of related debt	\$ 200,225,996	\$ 222,048,480	\$ 217,795,222	\$ 180,839,160	\$ 343,562,111	\$ 368,504,166	\$ 406,593,344	\$ 315,594,733	\$ 277,464,844	\$ 290,853,169
Restricted	42,494,969	45,252,694	79,899,115	59,525,112	49,512,698	66,069,907	72,356,899	75,665,601	91,345,994	112,818,893
Unrestricted	43,394,783	38,177,166	46,259,742	143,805,220	51,888,267	70,650,667	64,457,058	87,851,022	94,363,925	95,965,630
Total governmental activities net assets	<u>\$ 286,115,748</u>	<u>\$ 305,478,340</u>	<u>\$ 343,954,079</u>	<u>\$ 384,169,492</u>	<u>\$ 444,963,076</u>	<u>\$ 505,224,740</u>	<u>\$ 543,407,301</u>	<u>\$ 479,111,356</u>	<u>\$ 463,174,763</u>	<u>\$ 499,637,692</u>

Note: In FY2010, the County implemented GASB Statement 61. This standard changed component unit reporting, therefore the Forest Preserve is not included in FY2010 through FY2012 as a blended component unit. Amounts from prior years have not been restated.

Sources: Will County Financial Statements 2003-2012.

Changes in Net Assets  
Last Ten Fiscal Years  
(Unaudited)

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>Expenses</b>										
Governmental activities										
General and administrative	\$ 70,572,723	\$ 63,831,041	\$ 68,053,009	\$ 61,179,268	\$ 62,157,811	\$ 64,475,732	\$ 65,620,151	\$ 51,563,780	\$ 58,655,628	\$ 54,460,828
Education and recreation	-	-	-	-	1,386,926	2,487,136	2,852,650	-	-	-
Public safety	35,877,452	50,086,519	49,347,395	51,578,288	63,927,441	71,356,935	75,685,250	77,198,730	79,271,474	82,033,483
Judicial	21,787,427	29,804,205	31,744,709	35,332,093	37,710,082	40,371,411	42,063,251	42,659,853	45,518,748	45,527,413
Health and welfare	32,419,908	36,382,239	34,670,965	49,873,706	55,611,796	57,708,634	63,216,057	69,932,045	61,228,405	61,572,793
Highway and roads	7,800,151	15,349,317	10,579,584	20,524,374	10,591,001	18,029,729	22,596,071	16,969,269	73,409,418	16,010,797
Interest on debt	7,183,218	6,925,213	10,555,856	11,505,750	11,359,509	13,442,669	13,631,453	5,288,149	7,385,992	6,997,385
Total governmental activities expenses	175,640,879	202,378,534	204,951,518	229,993,479	242,744,566	267,872,246	285,664,883	263,611,826	325,469,665	266,602,699
<b>Revenues</b>										
Governmental activities program revenues										
Fees, fines, and charges for services										
General and administrative	15,750,382	16,598,357	15,707,345	20,088,404	18,986,874	10,773,205	9,025,681	8,152,305	7,899,823	8,942,389
Education and recreation	-	-	-	-	517,478	649,143	733,984	-	-	-
Public safety	8,225,476	8,446,876	8,730,924	9,764,177	9,264,768	12,930,453	12,115,581	10,067,306	10,129,158	10,795,904
Judicial	10,235,309	12,263,653	13,980,002	15,455,273	18,389,828	21,581,419	20,986,055	21,944,903	20,986,815	20,218,748
Health and welfare	11,744,928	12,735,350	15,710,169	14,869,816	17,413,036	22,070,066	24,289,739	22,203,748	23,688,356	23,209,611
Highway and roads	1,843,859	2,406,339	3,641,318	1,754,804	1,313,919	1,979,687	1,932,828	1,537,414	1,833,161	535,611
Total fees, fines, and charges for services	47,799,954	52,450,575	57,769,758	61,932,474	65,885,903	69,983,973	69,083,868	63,905,676	64,537,313	63,702,263
Operating grants and contributions										
General and administrative	6,766,607	9,168,325	10,434,223	11,339,800	634,920	1,280,748	174,473	906,484	815,158	803,853
Public safety	1,083,596	1,741,274	1,085,662	539,415	3,219,597	-	1,873,553	4,737,581	4,708,169	4,549,397
Judicial	5,055,302	4,346,795	5,278,939	4,372,161	2,601,088	6,067,210	5,291,680	5,464,347	4,803,063	4,935,254
Health and welfare	11,576,291	12,739,795	11,448,242	16,384,961	26,596,391	25,397,794	29,089,095	33,648,055	30,144,329	29,109,759
Highway and roads	7,813,673	8,182,592	10,008,478	9,791,456	12,993,715	23,765,192	28,112,088	31,689,781	35,415,742	34,867,659
Total operating grants and contributions	32,295,469	36,178,781	38,255,544	42,427,793	46,045,711	56,510,944	64,540,889	76,446,248	75,886,461	74,265,922

(Continued)

Changes in Net Assets (Continued)  
 Last Ten Fiscal Years  
 (Unaudited)

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Capital grants and contributions										
General and administrative	\$ 3,084,563	\$ 1,135,586	\$ 579,519	\$ 296,264	\$ 2,887,459	\$ 5,084,703	\$ 2,506,495	\$ -	\$ -	\$ 16,500
Public safety	-	-	-	645,578	1,851,813	28,550	62,500	208,210	-	957,787
Judicial	-	-	-	20,526	491,070	410,657	22,836	-	40,194	-
Health and welfare	-	225,000	-	2,023,757	-	3,795,607	3,442,796	569,226	3,249,655	-
Highway and roads	178,524	1,048,293	4,154,033	1,595,689	10,698,185	7,892,984	5,263,304	4,610,155	3,278,806	4,354,121
Total capital grants and contributions	3,263,087	2,408,879	4,733,552	4,581,814	15,928,527	17,212,501	11,297,931	5,387,591	6,568,655	5,328,408
Total governmental activities program revenues	83,358,510	91,038,235	100,758,854	108,942,081	127,860,141	143,707,418	144,922,688	145,739,515	146,992,429	143,296,593
Net (expense)/revenue										
Governmental activities	(92,282,369)	(111,340,299)	(104,192,664)	(121,051,398)	(114,884,425)	(124,164,828)	(140,742,195)	(117,872,311)	(178,477,236)	(123,306,106)
General revenues										
Governmental activities										
Taxes										
Property taxes	85,346,976	92,188,155	99,959,201	111,206,275	119,861,676	130,582,612	139,018,377	108,761,202	111,130,235	114,234,848
Replacement taxes	2,481,352	2,777,449	3,817,885	4,098,013	5,252,386	4,775,432	4,365,017	3,979,191	3,506,503	3,512,926
Income tax	6,533,834	6,183,605	7,405,834	7,634,329	8,030,287	8,296,644	7,098,199	6,861,332	7,617,039	9,264,827
Sales tax	16,771,708	19,005,437	20,970,418	23,325,092	22,232,481	21,999,761	18,572,077	19,377,350	21,203,541	22,062,183
Other taxes	681,971	854,416	1,290,053	682,278	1,043,962	1,321,838	974,482	1,042,093	784,768	1,040,529
Investment earnings	4,149,732	4,100,079	7,989,472	12,151,450	15,100,991	15,021,979	6,776,536	5,132,697	5,044,230	4,584,947
Other general revenues	3,187,421	4,567,736	1,235,540	2,357,709	4,156,226	2,428,226	2,100,068	4,962,147	3,135,870	5,068,775
Special item-change in arbitrage liability	752,608	-	-	-	-	-	-	-	-	-
Total governmental activities	119,905,602	129,676,877	142,668,403	161,455,146	175,678,009	184,426,492	178,904,756	150,116,012	152,422,186	159,769,035
Change in net assets										
Governmental activities	\$ 27,623,233	\$ 18,336,578	\$ 38,475,739	\$ 40,403,748	\$ 60,793,584	\$ 60,261,664	\$ 38,162,561	\$ 32,243,701	\$ (26,055,050)	\$ 36,462,929

Note: In FY2010, the County implemented GASB Statement 61. This standard changed component unit reporting, therefore the Forest Preserve is not included as a blended component unit in FY2010 through FY2012. Amounts from prior years have not been restated.

Sources: Will County Financial Statements 2003-2012.

Fund Balances - Governmental Funds  
Last Ten Fiscal Years  
(Unaudited)

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General fund										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,398,738	\$ 884,951
Restricted	-	-	-	-	-	-	-	-	23,597,269	25,197,855
Committed	-	-	-	-	-	-	-	-	10,703,579	11,556,082
Unassigned	-	-	-	-	-	-	-	-	48,697,204	55,921,018
Reserved	111,579	437,159	1,958,017	876,009	1,788,325	1,922,810	993,020	809,137	-	-
Unreserved	19,762,693	17,053,154	18,511,166	59,525,112	47,898,058	55,228,290	57,713,238	52,915,737	-	-
Total general fund	19,874,272	17,490,313	20,469,183	60,401,121	49,686,383	57,151,100	58,706,258	53,724,874	84,396,790	93,559,906
All other governmental funds										
Nonspendable	-	-	-	-	-	-	-	-	718,704	1,134,107
Restricted	-	-	-	-	-	-	-	-	128,242,030	119,484,281
Committed	-	-	-	-	-	-	-	-	51,301,129	50,884,974
Assigned	-	-	-	-	-	-	-	-	20,819,976	20,918,197
Unassigned	-	-	-	-	-	-	-	-	(1,296,885)	(2,626,039)
Reserved for:										
Inventory	-	-	-	-	-	-	-	347,760	-	-
Prepaid items	220,457	105,031	107,771	305,221	408,801	437,045	191,898	-	-	-
Debt service	1,864,802	2,257,993	5,028,083	2,285,978	7,209,916	10,416,181	9,355,062	14,964,579	-	-
Construction and development	48,701,087	47,567,768	158,016,602	103,811,334	40,527,648	48,026,724	32,167,146	85,507,378	-	-
Employee retirement	-	-	-	-	-	426,646	409,881	-	-	-
Specific purposes	-	-	-	-	44,637	70,483	91,513	-	-	-
Preserve improvements	-	-	-	-	24,200	24,200	-	-	-	-
Liability insurance	-	-	-	-	-	-	292,551	-	-	-
Unreserved, reported in:										
Special revenue funds	58,897,838	58,806,687	66,245,842	70,678,445	83,659,258	98,936,470	114,437,491	119,979,763	-	-
Capital projects funds	-	-	(2,282)	6,625,802	1,708,280	2,686,908	1,889,593	1,707,149	-	-
Total all other governmental funds	\$ 109,684,184	\$ 108,737,479	\$ 229,396,016	\$ 183,706,780	\$ 133,582,740	\$ 161,024,657	\$ 158,835,135	\$ 222,506,629	\$ 199,784,954	\$ 189,795,520

Note: In FY2010, the County implemented GASB Statement 61. This standard changed component unit reporting, therefore the Forest Preserve is not included as a blended component unit in FY2010 through FY2012. Amounts from prior years have not been restated.

Note: In FY2011, the County implemented GASB Statement 54. This standard changed the classifications for fund balance and clarified the definition of Special Revenue Fund, therefore the Social Security Fund and the Illinois Municipal Retirement Fund became accounts of the General Fund. Amounts from prior years have not been restated.

Sources: Will County Financial Statements 2003-2012.

Changes in Fund Balances - Governmental Funds  
 Last Ten Fiscal Years  
 (Unaudited)

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>Revenues</b>										
Property taxes	\$ 85,346,976	\$ 92,188,155	\$ 99,959,201	\$ 111,206,275	\$ 120,673,324	\$ 130,582,612	\$ 138,913,770	\$ 108,865,597	\$ 110,956,310	\$ 114,302,554
TIF surplus distribution	-	-	-	-	77,471	106,202	-	-	-	-
Licenses and permits	3,474,941	3,426,589	3,447,174	3,512,927	3,356,168	3,556,746	3,079,705	2,167,428	2,301,780	2,645,532
Intergovernmental	63,630,449	68,729,965	73,722,799	80,536,765	84,337,933	93,270,419	97,231,776	104,475,582	110,281,809	110,136,543
Charges for services	39,328,659	44,670,706	50,231,452	53,818,001	58,441,122	62,025,281	62,175,377	56,954,980	57,242,135	57,458,223
Fines and forfeitures	2,476,552	2,795,486	2,630,937	2,973,965	3,746,861	4,275,342	3,819,148	4,544,376	4,374,451	4,030,249
Interest revenue	4,149,732	4,100,079	7,984,458	12,136,359	15,100,991	14,916,210	6,726,995	5,020,262	5,154,472	4,742,449
Miscellaneous revenues	945,774	1,680,117	1,163,017	1,600,892	3,481,212	4,055,854	1,942,846	4,662,923	3,362,741	5,305,988
<b>Total revenues</b>	<b>199,353,083</b>	<b>217,591,097</b>	<b>239,139,038</b>	<b>265,785,184</b>	<b>289,215,082</b>	<b>312,788,666</b>	<b>313,889,617</b>	<b>286,691,148</b>	<b>293,673,698</b>	<b>298,621,538</b>
<b>Expenditures</b>										
<b>Current:</b>										
General and administrative	54,862,847	54,959,113	57,343,964	52,072,796	53,285,109	55,649,431	58,127,290	48,813,316	52,282,836	51,126,038
Education and recreation	-	-	-	-	1,304,937	2,170,460	2,758,113	-	-	-
Public safety	34,309,460	41,274,501	43,217,133	45,681,933	60,985,618	68,752,040	72,434,982	73,763,465	74,168,360	77,011,338
Judicial	21,092,158	26,130,747	28,159,389	30,843,966	37,082,220	39,560,699	41,173,948	42,285,144	44,564,153	44,664,938
Health and welfare	31,909,541	33,833,292	35,713,985	47,896,337	57,722,068	56,738,246	62,310,518	68,749,946	60,668,047	60,501,596
Highway and roads	17,788,679	25,671,836	23,369,670	29,536,565	23,702,414	28,062,241	15,495,167	10,379,751	13,076,065	13,383,346
Retirement	11,488,277	15,615,040	16,705,893	16,856,386	-	-	-	-	-	-
Debt service - principal	9,626,905	10,829,168	12,423,618	12,375,133	12,969,026	16,079,387	17,399,073	3,457,836	7,517,779	9,959,085
Debt service - interest and fiscal charge	3,556,963	3,117,324	6,574,965	7,892,237	7,433,447	9,526,086	9,578,700	5,148,936	7,450,000	7,179,906
Debt service - bond issuance costs	-	-	-	-	-	571,558	-	755,207	-	226,799
Capital outlay	24,949,614	13,092,395	14,916,206	64,198,915	96,609,474	58,562,174	39,446,190	28,663,742	29,769,217	35,621,609
<b>Total expenditures</b>	<b>209,584,444</b>	<b>224,523,416</b>	<b>238,424,823</b>	<b>307,354,268</b>	<b>351,094,313</b>	<b>335,672,322</b>	<b>318,723,981</b>	<b>282,017,343</b>	<b>289,496,457</b>	<b>299,674,655</b>

(Continued)

## Changes in Fund Balances - Governmental Funds (Continued)

Last Ten Fiscal Years

(Unaudited)

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Other Financing Sources (Uses)										
Transfers In	\$ 3,751,024	\$ 21,949,963	\$ 25,526,785	\$ 22,840,580	\$ 29,692,317	\$ 32,605,980	\$ 27,103,512	\$ 49,876,912	\$ 18,997,343	\$ 20,191,328
Issuance of bonds/debt certificates	194,324	187,900	-	6,600,000	21,723,212	55,000,000	4,200,000	100,000,000	-	-
Premium on bonds/debt certificates	-	-	114,200,000	538,553	-	2,790,290	-	843,278	-	-
Refunding bonds issued	-	-	-	-	-	-	-	-	-	15,770,000
Premium on refunding bonds issued	-	-	-	-	-	-	-	-	-	2,864,147
Proceeds from loan	-	2,311,034	7,780,761	-	-	-	-	-	-	-
Proceeds from capital leases	934,608	1,296,133	930,534	104,668	-	-	-	-	-	-
Sale of capital assets	-	7,894	11,897	6,375	-	-	-	-	-	-
Payment to refunded bond escrow age	-	-	-	-	-	-	-	-	-	(18,407,348)
Transfers out	(3,751,024)	(21,949,963)	(25,526,785)	(22,840,580)	(29,692,317)	(32,605,980)	(27,103,512)	(49,876,912)	(18,997,343)	(20,191,328)
Total other financing sources (uses)	1,128,932	3,802,961	122,923,192	7,249,596	21,723,212	57,790,290	4,200,000	100,843,278	-	226,799
Net change in fund balances	\$ (9,102,429)	\$ (3,129,358)	\$ 123,637,407	\$ (34,319,488)	\$ (40,156,019)	\$ 34,906,634	\$ (634,364)	\$ 105,517,083	\$ 4,177,241	\$ (826,318)
Debt service as a percentage of noncapital expenditures	7.6%	7.0%	9.3%	8.9%	8.4%	9.8%	9.6%	3.4%	5.7%	6.6%

Note: In FY2010, the County implemented GASB Statement 61. This standard changed component unit reporting, therefore the Forest Preserve is not included as a blended component unit in FY2010 through FY2012. Amounts from prior years have not been restated.

Sources: Will County Financial Statements 2003-2012.

Program Revenues by Function/Program  
Last Ten Fiscal Years  
(Unaudited)

Functions/programs	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Revenues										
Fees, fines, and charges for services	\$ 47,799,954	\$ 52,450,575	\$ 57,769,758	\$ 59,525,112	\$ 65,885,903	\$ 69,983,973	\$ 69,083,868	\$ 63,905,676	\$ 64,537,313	\$ 63,702,263
Operating grants and contributions	32,295,469	36,178,781	38,255,544	42,427,793	46,045,711	56,510,944	64,540,889	76,446,248	75,886,461	74,265,922
Capital grants and contributions	3,263,087	2,408,879	4,733,552	4,581,814	15,928,527	17,212,501	11,297,931	5,387,591	6,568,655	5,328,408
Total governmental activities program revenues	83,358,510	91,038,235	100,758,854	106,534,719	127,860,141	143,707,418	144,922,688	145,739,515	146,992,429	143,296,593
Component unit										
Fees, fines, and charges for services	4,807,652	5,021,968	5,251,947	3,758,065	3,879,890	3,893,055	6,022,306	6,779,082	8,320,764	8,080,112
Operating grants and contributions	-	-	-	-	-	-	-	100,822	382,183	-
Capital grants and contributions	-	-	-	-	-	-	-	2,254,633	2,334,509	1,664,735
Total component unit program revenues	4,807,652	5,021,968	5,251,947	3,758,065	3,879,890	3,893,055	6,022,306	9,134,537	11,037,456	9,744,847
Total reporting unit program revenues	\$ 88,166,162	\$ 96,060,203	\$ 106,010,801	\$ 110,292,784	\$ 131,740,031	\$ 147,600,473	\$ 150,944,994	\$ 154,874,052	\$ 158,029,885	\$ 153,041,440

Note: In FY2010, the County implemented GASB Statement 61. This standard changed component unit reporting, therefore the Forest Preserve is not included as a blended component unit in FY2010 through FY2012. Amounts from prior years have not been restated.

Sources: Will County Financial Statements 2003-2012.

Tax Revenues by Source - Governmental Activities  
 Last Ten Fiscal Years  
 (Unaudited)

Fiscal Year	Property	Replacement	Income	Sales	Other	Total
2003	\$ 85,346,976	\$ 2,481,352	\$ 6,533,834	\$ 16,771,708	\$ 681,971	\$ 111,815,841
2004	92,188,155	2,777,449	6,183,605	19,005,437	854,416	121,009,062
2005	99,959,201	3,817,885	7,405,834	20,970,418	1,290,053	133,443,391
2006	111,206,275	4,098,013	7,634,329	23,325,092	682,278	146,945,987
2007	119,861,676	5,252,386	8,030,287	22,232,481	1,043,962	156,420,792
2008	130,582,612	4,775,432	8,296,644	21,999,761	1,321,838	166,976,287
2009	139,018,377	4,365,017	7,098,199	18,572,077	974,482	170,028,152
2010	108,761,202	3,979,191	6,861,332	19,377,350	1,042,093	140,021,168
2011	111,130,235	3,506,503	7,617,039	21,203,541	784,768	144,242,086
2012	114,234,848	3,512,926	9,264,827	22,062,183	1,040,529	150,115,313
Change						
2003–2012	33.8%	41.6%	41.8%	31.5%	52.6%	34.3%
2003–2009	62.9%	75.9%	8.6%	10.7%	42.9%	52.1%

Notes: 2003-2009 taxes include the Forest Preserve and use the accrual basis of accounting due to the implementation of GASB 34.

2010-2012 taxes do not include the Forest Preserve due to implementation of GASB 61 and use the accrual basis of accounting due to the implementation of GASB 34.

Sources: Will County Financial Statements 2003-2012.

Property Tax Rates and Tax Levies  
Last Ten Tax Years  
(Unaudited)

	Current	Tax Year									
	Limit	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
General	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2435	0.2601	0.2818	0.2972	0.3122
Worker's compensation	None	0.0242	0.0216	0.0180	0.0163	0.0148	0.0138	0.0196	0.0196	0.0207	0.0218
Liability insurance	None	0.0155	0.0158	0.0161	0.0152	0.0138	0.0128	0.0163	0.0163	0.0173	0.0182
Illinois Municipal Retirement	None	0.0502	0.0604	0.0610	0.0743	0.0664	0.0611	0.0596	0.0621	0.0640	0.0673
Sunny Hill sanitarium	0.0750	0.0041	0.0038	0.0030	0.0028	0.0027	0.0024	0.0028	0.0026	0.0029	0.0031
Highway	0.1000	0.0552	0.0466	0.0436	0.0436	0.0407	0.0437	0.0326	0.0316	0.0326	0.0344
Health	0.1000	0.0526	0.0475	0.0459	0.0442	0.0433	0.0406	0.0428	0.0418	0.0444	0.0468
Bridge	0.0500	0.0136	0.0065	0.0072	0.0050	0.0042	0.0038	0.0001	0.0001	0.0002	0.0014
Matching tax	0.0500	0.0419	0.0347	0.0314	0.0289	0.0239	0.0216	0.0002	0.0001	0.0002	0.0002
Social security	None	0.0334	0.0336	0.0374	0.0319	0.0325	0.0299	0.0306	0.0273	0.0282	0.0297
Will County Building Commission	None	0.0483	0.0448	0.0417	0.0118	0.0127	0.0117	0.0191	0.0191	0.0197	0.0200
Detention home construction	0.0400	0.0084	0.0078	0.0076	0.0065	0.0104	0.0094	0.0104	-	-	-
Detention home operation *	0.0200	0.0087	0.0083	0.0079	0.0075	-	-	-	-	-	-
		0.6061	0.5814	0.5708	0.5380	0.5154	0.4943	0.4942	0.5024	0.5274	0.5551
Clearview debt service fund	None	2.3523	1.1084	3.0392	2.0442	1.8333	1.6375	1.5630	1.5757	1.7128	1.7128
Will County Special Services Area #1 (Bonnie Brae)	None	-	-	-	-	-	-	-	-	-	-
General	\$	28,855,713	\$ 32,426,145	\$ 35,804,946	\$ 40,310,837	\$ 45,894,909	\$ 49,548,311	\$ 56,504,947	\$ 61,362,811	\$ 62,913,103	\$ 62,851,028
Worker's compensation		2,793,233	2,801,619	2,577,956	2,628,267	2,716,979	2,808,077	4,257,966	4,267,960	4,381,902	4,388,701
Liability insurance		1,789,054	2,049,332	2,305,839	2,450,899	2,533,399	2,604,593	3,541,064	3,549,375	3,662,169	3,663,961
Illinois Municipal Retirement		5,794,227	7,834,157	8,736,407	11,980,381	12,189,688	12,432,862	12,947,693	13,522,465	13,547,909	13,548,604
Sunny Hill sanitarium		473,234	492,877	429,659	451,481	495,665	488,361	608,281	566,158	613,890	624,081
Highway		6,371,341	6,044,233	6,244,383	7,030,210	7,471,691	8,892,243	7,082,127	6,880,997	6,900,966	6,925,289
Health		6,071,242	6,160,967	6,573,788	7,126,956	7,948,998	8,261,443	9,298,007	9,102,078	9,398,862	9,421,615
Bridge		1,569,751	843,080	1,031,182	806,217	771,034	773,239	21,724	21,775	42,337	281,843
Matching tax		4,836,217	4,500,749	4,497,101	4,659,933	4,387,553	4,395,251	43,449	21,775	42,337	40,263
Social security		3,855,123	4,358,074	5,356,420	5,143,663	5,966,338	6,084,166	6,647,641	5,944,659	5,969,547	5,979,102
Will County Building Commission		5,574,834	5,810,675	5,792,184	1,902,659	2,331,428	2,380,728	4,149,289	4,159,033	4,170,216	4,026,331
Detention home construction		969,552	1,011,696	1,088,470	1,048,082	1,909,228	1,912,748	2,259,329	-	-	-
Detention home operation *		1,004,179	1,076,548	1,131,436	1,209,325	-	-	-	-	-	-
Clearview debt service fund		71,600	35,801	95,845	67,150	67,150	67,151	67,151	67,153	67,152	67,151
Will County Special Services Area #1 (Bonnie Brae)		-	-	-	-	-	-	-	-	-	-
	\$	70,029,300	\$ 75,445,953	\$ 81,665,616	\$ 86,816,060	\$ 94,684,060	\$ 100,649,173	\$ 107,428,668	\$ 109,466,239	\$ 111,710,390	\$ 111,817,969

\*2007 and 2006 Levy for Detention home operation is included with Detention home construction.

Notes: Includes only the County, Forest Preserve information is available in separately issued component unit financial statements.

Tax Rates are per \$100 of assessed valuation.

Source: Will County Clerk - Tax Extension Department.

Principal Property Tax Payers,  
Current Year and Nine Years Ago  
(Unaudited)

	Type Of Business	Fiscal Year 2003		Fiscal Year 2012	
		Taxable Assessed Value	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
<u>Taxpayer</u>					
Exelon Generation Co. LLC (1)	Utility	\$ 343,077,300	2.46%	\$ 472,732,916	2.29%
Exxon Mobil Joliet Refining	Manufacturing	142,731,442	1.02%	357,641,926	1.73%
PDV Midwest Refining	Manufacturing	68,832,400	0.49%	264,947,867	1.28%
Walmart	Retail	-	-	77,459,932	0.38%
Hart I55 Industrial LLC	Industrial	-	-	41,586,553	0.20%
Centerpoint Intermodal LLC		-	-	30,553,891	0.15%
Des Plaines Development	Manufacturing	22,051,423	0.16%	25,838,490	0.13%
Menard Inc.	Retail	-	-	24,257,691	0.12%
Liberty Property LP	Industrial	-	-	23,807,462	0.12%
Start-West Louis Joliet LLC	Industrial	-	-	23,716,445	0.11%
Catullus Development Corp.	Retail	39,227,700	0.28%	-	-
Chicago Carbon Co.	Manufacturing	18,518,400	0.13%	-	-
BASF Corporation	Manufacturing	15,624,054	0.11%	-	-
Amoco Oil Corporation	Manufacturing	15,109,620	0.11%	-	-
Meijer	Retail	14,174,200	0.10%	-	-
Midwest Generation	Utility	13,848,177	0.10%	-	-
Total		\$ 693,194,716	4.98%	\$ 1,342,543,173	6.51%

(1) - Formerly Commonwealth Edison.

Source: Will County Supervisor of Assessment.

Property Tax Levies and Collections  
Last Ten Fiscal Years  
(Unaudited)

County							
Fiscal Year	Levy Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collected for the Levy	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2003	2002	\$ 70,029,300	\$ 69,737,303	99.58%	\$ 58,530	\$ 69,795,833	99.67%
2004	2003	75,445,953	75,184,382	99.65%	53,513	75,237,895	99.72%
2005	2004	81,665,616	81,619,668	99.94%	89,806	81,709,474	100%
2006	2005	86,816,060	86,516,612	99.66%	51,493	86,568,105	99.71%
2007	2006	94,684,060	94,271,097	99.56%	70,532	94,341,629	99.64%
2008	2007	100,649,171	100,267,527	99.62%	54,592	100,322,119	99.68%
2009	2008	107,428,668	107,023,244	99.62%	63,499	107,086,743	99.68%
2010	2009	109,466,239	108,889,507	99.47%	67,679	108,957,186	99.53%
2011	2010	111,710,390	110,831,827	99.21%	152,872	110,984,699	99.35%
2012	2011	111,819,162	110,506,884	98.83%	32,038	110,538,922	98.86%

Forest Preserve District							
Fiscal Year	Levy Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collected for the Levy	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2003	2002	\$ 15,123,802	\$ 15,123,802	100.00%	\$ -	\$ 15,123,802	100%
2004	2003	16,411,230	16,411,230	100.00%	-	16,411,230	100%
2005	2004	17,650,291	17,650,291	100.00%	-	17,650,291	100%
2006	2005	23,879,808	23,879,808	100.00%	-	23,879,808	100%
2007	2006	25,106,568	25,106,568	100.00%	-	25,106,568	100%
2008	2007	28,942,424	28,903,517	99.87%	14,743	28,918,260	99.92%
2009	2008	31,325,470	31,286,814	99.88%	16,639	31,303,453	99.93%
2010	2009	33,076,307	32,885,456	99.42%	19,497	32,904,953	99.48%
2011	2010	33,171,209	32,918,429	99.24%	46,221	32,964,650	99.38%
2012	2011	34,004,275	33,627,184	98.89%	9,480	33,636,664	98.92%

\*\* This has been amended to include information obtained from Treasurer documents and the Forest Preserve District's CAFR.

Sources: Will County Treasurer, Will County Clerk, and Forest Preserve District of Will County.

Direct and Overlapping Property Tax Rates  
 Last Ten Tax Years  
 (rate per \$100 of assessed value)  
 (Unaudited)

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Direct rate - County	0.6061	0.5814	0.5708	0.5380	0.5154	0.4943	0.4942	0.5024	0.5274	0.5551
Overlapping rates:										
Municipalities	0.7857	0.7921	0.9467	1.0232	0.9265	0.9523	1.2429	1.4080	0.9892	1.0242
High school districts	2.0598	1.9713	2.1598	2.0906	2.1171	2.1132	1.9681	1.9540	2.1042	2.2318
Unit school districts	4.7580	4.6961	4.3891	4.3902	4.2033	4.0725	4.0925	4.1975	4.4550	4.8312
Elementary school districts	2.9264	2.9375	2.8536	2.7576	2.7162	2.6314	2.6162	2.6334	2.7850	2.9744
Junior colleges	0.2315	0.2195	0.2917	0.2941	0.3013	0.2971	0.2763	0.2945	0.3137	0.3338
Townships	0.2382	0.2253	0.3480	0.3371	0.3169	0.3121	0.3113	0.3124	0.3279	0.3481
Sanitary districts	0.0252	0.0233	0.1247	0.1182	0.1090	0.1005	0.0967	0.0942	0.0992	0.1122
Park district	0.2994	0.3186	0.3187	0.3199	0.2868	0.3051	0.2955	0.2916	0.3136	0.3116
Forest Preserve	0.1315	0.1266	0.1235	0.1481	0.1369	0.1424	0.1445	0.1519	0.1567	0.1693
Fire protection	0.4876	0.5129	0.5531	0.5773	0.5937	0.6017	0.5988	0.5828	0.6146	0.6364

Note: These totals are of differently weighted averages which include most, but not all units of local government (libraries, street lighting, mosquito abatement, etc.) that tax in Will County.

Note: See Table 7 "Property Tax Rates and Tax Levies" for the components of Direct Rate: County.

Source: Will County Clerk - Tax Extension Department.

Note: Tax Rates are per \$100 of assessed valuation. Rates are based on weighted average for each type of government. The totals do not reflect the actual tax burden of each parcel of real estate. Typical tax burdens are shown below:

<u>Year</u>	<u>Equalized Assessed Value</u>	<u>Total Tax Extension</u>	<u>Resulting Typical Tax Rate</u>
2002	\$ 11,542,100,452	\$ 865,674,335	0.07500
2003	12,970,257,627	959,234,432	0.07396
2004	14,321,773,901	1,066,585,880	0.07447
2005	16,124,110,513	1,178,715,455	0.07310
2006	18,357,729,612	1,310,320,443	0.07138
2007	20,348,135,330	1,421,250,305	0.06985
2008	21,724,055,451	1,509,853,825	0.06950
2009	21,775,056,261	1,558,105,729	0.07155
2010	21,168,608,072	1,598,216,054	0.07550
2011	20,131,655,270	1,620,520,262	0.08050

Assessed Value and Estimated Actual Value of Taxable Property  
 Last Ten Fiscal Years  
 (Unaudited)

Fiscal Year Ended Nov. 30	Levy Year	Real Property		Railroad Property		Direct Tax Rate	Total		Percent of Total Assessed Value to Total Estimated Value
		Assessed Value	Estimated Value	Assessed Value	Estimated Value		Assessed Value	Estimated Value	
2003	2002	\$ 11,531,765,433	\$ 34,595,296,299	\$ 10,335,019	\$ 31,005,057	0.6061	\$ 11,542,100,452	\$ 34,626,301,356	33.333%
2004	2003	12,959,957,561	38,879,872,683	10,300,066	30,900,198	0.5814	12,970,257,627	38,910,772,881	33.333%
2005	2004	14,311,657,646	42,934,972,938	10,116,255	30,348,765	0.5708	14,321,773,901	42,965,321,703	33.333%
2006	2005	16,114,692,050	48,344,076,150	9,418,463	28,255,389	0.5380	16,124,110,513	48,372,331,539	33.333%
2007	2006	18,347,954,130	55,043,862,390	9,775,482	29,326,446	0.5154	18,357,729,612	55,073,188,836	33.333%
2008	2007	20,337,154,789	61,011,464,367	10,980,541	32,941,623	0.4943	20,348,135,330	61,044,405,990	33.333%
2009	2008	21,711,156,275	65,133,468,825	12,899,176	38,697,528	0.4942	21,724,055,451	65,172,166,353	33.333%
2010	2009	21,759,894,197	65,279,682,591	15,162,064	45,486,192	0.5024	21,775,056,261	65,325,168,783	33.333%
2011	2010	21,143,543,108	63,430,629,324	25,064,964	75,194,892	0.5274	21,168,608,072	63,505,824,216	33.333%
2012	2011	20,077,398,815	60,232,196,445	54,256,455	162,769,365	0.5551	20,131,655,270	60,394,965,810	33.333%

Source: Will County Clerk.

Ratios of Outstanding Debt by Type  
Last Ten Fiscal Years  
(Unaudited)

Fiscal Year	Population (1)	Equalized Assessed Value (2)	Gross General Bonded Debt	Less Debt Service Fund	Net General Bonded Debt Outstanding	Ratio Of General Bonded Debt to Assessed Value	Percentage of Total Debt to Personal Income (3)	Net General Bonded Debt Per Capita
2003	586,704	\$ 11,542,100,452	\$ 19,440,000	\$ 191,000	\$ 19,249,000	0.17%	0.11%	\$ 32.81
2004	613,849	12,970,257,627	16,150,000	688,216	15,461,784	0.12%	0.08%	25.19
2005	642,813	14,321,773,901	45,170,000	3,472,599	41,697,401	0.29%	0.21%	64.87
2006	668,217	16,124,110,513	42,070,000	859,340	41,210,660	0.26%	0.18%	61.67
2007	673,586	18,357,729,612	49,745,000	4,694,093	45,050,907	0.25%	0.18%	66.88
2008	681,097	20,348,135,330	67,380,000	5,588,884	61,791,116	0.30%	0.23%	90.72
2009	685,251	21,724,055,451	63,871,682	6,044,546	57,827,136	0.27%	0.22%	84.39
2010	677,560	21,775,056,261	161,579,461	14,964,579	146,614,882	0.67%	0.005390253	216.39
2011	696,186	21,168,608,072	155,115,967	15,049,728	140,066,239	0.66%	0.004731968	201.19
2012	682,518	20,131,655,270	144,481,168	14,322,918	130,158,250	0.65%	N/A	190.70

Sources: Will County Clerk, Bureau of the Census, Will County Financial Reports 2003-2012, and Forest Preserve District of Will County.

(1) See Table 16 for population data.

(2) See Table 10 for equalized assessed value data.

(3) See Table 18 for for personal income data.

N/A - Information not currently available.

Direct and Overlapping Governmental Activities Debt  
 As of November 30, 2012  
 (Unaudited)

Governmental Unit	Debt Outstanding (1)	Percentage Applicable to County (2)	Amount Applicable to County
Overlapping debt			
Forest Preserve	\$ 163,677,359	100.00%	\$ 163,677,359
Municipalities	1,049,039,351	Various	562,573,209
DuPage Water Commission	-	5.56%	-
School Districts	484,924,933	Various	1,753,752,836
Park Districts	220,291,568	Various	102,951,435
Library Districts	114,380,000	Various	73,611,654
Fire Protection Districts	26,986,000	Various	22,294,632
Special Service Areas	19,524,731	100.00%	19,524,731
TIF Districts	23,819,356	100.00%	23,819,356
New Lenox Township	1,380,893	100.00%	1,380,893
Homer Township	5,265,000	100.00%	5,265,000
Subtotal, overlapping debt			2,728,851,105
Will County direct debt	147,951,618	100.00%	147,951,618
Total direct and overlapping debt			\$ 2,876,802,723

Sources: (1) Information for entities other than the County is based on data obtained from the Will County Clerk's office.  
 (2) Percentages are based on 2011 EAV, the most current available.

Notes: EAV and outstanding debt is obtained for Governmental units and Will County. The amount of overlapping debt is determined based on the percentage of a Governmental units EAV applicable to Will County.

Ratio of Debt Service Expenditures for Long-Term  
Debt to Total General Governmental Expenditures  
Last Ten Fiscal Years  
(Unaudited)

Fiscal Year	Principal	Interest	Total Debt Service	Total General Governmental Expenditures (1)	Ratio of Debt Service to Total General Governmental Expenditures
2003	\$ 3,275,000	\$ 871,031	\$ 4,146,031	\$ 171,399,657	2.42%
2004	3,517,149	867,400	4,384,549	197,702,151	2.22%
2005	4,287,178	1,691,411	5,978,589	221,365,424	2.70%
2006	2,926,313	2,068,315	4,994,628	240,921,970	2.07%
2007	2,972,022	1,994,958	4,966,980	253,313,181	1.96%
2008	2,211,801	2,411,038	4,622,839	277,974,365	1.66%
2009	2,840,269	2,921,857	5,762,126	257,925,523	2.23%
2010	3,351,507	5,145,704	8,497,211	265,205,162	3.20%
2011	7,517,779	7,450,000	14,967,779	264,146,089	5.67%
2012	9,959,085	7,179,906	17,138,991	270,504,037	6.34%

Sources: Will County Financial Statements 2003-2012.

Note: (1) Expenditures include only the County's general, special revenue, and debt service funds excluding the effects of special service area debt that does not impact the whole County.

Legal Debt Margin Information  
 Last Ten Fiscal Years  
 (Unaudited)

											Legal Debt Margin Calculation for Fiscal Year 2012									
											Assessed value	\$ 20,131,655,270								
											Debt limit (5.75% of assessed value)	1,157,570,178								
											Debt applicable to limit:									
											Bonds	144,481,168								
											Legal debt margin	<u>\$ 1,013,089,010</u>								
											2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Debt limit	\$ 663,670,776	\$ 745,789,814	\$ 823,501,999	\$ 927,136,354	\$ 1,055,569,453	\$ 1,170,017,781	\$ 1,249,133,188	\$ 1,252,065,735	\$ 1,217,194,964	\$ 1,157,570,178										
Total net debt applicable to limit	19,440,000	16,150,000	45,170,000	42,070,000	49,745,000	67,380,000	63,871,682	161,579,461	155,115,967	144,481,168										
Legal debt margin	<u>\$ 644,230,776</u>	<u>\$ 729,639,814</u>	<u>\$ 778,331,999</u>	<u>\$ 885,066,354</u>	<u>\$ 1,005,824,453</u>	<u>\$ 1,102,637,781</u>	<u>\$ 1,185,261,506</u>	<u>\$ 1,090,486,274</u>	<u>\$ 1,062,078,997</u>	<u>\$ 1,013,089,010</u>										
Total net debt applicable to the limit as a percentage of debt limit	2.93%	2.17%	5.49%	4.54%	4.71%	5.76%	5.11%	12.91%	12.74%	12.48%										

Note: Only the County's debt margin is presented.

Source: Will County Clerk.

Demographic Statistics  
Last Ten Calendar Years  
(Unaudited)

Year	(1) Population	(1) Median Age	(2) School Enrollment	(3) Unemployment Rate
2003	586,704	33.4	97,824	6.3%
2004	613,849	33.2	103,362	6.6%
2005	642,813	33.1	108,454	5.5%
2006	668,217	32.8	112,892	4.3%
2007	673,586	32.8	115,629	4.7%
2008	681,097	32.7	116,282	6.1%
2009	685,251	32.7	124,499	10.1%
2010	677,560	34.3	125,617	10.4%
2011	696,186	35.0	116,386	10.1%
2012	682,518	34.9	116,027	9.0%

Sources: (1) Bureau of the Census:

Population: 2010 based on the 2010 Decennial Census.  
2003-2012 based on estimates.

Median Age: 2003-2006 based on the yearly American Community Surveys.  
2007 based on the 2005-2007 American Community Survey 3-Year Estimates.  
2008 based on the 2006-2008 American Community Survey 3-Year Estimates.  
2009 based on the 2007-2009 American Community Survey 3-Year Estimates.  
2010-2012 is from Will County Center for Economic Development.

(2) Will County Superintendent of Schools.

(3) Illinois Department of Employment Security.

Principal Employers  
Current Year and Nine Years Ago  
(Unaudited)

	Fiscal Year 2003			Fiscal Year 2012		
	Employees	Rank	Percentage of County	Employees	Rank	Percentage of County
Provena Saint Joseph Medical Center	2,600	1	0.44%	2,673	1	0.39%
Silver Cross Hospital	1,850	2	0.32%	1,800	2	0.26%
Caterpillar, Inc.	1,525	6	0.26%	1,500	3	0.22%
Harrah's Joliet Casino	1,565	5	0.27%	1,100	4	0.16%
Midwest Generation	-		0.00%	987	5	0.14%
Southern Win & Spirits of Illinois	-		0.00%	900	6	0.13%
Quantum Foods, Inc.	-		0.00%	700	7	0.10%
Comcast Cable Call Center	-		0.00%	700	8	0.10%
Applied Systems	-		0.00%	700	9	0.10%
RR Donnelley	-		0.00%	700	10	0.10%
Will County Government	1,666	3	0.28%	-		0.00%
Valley View School District 365-U	1,580	4	0.27%	-		0.00%
Hollywood Casino Joliet (Empress)	1,473	7	0.25%	-		0.00%
Illinois Department of Corrections - Statesville	1,400	8	0.24%	-		0.00%
Sprint PCS	1,277	9	0.22%	-		0.00%
City of Joliet	950	10	0.16%	-		0.00%
County Population	586,704			682,518		

Sources: Will County Center for Economic Development and Bureau of Census (Population numbers are estimates).

Demographic and Economic Statistics  
 Last Ten Calendar Years  
 (Unaudited)

Year	Population		Personal Income (calculated/rounded)		Per Capita Personal Income		Civilian Labor Force - Will County			Motor Vehicles Registered (4)
	U.S. (1)	Will County (1)	U.S.	Will County	U.S. (2)	Will County (2)	Employed (3)	Unemployed (3)	Unemployment Rate (3)	
2003	290,796,023	586,704	\$ 9,200,000,000,000	\$17,500,000,000	\$ 31,484	\$ 29,800	289,179	19,333	6.3%	386,739
2004	293,638,158	613,849	9,700,000,000,000	18,700,000,000	33,050	30,440	306,446	20,224	6.2%	520,305
2005	296,507,061	642,813	10,200,000,000,000	20,300,000,000	34,471	31,520	319,603	19,518	5.8%	495,717
2006	299,398,484	668,217	10,900,000,000,000	23,000,000,000	36,276	34,362	331,014	14,703	4.3%	533,552
2007	301,621,157	673,586	11,600,000,000,000	24,700,000,000	38,615	36,687	344,708	17,093	4.7%	563,044
2008	304,059,724	681,097	12,200,000,000,000	26,400,000,000	40,166	38,716	342,653	22,423	6.1%	577,315
2009	307,006,550	685,251	12,200,000,000,000	26,400,000,000	39,635	38,457	326,975	36,937	10.1%	613,938
2010	308,745,538	677,560	11,200,000,000,000	27,200,000,000	36,251	40,113	329,287	38,339	10.4%	586,407
2011	311,591,917	696,186	11,700,000,000,000	29,600,000,000	37,491	42,459	327,954	37,028	10.1%	582,014
2012	313,914,040	682,518	12,100,000,000,000	N/A	38,576	N/A	336,919	33,466	9.0%	N/A

Sources:

- (1) U.S. Census Bureau:  
2003-2012 based on estimates (2010 & 2011 updated).
- (2) Bureau of Economics Analysis.
- (3) Illinois Department of Employment Security: Local Area Unemployment Statistics - LAUS.
- (4) Illinois Secretary of State: Vehicle registration counts by county. Figures include trucks and motorcycles.

N/A - Information not currently available.

Major Projects in Will County  
As of November 30, 2012  
(Unaudited)

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BOLINGBROOK:	<ul style="list-style-type: none"> <li>◆ Colliers International's Industrial Advisory Group, has represented Tobe Direct in a new 48,101-sf long-term lease at 605 Territorial Drive. Tobe Direct is a direct marketing firm. The company is relocating from its previous location in Woodridge and is nearly tripling in size with the move. Tobe Direct is beginning a phased occupancy immediately and should fully occupy the facility in April.</li> <li>◆ Lincoln Financial Group subsidiary Jefferson-Pilot Investments sold the 19,920-sf 554 Territorial Dr in Bolingbrook (acquired through foreclosure in 2010). Tyco Flow &amp; Valve will vacate the end of March 2012, and the buyer, Universal Laminating &amp; Converting is expanding (it also occupies 560 Territorial Dr).</li> <li>◆ Cushman &amp; Wakefield has announced the sale of 901 Carlow Drive, a 747,152-sf class A warehouse/office facility in Bolingbrook. Cushman &amp; Wakefield's Capital Markets team, led by Executive Director James Carpenter and Senior Director Jason West, exclusively represented the seller, TIAA-CREF, and procured the buyer Heitman. Fully leased to Home Depot at the time of sale, 901 Carlow Drive has a history of delivering market leading rental rates since its original two-phased construction in 1999 and 2000. The attractiveness of the facility's location is reflected in its number of neighboring tenants, including William Wrigley Co., R.R. Donnelly, Kimberly Clark, UPS Logistics, Samsung and Quebecor.</li> <li>◆ Industrial Battery Products renewed 22,000-sf in Cobalt Capital Partners' Bolingbrook property.</li> <li>◆ New Breed Leasing of New Jersey Inc. leased a 325,160-sf industrial building in Bolingbrook. The single-tenant building, located at 800 Veterans Parkway, features 30-foot ceilings, 46 loading docks and 4 DIDs, and ESFR NFPA Class III sprinklers. New Breed Logistics Inc. offers transportation management, technology-based solutions, and supply chain consulting, among many other logistics services, to their clients.</li> <li>◆ The largest first quarter transaction in the submarket occurred when Wingfoot Commercial Tire leased 97,000-sf at 4 Timber Court in Bolingbrook.</li> <li>◆ The largest sale of the first quarter involved Alro Steel Corp., headquartered in Jackson, Mich., which bought the 371,160-sf manufacturing building located at 10700 Marmon Drive in Bolingbrook.</li> <li>◆ MacNeil Automotive Products, Ltd., brand name WeatherTech, expanded its manufacturing and warehouse operations.</li> <li>◆ Midwest Industrial Funds bought the 72,000-sf, multi-tenant industrial/flex building at Bolingbrook's 1000 W Crossroads. Constructed in 2008, the property sits on 4.5 acres and features I-55 visibility, 21-foot clear ceilings, an ESFR sprinkler system, 133-car parking, as well as dock-high loading and individual grade-level door loading in each unit. It was approximately 33% occupied at closing.</li> <li>◆ WEG Electric Motors a Brazilian-based company involved in the manufacture, sales, distribution and service of electric motors and related parts, increased its space by more than 84,000-sf and relocated into 163,470-sf in Crossroads 1 at 2 Gateway Court in Bolingbrook.</li> <li>◆ Old Chicago Real Estate sold 4-acres in Bolingbrook at Lily Cache and Woodcreek Drive, where The LaSalle Group will build an Autumn Leaves assisted facility for Alzheimer's and dementia patients.</li> <li>◆ Freedom Wireless, the owner of multiple Cricket Wireless stores, purchased 479 Quadrangle Drive. The bank-owned condominium contains 4,000-sf of office space and 2,662-sf of warehouse space. Freedom Wireless plans to use the new Bolingbrook location as the corporate headquarters.</li> <li>◆ Sonoco, a diversified global packaging company with more than 340 operations and based in Hartsville, S.C., has leased 111,095-sf at Bolingbrook Corporate Center II at 101 E. Crossroads Parkway in Bolingbrook. The publicly traded Sonoco will take occupancy later this month, bringing the 283,630-sf Bolingbrook Corporate Center II to 82% leased.</li> <li>◆ FDP USA has leased of 67,800-sf of warehouse space at 485 Crossroads Pkwy.</li> </ul>
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(Continued)

## Major Projects in Will County (Continued)

As of November 30, 2012

*(Unaudited)*


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BOLINGBROOK:	<ul style="list-style-type: none"> <li>◆ Ribbon cutting on a \$2.5 million, state-of-the-art, 13-station U.S. Renal Care dialysis center. The new facility will be located in Suite 110 at 396 Remington Boulevard, just east of Adventist Bolingbrook Hospital, and will help address the growing need for dialysis care.</li> <li>◆ Newmark Knight Frank Epic represented 903 Carlow Drive LLC, a private manufacturing firm, in its acquisition of a 145,000-sf industrial facility at 903 Carlow Drive. The sale price was approximately \$6 million. The acquisition of the facility will allow the manufacturer to triple its capacity.</li> <li>◆ PBD Worldwide, a privately held fulfillment company, renewed its lease for 105,154-sf of industrial space at 905 Carlow Drive. This location is one of five warehouse facilities operated by PBD.</li> </ul>
CREST HILL:	<ul style="list-style-type: none"> <li>◆ There were two recent transactions totaling 63 acres Crest Hill Business Park. The land parcels were sold to Dayton Freight Lines Inc. and Old Dominion Freight Line Inc. Both companies purchased the sites for expansion of their Midwest operations and will be developing the sites this year. Dayton Freight is a freight service provider headquartered in the Midwest servicing United States, Canada, Mexico, Puerto Rico and Guam. Old Dominion is a transportation solutions company with a global reach.</li> </ul>
ELWOOD:	<ul style="list-style-type: none"> <li>◆ Morgan/Harbour Construction Co. has been selected as the general contractor for a new 264,847-sf, build-to-suit warehouse/distribution facility in Elwood on behalf of project developer, CenterPoint Properties. The new project features 32-foot clear heights, 28 dock positions and seven rail dock doors. Morgan/Harbour also will build-out a 3,000-sf area for office space. The new building will benefit from rail access that is available through a newly constructed spur. The site also will feature a scale house and a truck scale area for inbound and outbound truck weights.</li> </ul>
HOMER GLEN:	<ul style="list-style-type: none"> <li>◆ SAS Architects &amp; Planners has been selected to design three residences for Victorian Village, a senior living community in Homer Glen. Two single-story residences will house 10 seniors each, while the third, a two-story residence, will house 30 seniors. The project is slated for completed by the end of 2013.</li> </ul>
JOLIET:	<ul style="list-style-type: none"> <li>◆ Starwood Capital Group is buying the 971,025-sf Westfield Louis Joliet Mall in Joliet. The property is valued at \$115 million.</li> <li>◆ Terry Grapenthin and Josh Hearne of Cawley Chicago lease renewed Factory Motor Parts for 7,000-sf in Joliet.</li> <li>◆ Home Depot announced development of a 1.6 million-sf distribution center in the CenterPoint Intermodal Center. The facility will be built on CenterPoint Way on 88 acres and create 500 construction jobs and 300 permanent jobs. The facility will be near the 657,000 rapid fulfillment center Home Depot opened recently which employs 350 jobs. The Class-A, high bay, 36-foot clear building will be the retailer's main Mid-West distribution center.</li> <li>◆ Clarius Partners released details for Clarius Park Joliet, a \$70M industrial business park on a 185-acre infill site on Youngs Road. It'll include four Class-A buildings totaling 2.5M SF. The first, a 1M SF spec building, designed to achieve LEED certification by the U.S. Green Building Council, is under construction, headed for a Q1 '13 delivery. The other three lots are being marketed for build-to-suits. The speculative development is located in close proximity to the I-55 and I-80 interchange and the BNSF and UP intermodal facilities. It is designed to meet a consistently growing demand for well-located, accessible, and large industrial space by companies servicing local, regional and national warehousing and distribution needs.</li> <li>◆ Johnstone Supply Inc., a national wholesaler and distributor in the heating, ventilating, air conditioning and refrigeration industry, has signed a 10-year lease for 236,000-sf in 3500 Corporate Dr and will take occupancy on Jan. 1st. The new Joliet facility will relieve pressure on the Memphis distribution center and will offer same-day deliveries to Johnstone stores in Illinois, Wisconsin, Iowa, Missouri, Indiana and other neighboring states.</li> <li>◆ Rehrig Pacific Logistics has extended and expanded its lease of extension 113,800-sf of industrial space at 2700 McDonough.</li> </ul>

(Continued)

## Major Projects in Will County (Continued)

As of November 30, 2012

*(Unaudited)*


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JOLIET:	<ul style="list-style-type: none"> <li>◆ Prairie Creek Terminal Services has purchased nine acres of land at 320 Railroad in Joliet. The company purchased the site for transloading their products from barge to rail. The company custom blends fertilizer and ice melt products for resellers and national account chains. The buyer chose the site due to the easy accessibility of the railroad and barge in this area of Will County.</li> <li>◆ A \$42 million project — which makes use of a \$32-million state grant — that will bring a new transportation center to the downtown district. The four-phase project is expected to start next month with the construction of a new commuter parking lot at Chicago and Marion streets. The remaining phases include a new bus terminal and train station, relocation of commuter platforms and improvements in and around the existing Union Station, and should be completed by the end of 2014.</li> <li>◆ A developer, Celadon Holdings, plans to turn St. Mary's Carmelite Church, built in 1882 and closed since 1992, into a 40-unit, low-income housing for senior citizens. Work on the \$10.5 million project is expected to start sometime next year. The developer estimates the project will take a year to complete and hopes to use a mix of private funding as well as federal and state tax credits to pay for construction. The project is eligible for a variety of tax credits including those available for low-income housing and landmark restoration.</li> <li>◆ Acer America Corp renewed its lease for 276,000-sf of industrial space at Laraway Crossings Business Park in Joliet, which is owned by Ryan Cos. The space is part of a 374,000-sf facility on more than 32 acres and includes 4,900-sf of office space, 40 exterior docks, and 30-foot clear ceiling height.</li> </ul>
LOCKPORT	<ul style="list-style-type: none"> <li>◆ Mark Barbato, a spokesman for Bridge Development Partners, says that Bridge plans to develop a new industrial park in Lockport that includes build-to-suit and 100,000-sf to 250,000-sf spec buildings that can be divided for several tenants. Bridge closed on 50 acres of land along the I-355 extension between I-55 and I-80 that is fully entitled and ready for development. It intends to spend about \$50M on the long-term build out. The park can accommodate up to 1 million square feet of state-of-the-art light industrial/distribution space.</li> <li>◆ Axelent Inc., a Swedish distribution company, leased 19,000-sf at 14503 Gougar Road, becoming the first tenant in the lead building of ML Realty Partners' new development, Heritage Crossing Corporate Center.</li> </ul>
MOKENA	<ul style="list-style-type: none"> <li>◆ ABW Cos. signed for 6,796-sf in Mokena's 9960 W 191st St, relocating from Orland Park.</li> </ul>
MONEE	<ul style="list-style-type: none"> <li>◆ Darwin Realty &amp; Development Corp. has announced a long-term lease to DIY Group at 25975 S. Cleveland Ave., Monee. The building is 239,700-sf with 30-foot ceiling height, heavy power and 15 exterior docks with levelers. There are also 3 drive-in-doors.</li> </ul>
NEW LENOX	<ul style="list-style-type: none"> <li>◆ HSA PrimeCare has completed development of a \$21.6 million, two-story, 22,500-sf outpatient cancer treatment center for Silver Cross Hospital in New Lenox. The facility was constructed on the campus of Silver Cross's newly developed 289-bed replacement hospital at Highway 6 and Silver Cross Boulevard, just west of the I-355 interchange. The University of Chicago Medicine oncology department will occupy 10,244-sf of the building and a University-Silver Cross Hospital joint practice in oncology will occupy 9,661-sf. The facility will open for patients on June 25.</li> <li>◆ Provena Healing Arts Pavilion, located on the south side on Lincoln Highway and Roberts Road, is a 45,000-sf medical and wellness facility. With numerous offices under one roof, individuals can visit with primary and women's care physicians, have diagnostic imaging and lab tests and enjoy pampering spa services. Officially opening its doors at a ribbon-cutting ceremony on July 19.</li> <li>◆ Reed Construction won the award to build Silver Cross and Cadence Health's Angio Neuro Bi-Plane Lab at New Lenox's 1900 Silver Cross Blvd. Brian Courtney will lead construction, and RTKL Associates will handle architecture.</li> </ul>

(Continued)

## Major Projects in Will County (Continued)

As of November 30, 2012

*(Unaudited)*

ORLAND PARK	<ul style="list-style-type: none"> <li>◆ Venture One Real Estate LLC, through its acquisition fund, VK Industrial I, LP, has closed on an 18,768-sf building on 4.77 acres at 11351 W. 183rd St. Simultaneous to closing Venture One executed a long-term lease for the entire facility with Insituform Technologies USA LLC, a subsidiary of Aegion Corp.</li> </ul>
PLAINFIELD	<ul style="list-style-type: none"> <li>◆ Irgens in late August celebrated the official opening of the \$6.3-million 22,000-sf medical office building for Edward Health Ventures in Plainfield, Ill. The build-to-suit project is fully leased by Edward Health Ventures and will offer primary care services from Edward Medical Group physicians. This includes walk-in/urgent care, physical and occupational therapy, mammography, ultrasound, x-ray and other specialty physicians.</li> </ul>
ROMEDEVILLE	<ul style="list-style-type: none"> <li>◆ FedEx will occupy a 238,000-sf facility at 920 W. Taylor Road in Pinnacle Business Center. The \$37 million project will serve as a ground distribution and package sorting center. The center will employ 270 people, many of whom will transfer there from eight other Chicago-area FedEx Ground facilities. Company officials say this will allow for growth at all of the facilities. The site is scheduled to be completed in Sept. 2013 and will have an automated system capable of sorting 15,000 packages per hour.</li> <li>◆ Principle Construction completed a 184,320-sf tenant improvement project in Romeoville's 1075 W Taylor Rd in Pinnacle Business Center for AP Taylor Road LLC, converting the 444,171-sf single-tenant facility into a multi-tenant building. Current tenants of the facility include FlorStar Sales Inc., which provides residential and commercial flooring distribution solutions as well as logistics services.</li> <li>◆ Venture One Real Estate's VK Industrial I fund acquired Romeoville's 62,000-sf 1225-1229 Lakeside Dr in the Marquette Business Park and leased half of it long-term to Tekkra Systems, which expanded from 16,000-sf. Venture One will complete significant building upgrades including exterior and interior painting, façade and landscaping enhancements, parking lot repairs, and new energy efficient lighting throughout.</li> <li>◆ A venture of Northbrook-based Cloverleaf Group Inc. paid \$12.5 million for High Point Square, a Jewel-anchored shopping center in southwest suburban Romeoville, country records show. The seller, a venture of Darien-based Weber Properties LLC, developed the mall at the southwest corner of Weber and Taylor Road in 2003. Cloverleaf bought 50,000-sf in the main building, excluding the Jewel-owned grocery store, in addition to three standalone stores.</li> <li>◆ Principle Construction Corp. was selected for an additional project at FlorStar Sales Inc. located at 1075 W. Taylor Road within Pinnacle Business Center in Romeoville. Principle recently completed a 184,320-sf tenant improvement project within the 444,171-sf building and was enlisted to complete additional exterior renovation work on the property.</li> <li>◆ Express Distributor Corporation, importer and distributor of paper and plastic Chinese food containers, became a subtenant of a 40,000-sf building at 637 Forestwood Drive. They were rapidly outgrowing their prior location.</li> <li>◆ Liberty Property Trust has acquired a 723,000-sf industrial building, 1070 Windham Parkway, from an institutional owner. Home Depot, the current tenant, will occupy it until its lease expires in late 2013.</li> <li>◆ Distribution 2000 Inc., a third-party public warehouse and distribution firm offering food grade storage, has leased 236,000-sf at 1165 Crossroads Parkway in Romeoville. The new lease is a relocation and consolidation from two locations, which increases the firm's total square footage by 61,000-sf. Distribution 2000 is an asset-based, third-party logistics provider offering warehousing and distribution services in the Chicago metropolitan area.</li> </ul>

(Continued)

## Major Projects in Will County (Continued)

As of November 30, 2012

*(Unaudited)*

ROMEDEVILLE	<ul style="list-style-type: none"> <li>◆ Meridian Design Build has been selected by Scannell Properties to coordinate the design and construction of a 239,000-square-foot build-to-suit facility on a 54.2 acre land site in Romeoville. The new building will serve as a ground distribution and package sorting center for Scannell's tenant, a global provider of shipping and information services. The company has plans to invest more than \$37 million at the new facility. The new building will be located within Pinnacle Business Center, an 800 acre master-planned industrial park located just south of the Interstate 55 and Weber Road intersection. Construction is scheduled to begin in April of this year with a fourth quarter 2012 completion.</li> <li>◆ Venture One Real Estate LLC, through its acquisition fund, VK Industrial I, LP, bought two buildings (64,664k SF) at 140-162 Pinnacle Dr in Romeoville's Pinnacle Business Center. Built in '08 as industrial condos between 3,700 SF and 33,800 SF, they've never been occupied and will be offered for lease and sale.</li> <li>◆ DCT Industrial Trust Inc. has acquired a 32.6 acre land parcel in Romeoville, within the southern I-55 industrial submarket of Chicago. The company plans to start construction in May on DCT Boldt Park, a 604,000-square-foot, cross-dock facility. The building will incorporate DCT Industrial's sustainable design initiative and will seek LEED certification. DCT Industrial is the developer of the project and has hired Ryan Companies as the general contractor for the building. The project is scheduled for completion in the fourth quarter of 2012.</li> </ul>
SHOREWOOD	<ul style="list-style-type: none"> <li>◆ Quantum Real Estate Advisors Inc. has just completed the sale of a multi-tenant, 44,597-sf shopping center located at Route 59 and Vertin Boulevard in Shorewood. The property sold for \$3.6 million.</li> <li>◆ Wilton Industries Inc. leased 492,866-sf at 21228 Frontage Road in Shorewood. Founded in 1929 and headquartered in Woodridge, Wilton Industries is a food crafting company offering candy making, cookie making, bake ware, wedding and seasonal products for the specialty home products industry. The new lease represents an expansion from its Woodridge headquarters, and the company now occupies more than 2 million square feet in the Chicago area. The transaction marks the largest industrial lease in the Chicagoland area this year and the fifth-largest since the beginning of 2011.</li> </ul>
TINLEY PARK	<ul style="list-style-type: none"> <li>◆ M. Block &amp; Sons has signed a 3 ½-yr lease for 915,643 square feet of industrial space at 18801 Oak Park Ave. in Tinley Park, a south Chicago suburb. The building is located within the Tinley Park Corporate Center and includes 314 parking spaces, 211 loading doors and 32-foot clear ceiling heights. M. Block &amp; Sons is a supply chain solutions company that offers traditional warehousing, distribution and logistics services. Over the next year or so, M. Block will exit two facilities in Bedford Park and one in Bridgeview that total about 650,000-sf.</li> <li>◆ Archer Wire a Bedford Park based manufacturer of grill grates, oven racks and football face guards is expanding into a 100,000-sf building at 8550 West 185th St. in the Tinley Crossings Corporate Center. The location will eventually employ 130 workers.</li> </ul>
UNIVERSITY PARK	<ul style="list-style-type: none"> <li>◆ Test America entered a long-term extension of 33,000-sf of lab and warehouse space at 2401 Bond Street.</li> <li>◆ CB Richard Ellis Realty Trust has purchased a 1.35-million-sf distribution facility, on 6.8-acres, at 2400 Dralle Rd. University Park leased to Clorox Co. through August 2021. The property was acquired for \$64.3 million from USAA Realty Co. The sale is the biggest single-building local industrial transaction since at least June 2009.</li> </ul>

(Continued)

## Major Projects in Will County (Continued)

As of November 30, 2012

*(Unaudited)*


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WILMINGTON	<ul style="list-style-type: none"> <li>◆ The massive 1,500-acre RidgePort Logistics Center — a rail-served industrial park within the Will County Inland Port — is continuing to take shape, with infrastructure and site work now fully underway. This fully entitled, shovel-ready park is located along Interstate 55 at Lorenzo Road in Wilmington, just three miles south of the new interchange servicing the largest inland container yards in the United States, nine miles south of the I-55/ I-80 interchange and 40 miles southwest of downtown Chicago. The park is master-planned to include more than 20 million square feet of distribution and manufacturing space in buildings ranging in size from 200,000 to 2.5 million square feet. The signalization and rail connection to the BNSF Railway's TransContinental mainline has also been completed allowing users located in the park direct rail access to buildings and land sites.</li> </ul>
WOODRIDGE	<ul style="list-style-type: none"> <li>◆ Dik Drug Company has extended its lease for 28,436 square feet in Woodridge. The leased space is part of the 254,000-sf multi-tenant industrial building located at 2145 Internationale Parkway. Dik Drug is an independent regional distributor of more than 20,000 pharmaceutical products to independent pharmacies. The Chicago-based company first leased the Woodridge warehouse facility in 2009.</li> <li>◆ Mach1 Global leased 24,000-sf at 2401 Internationale Pkwy.</li> <li>◆ Beckhoff Automation leased 4,400-sf of office space adjacent to the lobby at 1200 Internationale Parkway. They are a manufacturer of electrical controls and this is a sales and engineering location for them.</li> </ul>

Source: Will County Center for Economic Development.

Full-time Equivalent County Government Employees by Function  
 Last Ten Fiscal Years  
 (Unaudited)

Function	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General and administrative	278	293	313	322	314	308	305	290	286	292
Public safety	569	611	627	641	658	679	716	735	743	730
Judicial	331	346	365	376	384	393	403	402	406	395
Health and welfare	563	577	571	568	584	599	613	602	613	581
Highway	71	75	75	70	69	70	69	72	73	73
Total	1,812	1,902	1,951	1,977	2,009	2,049	2,106	2,101	2,121	2,071

Note: 2003-2012 based on internal HR reports (E-4 form).

Sources: 2003-2008 Will County Auditor.  
 2009-2012 Will County Executive - Finance Department.

Operating Indicators by Program  
Last Ten Fiscal Years  
(Unaudited)

Program	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Law enforcement:										
Physical arrest total county (1)	2,868	3,166	3,220	3,247	3,732	3,784	3,948	N/A	N/A	N/A
Physical arrest by sheriff (1)	313	427	421	326	266	241	273	229	334	577
Traffic violations (2)	122,206	128,371	146,507	149,310	154,927	150,719	130,091	119,513	114,380	107,785
Police protection - rural areas (3):										
Employees, including jail	442	494	528	549	579	621	623	614	603	590
Sworn employees	260	260	259	248	252	254	473	485	497	464
Non-sworn employees - full time	202	211	242	272	292	330	134	129	135	126
Non-sworn employees - part time	24	23	27	29	35	37	16	9	4	8
Twelfth Judicial Circuit Court (4):										
Total filed caseload	159,997	167,579	188,475	195,536	206,645	205,396	187,001	175,448	164,967	158,763
Total disposed caseload	161,365	171,009	209,082	196,337	211,433	212,240	195,606	189,745	170,097	168,510
Pending civil caseload	17,630	18,008	17,073	19,055	20,753	22,548	24,458	27,014	26,161	26,402
Pending felony caseload	2,192	2,257	2,369	2,795	2,562	2,966	3,058	3,018	2,776	3,067
Pending juvenile caseload	1,062	1,219	1,353	1,346	1,299	1,363	1,248	572	967	961
Will County 9-1-1 (5):										
Emergency response calls	255,889	285,663	293,870	300,262	328,959	327,730	312,522	324,160	284,068	343,177
Health department / Community health center (6):										
Total number of physician visits	61,902	47,494	52,671	48,239	41,448	40,454	48,011	40,872	38,403	32,971
Total number of nursing visits	15,927	5,087	2,794	3,776	2,092	13,228	10,647	7,040	5,011	7,619
Total number of dental visits	5,200	6,198	7,060	7,332	7,793	8,181	9,121	5,542	5,067	5,635
Clinical lab performed	18,862	24,684	24,669	82,137	68,836	72,132	30,352	27,613	16,110	71,310
Waste generation / refuse collection:										
Total Will County generated municipal waste (MW) (tons per year) (7)	702,926	804,896	769,084	706,471	693,055	596,640	448,449	706,045	702,737	704,956
Total Will County recycled municipal waste (MW) (tons per year) (7)	246,417	239,030	235,746	222,403	242,045	232,689	150,796	313,601	263,234	197,162
Refuse collected in Prairie View landfill (tons per year) (8)	*	423,205	499,511	924,427	868,327	752,065	746,552	744,011	757,780	N/A
Building permits (7):										
Building permits issued	2,542	2,594	2,779	2,255	1,942	2,036	1,687	1,705	1,980	2,236
Fire protection (9):										
Fire protection - rural areas - fire protection	26	37	37	39	37	38	38	38	38	38
Supervisor of assessments (10):										
Total land - square miles	846	846	846	846	846	849	849	849	849	849
Public schools (11):										
High schools	17	19	22	23	24	25	26	19	19	19
Preschools	22	24	23	23	16	30	27	67	66	66
Elementary schools	125	130	131	142	150	150	146	144	144	144
Number of full time teachers	6,534	6,889	7,538	8,846	9,257	9,229	9,434	9,047	9,046	8,429

(Continued)

Operating Indicators by Program (Continued)  
 Last Ten Fiscal Years  
 (Unaudited)

Program	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>Highway department (12):</b>										
Centerline miles of incorporated	69.05	69.05	105.06	105.06	105.06	104.06	104.06	104.06	100.46	99.93
Centerline miles of unincorporated	201.35	201.35	163.78	163.78	163.78	160.08	160.08	160.08	160.08	155.86
Lane miles	579.2	588.2	583.8	599.2	598.6	598.6	601.1	601.1	601.1	597.7
<b>Forest Preserve (13):</b>										
Acres preserved	15,912	16,522	16,628	18,018	18,960	20,430	20,784	20,915	21,360	21,477
Miles of walking / biking trails	*	*	*	92	100	80	108	116	116	123
Miles of equestrian trails	*	*	*	26	23	20	33	35	35	38
Number of picnic shelters	26	26	26	26	27	40	32	32	33	35
Number other facilities	6	6	6	6	6	7	6	6	6	6
Number of federal parks	1	1	1	1	1	1	1	1	1	1
Number of state parks	6	6	6	6	6	6	6	7	7	7
Number of forest preserves	59	59	59	76	83	76	74	74	77	82

Note: Prairie View landfill opened in January 2004.

N/A - Information not currently available.

\* Information not available.

Sources:

- (1) Illinois State Police: Uniform Crime Reports.
- (2) Will County Circuit Court: Report D - Activity of all DUI/Traffic/Conservation/Ordinance Cases in the Circuit Court of the Twelfth Judicial District Will County.
- (3) Will County Sheriff's Department.
- (4) Illinois Supreme Court: Annual Report of the Courts for 2012.
- (5) Will County 9-1-1 system call activity reports.
- (6) Will County Health Department: Annual Reports.
- (7) Will County Land Use Department.
- (8) Will County Auditor's Office: Annual Prairie View Recycling & Disposal Facility Audits.
- (9) Will County Executive's Office.
- (10) Will County Supervisor of Assessment.
- (11) Will County Superintendent of Schools.
- (12) Will County Department of Highways.
- (13) Forest Preserve District of Will County.

Capital Asset Statistics by Function  
Last Ten Fiscal Years  
(Unaudited)

Function	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>General and administrative</b>										
Land and right of way	7	8	8	8	8	8	8	7	4	4
Building and building improvements	20	25	26	28	30	30	30	33	37	37
Equipment	140	160	179	198	215	219	239	191	194	197
Infrastructures	-	-	-	-	-	-	-	-	-	-
Construction in progress	-	-	1	1	1	11	16	7	4	5
<b>Total</b>	<b>167</b>	<b>193</b>	<b>214</b>	<b>235</b>	<b>254</b>	<b>268</b>	<b>293</b>	<b>238</b>	<b>239</b>	<b>243</b>
<b>Public safety</b>										
Land and right of way	6	6	6	6	6	6	6	6	6	6
Building and building improvements	21	21	25	26	27	27	28	30	30	30
Equipment	500	547	612	644	708	726	946	916	965	991
Infrastructures	-	-	-	-	-	-	-	-	-	-
Construction in progress	-	-	2	1	1	42	17	8	10	12
<b>Total</b>	<b>527</b>	<b>574</b>	<b>645</b>	<b>677</b>	<b>742</b>	<b>801</b>	<b>997</b>	<b>960</b>	<b>1,011</b>	<b>1,039</b>
<b>Judicial</b>										
Land and right of way	5	5	5	5	5	5	5	5	3	3
Building and building improvements	23	25	27	29	31	33	36	42	48	49
Equipment	39	46	51	46	50	56	69	87	82	85
Infrastructures	-	-	-	-	-	-	-	-	-	-
Construction in progress	-	-	-	-	-	3	7	3	1	5
<b>Total</b>	<b>67</b>	<b>76</b>	<b>83</b>	<b>80</b>	<b>86</b>	<b>97</b>	<b>117</b>	<b>137</b>	<b>134</b>	<b>142</b>
<b>Health and welfare</b>										
Land and right of way	2	2	2	2	2	2	2	3	2	2
Building and building improvements	20	22	24	26	28	30	32	33	39	43
Equipment	64	72	85	95	97	103	111	110	109	115
Infrastructures	-	-	-	-	-	-	-	-	-	-
Construction in progress	-	-	-	-	-	-	4	3	1	2
<b>Total</b>	<b>86</b>	<b>96</b>	<b>111</b>	<b>123</b>	<b>127</b>	<b>135</b>	<b>149</b>	<b>149</b>	<b>151</b>	<b>162</b>
<b>Highway</b>										
Land and right of way	66	67	70	68	77	78	84	85	89	98
Building and building improvements	13	15	15	15	15	14	14	15	17	18
Equipment	126	144	150	158	159	177	199	168	175	180
Infrastructures	186	198	209	213	231	248	252	310	305	321
Construction in progress	-	-	12	10	19	36	42	67	68	73
<b>Total</b>	<b>391</b>	<b>424</b>	<b>456</b>	<b>464</b>	<b>501</b>	<b>553</b>	<b>591</b>	<b>645</b>	<b>654</b>	<b>690</b>
<b>Total capital assets</b>	<b>1,238</b>	<b>1,363</b>	<b>1,509</b>	<b>1,579</b>	<b>1,710</b>	<b>1,854</b>	<b>2,147</b>	<b>2,129</b>	<b>2,189</b>	<b>2,276</b>

Sources: 2003-2009 Will County Auditor.

2010-2012 Will County Executive - Finance Department.

