



Will County, Illinois

***Comprehensive Annual Financial Report
As of and for the Fiscal Year Ended November 30, 2013***



WILL COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

AS OF AND FOR THE FISCAL YEAR ENDED
NOVEMBER 30, 2013

Introductory and Financial Sections Prepared by:
Karen Hennessy
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, 2013

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WILL COUNTY

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

May 28, 2014

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, 2013. 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 4 for a narrative overview and analysis of the financial activities of the County for the fiscal year ended November 30, 2013.

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, 2013, 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, 2013) 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.

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, the acquisition of the Port of Will County, 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 Container Port in North America provides benefits to businesses seeking reliable connections to global markets, reduced transportation costs and supply chain diversification. As a result of continued investments, Will County is on track to be North America's third largest maritime port in terms of container volume. Exports are a key economic engine for the Will County region, with a value of almost \$29 billion annually.

- Will County, is one of 102 counties in Illinois. It is part of the Chicago-Joliet-Naperville, IL-IN-WI Metropolitan Statistical Area. (BEA)
- Will County's population has more than doubled (adding 356,711 residents) between 1985 and 2014, increasing from 328,511 to 685,222. (Nielsen)
- Since the 2000 Census, Will County was estimated to have gained 182,297 residents (36.3% growth), by far the largest numerical increase posted by the state's 102 counties and one of the highest among the nation's 3,143 counties. (DCEO 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)
- The U.S. Census Bureau lists Will County as one of the 100 largest counties in the nation...#89 as of 2012.
- Will County, currently the 4th largest county in Illinois, is set to become the state's 2nd largest county by 2030, behind only Cook County. (DCEO)
- The Chicago-Joliet-Naperville Metropolitan Statistical Area is the 3rd most populous. (U.S. Census Bureau)
- The Chicago Metropolitan Agency for Planning (CMAP) projects that Will County's population will exceed 1.2 million by the year 2040.
- The total assessed value of all property in Will County decreased 4% to 19.772 billion in 2013, down from 20.577 billion in 2012. (Will County Supervisor of Assessments)
- Between 1990 and 2013, Will County added over 101,796 single-family dwelling units. (U.S. Census Bureau)
- The construction cost value of single-family building permits issued in Will County jumped from \$80.3 million in 1985 to \$252.2+ million in 2013. (US Census Bureau)
- In 2012, Will County had a total personal income of \$30.9+ billion. This aggregate income ranked 4th in the state and accounted for 5.2% of the state total. (BEA)

- In 2012, Will County had a per capita personal income of \$45,316, an increase of 4.2% from the previous year, and was 104% of the national average. (BEA)
- The *estimated* average effective buying income was \$69,133 for 2013, an increase of 89.5% from \$36,530 in 1985. (Nielsen)
- The number of Will County business establishments is almost 38,500. (EMSI-Economic Modeling Specialists Inc.)
- For 2013, the total amount of industrial square footage was 140,099,289 square feet. Additional acreage is designated for a proposed 700 acre intermodal yard and industrial park in Crete.

Expectations are high for continued growth in Will 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 (SSA) 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. Both the SSA and the Illiana now have the ability to be developed using a Public-Private Partnership (P3), an innovative private sector financing tool. Qualified developer teams have been chosen to bid on the Illiana, and marketing the SSA to airlines and service providers will begin soon.

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 new 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. Many of our municipalities have been noted as best places to live, best places for young families, and best places for homeownership.

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 239.

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 2013. 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. In December 2013, Fitch Ratings reaffirmed the County's AA+ rating on the outstanding alternative revenue source GO Bonds.

Financial Condition

The County has prepared 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.

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 2013 and a comparison, where available, to performance in 2012; (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, 2012, attached. This was the eleventh 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

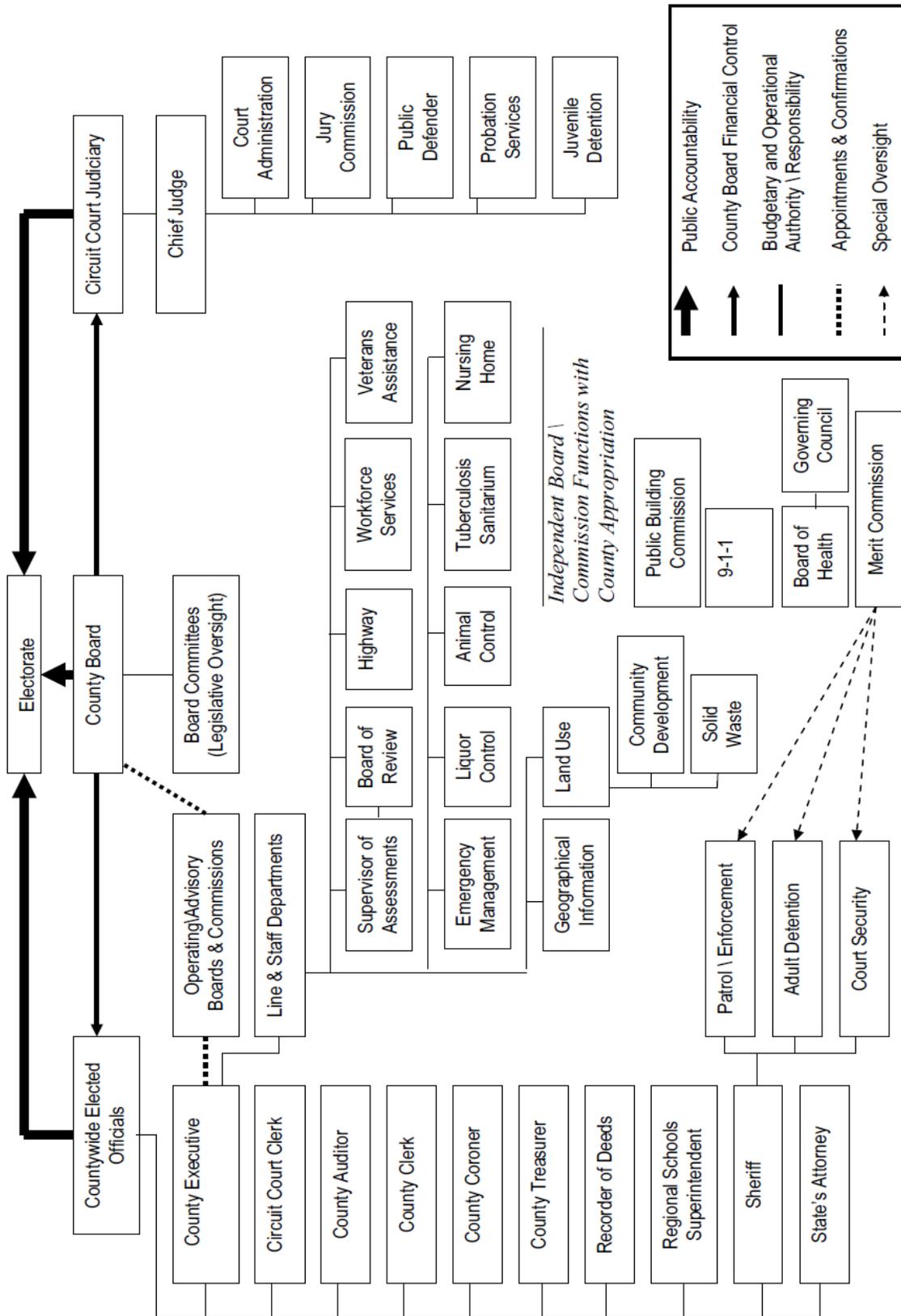
We also thank all the County elected officials, County department heads, and County employees for their assistance in preparing this report. Without their participation, the preparation of this report would not have been possible. We also thank the independent auditors from Baker Tilly Virchow Krause,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

Respectfully submitted,



Karen Hennessy
Will County Finance Director

ORGANIZATIONAL CHART



COUNTY BOARD MEMBERS

District #1

Robert Howard
Judy Ogalla

District #2

David Izzo
James Moustis

District #3

Donald Moran
Beth Rice

District #4

Kenneth Harris
Jacqueline Traynere

District #5

Reed Bible
Lee Ann Goodson

District #6

Ragan Freitag
Don Gould

District #7

Steve Balich
Mike Fricilone

District #8

Herbert Brooks
Denise Winfrey

District #9

Walter G. Adamic
Diane Zigrossi

District #10

Joseph Babich
Steve Wilhelmi

District #11

Suzanne Hart
Charles Maher

District #12

Tom Weigel
Margo McDermed

District #13

Liz Collins
Mark Ferry

ELECTED OFFICIALS

Lawrence M. Walsh
Pamela McGuire
Duffy Blackburn
Nancy Schultz Voots
Patrick K. O'Neil
Karen A. Stukel
Paul J. Kaupas
Steve Weber
Shawn Walsh
James W. Glasgow

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



Government Finance Officers Association

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, 2012

Executive Director/CEO

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate 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, 2013, and the related notes to the financial statements, which collectively comprise Will County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Circuit Clerk Fund, which represents 13.7 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 units column. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Circuit Clerk Fund, the Forest Preserve District of Will County, and the Will County Public Building Commission is based solely 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 from material misstatement. The financial statements of the Forest Preserve District of Will County were not audited in accordance with *Government Auditing Standards*.

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

To the Members of the County Board
Will County

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Will County, Illinois, as of November 30, 2013 and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1 to the financial statements, Will County adopted the provisions of GASB Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position and GASB Statement No. 65, Items Previously Reported as Assets and Liabilities, both effective December 1, 2012. Our opinions are not modified with respect to this matter.

As discussed in Note 18 to the financial statements, fund balance as of November 30, 2012 has been restated to correct an error in the allocation of investment income between the Motor Fuel Tax Fund and the General Fund. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedules (restated for the correction described in Note 18), 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, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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 (restated for the correction described in Note 18) 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 the basic 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated in all material respects, in relation to the basic financial statements as a whole.

To the Members of the County Board
Will County

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Will County's basic financial statements. The "Introductory Section" and "Statistical Section" 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 it.

Other Reporting Required by *Government Auditing Standards*

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

Baker Tilly Vinchow Krause, LLP

Chicago, Illinois
May 28, 2014

Will County, Illinois

Management's Discussion and Analysis For the Year Ended November 30, 2013 (Unaudited)

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, 2013. 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 \$528,982,468 (net position). Of this amount, \$104,882,784 (unrestricted net position) may be used to meet the County's ongoing obligations (Statement 1).

The County's total net position increased by \$29,344,776 from \$499,637,692 at November 30, 2012 to \$528,982,468 at November 30, 2013 (Statement 2).

As of the close of fiscal year 2013, the County's governmental funds reported combined ending fund balances of \$281,790,105 which is an decrease of \$1,565,321 in comparison to the prior year (Statement 5).

At the end of fiscal year 2013, the unassigned fund balance was \$53,050,814 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 17 through 19 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 position presents information on all of the County's assets, liabilities and deferred outflows and inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position 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 position changed during the most recent fiscal year. All changes in net position 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, 2013 (Unaudited)

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 63 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 4 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 20-25 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 26-27 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 30-70 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 71-77 of this report.

Management's Discussion and Analysis (Continued)
For the Year Ended November 30, 2013
(Unaudited)

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 78-231 of this report.

COUNTY-WIDE FINANCIAL STATEMENTS ANALYSIS

Statement of Net Position

The following table reflects the condensed statement of net position. 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 lower by \$3.2 million because intergovernmental receivables have decreased. Capital assets include land; construction in progress; buildings and improvements; equipment; and highway infrastructure such as roads, bridges, and streetlights. Capital assets increased \$23.3 million primarily due to road construction.

Deferred outflows of resources include unamortized loss on refunding.

Long-term liabilities consist mainly of bonds/debt certificates payable, capital leases, accrued claims and judgments, net OPEB obligations, and compensated absences. In 2013, these liabilities decreased \$6.8 million due to scheduled debt service principal payments. Other liabilities primarily include accounts payable, accrued payroll, deferred property taxes, and interest payable. They decreased by \$114.1 million due to the implementation of GASB 65 which moved the unearned property tax revenue of \$112.9 million to deferred inflows of resources.

Deferred inflows of resources include unearned property tax revenue.

The County's combined net position is \$529.0 million. At the end of the current fiscal year, the County has positive balances in each of the net position categories. The largest portion of The County's net position (55% in 2013) 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.

Will County, Illinois

Management's Discussion and Analysis (Continued)
 For the Year Ended November 30, 2013
 (Unaudited)

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

	Governmental Activities	
	2012	2013
Assets:		
Current and other assets	\$ 431.2	\$ 428.0
Capital assets	405.8	429.1
Total assets	<u>837.0</u>	<u>857.1</u>
Deferred outflows of resources	-	1.3
Total assets and deferred outflows of resources	<u>\$ 837.0</u>	<u>\$ 858.4</u>
Liabilities:		
Long-term liabilities	\$ 199.8	\$ 193.0
Other liabilities	137.6	23.5
Total liabilities	<u>337.4</u>	<u>216.5</u>
Deferred inflows of resources	-	112.9
Total liabilities and deferred inflows of resources	<u>337.4</u>	<u>329.4</u>
Net position:		
Net investment in capital assets	290.8	289.5
Restricted	112.8	134.6
Unrestricted	96.0	104.9
Total net position	<u>499.6</u>	<u>529.0</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 837.0</u>	<u>\$ 858.4</u>

Note: Fiscal Year 2012 does not include the implementation of GASB 65.

The statement of net position can be found on pages 17 to 18 of this report.

Will County, Illinois

Management's Discussion and Analysis (Continued)
For the Year Ended November 30, 2013
(Unaudited)

Statement of Activities

The following table reflects the condensed statement of activities. Net position increased \$29.3 million over the prior year. The main reason for this increase was a \$23.3 million increase in capital assets (road construction) and a \$6.8 million decrease in long-term liabilities (debt reduction). The net position may over time serve as a useful indicator of the County's financial position.

General and administrative expenses decreased by \$6.9 million due to controlled expenditures. Public safety expenses increased \$6.5 million due to increased personnel costs. Highway and Roads expenses increased \$16.0 million due mainly to capital asset deletions. When infrastructure is transferred to another jurisdiction, capital expenses are reflected in the current period.

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

	Governmental Activities	
	2012	2013
Revenues:		
Program revenues:		
Charges for services	\$ 63.7	\$ 65.8
Operating grants and contributions	74.3	76.1
Capital grants and contributions	5.3	12.5
General revenues:		
Property taxes	114.2	115.2
Replacement taxes	3.5	3.9
Income tax	9.3	10.0
Sales tax	22.0	22.6
Other taxes	1.0	0.7
Investment earnings	4.6	0.9
Other general revenues	5.1	3.3
Total revenues	<u>303.0</u>	<u>311.0</u>

Continued

Will County, Illinois

Management's Discussion and Analysis (Continued)
For the Year Ended November 30, 2013
(Unaudited)

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

	Governmental Activities	
	2012	2013
Expenses:		
General and administrative	54.5	47.6
Public safety	82.0	88.5
Judicial	45.5	45.4
Health and welfare	61.6	61.6
Highway and roads	16.0	32.0
Interest on long-term debt	7.0	6.5
Total expenses	<u>266.6</u>	<u>281.6</u>
Increase (decrease) in net position	36.4	29.4
Net position beginning of year	<u>463.2</u>	<u>499.6</u>
Net position end of year	<u>\$ 499.6</u>	<u>\$ 529.0</u>

Note: Fiscal Year 2012 does not include the implementation of GASB 65.

The statement of activities can be found on page 19 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 \$281.8 million, a decrease of \$1.6 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 \$56.5 million (Statement 3). Unassigned fund balance represents 32.4% 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 \$5.0 million during the current fiscal year with improved intergovernmental revenues and charges for services (Statement 5).

The three other major funds which are shown in the Fund Financial Statements are the RTA Tax Revenue Fund, the County Motor Fuel Fund, and the Road Improvement Fund. The RTA Tax Revenue Fund and the County Motor Fuel

Will County, Illinois

Management's Discussion and Analysis (Continued) For the Year Ended November 30, 2013 (Unaudited)

Fund are Special Revenue funds with ending fund balances of \$53.2 and \$71.9, increases of \$11.5 million and \$13.1 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 Road Improvement Fund is a Capital Projects fund with an ending fund balance of \$0.8 million, a decrease of \$31.6 million, which represents the balance of the 2010 road bond proceeds (Statement 3 & 4).

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 2013 continue to be property taxes, intergovernmental sources, and charges for services. Intergovernmental revenue and charges for services increased by 3.9% and 4.1%, respectively. These increases can be attributed to slight improvements in the economy. Investment income decreased by \$1.1 million which is due to market value fluctuations. Miscellaneous revenue also decreased by \$2.8 million due to prior year recapture of tort and workers comp claims (\$2.4 million)

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

	2012	2013	INCREASE	
	GENERAL	GENERAL	(DECREASE)	%
	FUND	FUND	2012 to 2013	CHANGE
Property taxes	\$ 93,052,504	\$ 93,969,303	\$ 916,799	1.0%
Licenses and permits	1,168,413	1,131,515	(36,898)	-3.2%
Intergovernmental	53,314,679	55,388,267	2,073,588	3.9%
Charges for services	31,407,491	32,704,174	1,296,683	4.1%
Fines and forfeitures	3,217,382	3,422,768	205,386	6.4%
Investment income*	587,665	(558,619)	(1,146,284)	-195.1%
Miscellaneous revenue	3,202,081	417,134	(2,784,947)	-87.0%
Total	\$ 185,950,215	\$ 186,474,542	\$ 524,327	0.3%

* See Note 18 for the restatement to County Motor Fuel Tax Fund.

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 Sheriff SWAT command vehicle.

Will County, Illinois

Management's Discussion and Analysis (Continued)
 For the Year Ended November 30, 2013
 (Unaudited)

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

	2012	2013	INCREASE	
	GENERAL	GENERAL	(DECREASE)	%
	FUND	FUND	2012 to 2013	CHANGE
General and administrative	\$ 42,064,666	\$ 39,441,256	\$ (2,623,410)	-6.2%
Public safety	68,865,182	73,780,257	4,915,075	7.1%
Judicial	38,870,610	39,332,818	462,208	1.2%
Health and welfare	18,884,494	19,531,053	646,559	3.4%
Capital outlay	828,534	2,062,159	1,233,625	148.9%
Total	\$ 169,513,486	\$ 174,147,543	\$ 4,634,057	2.7%

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 2013 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	\$ 49,856,973	\$ 50,994,850	\$ 1,137,877	Grants are appropriated in the budget by decreasing budgeted
Charges for services	32,240,320	32,418,307	177,987	miscellaneous revenues and
Miscellaneous revenues	5,039,603	3,676,160	(1,363,443)	increasing budgets for grant revenue accounts.

Will County, Illinois

Management's Discussion and Analysis (Continued)
 For the Year Ended November 30, 2013
 (Unaudited)

<u>Expenditures</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance</u>	<u>Reason For Amendment</u>
County board	\$ 8,450,691	\$ 6,718,067	\$ (1,732,624)	Budget amended: Reduction to County Board anticipated expenditures and increase to departments for grants awarded during the fiscal year.
County clerk - elections	2,628,075	2,788,009	159,934	Increased: Grant.
County executive	1,614,496	2,499,180	884,684	Increased: Building purchase.
Sunny Hill nursing home	21,439,113	21,298,633	(140,480)	Decrease: Reallocated budget.
Sheriff - Homer Glen	2,198,607	2,317,285	118,678	
Sheriff - ADF custody of prisoners	24,548,395	24,932,218	383,823	Reallocation of budget authority to meet service delivery needs within the Sheriff's operations.
Sheriff - ADF food service	833,916	966,885	132,969	
Sheriff - enforcement/administration	20,774,294	22,833,167	2,058,873	
Sheriff - warrants/GSU/investigations	6,796,317	7,051,127	254,810	

<u>Revenues</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Reason For Difference</u>
Intergovernmental	50,994,850	55,388,267	4,393,417	Increase: Local distribution of State income tax, replacement tax, and nursing home reimbursements.
Charges for services	32,418,307	32,704,174	285,867	Increase: Landfill host fees.
Fines and forfeitures	2,780,300	3,422,768	642,468	Increase: Sheriff foreclosure.
Miscellaneous revenues	3,676,160	417,134	(3,259,026)	Decrease: Prior year recapture of tort/workers comp claims.
Investment income	1,187,868	558,619	(629,249)	Decrease: Market value fluctuation.

Will County, Illinois

Management's Discussion and Analysis (Continued)
 For the Year Ended November 30, 2013
 (Unaudited)

<u>Expenditures</u>	<u>Final Budget</u>	<u>Actual Results</u>	<u>Variance</u>	<u>Reason For Difference</u>
County board	\$ 6,718,067	\$ 4,954,195	\$ 1,763,872	Anticipated grants were lower than expected and contingency costs were controlled.
County executive	2,499,180	2,253,989	245,191	Controlled expenditures.
Support services	6,030,486	5,250,273	780,213	Controlled expenditures.
Land use	3,514,915	3,277,800	237,115	Controlled expenditures.
Worker's Compensation	5,974,697	4,824,293	1,150,404	Controlled expenditures.
Tort Immunity	6,265,007	2,790,921	3,474,086	Controlled expenditures.
Sunny Hill nursing home	21,298,633	19,531,053	1,767,580	Controlled expenditures.
Circuit courts	3,651,052	3,374,201	276,851	Controlled expenditures.
Juvenile detention facility	6,286,590	5,893,956	392,634	Controlled expenditures.
Circuit clerk	7,822,333	7,438,080	384,253	Controlled expenditures.
State's attorney	10,849,988	10,686,206	163,782	Controlled expenditures.
County treasurer	1,664,764	1,503,465	161,299	Controlled expenditures.
Sheriff - enforcement/administration	22,833,167	24,586,990	(1,753,823)	Increase in salaries due to retro pay for contract settlement (FY12-FY13) and overtime.
Sheriff - telecommunications	1,682,108	1,547,242	134,866	Controlled expenditures.
Sheriff - ADF custody of prisoners	24,932,218	26,513,973	(1,581,755)	Increase in salaries due to retro pay for contract settlement (FY12-FY13) and overtime.
Supervisor of assessments	1,808,883	1,660,916	147,967	Controlled expenditures.

Management's Discussion and Analysis (Continued)
For the Year Ended November 30, 2013
(Unaudited)

CAPITAL ASSET AND LONG-TERM DEBT ACTIVITY

Capital Assets

The County's investment in capital assets for its governmental activities at year-end totaled \$429,095,926 (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 \$60,489,695 of capital asset additions recorded during the year (including \$13,967,217 of prior period construction in progress that was transferred). There were \$15,026,979 of depreciation charges that were expensed on total capital assets.

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

Construction in progress	\$ 32,744,421
Infrastructure	16,070,658
Building Improvements	5,696,376
911 Equipment	2,050,508

Additional information on the County's capital assets can be found in Note 6 on pages 42-43 of this report.

Debt Administration

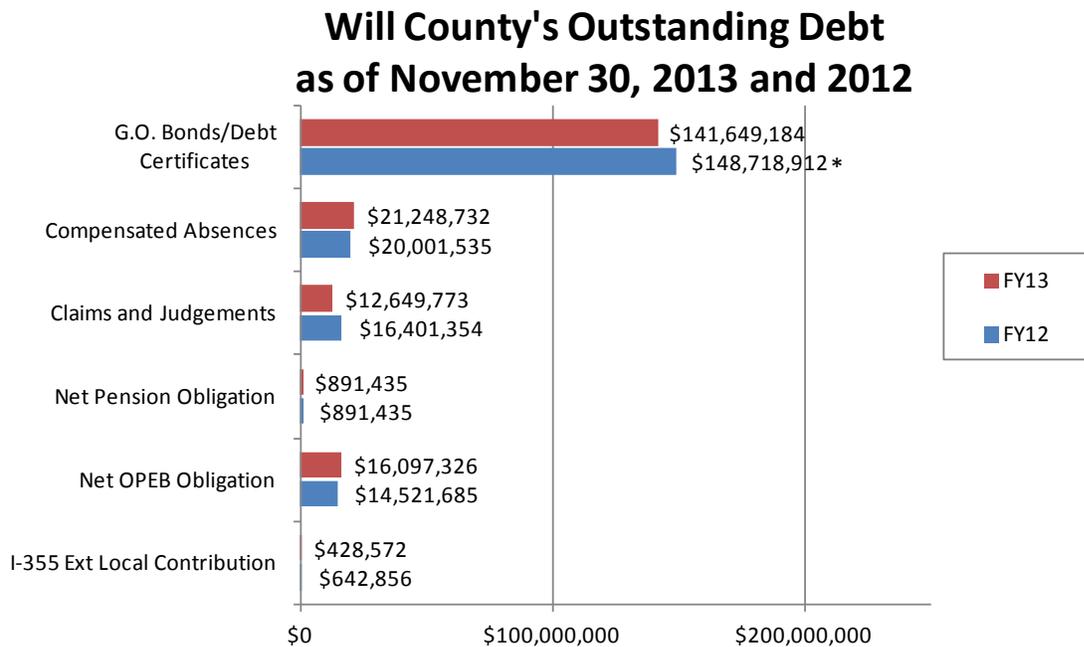
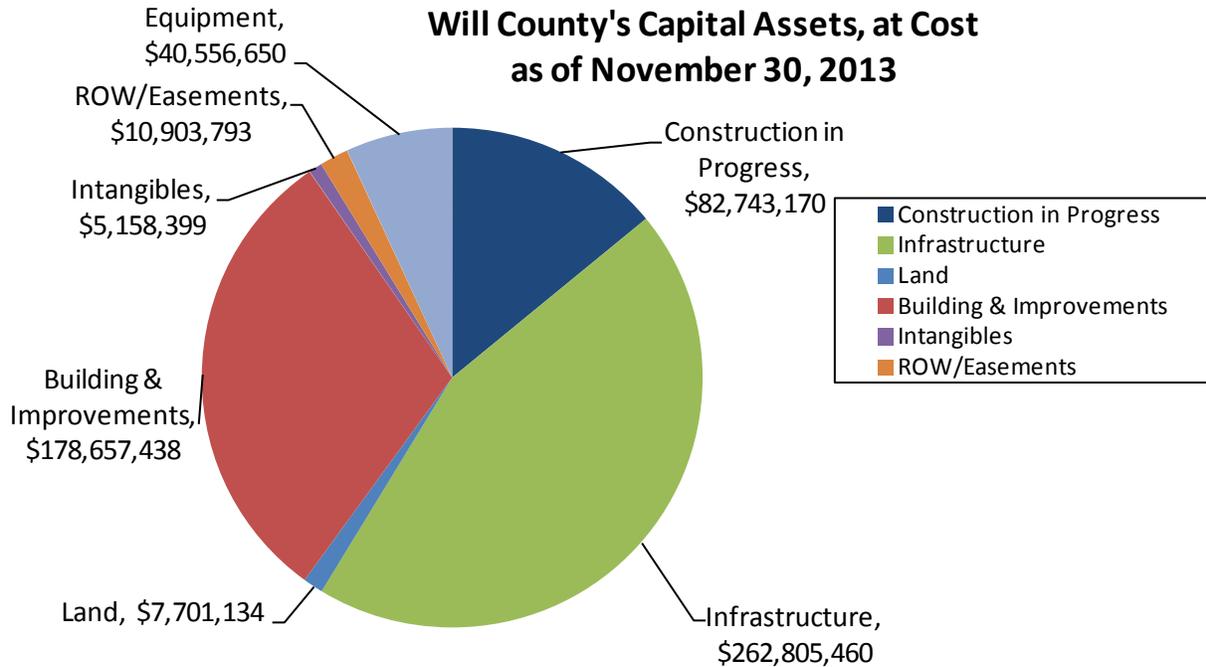
Total County long-term debt at year end was \$193.0 million (Statement 1).

The debt is comprised of the following (in millions): general obligation bonds payable, \$141.6 ; I-355 extension local contribution payable, \$0.4 ; compensated absences, \$21.2 ; net OPEB obligation, \$16.1 ; net pension obligation, \$0.9 ; and claims and judgments, \$12.6. The entire amount of the general obligation issues are backed by the full faith and credit of the County through property taxes.

The State statutes limit the amount of outstanding debt to 5.75% of the assessed valuation; that would make the current debt limitation \$1.1 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 43-46 of this report.

Management's Discussion and Analysis (Continued)
 For the Year Ended November 30, 2013
 (Unaudited)



* With the implementation of GASB 65, deferred charges on refunding are no longer a part of long-term debt.

Management's Discussion and Analysis (Continued)
For the Year Ended November 30, 2013
(Unaudited)

CONDITIONS EXPECTED TO HAVE A SIGNIFICANT EFFECT ON FINANCIAL POSITION

While the recent economic downturn had a financial impact on both the local area and the County and the unemployment rate is still high at 9.4%, an increase from the previous year's rate of 9.0%, the County is beginning to see small signs of improvement. Replacement tax revenue and local distribution of State income tax are showing increases due to economic activity.

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

Based on 2010 census data, the County has been allocated five new judges; two judges have been appointed and the others will be added as space needs are addressed. 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 five of the last six 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+. Fitch Rating Services also reaffirmed the County's AA+ rating in November 2013.

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 Karen Hennessy, khennesy@willcountyillinois.com.

COUNTY-WIDE FINANCIAL STATEMENTS

Statement of Net Position
November 30, 2013

	Primary Government	
	Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 81,189,083	\$ 17,146,440
Investments	192,411,490	13,116,485
Restricted cash and cash equivalents	216,958	6,938,428
Restricted investments	-	317,878
Accrued interest	1,362,364	35,037
Property tax receivable, net	118,951,069	35,609,964
Accounts receivable	10,329,396	3,116
Other receivables	721	-
Due from other governmental agencies	20,302,382	652,420
Inventory	2,826,659	-
Prepaid items	452,920	213,074
Lease payments receivable	-	935,000
Capital assets not being depreciated/amortized	101,580,507	271,273,865
Capital assets being depreciated/amortized, net	327,515,419	39,724,037
Total assets	<u>857,138,968</u>	<u>385,965,744</u>
Deferred outflows of resources		
Unamortized loss on refunding	1,292,637	7,790,215
Total assets and deferred outflows of resources	<u>858,431,605</u>	<u>393,755,959</u>
Liabilities		
Accounts payable	13,945,336	2,693,770
Retainage payable	1,688,116	-
Salaries payable	6,573,604	257,999
Other current liabilities	299,225	100,115
Unearned revenue	755,867	318,761
Interest payable	276,554	290,736
Long-term debt, due within one year	16,095,680	18,964,997
Long-term debt, due in more than one year	176,869,342	174,578,844
Total liabilities	<u>216,503,724</u>	<u>197,205,222</u>
Deferred inflows of resources		
Unearned property tax revenue	112,945,413	35,609,964
Total liabilities and deferred inflows of resources	<u>329,449,137</u>	<u>232,815,186</u>

(Continued)

Statement of Net Position (continued)

November 30, 2013

	Primary Government		Component
	<u>Governmental</u>		Units
	Activities		
Net position			
Net investment in capital assets	\$ 289,532,352	\$	165,523,956
Restricted for:			
Debt service	13,925,429		1,100,371
Construction and development	-		1,054,280
Road projects	95,169,091		-
Social Security	7,047,169		-
Illinois Municipal Retirement Fund	14,362,271		-
Other purposes	4,063,372		1,481,756
Unrestricted net position (deficit)	104,882,784		(8,219,590)
Total net position	<u>\$ 528,982,468</u>	\$	<u>160,940,773</u>

See accompanying Notes to Financial Statements.

Statement of Activities
Year Ended November 30, 2013

Functions/programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities	Component Units
Primary government						
Governmental activities:						
General and administrative	\$ 47,612,229	\$ 9,602,667	\$ 1,305,048	\$ -	\$ (36,704,514)	
Public safety	88,471,073	11,519,234	5,014,178	1,453,426	(70,484,235)	
Judicial	45,442,597	18,390,919	4,462,104	565,600	(22,023,974)	
Health and welfare	61,559,210	25,853,248	27,822,421	3,200,000	(4,683,541)	
Highway and roads	32,043,864	423,019	37,491,137	7,281,041	13,151,333	
Interest on debt	6,521,355	-	-	-	(6,521,355)	
Total primary government	\$ 281,650,328	\$ 65,789,087	\$ 76,094,888	\$ 12,500,067	(127,266,286)	
Component units	\$ 35,121,148	\$ 7,324,722	\$ 272,587	\$ 1,219,926		\$ (26,303,913)
General revenues						
Taxes						
Property taxes					115,202,584	35,046,804
Replacement taxes					3,894,393	711,789
Income tax					10,046,455	-
Sales tax					22,575,453	-
Other taxes					675,405	-
Investment earnings					884,386	1,398
Other general revenues					3,332,386	307,464
Total general revenues					156,611,062	36,067,455
Change in net position					29,344,776	9,763,542
Net position at beginning of year					499,637,692	151,177,231
Net position, end of the year					\$ 528,982,468	\$ 160,940,773

See accompanying Notes to Financial Statements.

FUND FINANCIAL STATEMENTS

Will County, Illinois

Balance Sheet

Governmental Funds

November 30, 2013

	General Fund	RTA Tax Revenue Fund	County Motor Fuel Tax Fund	Road Improvement Fund
ASSETS				
Cash and cash equivalents	\$ 32,127,987	\$ 13,174,734	\$ 8,324,976	\$ 3,551,816
Investments	53,207,456	37,268,976	57,199,582	4,227,922
Restricted cash and cash equivalents	59,307	-	-	-
Accrued interest	1,000,573	-	229,003	18,728
Property tax receivable, net	5,597,321	-	-	-
Property tax receivable-2013	91,541,076	-	-	-
Accounts receivable	3,083,268	-	667,754	-
Other receivables	721	-	-	-
Due from other funds	447,539	-	3,600,000	77,638
Due from other governmental agencies	13,054,186	5,187,208	1,429,177	-
Inventory	1,679,267	-	1,147,392	-
Prepaid items	-	-	-	-
TOTAL ASSETS	\$ 201,798,701	\$ 55,630,918	\$ 72,597,884	\$ 7,876,104
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 3,760,672	\$ 103,229	\$ 99,251	\$ 5,484,088
Retainage payable	-	19,991	23,177	1,599,043
Salaries payable	5,118,914	-	3,832	-
Other current liabilities	215,673	-	-	-
Unearned revenue	166,548	589,319	-	-
Due to other funds	127,377	3,150	51,825	-
Total liabilities	9,389,184	715,689	178,085	7,083,131
Deferred inflows of resources				
Unavailable revenue	5,309,710	1,736,979	489,063	-
Unavailable property tax revenue	91,541,076	-	-	-
Total deferred inflows of resources	96,850,786	1,736,979	489,063	-
Fund balances				
Nonspendable	1,679,267	-	1,147,392	-
Restricted	24,443,737	53,178,250	40,507,140	-
Committed	12,932,838	-	18,234,213	792,973
Assigned	-	-	12,041,991	-
Unassigned (deficit)	56,502,889	-	-	-
Total fund balances	95,558,731	53,178,250	71,930,736	792,973
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 201,798,701	\$ 55,630,918	\$ 72,597,884	\$ 7,876,104

See accompanying Notes to Financial Statements.

STATEMENT 3

	Other Governmental Funds		Total Governmental Funds
\$	24,009,570	\$	81,189,083
	40,507,554		192,411,490
	157,651		216,958
	114,060		1,362,364
	408,335		6,005,656
	21,404,337		112,945,413
	6,578,374		10,329,396
	-		721
	220,092		4,345,269
	631,811		20,302,382
	-		2,826,659
	452,920		452,920
<u>\$</u>	<u>94,484,704</u>	<u>\$</u>	<u>432,388,311</u>

\$	4,498,096	\$	13,945,336
	45,905		1,688,116
	1,450,858		6,573,604
	83,552		299,225
	-		755,867
	4,162,917		4,345,269
<u>\$</u>	<u>10,241,328</u>	<u>\$</u>	<u>27,607,417</u>

	2,509,624		10,045,376
	21,404,337		112,945,413
<u></u>	<u>23,913,961</u>	<u></u>	<u>122,990,789</u>

	452,920		3,279,579
	16,719,421		134,848,548
	33,978,959		65,938,983
	12,630,190		24,672,181
	(3,452,075)		53,050,814
<u></u>	<u>60,329,415</u>	<u></u>	<u>281,790,105</u>
<u>\$</u>	<u>94,484,704</u>	<u>\$</u>	<u>432,388,311</u>

Reconciliation of Governmental Funds Balance Sheet
to Statement of Net Position
November 30, 2013

Total fund balances - governmental funds \$ 281,790,105

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds:

Capital assets	\$ 588,526,044	
Accumulated depreciation	(159,430,118)	
Net capital assets		429,095,926

Revenues in the statement of activities that do not provide current financial resources are deferred in the funds. 10,045,376

The loss on refunding of bonds is capitalized and amortized over the life of the bonds on the statement of net position 1,292,637

Interest on long-term debt is not accrued in governmental funds, but rather is recognized when due. (276,554)

Some liabilities reported in the statement of net position 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	(141,649,184)	
Loans payable	(428,572)	
Compensated absences	(21,248,732)	
Net OPEB obligation	(16,097,326)	
Net Pension Obligation	(891,435)	
Claims and judgments payable	(12,649,773)	
Total long-term liabilities		(192,965,022)

Net position of governmental activities \$ 528,982,468

See accompanying Notes to Financial Statements.

Will County, Illinois

Statement of Revenues, Expenditures and Changes in Fund Balances
 Governmental Funds
 Year Ended November 30, 2013

	General Fund	RTA Tax Revenue Fund	County Motor Fuel Tax Fund	Road Improvement Fund
REVENUES				
Property taxes	\$ 93,969,303	\$ -	\$ -	\$ -
Licenses and permits	1,131,515	-	-	-
Intergovernmental	55,388,267	20,874,683	14,007,794	-
Charges for services	32,704,174	-	-	-
Fines and forfeitures	3,422,768	-	-	-
Investment income	(558,619)	-	674,462	46,781
Miscellaneous revenues	417,134	-	83,060	-
Total revenues	186,474,542	20,874,683	14,765,316	46,781
EXPENDITURES				
Current:				
General and administrative	39,441,256	-	-	-
Public safety	73,780,257	-	-	-
Judicial	39,332,818	-	-	-
Health and welfare	19,531,053	-	-	-
Highway and roads	-	929,573	1,217,457	-
Debt service - principal	-	-	-	-
Debt service - interest and fiscal charges	-	-	-	-
Capital outlay	2,062,159	19,012	450,074	31,611,748
Total expenditures	174,147,543	948,585	1,667,531	31,611,748
Excess (deficiency) of revenues over expenditures	12,326,999	19,926,098	13,097,785	(31,564,967)
OTHER FINANCING SOURCES (USES)				
Transfers in	192,666	-	-	-
Transfers out	(7,516,623)	(8,440,000)	-	-
Total other financing sources (uses)	(7,323,957)	(8,440,000)	-	-
Net change in fund balances	5,003,042	11,486,098	13,097,785	(31,564,967)
Fund balances at beginning of year, as restated (Note 18)	90,555,689	41,692,152	58,832,951	32,357,940
Fund balances at end of year	\$ 95,558,731	\$ 53,178,250	\$ 71,930,736	\$ 792,973

See accompanying Notes to Financial Statements.

STATEMENT 5

Other Governmental Funds	Total Governmental Funds
\$ 21,337,847	\$ 115,307,150
1,367,270	2,498,785
22,763,103	113,033,847
26,156,293	58,860,467
760,001	4,182,769
332,886	495,510
2,832,190	3,332,384
<u>75,549,590</u>	<u>297,710,912</u>
7,824,144	47,265,400
9,009,217	82,789,474
5,047,790	44,380,608
41,101,921	60,632,974
10,629,504	12,776,534
6,955,426	6,955,426
6,737,092	6,737,092
3,595,732	37,738,725
<u>90,900,826</u>	<u>299,276,233</u>
(15,351,236)	(1,565,321)
18,819,824	19,012,490
<u>(3,055,867)</u>	<u>(19,012,490)</u>
15,763,957	-
412,721	(1,565,321)
59,916,694	283,355,426
<u>\$ 60,329,415</u>	<u>\$ 281,790,105</u>

Reconciliation of Statement of Revenues, Expenditures and Changes in Fund
Balances of Governmental Funds to Statement of Activities
Year Ended November 30, 2013

Net change in total fund balances	\$ (1,565,321)
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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	\$ 29,136,308	
Depreciation	<u>(15,026,979)</u>	
Capital expenditures in excess of depreciation		14,109,329

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.	12,500,067
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Transfer of capital assets to other jurisdictions	(6,213,296)
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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.

	2,895,835
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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 position.

Bond/debt certificate principal retirement	6,741,140	
Loan retirement	<u>214,284</u>	
Total retirement of debt		6,955,424

Costs related to the refunding of bonds were shown an other financing use in the governmental funds and then amortized over the life of the bonds on the statement of activities. With the implementation of GASB 65, these costs are now expensed on the statement of activities.	(1,265,867)
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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.	784,125
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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	(1,247,197)	
Decrease in claims and judgments payable	3,751,581	
Decrease in accrued interest on debt	4,661	
Increase in net OPEB obligation	(1,575,641)	
Amortization of bond premiums	328,588	
Amortization of loss on refunding	<u>(117,512)</u>	
Total expenses of noncurrent resources		<u>1,144,480</u>

Change in net position of governmental activities	<u>\$ 29,344,776</u>
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See accompanying Notes to Financial Statements.

Statement of Fiduciary Net Position
 Fiduciary Funds
 November 30, 2013

	Other Post Employment Benefits Trust Fund	Agency Funds
ASSETS		
Cash and cash equivalents	\$ 6,000,658	\$ 63,929,129
Investments	-	3,875,997
Accrued interest	-	836
Accounts receivable	-	42,177
	<hr/>	<hr/>
Total assets	\$ 6,000,658	\$ 67,848,139
	<hr/> <hr/>	<hr/> <hr/>
LIABILITIES AND NET POSITION		
Liabilities		
Accounts payable	\$ -	\$ 12,290
Amounts held for others	-	67,835,849
	<hr/>	<hr/>
Total liabilities	-	67,848,139
	<hr/> <hr/>	<hr/> <hr/>
Net Position		
Held in Trust for OPEB Benefits	\$ 6,000,658	\$ -
	<hr/> <hr/>	<hr/> <hr/>

See accompanying Notes to Financial Statements.

Statement of Changes in Fiduciary Net Position
Other Post Employment Benefits Trust Fund
Year Ended November 30, 2013

ADDITIONS	
Contributions	
Employer contributions	\$ 2,000,000
Investment income	
Interest and dividends	<u>583</u>
Change in net position	2,000,583
Net position at beginning of year	<u>4,000,075</u>
Net position at end of year	<u>\$ 6,000,658</u>

See accompanying Notes to Financial Statements.

COMPONENT UNIT STATEMENTS

Statement of Net Position - Component Units
November 30, 2013

	Forest Preserve District of Will County	Public Building Commission	Total
Assets			
Cash and cash equivalents	\$ 12,897,317	\$ 4,249,123	\$ 17,146,440
Investments	5,804,833	7,311,652	13,116,485
Restricted cash and cash equivalents	6,938,428	-	6,938,428
Restricted investments	-	317,878	317,878
Accrued interest	20,809	14,228	35,037
Property tax receivable, net	35,609,964	-	35,609,964
Accounts receivable	3,116	-	3,116
Due from other governmental agencies	652,420	-	652,420
Prepaid items	213,074	-	213,074
Lease payments receivable	-	935,000	935,000
Capital assets not being depreciated/amortized	270,873,068	400,797	271,273,865
Capital assets being depreciated/amortized, net	39,724,037	-	39,724,037
Total assets	<u>372,737,066</u>	<u>13,228,678</u>	<u>385,965,744</u>
Deferred outflows of resources			
Unamortized loss on refunding	7,790,215	-	7,790,215
Total assets and deferred outflows of resources	<u>380,527,281</u>	<u>13,228,678</u>	<u>393,755,959</u>
Liabilities			
Accounts payable	999,530	1,694,240	2,693,770
Salaries payable	220,369	37,630	257,999
Other current liabilities	-	100,115	100,115
Unearned revenue	318,761	-	318,761
Interest payable	261,233	29,503	290,736
Long-term debt, due within one year	18,699,997	265,000	18,964,997
Long-term debt, due in more than one year	173,643,844	935,000	174,578,844
Total liabilities	<u>194,143,734</u>	<u>3,061,488</u>	<u>197,205,222</u>
Deferred inflows of resources			
Unearned property tax revenue	35,609,964	-	35,609,964
Total liabilities and deferred inflows of resources	<u>229,753,698</u>	<u>3,061,488</u>	<u>232,815,186</u>
Net Position			
Net investment in capital assets	165,123,159	400,797	165,523,956
Restricted for:			
Debt service	782,493	317,878	1,100,371
Construction and development	1,054,280	-	1,054,280
Other purposes	881,756	600,000	1,481,756
Unrestricted net position (deficit)	(17,068,105)	8,848,515	(8,219,590)
Total net position	<u>\$ 150,773,583</u>	<u>\$ 10,167,190</u>	<u>\$ 160,940,773</u>

See accompanying Notes to Financial Statements.

Statement of Activities - Component Units
Year Ended November 30, 2013

Functions/programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Forest Preserve District of Will County	Public Building Commission	Total
Forest Preserve District of Will County							
Governmental activities:							
General and administrative	\$ 13,000,603	\$ -	\$ 267,587	\$ 1,219,926	\$ (11,513,090)		
Education and recreation	3,167,069	1,628,114	5,000	-	(1,533,955)		
Public safety	1,753,673	-	-	-	(1,753,673)		
Interest on debt	8,704,873	-	-	-	(8,704,873)		
Total Forest Preserve District of Will County	26,626,218	1,628,114	272,587	1,219,926	(23,505,591)		
Public Building Commission							
Public building operations	8,494,930	5,696,608	-	-	\$ (2,798,322)		
Total	\$ 35,121,148	\$ 7,324,722	\$ 272,587	\$ 1,219,926			\$ (26,303,913)
General revenues							
Taxes							
Property taxes					35,046,804	-	35,046,804
Replacement taxes					711,789	-	711,789
Income tax					-	-	-
Investment earnings					-	1,398	1,398
Other general revenues					256,654	50,810	307,464
Total general revenues					36,015,247	52,208	36,067,455
Change in net position					12,509,656	(2,746,114)	9,763,542
Net position at beginning of year					138,263,927	12,913,304	151,177,231
Net position, end of the year					\$ 150,773,583	\$ 10,167,190	\$ 160,940,773

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 2013 population of 682,829. 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. Two Board members are elected from each of the 13 districts for a two or 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, 2013, 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, 2013) 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 position 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 position 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 position, 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/deferred outflows of resources, liabilities/deferred inflows of resources, 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.

In June 2011, the GASB issued statement No. 63 – Financial Reporting of Deferred Outflows of Revenues, Deferred Inflows of Resources, and Net Position. This statement provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources. Previous financial reporting standards did not include guidance for these elements which are distinct from assets and liabilities. This standard was implemented effective December 1, 2012.

In March 2012, the GASB issued statement No. 65 – Items Previously Reported as Assets and Liabilities. This statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. This standard was implemented effective December 1, 2012.

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 position. 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 fund financial statements (other than agency funds) are reported using the economic resources measurement focus and the accrual basis of accounting, as previously discussed in this note. Agency funds follow the accrual basis of accounting and do not have a measurement focus. They are not included in the county-wide financial statements nor the governmental fund financial statements.

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 inflows of resources. 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 inflows of resources. Amounts received prior to the entitlement period are also recorded as

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

deferred inflows of resources. 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.
- *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.
- *Road Improvement Fund* – The Road Improvement Fund is a capital projects fund that accounts for the proceeds from the Series 2010ABC general obligation bonds issued and interest revenue that is restricted or committed to finance the construction and improvement of 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, County Coroner, 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- *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 position 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 position as accounts receivable.

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 position. 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.

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 funds – Highway Fund, RTA Tax Revenue Fund, County Motor Fuel Tax Fund, Township Motor Fuel Tax Fund, Bridge Fund, Federal Matching Tax Fund, and the Road Improvement 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.

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 and discounts are capitalized and amortized over the life of the related debt. Items such as unamortized loss on advance refunding are capitalized and amortized over the life of the related debt and are recorded as deferred outflows of resources. Items such as issuance costs are reported as expenses in the year incurred.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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 Position: 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 position and represents the difference between assets, deferred inflows of resources, liabilities, and deferred inflows of resources. It is displayed in three components:

- a. Net investment in capital assets – 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 position – Consists of net position 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 position – All other net position that does not meet the definitions of “restricted” or “net investment in capital assets.”

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 place 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- 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.
- 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.

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.

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.

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

- (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.
- (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 Automation, 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, 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, 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, 2013, the expenditures in the following fund were over budget: Off Duty Assignment Fund by \$21,832.

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
Held by County Treasurer			
Deposits	\$ 111,340,968	\$ 115,099,689	Custodial credit
Illinois Funds*	500,000	500,027	Credit
US Treasuries	8,123,042	8,123,042	Custodial credit; Interest Rate
US agencies - implicitly guaranteed	98,471,950	98,471,950	Credit; Custodial credit; Concentration of credit; Interest rate
State & Local Bonds	20,638,723	20,638,723	Credit; Custodial credit; Concentration of credit; Interest rate
Certificates of deposit-negotiable	44,987	44,987	Custodial credit
Corporate bonds	66,168,491	66,168,491	Credit; Custodial credit; Concentration of credit; Interest rate
Held by other County departments			
Deposits	41,444,795	47,792,011	Custodial credit
Illinois Funds*	700,850	700,850	Credit
Mutual funds - other than bonds	189,509	189,509	-
	<u>\$ 347,623,315</u>	<u>\$ 357,729,279</u>	

Reconciliation of Notes to Financial Statements:

Per statement of net position	
Cash and cash equivalents	\$ 81,189,083
Investments	192,411,490
Restricted cash and cash equivalents	216,958
Per statement of fiduciary net position	
Cash and cash equivalents	69,929,787
Investments	3,875,997
	<u>\$ 347,623,315</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 \$216,958 of which \$157,651 are disbursed at the discretion of the State's Attorney's Office and \$59,307 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, 2013 are as follows:

Investment Type:	Standard & Poor's	Moody's Investor Service
Illinois Funds	AAAm	-
US agencies - implicitly guaranteed	AA+ to A +	Aaa
State & Local bonds	AAA to BBB+	Aaa to A3
Certificates of deposit-negotiable	A1	P1
Corporate bonds	AA+ to BBB	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.

Notes to Financial Statements (Continued)
November 30, 2013

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	36.7%
Freddie Mac (FHLMC)	US agencies - implicitly guaranteed	11.2%
Illinois State GO	State and Local bonds	6.1%
Morgan Stanley	Corporate bonds	8.3%

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, 2013.

Investment Type	Fair Market Value	Less Than One Year	One to Five Years	Six to Ten Years
Held by County Treasurer				
US Treasuries	\$ 8,123,042	\$ -	\$ 805,532	\$ 7,317,510
US agencies - implicitly guaranteed	98,471,950	1,368,044	6,567,207	90,536,699
State & Local Bonds	20,638,723	9,627,476	6,151,022	4,860,225
Corporate bonds	66,168,491	66,168,491	-	-
	<u>\$ 193,402,206</u>	<u>\$ 77,164,011</u>	<u>\$ 13,523,761</u>	<u>\$ 102,714,434</u>

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 2012 was recorded as revenue in fiscal year 2013 net of estimated loss on collections. The property tax calendar for Will County is as follows:

Lien date	January 1, 2012
Levy date	November 30, 2012
First installment (one-half of the total bill) due	June 1, 2013
Second installment (balance of the total bill) due	September 1, 2013

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.

Will County, Illinois

Notes to Financial Statements (Continued)

November 30, 2013

NOTE 4 - PROPERTY TAXES (Continued)

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 position for amounts due from other governmental agencies. The detail of that receivable follows:

<u>Receivable</u>	<u>Amount</u>
Sales and use taxes	\$ 10,822,103
Income tax	2,168,474
Personal property replacement tax	199,680
Motor fuel tax	1,704,185
Grants and other reimbursements	5,407,940
Total	<u>\$ 20,302,382</u>

NOTE 6 - CAPITAL ASSETS

A summary of changes for the County's capital assets for the period December 1, 2012 through November 30, 2013 are as follows:

	Balance December 1, 2012	Additions	Deletions	Balance November 30, 2013
Capital assets not being depreciated/amortized				
Land	\$ 7,701,134	\$ -	\$ -	\$ 7,701,134
ROW/Easements	10,946,240	153,265	195,712	10,903,793
Intangibles	232,410	-	-	232,410
Construction in progress	68,852,069	32,744,421	18,853,320	82,743,170
Total capital assets not being depreciated/amortized	<u>87,731,853</u>	<u>32,897,686</u>	<u>19,049,032</u>	<u>101,580,507</u>
Capital assets being depreciated/amortized				
Buildings and improvements	172,961,062	5,696,376	-	178,657,438
Equipment	37,265,688	5,102,917	1,811,955	40,556,650
Intangibles	4,216,390	722,058	12,459	4,925,989
Infrastructure	252,790,336	16,070,658	6,055,534	262,805,460
Total capital assets being depreciated/amortized, gross	<u>467,233,476</u>	<u>27,592,009</u>	<u>7,879,948</u>	<u>486,945,537</u>
Accumulated depreciation/amortization				
Buildings and improvements	41,508,045	3,470,851	-	44,978,896
Equipment	26,105,334	3,937,969	1,784,473	28,258,830
Intangibles	2,638,970	624,047	12,459	3,250,558
Infrastructure	78,908,989	6,994,112	2,961,267	82,941,834
Total accumulated depreciation/amortization	<u>149,161,338</u>	<u>15,026,979</u>	<u>4,758,199</u>	<u>159,430,118</u>
Capital assets being depreciated/amortized, net of depreciation/amortization	<u>318,072,138</u>	<u>12,565,030</u>	<u>3,121,749</u>	<u>327,515,419</u>
Total capital assets, net of depreciation/amortization	<u>\$ 405,803,991</u>	<u>\$ 45,462,716</u>	<u>\$ 22,170,781</u>	<u>\$ 429,095,926</u>

Will County, Illinois

Notes to Financial Statements (Continued)

November 30, 2013

NOTE 6 - CAPITAL ASSETS (Continued)

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

General and administrative	\$	771,477
Public safety		4,524,644
Judicial		817,133
Health and welfare		753,703
Highway and roads		8,160,022
Total depreciation/amortization expense	\$	<u>15,026,979</u>

Construction Commitments: At November 30, 2013, the County had approximately \$91,000,000 in outstanding engineering and building commitments for road/bridge construction projects. In addition, the County had approximately \$220,000 in outstanding commitments for other various non-highway projects.

NOTE 7 - LONG-TERM DEBT

A summary of changes for the County's long-term debt for the period December 1, 2012 through November 30, 2013 follows:

	Balance **		Balance		Principal Due
	December 1, 2012	Additions	Retirements	November 30, 2013	Within One Year
G.O. Bonds/Debt Certificates Payable:					
2005 G.O. Bonds - ADF bonds	\$ 8,350,000	\$ -	\$ 1,640,000	\$ 6,710,000	\$ 1,710,000
2006 G.O. Bonds - ADF bonds	9,295,000	-	195,000	9,100,000	205,000
2008 G.O. Bonds - ADF bonds	17,905,000	-	885,000	17,020,000	910,000
2010 G.O. Bonds - Road bonds	92,550,000	-	3,970,000	88,580,000	4,150,000
2012 G.O. Bonds (Refunded 2005 ADF bonds)	15,770,000	-	-	15,770,000	-
Special Service Area Bond Y2001 -A (IEPA - DW)	272,672	-	22,816	249,856	23,430
Special Service Area Bond Y2000 -A (IEPA - WW)	338,496	-	28,324	310,172	29,087
Add: Unamortized Premium on Bonds	4,237,744	-	328,588	3,909,156	-
Total G.O. Bonds/Debt Certificate Payable	<u>148,718,912</u>	<u>-</u>	<u>7,069,728</u>	<u>141,649,184</u>	<u>7,027,517</u>
I-355 Ext Local Contribution Payable	642,856	-	214,284	428,572	214,286
Compensated Absences	20,001,535	12,503,348	11,256,151	21,248,732	2,060,010
Net OPEB Obligation (Note 9)	14,521,685	7,997,347	6,421,706	16,097,326	-
Net Pension Obligation (Note 8)	891,435	-	-	891,435	-
Claims and Judgments (Note 10)	16,401,354	32,619,575	36,371,156	12,649,773	6,793,867
Total County	<u>\$ 201,177,777</u>	<u>\$ 53,120,270</u>	<u>\$ 61,333,025</u>	<u>\$ 192,965,022</u>	<u>\$ 16,095,680</u>

** With the implementation of GASB 65, deferred charges on refunding are no longer a part of long-term debt.

At November 30, 2013, the County long-term debt was comprised of the following components:

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.

NOTE 7 - LONG-TERM DEBT (Continued)

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.

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 position. 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, 2013, \$15,770,000 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 \$21.2 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, 2013

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 \$12.6 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, 2013 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
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	-	277,406	250,000	328,400	1,055,000	638,975
2019-2023	-	-	1,390,000	1,485,000	6,005,000	2,463,400
2024-2028	1,345,000	110,962	6,570,000	640,800	6,115,000	755,950
2029-2030	-	-	-	-	-	-
Totals	\$ 6,710,000	\$ 1,067,826	\$ 9,100,000	\$ 3,858,800	\$ 17,020,000	\$ 6,784,312

Due in Fiscal Year	G.O. Bonds Series 2010		Refunded 2005 ADF Series 2012		Special Service Area Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2014	\$ 4,150,000	\$ 4,280,360	\$ -	\$ 709,300	\$ 52,517	\$ 14,632
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	4,555,000	3,655,210	1,915,000	635,700	65,569	8,744
2019-2023	24,845,000	15,097,684	10,870,000	1,879,600	275,750	19,255
2024-2028	29,070,000	8,518,032	1,145,000	57,250	-	-
2029-2030	12,960,000	1,095,998	-	-	-	-
Totals	\$ 88,580,000	\$ 44,638,586	\$ 15,770,000	\$ 5,409,750	\$ 560,028	\$ 77,888

Notes to Financial Statements (Continued)

November 30, 2013

NOTE 7 - LONG-TERM DEBT (Continued)

Due in Fiscal Year	I-355 Extension Local Contribution Payable		Total	
	Principal	Interest	Principal	Interest
2014	\$ 214,286	\$ -	\$ 7,241,803	\$ 6,440,450
2015	214,286	-	7,453,218	6,185,336
2016	-	-	7,455,384	5,914,039
2017	-	-	7,586,876	5,628,971
2018	-	-	7,840,569	5,544,435
2019-2023	-	-	43,385,750	20,944,939
2024-2028	-	-	44,245,000	10,082,994
2029-2030	-	-	12,960,000	1,095,998
Totals	\$ 428,572	\$ -	\$ 138,168,600	\$ 61,837,162

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 \$65.7 million, payable through November 2027. For the current year, principal paid totaled \$2.7 million and total incremental sales/use tax and landfill host fee revenues were \$22.6 million and \$8.3 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 \$133.2 million, payable through November 2030. For the current year, principal paid totaled \$4.0 million and total RTA tax revenues were \$20.9 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.

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 employees. The County's Regular, SLEP, and Elected Officials plans' contribution rates for the calendar year 2013 were 12.31, 26.98, and 35.00 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

Notes to Financial Statements (Continued)

November 30, 2013

NOTE 8 - PENSION PLANS (Continued)

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, 2013, the County's Regular plan's pension costs were \$9,776,729 and the actual contributions were \$9,776,729. The County's SLEP and Elected Officials plans' pension costs were \$9,231,570 and \$420,536 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)	\$ 9,776,729	\$ 9,231,570	\$ 420,536
Less: Contribution made	9,776,729	9,231,570	420,536
Change in net pension obligation (NPO)	-	-	-
Net pension obligation beginning of year	891,435	-	-
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
11/30/2013	\$ 9,776,729	100%	\$ 891,435	\$ 9,231,570	100%	\$ -	\$ 420,536	100%	\$ -
11/30/2012	9,501,631	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%	-

The required contributions for 2013 were determined as a part of the December 31, 2011, actuarial valuation using the entry age normal 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.

Notes to Financial Statements (Continued)

November 30, 2013

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, 2013, the most recent actuarial valuation date, is as follows:

Plan	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)
County - Regular	\$ 171,786,405	\$ 218,550,138	\$ 46,763,733	78.60%	\$ 79,421,031	58.88%
County - SLEP	56,046,275	135,623,629	79,577,354	41.32%	34,216,347	232.57%
County - Elected Officials	3,206,399	6,798,604	3,592,205	47.16%	1,201,531	298.97%

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, 2013 are \$203,391,212; \$79,745,297; and \$4,221,939, respectively. On a market basis, the funded ratio would be 93.06%, 58.80%, and 62.10%, 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 2013, the County contributed \$6,421,706 to the plan. Plan members receiving benefits contributed \$1,072,124 or approximately 16.70% 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, 2013, 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)	\$ 7,914,473
Amortization of net OPEB obligation	(643,210)
Interest on net OPEB obligation	726,084
Annual OPEB cost	<u>7,997,347</u>
Less: Contribution made	<u>6,421,706</u>
Increase in net OPEB obligation	1,575,641
Net OPEB obligation beginning of year	<u>14,521,685</u>
Net OPEB obligation end of year	<u><u>\$ 16,097,326</u></u>

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2013 was as follows:

Fiscal Year Ending	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
11/30/2013	7,997,347	80%	16,097,326
11/30/2012	8,329,183	72%	14,521,685
11/30/2011	7,976,451	72%	12,207,693

Funded Status and Funding Progress

In the December 1, 2012 actuarial valuation (most recent available), the actuarial accrued liability for benefits was \$80,875,718 and the actuarial value of assets was \$6,000,658, resulting in an unfunded actuarial accrued liability (UAAL) of \$74,875,060. The covered payroll (annual payroll of active employees covered by the plan) was \$117,630,709 and the ratio of the UAAL to the covered payroll was 63.65%.

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 the December 1, 2012 actuarial report includes 1,705 total participants. This represents 1,318 active employees and 387 inactive/retirees.

Notes to Financial Statements (Continued)

November 30, 2013

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 December 1, 2012 actuarial valuation (most recent available), the projected unit credit cost method was used. The actuarial assumptions included a 5% discount rate, annual dental cost trend rate of 8% and an annual healthcare cost trend rate of 9%, reduced by decrements to an ultimate rate of 5% ultimately. Both rates included a 2.5% 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, 2013, was 30 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, 2013 and 2012, 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, 2013				
Reserve for Health Insurance	\$ 2,991,256	\$ 30,375,424	\$ 30,333,345	\$ 3,033,335
Reserve for Tort Insurance	5,044,495	223,081	1,602,212	3,665,364
Reserve for Worker's Compensation	8,365,604	2,021,070	4,435,600	5,951,074
Total	<u>\$ 16,401,355</u>	<u>\$ 32,619,575</u>	<u>\$ 36,371,157</u>	<u>\$ 12,649,773</u>
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	<u>\$ 16,246,207</u>	<u>\$ 36,250,810</u>	<u>\$ 36,095,662</u>	<u>\$ 16,401,355</u>

Notes to Financial Statements (Continued)

November 30, 2013

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 \$3,665,364 in the statement of net position 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 - \$190,000 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 \$1,681,987 on operating leases during the fiscal year ended November 30, 2013. At year end, the County was obligated under 30 operating leases for office space and equipment. The leases expire between 2013 and 2027, with monthly payments ranging between \$900 and \$19,667. The aggregate minimum annual lease payments required under these leases are as follows:

Fiscal Years Ending November 30,	Amount
2014	\$ 1,385,811
2015	217,804
2016	199,122
2017	151,365
2018	70,925
2019-2023	349,527
2024-2027	171,521
Totals	<u>\$ 2,546,075</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.

Notes to Financial Statements (Continued)
November 30, 2013

NOTE 11 - LEASES (Continued)

Due in Fiscal Year	1996 Lease		Total Payment
	Operation and Maintenance Account	Renewal and Replacement Account	
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	<u>\$ 4,882,900</u>	<u>\$ 126,000</u>	<u>\$ 5,008,900</u>

NOTE 12 - FUND BALANCES

Governmental fund balances reported on the fund financial statements at November 30, 2013 include the following:

Nonspendable		
Major Funds		
General Fund		
Inventory		\$ 1,679,267
County Motor Fuel Tax Fund		
Inventory		1,147,392
Total Major Funds		<u>2,826,659</u>
Other Non-major Governmental Funds		
Prepaid items		452,920
Total Nonspendable		<u>3,279,579</u>
Restricted		
Major Funds		
General Fund		
Federal/State statutes and enabling legislation		24,443,737
RTA Tax Revenue Fund		
Federal/State statutes and enabling legislation		53,087,105
Grant/Contractual agreements		91,145
County Motor Fuel Tax Fund		
Federal/State statutes and enabling legislation		22,430,276
Grant/Contractual agreements		18,076,864
Total Major Funds		<u>118,129,127</u>
Other Non-major Governmental Funds		
Federal/State statutes and enabling legislation		413,033
Grant/Contractual agreements		2,099,743
Debt service		14,206,645
Total Other Non-major Governmental Funds		<u>16,719,421</u>
Total Restricted		<u>134,848,548</u>

Notes to Financial Statements (Continued)
November 30, 2013

NOTE 12 - FUND BALANCES (Continued)

Committed	
Major Funds	
General Fund	
Social security	\$ 258,930
IMRF	456,969
Insurance premiums/liability claims	3,586,452
Unemployment/Worker's compensation claims	1,140,781
Other purposes	7,489,706
County Motor Fuel Tax Fund	
Improving/maintaining county roads	18,234,213
Road Improvement Fund	
Road improvements	792,973
Total Major Funds	<u>31,960,024</u>
Other Non-major Governmental Funds	
Health and welfare	7,634,160
Sunny Hill sanitarium	694,421
Animal control	3,126,376
GIS	109,631
Improving/maintaining county roads	29,603
Improving/maintaining township roads	1,638,025
Improving/maintaining bridges & other highway structures	6,505
Circuit clerk operations	225,037
Electronic citations	418,325
Prosecutions	1,011,421
Law library operations	1,303,031
Probation services	2,172,565
Child exchange center	1,272,366
Juvenile drug court	26
Sheriff salaries	682,766
Sheriff commissary	187,501
Arrestee's medical costs	75,216
Foreclosure mediation	219,710
Maintaining/operating court house parking	1,483,628
Veteran's assistance	140,336
Solid waste management	2,405,912
Automating departments	5,100,695
Document storage system	73,813
Capital outlays	3,967,890
Other purposes	-
Total Other Non-major Governmental Funds	<u>33,978,959</u>
Total Committed	<u>65,938,983</u>

NOTE 12 - FUND BALANCES (Continued)

Assigned	
Major Funds	
County Motor Fuel Tax Fund	
Improving/maintaining county roads	\$ 12,041,991
Other Non-major Governmental Funds	
Health and welfare	256,235
Sunny Hill sanitarium	4,349
Animal control	634,399
GIS	93,704
Improving/maintaining county roads	141,000
Improving/maintaining township roads	2,500,653
Improving/maintaining bridges & other highway structures	51,854
Operating alimony and child support division	105,335
Circuit clerk operations	16,282
Electronic citations	2,559
Prosecutions	163,882
Law library operations	7,431
Probation services	988
Children's advocacy center	30,191
Child exchange center	4,676
Sheriff salaries	4,779
Sheriff commissary	624,545
Public building commission	369,310
Maintaining/operating court house parking	2,369
Veteran's assistance	268,607
911 emergency telephone system	3,233,886
Solid waste management	2,561,715
Automating departments	1,528,771
Document storage system	22,670
Total Other Non-major Governmental Funds	<u>12,630,190</u>
Total Assigned	<u>24,672,181</u>
Unassigned (deficit)	
Major Funds	
General Fund	56,502,889
Other Non-major Governmental Funds	<u>(3,452,075)</u>
Total Unassigned (deficit)	<u>53,050,814</u>
Total Governmental Fund Balances	<u><u>\$ 281,790,105</u></u>

Notes to Financial Statements (Continued)

November 30, 2013

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 41% and 24.8%, respectively. At the time the landfills reach capacity (estimated to be the year 2027 and 2024, 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 \$8,606,198 and \$4,282,290, 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, 2013, the following funds have deficit fund balances: Highway Fund, \$3,225,283; Court Document Storage Fund, \$3,424; IKE Disaster Recovery CDBG, \$209,095; and Workforce Services Fund \$14,273. 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	\$ 447,539	\$ 127,377
RTA Tax Revenue Fund	-	3,150
County Motor Fuel Tax Fund	3,600,000	51,825
Road Improvement Fund	77,638	-
Nonmajor governmental funds	220,092	4,162,917
Total interfund balances	<u>\$ 4,345,269</u>	<u>\$ 4,345,269</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 position.

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

	Transfers from Other Funds	Transfers to Other Funds
Major governmental funds:		
General Fund	\$ 192,666	\$ 7,516,623
RTA Tax Revenue Fund	-	8,440,000
Nonmajor governmental funds	18,819,824	3,055,867
Total interfund balances	<u>\$ 19,012,490</u>	<u>\$ 19,012,490</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

Notes to Financial Statements (Continued)

November 30, 2013

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 \$4,981,000 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, 2013 is \$142,123,333.

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 – RESTATEMENT (CHANGE IN FUND BALANCES)

Fund balance has been restated as a result of an error in the reporting of allocated investment income for the year ended November 30, 2012. Investment income that should have been reported in the Motor Fuel Tax fund was reported in the General Fund. The details of this restatement are as follows:

Governmental Funds:

Balance Sheet	General Fund	County Motor Fuel Tax Fund
Balances November 30, 2012 (as reported)	\$ 93,559,906	\$ 55,828,734
Adjustment for investment income	(3,004,217)	3,004,217
Balances November 30, 2012 (as restated)	<u>\$ 90,555,689</u>	<u>\$ 58,832,951</u>
 Statement of Revenues, Expenditures and Changes in Fund Balances		
Change in Fund Balance for the year ended		
November 30, 2012 (as reported)	\$ 9,163,116	\$ 8,909,915
Adjustment for investment income	3,004,217	(3,004,217)
Change in Fund Balance for the year ended		
November 30, 2012 (as restated)	<u>\$ 12,167,333</u>	<u>\$ 5,905,698</u>

NOTE 19 - PENDING GASB STATEMENTS

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

Statement No. 67 – *Financial Reporting for Pension Plans – an amendment of GASB Statement No. 25*, was issued to improve financial reporting primarily through enhanced note disclosures and schedules of required supplementary information that will be presented by the pension plans that are within its scope. The County is required to implement this Statement for the fiscal year ending November 30, 2014.

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.

Statement No. 71 – *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement 68*, was issued to eliminate the source of a potential significant understatement of restated beginning net position and expense in the first year of implementation of Statement 68 in the accrual-basis financial statements of employers and nonemployer contributing entities. The County is required to implement this Statement for the fiscal year ending November 30, 2015.

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES

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

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 of the Federal Reserve Bank in the Trusts' 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 20 - 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, 2013.

Investment Maturities (in Years) - Forest Preserve				
Investment Type	Fair Value	Less Than Two Years	Two to Five Years	Six to Ten Years
U. S. Treasury Note	\$ 1,025,590	\$ 1,025,590	\$ -	\$ -
Total	\$ 1,025,590	\$ 1,025,590	\$ -	\$ -

Investment Maturities (in Years) - Trust				
Investment Type	Fair Value	Less Than One Year	One to Five Years	Six to Ten Years
Mutual Funds	\$ 528,784	\$ 84,788	\$ 443,996	\$ -
Total	\$ 528,784	\$ 84,788	\$ 443,996	\$ -

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 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. The mutual funds are primarily rated BBB by a national rating agency.

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, 2013; however, the Trust does not have any exposure to custodial credit risk as of December 31, 2013.

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. The Trust's investment policy requires diversification away from specific instruments or issuers.

Notes to Financial Statements (Continued)

November 30, 2013

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

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 2012 tax levy was based on the appropriations ordinance for the year ended December 31, 2012, and thus has been recorded as revenue. The Forest Preserve has recorded a receivable for 2013 taxes levied for collection in fiscal year 2014, the entire amount of which was deferred.

Capital Assets

A summary of changes for the Forest Preserve's capital assets for the period January 1, 2013 through December 31, 2013 was as follows:

	Balance		Balance	
	January 1, 2013	Additions	Deletions	December 31, 2013
Capital assets not being depreciated				
Land	\$ 259,382,424	\$ 3,034,682	\$ -	\$ 262,417,106
Construction in progress	9,084,227	2,233,945	2,862,210	8,455,962
Total capital assets not being depreciated	268,466,651	5,268,627	2,862,210	270,873,068
Capital assets being depreciated				
Buildings and preserve improvements	57,623,112	2,957,167	-	60,580,279
Equipment and vehicles	4,748,768	454,094	124,803	5,078,059
Total capital assets being depreciated, gross	62,371,880	3,411,261	124,803	65,658,338
Accumulated depreciation				
Buildings and preserve improvements	19,436,002	2,347,242	-	21,783,244
Equipment and vehicles	3,875,787	400,073	124,803	4,151,057
Total accumulated depreciation	23,311,789	2,747,315	124,803	25,934,301
Capital assets being depreciated, net of depreciation	39,060,091	663,946	-	39,724,037
Total capital assets, net of depreciation	\$ 307,526,742	\$ 5,932,573	\$ 2,862,210	\$ 310,597,105

Notes to Financial Statements (Continued)
November 30, 2013

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

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

General and administrative	\$ 2,336,236
Education and recreation	341,724
Public Safety	69,355
Total depreciation/amortization expense	<u>\$ 2,747,315</u>

Long-Term Debt

A summary of changes for the Forest Preserve's long-term debt for the period January 1, 2013 through December 31, 2013 was as follows:

	Balance		Balance		Principal Due
	January 1, 2013	Additions	Retirements	December 31, 2013	Within One Year
G.O. Bonds/Debt Certificates Payable:					
1999B G.O. Capital Appreciation Bonds*	\$ 66,147,957	\$ 3,777,545	\$ 12,500,000	\$ 57,425,502	\$ 12,875,000
2005A G.O. Bonds	4,200,000	-	1,200,000	3,000,000	1,500,000
2007 G.O. Bonds - Limited	10,000,000	-	-	10,000,000	-
2008A G.O. Bonds	27,375,000	-	2,210,000	25,165,000	2,300,000
2008B G.O. Bonds	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	650,000	-	215,000	435,000	215,000
2012 G.O. Bonds	65,805,000	-	-	65,805,000	-
Add: Deferred Issuance Premiums	17,269,155	-	1,809,678	15,459,477	1,694,530
Total G.O. Bonds Payable	<u>205,937,112</u>	<u>3,777,545</u>	<u>18,224,678</u>	<u>191,489,979</u>	<u>18,584,530</u>
Compensated Absences	468,880	110,209	117,220	461,869	115,467
Net OPEB Obligation	388,940	3,053	-	391,993	-
Total Forest Preserve	<u>\$ 206,794,932</u>	<u>\$ 3,890,807</u>	<u>\$ 18,341,898</u>	<u>\$ 192,343,841</u>	<u>\$ 18,699,997</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, 2013 totaling \$57,425,502 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, 2013 totaling \$3,000,000 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 20 - 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, 2013 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, 2013 totaling \$25,165,000 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 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, 2013 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, 2013 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, 2013 totaling \$435,000 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.

Notes to Financial Statements (Continued)

November 30, 2013

NOTE 20 - 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, 2013 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	General Obligation Bonds		
	Principal	Interest	Total
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	4,545,000	5,164,550	9,709,550
2019-2023	62,705,000	18,552,500	81,257,500
2024-2028	29,405,000	5,527,101	34,932,101
2029-2030	6,790,000	585,480	7,375,480
Totals	\$ 118,605,000	\$ 52,257,368	\$ 170,862,368

General Obligation Capital Appreciation Bonds

Fiscal Year Ending December 31,	Series 1999B	
	Accretion	Principal Repayment
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
Totals	\$ 10,929,498	\$ 68,355,000

Accreted Value at December 31, 2013 \$ 57,425,502

Forest Preserve Compensated Absences – The Forest Preserve has recorded a liability of \$461,869 for accumulated vacation and sick leave benefits. The amount will be paid from the Forest Preserve’s General and Special Revenue funds.

NOTE 20 - 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.

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 2013 was 12.38% 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 2013 was 29.41% of covered payroll.

Notes to Financial Statements (Continued)

November 30, 2013

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

Annual Pension Costs

Three-Year Trend Information

For fiscal year ending December 31, 2013, the Forest Preserve's Regular and SLEP plans' pension costs were \$707,039 and \$198,181 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
12/31/2013	\$ 707,039	100%	\$ -	\$ 198,181	100%	\$ -
12/31/2012	700,957	100%	-	207,460	100%	-
12/31/2011	689,129	100%	-	212,687	100%	-

The funded status of the plans as of December 31, 2013 is based on actuarial valuations performed as of December 31, 2013 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	\$ 17,140,455	\$ 13,874,040	\$ 3,266,415	80.94%	\$ 5,692,322	57.38%
Forest Preserve - SLEP	2,221,389	303,788	1,917,601	13.68%	721,521	265.77%

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.

Notes to Financial Statements (Continued)

November 30, 2013

NOTE 20 - 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, 2013, membership consisted of:

Retirees and beneficiaries currently receiving benefits	11
Terminated employees entitled to benefits but not yet receiving them	-
Active employees	114
Total	<u>125</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, 2013, retirees contributed approximately \$12,915 and the Forest Preserve contributed approximately \$153,000. 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, 2013 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, 2013. The Forest Preserve's annual OPEB cost (expense) was \$156,053 for the year ended December 31, 2013. The Forest Preserve's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2013 was as follows:

Fiscal Year Ended	Annual OPEB Cost	Employer Contributions	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
December 31, 2011	\$ 158,159	\$ 125,000	79.03%	\$ 340,229
December 31, 2012	158,711	110,000	69.31%	388,940
December 31, 2013	156,053	153,000	98.04%	391,993

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

The net OPEB obligation (NOPEBO) as of December 31, 2013 (latest available) was calculated as follows:

Annual Required Contribution	\$ 153,041
Interest on Net OPEB Obligation	15,558
Adjustment to Annual Required Contribution	<u>(12,546)</u>
Annual OPEB Cost	156,053
Contributions Made	<u>153,000</u>
Increase (Decrease) in Net OPEB Obligations	3,053
Net OPEB Obligation Beginning of Year	<u>388,940</u>
Net OPEB Obligation End of Year	<u><u>\$ 391,993</u></u>

The funded status of the plan as of December 31, 2013 (latest available) was as follows:

Actuarial Accrued Liability (AAL)	\$ 2,392,595
Actuarial Value of Plan Assets	987,051
Unfunded Actuarial Accrued Liability (UAAL)	1,405,544
Funded Ratio (Actuarial Value of Plan Assets/AAL)	41.25%
Covered Payroll (Active Plan Members)	6,253,000
UAAL as a Percentage of Covered Payroll	22.48%

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, 2013 actuarial valuation, the entry-age actuarial cost method was used. The actuarial assumptions included a 6.50% 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 20 - 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 District is exposed to various risks related to torts; theft of, damage to and destruction of assets; errors and omissions; employee health; injuries to employees; and net income losses. Employee health is covered by third party indemnity contracts. The District is a member of the Park District Risk Management Agency (PDRMA), a risk management pool of park and forest preserve districts and special recreation associations through which property, general liability, automobile liability, crime, boiler and machinery, public officials' and workers' compensation coverage is provided in excess of specified limits for the members, acting as a single insurable unit. Settled claims have not exceeded coverage in the current or prior two fiscal years.

In the event losses exceeded the per occurrence self-insured and reinsurance limit, the District would be liable for the excess amount. PDRMA's Board of Directors evaluates the aggregate self-insured limit annually

As a member of PDRMA, the District is represented on the Property/Casualty Program Council and the Membership Assembly and is entitled to one vote on each. The relationship between the District and PDRMA is governed by a contract and by-laws that have been adopted by resolution of the District's governing body.

The District is contractually obligated to make all annual and supplementary contributions to PDRMA, to report claims on a timely basis, to cooperate with PDRMA, its claims administrator and attorneys in claims investigation and settlement and to follow risk management procedures as outlined by PDRMA. Members have a contractual obligation to fund any deficit of PDRMA attributable to a membership year during which they were a member.

PDRMA is responsible for administering the self-insurance program and purchasing excess insurance according to the direction of the Program Council. PDRMA also provides its members with risk management services, including the defense of and settlement of claims, and establishes reasonable and necessary loss reduction and prevention procedures to be followed by the members.

Since 97% of PDRMA's liabilities are reserves for losses and loss adjustment expenses which are based on an actuarial estimate of the ultimate losses incurred, the member balances are adjusted annually as more recent loss information becomes available.

Complete financial statements for PDRMA can be obtained from the PDRMA's administration offices at 2033 Burlington Avenue, Lisle, Illinois 60532.

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.

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

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.

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 \$4,249,123 and the bank balance was \$4,349,883. Additionally, the PBC had cash on hand of \$50. The PBC held investments with a fair value of \$7,629,530 in U.S. Government securities which were fully covered with collateral by the individual banks in excess of FDIC insurance.

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 below.

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, 2013, 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		% of Total Investments	Credit Rating
		(in years) Less than 1	(in years) 1 to 5		
U.S. Government Agencies					
U.S. Treasury Notes	\$ 1,608,263	\$ -	\$ 1,608,263	21.08%	N/A
Other Investments:					
Federated-Government Obligations Tax- Managed Fund SS	5,976,372	5,976,372	-	78.33%	AAAm
Virtus Insight Government Money Market Fund I	44,895	44,895	-	0.59%	AAAm
Total Investments	<u>\$ 7,629,530</u>	<u>\$ 6,021,267</u>	<u>\$ 1,608,263</u>	<u>100.00%</u>	

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

Notes to Financial Statements (Continued)

November 30, 2013

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

Reconciliation of notes to financial statements:

Cash on Hand	\$	50
Cash - Book Value of Deposits		4,249,073
Investments		7,629,530
Total	\$	<u>11,878,653</u>
Cash Per Statement of Net Position	\$	4,249,123
Investments Per Statement of Net Position		7,311,652
Investments Restricted Per Statement of Net Position		317,878
Total	\$	<u>11,878,653</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 \$1,200,000 at November 30, 2013. The PBC received lease payments from Kankakee in November 2013; however, the corresponding bond payments were made in December 2013 (the next fiscal year).

Capital Assets

The following is a schedule of changes in capital assets of PBC for the year ended November 30, 2013. Any assets purchased/constructed on behalf of the counties serviced by the PBC are capitalized in each individual county's financial statements.

	Balance December 1, 2012	Additions	Deletions	Balance November 30, 2013
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	<u>140,668</u>	-	-	<u>140,668</u>
Accumulated Depreciation				
Equipment - Maintenance	60,182	-	-	60,182
Office Furniture and Equipment	80,486	-	-	80,486
Total Accumulated Depreciation	<u>140,668</u>	-	-	<u>140,668</u>
Total Capital Assets, Net of Depreciation	<u>\$ 400,797</u>	\$ -	\$ -	<u>\$ 400,797</u>

Notes to Financial Statements (Continued)

November 30, 2013

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

Changes in Long-Term Debt

PBC had the following changes in long-term debt:

	Balance		Balance		Due Within
	December 1, 2012	Additions	Deletions	November 30, 2013	1 Year
Public Building Revenue Bonds, 2001	\$ 1,430,000	\$ -	\$ 230,000	\$ 1,200,000	\$ 265,000
Total	\$ 1,430,000	\$ -	\$ 230,000	\$ 1,200,000	\$ 265,000

Outstanding Debt

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	
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
	\$ 1,200,000	\$ 124,003	\$ 1,324,003

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
2014	\$	1,898,428
2015		1,990,052
2016		2,089,900
Totals	\$	5,978,380

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, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 93,917,010	\$ 93,917,010	\$ 93,969,303	\$ 52,293
Licenses and permits	1,118,000	1,118,000	1,131,515	13,515
Intergovernmental	49,856,973	50,994,850	55,388,267	4,393,417
Charges for services	32,240,320	32,418,307	32,704,174	285,867
Fines and forfeitures	2,780,300	2,780,300	3,422,768	642,468
Investment income	1,187,868	1,187,868	(558,619)	(1,746,487)
Miscellaneous revenues	5,039,603	3,676,160	417,134	(3,259,026)
Total revenues	186,140,074	186,092,495	186,474,542	382,047
Expenditures				
General and administrative				
County board	8,450,691	6,718,067	4,954,195	1,763,872
County executive	1,614,496	2,499,180	2,253,989	245,191
Purchasing	457,596	459,905	412,664	47,241
Support services	6,001,086	6,030,486	5,250,273	780,213
Liquor control commission	650	650	-	650
Administrative adjudication	122,502	89,160	83,626	5,534
Supervisor of assessments	1,816,671	1,808,883	1,660,916	147,967
Board of review	246,663	241,042	231,108	9,934
Information communications technology	2,468,242	2,493,806	2,440,540	53,266
Records management	914,477	910,766	832,177	78,589
Land use	3,532,278	3,514,915	3,277,800	237,115
Planning and zoning commission	58,051	58,335	53,211	5,124
Stormwater management	121,090	121,090	106,040	15,050
Building maintenance	1,866,913	1,870,719	1,772,279	98,440
Human resources	913,879	888,718	856,906	31,812
County clerk	997,002	1,008,803	977,627	31,176
County clerk - elections	2,628,075	2,788,009	2,737,544	50,465
County coroner	1,607,069	1,625,860	1,594,941	30,919
County treasurer	1,683,824	1,664,764	1,503,465	161,299
County auditor	539,323	541,015	527,554	13,461
County recorder	989,405	981,823	941,805	40,018
School administration	731,459	726,496	692,766	33,730
Tort immunity	6,265,007	6,265,007	2,790,921	3,474,086
Worker's compensation	5,974,697	5,974,697	4,824,293	1,150,404
Total general and administrative	50,001,146	49,282,196	40,776,640	8,505,556

(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, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety				
Emergency management agency	\$ 607,713	\$ 607,196	\$ 596,090	\$ 11,106
Radio system	615,307	616,370	567,855	48,515
Sheriff - enforcement/administration	20,774,294	22,833,167	24,586,990	(1,753,823)
Sheriff - facility/fleet maintenance	2,225,559	2,320,432	2,263,743	56,689
Sheriff - warrants/GSU/investigations	6,796,317	7,051,127	7,115,755	(64,628)
Sheriff - telecommunications	1,722,323	1,682,108	1,547,242	134,866
Sheriff - Homer Glen	2,198,607	2,317,285	2,381,435	(64,150)
Sheriff - ADF custody of prisoners	24,548,395	24,932,218	26,513,973	(1,581,755)
Sheriff - ADF food service	833,916	966,885	914,999	51,886
Sheriff - ADF transport/holding	1,830,993	1,888,577	1,970,422	(81,845)
Sheriff - ADF records section	1,346,419	1,389,090	1,326,541	62,549
Sheriff - building security	3,791,668	3,858,409	3,775,560	82,849
Sheriff - court security	761,303	661,698	666,353	(4,655)
Merit commission	309,468	304,172	256,355	47,817
Total public safety	<u>68,362,282</u>	<u>71,428,734</u>	<u>74,483,313</u>	<u>(3,054,579)</u>
Judicial				
Circuit courts	3,668,668	3,651,052	3,374,201	276,851
Probation department	5,743,203	5,759,347	5,777,678	(18,331)
Public defender	5,989,471	6,003,235	5,963,047	40,188
Juvenile detention facility	6,296,073	6,286,590	5,893,956	392,634
Jury commission	230,042	231,169	223,369	7,800
Circuit clerk	7,826,558	7,822,333	7,438,080	384,253
State's attorney	10,818,852	10,849,988	10,686,206	163,782
Total judicial	<u>40,572,867</u>	<u>40,603,714</u>	<u>39,356,537</u>	<u>1,247,177</u>
Health and welfare				
Sunny Hill nursing home	<u>21,439,113</u>	<u>21,298,633</u>	<u>19,531,053</u>	<u>1,767,580</u>
Total expenditures	<u>180,375,408</u>	<u>182,613,277</u>	<u>174,147,543</u>	<u>8,465,734</u>
Excess of revenues over expenditures	<u>5,764,666</u>	<u>3,479,218</u>	<u>12,326,999</u>	<u>8,847,781</u>
Other financing sources (uses)				
Transfers in	212,687	260,267	192,666	(67,601)
Transfers out	(7,520,320)	(7,520,320)	(7,516,623)	3,697
Total other financing sources (uses)	<u>(7,307,633)</u>	<u>(7,260,053)</u>	<u>(7,323,957)</u>	<u>(63,904)</u>
Net change in fund balance	<u>\$ (1,542,967)</u>	<u>\$ (3,780,835)</u>	<u>5,003,042</u>	<u>\$ 8,783,877</u>
Fund balance at beginning of year, as restated (Note 18)			<u>90,555,689</u>	
Fund balance at end of year			<u>\$ 95,558,731</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
 RTA Tax Revenue Fund
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 20,000,000	\$ 20,000,000	\$ 20,874,683	\$ 874,683
Expenditures				
Highways and roads				
Contractual services	4,530,000	4,530,000	929,573	3,600,427
Capital outlay	47,410,000	47,410,000	19,012	47,390,988
Total expenditures	51,940,000	51,940,000	948,585	50,991,415
Excess (deficiency) of revenues over expenditures	(31,940,000)	(31,940,000)	19,926,098	51,866,098
Other financing uses				
Transfers out	(8,440,000)	(8,440,000)	(8,440,000)	-
Net change in fund balance	<u>\$ (40,380,000)</u>	<u>\$ (40,380,000)</u>	11,486,098	<u>\$ 51,866,098</u>
Fund balance at beginning of year			<u>41,692,152</u>	
Fund balance at end of year			<u>\$ 53,178,250</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, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 13,993,278	\$ 13,993,278	\$ 14,007,794	\$ 14,516
Investment income	500,000	500,000	674,462	174,462
Miscellaneous revenues	500,000	500,000	83,060	(416,940)
Total revenues	14,993,278	14,993,278	14,765,316	(227,962)
Expenditures				
Highways and roads				
Personal services	224,557	224,557	212,837	11,720
Contractual services	8,892,721	8,892,721	1,004,620	7,888,101
Capital outlay	40,176,000	40,176,000	450,074	39,725,926
Other expenditures	500,000	500,000	-	500,000
Total expenditures	49,793,278	49,793,278	1,667,531	48,125,747
Excess (deficiency) of revenues over expenditures	(34,800,000)	(34,800,000)	13,097,785	47,897,785
Other financing uses				
Transfers out	(2,209,228)	(2,209,228)	-	2,209,228
Net change in fund balance	\$ (37,009,228)	\$ (37,009,228)	13,097,785	\$ 50,107,013
Fund balance at beginning of year, as restated (Note 18)			<u>58,832,951</u>	
Fund balance at end of year			<u>\$ 71,930,736</u>	

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

Required Supplementary Information
Notes to the Budgetary Comparison Schedules
November 30, 2013

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 2013.

NOTE 3 - EXPENDITURES EXCEEDING OPERATING BUDGETS

During fiscal year 2013, the following total individual department or fund expenditures exceeded budgeted expenditures:

<u>Fund / Department</u>	<u>Final Budget</u>	<u>Actual</u>
General Fund:		
Sheriff - enforcement/administration	22,833,167	24,586,990
Sheriff - warrants/GSU/investigations	7,051,127	7,115,755
Sheriff - Homer Glen	2,317,285	2,381,435
Sheriff - ADF custody of prisoners	24,932,218	26,513,973
Sheriff - ADF transport/holding	1,888,577	1,970,422
Sheriff - court security	661,698	666,353
Probation department	5,759,347	5,777,678

See Independent Auditor's Report.

Analysis of Funding Progress - County Employees
November 30, 2013

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)
12/31/2013	\$ 171,786,405	\$ 218,550,138	\$ 46,763,733	78.60%	\$ 79,421,031	58.88%
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%

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)
12/31/2013	\$ 56,046,275	\$ 135,623,629	\$ 79,577,354	41.32%	\$ 34,216,347	232.57%
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%

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)
12/31/2013	\$ 3,206,399	\$ 6,798,604	\$ 3,592,205	47.16%	\$ 1,201,531	298.97%
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%

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)
12/31/2013	\$ 6,000,658	\$ 80,875,718	\$ 74,875,060	7.42%	\$ 117,630,709	63.65%
12/31/2012	4,000,209	77,047,000	73,046,791	5.19%	114,276,649	63.92%
12/31/2011	2,000,000	80,518,895	78,518,895	2.48%	114,028,468	68.86%

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 12/1/2012.

Schedule of Employer Contributions - Other Post Employment Benefits
November 30, 2013

County

Fiscal Year Ending	Required Contribution	Percentage Contributed
11/30/2013	\$ 7,997,347	80%
11/30/2012	8,329,183	72%
11/30/2011	7,976,451	72%
11/30/2010	5,177,243	72%
11/30/2009	6,413,450	38%
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.

Capital Projects Fund

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

General Fund

Balance Sheet - By Account

November 30, 2013

	General Fund - General Corporate Account	General Fund - Social Security Account	General Fund - Illinois Municipal Retirement Account	General Fund - Tort Immunity Account
ASSETS				
Cash and cash equivalents	\$ 20,446,627	\$ 2,257,426	\$ 4,714,585	\$ 2,806,025
Investments	27,900,340	6,638,037	14,335,143	2,885,499
Restricted cash and cash equivalents	59,307	-	-	-
Accrued interest	1,000,573	-	-	-
Property tax receivable, net	5,073,417	102,255	245,045	69,664
Property tax receivable-2013	63,757,334	5,429,633	12,983,906	3,704,499
Accounts receivable	3,083,268	-	-	-
Other receivables	721	-	-	-
Due from other funds	8,314,179	-	-	-
Due from other governmental agencies	12,649,316	57,940	141,854	23
Inventory	1,679,267	-	-	-
TOTAL ASSETS	\$ 143,964,349	\$ 14,485,291	\$ 32,420,533	\$ 9,465,710
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 3,609,121	\$ -	\$ -	\$ 39,012
Salaries payable	5,107,185	-	-	10,179
Other current liabilities	215,673	-	-	-
Unearned revenue	166,548	-	-	-
Due to other funds	127,377	1,749,469	4,617,171	500,000
Total liabilities	9,225,904	1,749,469	4,617,171	549,191
Deferred inflows of resources				
Unavailable revenue	5,309,249	90	216	61
Unavailable property tax revenue	63,757,334	5,429,633	12,983,906	3,704,499
Total deferred inflows of resources	69,066,583	5,429,723	12,984,122	3,704,560
Fund balances				
Nonspendable	1,679,267	-	-	-
Restricted	-	7,047,169	14,362,271	1,625,507
Committed	7,489,706	258,930	456,969	3,586,452
Unassigned	56,502,889	-	-	-
Total fund balances	65,671,862	7,306,099	14,819,240	5,211,959
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 143,964,349	\$ 14,485,291	\$ 32,420,533	\$ 9,465,710

EXHIBIT 1

General Fund - Worker's Compensation			
Account	Elimination	Total	
\$ 1,903,324	\$ -	\$ 32,127,987	
1,448,437	-	53,207,456	
-	-	59,307	
-	-	1,000,573	
106,940	-	5,597,321	
5,665,704	-	91,541,076	
-	-	3,083,268	
-	-	721	
-	(7,866,640)	447,539	
205,053	-	13,054,186	
-	-	1,679,267	
<u>\$ 9,329,458</u>	<u>\$ (7,866,640)</u>	<u>\$ 201,798,701</u>	
\$ 112,539	\$ -	\$ 3,760,672	
1,550	-	5,118,914	
-	-	215,673	
-	-	166,548	
1,000,000	(7,866,640)	127,377	
<u>1,114,089</u>	<u>(7,866,640)</u>	<u>9,389,184</u>	
94	-	5,309,710	
<u>5,665,704</u>	<u>-</u>	<u>91,541,076</u>	
<u>5,665,798</u>	<u>-</u>	<u>96,850,786</u>	
-	-	1,679,267	
1,408,790	-	24,443,737	
1,140,781	-	12,932,838	
-	-	56,502,889	
<u>2,549,571</u>	<u>-</u>	<u>95,558,731</u>	
<u>\$ 9,329,458</u>	<u>\$ (7,866,640)</u>	<u>\$ 201,798,701</u>	

Will County, Illinois

General Fund

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

Year Ended November 30, 2013

	General Fund - General Corporate Account	General Fund - Social Security Account	General Fund - Illinois Municipal Retirement Account	General Fund - Tort Immunity Account
Revenues				
Property taxes	\$ 66,365,797	\$ 5,388,304	\$ 12,911,726	\$ 3,670,447
Licenses and permits	1,131,515	-	-	-
Intergovernmental	52,524,154	841,103	2,023,010	-
Charges for services	32,704,174	-	-	-
Fines and forfeitures	3,422,768	-	-	-
Investment income	(558,619)	-	-	-
Miscellaneous revenues	316,547	-	-	9,410
Total revenues	155,906,336	6,229,407	14,934,736	3,679,857
Expenditures				
Current				
General and administrative	31,826,042	-	-	2,790,921
Public safety	73,780,257	-	-	-
Judicial	39,332,818	-	-	-
Health and welfare	19,531,053	-	-	-
Capital outlay	2,062,159	-	-	-
Total expenditures	166,532,329	-	-	2,790,921
Excess (Deficiency) of revenues over expenditures	(10,625,993)	6,229,407	14,934,736	888,936
Other financing sources (uses)				
Transfers in	23,799,189	-	-	-
Transfers out	(7,516,623)	(6,718,783)	(16,887,740)	-
Total other financing sources (uses)	16,282,566	(6,718,783)	(16,887,740)	-
Net change in fund balance	5,656,573	(489,376)	(1,953,004)	888,936
Fund balance at beginning of year, as restated (Note 18)	60,015,289	7,795,475	16,772,244	4,323,023
Fund balance at end of year	\$ 65,671,862	\$ 7,306,099	\$ 14,819,240	\$ 5,211,959

EXHIBIT 2

General Fund - Worker's Compensation			
Account	Elimination		Total
\$ 5,633,029	\$ -	\$	93,969,303
-	-		1,131,515
-	-		55,388,267
-	-		32,704,174
-	-		3,422,768
-	-		(558,619)
91,177	-		417,134
<u>5,724,206</u>	<u>-</u>		<u>186,474,542</u>
4,824,293	-		39,441,256
-	-		73,780,257
-	-		39,332,818
-	-		19,531,053
-	-		2,062,159
<u>4,824,293</u>	<u>-</u>		<u>174,147,543</u>
899,913	-		12,326,999
-	(23,606,523)		192,666
-	23,606,523		(7,516,623)
-	-		<u>(7,323,957)</u>
899,913	-		5,003,042
<u>1,649,658</u>	<u>-</u>		<u>90,555,689</u>
\$ 2,549,571	\$ -	\$	95,558,731

General Fund - General Corporate Account
 Schedule of Revenues - Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 66,066,472	\$ 66,066,472	\$ 66,365,797	\$ 299,325
Licenses and permits				
Liquor licenses	122,000	122,000	120,400	(1,600)
Building and zoning	700,000	700,000	729,894	29,894
Site developer permits	110,000	110,000	119,649	9,649
Marriage licenses and civil union	63,800	63,800	65,435	1,635
Other licenses and permits	122,200	122,200	96,137	(26,063)
Total licenses and permits	1,118,000	1,118,000	1,131,515	13,515
Intergovernmental				
Grants	620,028	1,620,638	1,414,764	(205,874)
Personal property replacement tax	216,000	216,000	1,030,280	814,280
Retailer's occupation (sales) tax	3,800,000	3,800,000	3,466,058	(333,942)
Inheritance tax	300,000	300,000	-	(300,000)
Franchise tax	725,000	725,000	655,705	(69,295)
Local use sales tax	1,625,000	1,625,000	1,775,689	150,689
County supplementary tax	16,500,000	16,500,000	17,300,243	800,243
Video gaming tax	-	-	47,825	47,825
Illinois state income tax	8,900,000	8,900,000	11,255,546	2,355,546
Sheriff	3,600,000	3,600,000	3,607,039	7,039
Salary reimbursements	2,734,825	2,734,825	2,122,562	(612,263)
Sunny Hill nursing home	6,300,000	6,300,000	7,969,235	1,669,235
Other reimbursements	1,669,944	1,807,211	1,879,208	71,997
Total intergovernmental	46,990,797	48,128,674	52,524,154	4,395,480
Charges for services				
Recorder fees	3,518,000	3,518,000	3,952,779	434,779
County clerk fees	417,600	417,600	405,121	(12,479)
Assessors fees	15,000	15,000	18,423	3,423
Treasurer fees	381,100	381,100	138,957	(242,143)
Land use and zoning fees	267,000	267,000	277,335	10,335
MIS fees	4,810	4,810	5,110	300
Subdivision fees	1,250	1,250	-	(1,250)
Coroner fees	79,000	79,000	88,773	9,773
Adjudication fees	27,200	27,200	11,553	(15,647)
Judicial fees	12,734,250	12,734,250	11,351,897	(1,382,353)
Sheriff fees	674,000	851,987	868,695	16,708

(Continued)

General Fund - General Corporate Account
 Schedule of Revenues - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues (continued)				
Charges for services (continued)				
Sunny Hill nursing home fees	\$ 8,873,910	\$ 8,873,910	\$ 6,532,494	\$ (2,341,416)
Landfill host fees	4,800,000	4,800,000	8,343,371	3,543,371
Miscellaneous fees	447,200	447,200	709,666	262,466
Total charges for services	<u>32,240,320</u>	<u>32,418,307</u>	<u>32,704,174</u>	<u>285,867</u>
Fines and forfeitures				
Circuit clerk fines	1,587,000	1,587,000	1,436,593	(150,407)
Sheriff's fines	88,000	88,000	98,588	10,588
Building permit fines	20,000	20,000	54,154	34,154
Adjudication fines	85,300	85,300	29,325	(55,975)
Sheriff's foreclosures	1,000,000	1,000,000	1,578,585	578,585
Bond forfeitures	-	-	225,523	225,523
Total fines and forfeitures	<u>2,780,300</u>	<u>2,780,300</u>	<u>3,422,768</u>	<u>642,468</u>
Investment income	<u>1,187,868</u>	<u>1,187,868</u>	<u>(558,619)</u>	<u>(1,746,487)</u>
Miscellaneous revenues	<u>2,839,603</u>	<u>1,476,160</u>	<u>316,547</u>	<u>(1,159,613)</u>
Total revenues	<u>\$ 153,223,360</u>	<u>\$ 153,175,781</u>	<u>\$ 155,906,336</u>	<u>\$ 2,730,555</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, 2013

	Personal Services		Commodities		Contractual Services	
	Budget	Actual	Budget	Actual	Budget	Actual
General and administrative						
County board	\$ 2,213,792	\$ 2,108,929	\$ 14,150	\$ 11,812	\$ 1,243,796	\$ 723,682
County executive	1,183,360	1,163,636	4,214	1,053	461,606	239,300
Purchasing	157,745	155,639	247,200	225,744	54,960	31,281
Support services	669,217	658,102	2,896,777	2,551,924	2,458,492	2,040,228
Liquor control commission	-	-	-	-	650	-
Administrative adjudication	10,365	4,835	353	353	78,442	78,438
Supervisor of assessments	1,404,777	1,362,957	67,683	46,277	331,081	246,340
Board of review	235,070	230,321	500	-	5,472	787
Information communications technology	1,577,627	1,544,867	139,819	138,760	765,360	745,913
Records management	432,650	398,972	254,839	253,433	156,637	151,572
Land use	3,273,700	3,086,036	44,047	40,854	160,743	135,287
Planning and zoning commission	46,135	45,083	-	-	12,200	8,128
Stormwater management	-	-	-	-	121,021	106,040
Building maintenance	1,116,225	1,097,572	176,705	163,245	566,094	499,767
Human resources	688,563	663,928	4,900	1,400	195,255	191,578
County clerk	927,860	912,407	33,869	28,563	47,074	36,657
County clerk - elections	1,385,228	1,367,674	253,498	251,850	829,907	798,645
County coroner	1,150,925	1,123,776	38,190	36,426	436,745	434,739
County treasurer	1,547,964	1,412,034	14,300	8,826	102,500	82,605
County auditor	522,883	512,883	4,870	3,987	13,262	10,684
County recorder	953,808	928,562	9,575	2,075	18,440	11,168
School administration	682,496	648,874	11,867	11,787	32,133	32,105
Total general and administrative	20,180,390	19,427,087	4,217,356	3,778,369	8,091,870	6,604,944
Public safety						
Emergency management agency	552,947	542,176	29,992	29,946	24,257	23,968
Radio system	324,575	321,393	160,078	159,472	131,717	86,990
Sheriff - enforcement/administration	20,658,997	22,520,033	696,117	680,660	762,781	693,527
Sheriff - facility/fleet maintenance	1,554,458	1,525,774	641,882	616,133	124,092	121,836
Sheriff - warrants/GSU/investigations	6,777,141	6,914,648	48,051	10,314	225,935	190,793
Sheriff - telecommunications	1,682,108	1,547,242	-	-	-	-
Sheriff - Homer Glen	2,317,285	2,381,435	-	-	-	-
Sheriff - ADF custody of prisoners	20,428,869	22,067,102	404,700	381,896	4,068,649	4,039,575
Sheriff - ADF food service	693,070	644,016	201,710	201,478	72,105	69,505
Sheriff - ADF transport/holding	1,834,265	1,935,734	-	-	54,312	34,688
Sheriff - ADF records section	1,389,090	1,326,541	-	-	-	-
Sheriff - building security	3,806,253	3,748,045	14,454	12,382	3,939	3,939
Sheriff - court security	661,698	666,353	-	-	-	-
Merit commission	196,127	168,501	4,000	2,266	104,045	85,588
Total public safety	62,876,883	66,308,993	2,200,984	2,094,547	5,571,832	5,350,409
Judicial						
Circuit courts	2,464,866	2,279,662	91,593	76,189	1,093,815	1,018,350
Probation department	5,710,377	5,745,266	4,783	1,741	44,187	30,671
Public defender	5,805,942	5,842,590	73,515	51,225	123,778	69,232
Juvenile detention facility	5,146,303	4,937,717	367,830	344,269	759,271	598,784
Jury commission	214,219	210,630	3,260	1,693	13,690	11,046
Circuit clerk	7,718,583	7,353,462	23,000	18,422	80,750	66,196
State's attorney	10,414,201	10,274,614	39,150	36,826	386,104	364,233
Total judicial	37,474,491	36,643,941	603,131	530,365	2,501,595	2,158,512
Health and welfare						
Sunny Hill nursing home	16,460,193	14,842,729	1,920,170	1,866,643	2,918,270	2,821,681
Total expenditures	\$ 136,991,957	\$ 137,222,750	\$ 8,941,641	\$ 8,269,924	\$ 19,083,567	\$ 16,935,546

Capital Outlay		Other Expenditures		Total		Variance from Budget Positive (Negative)
Budget	Actual	Budget	Actual	Budget	Actual	
\$ 109,772	\$ 109,772	\$ 3,136,557	\$ 2,000,000	\$ 6,718,067	\$ 4,954,195	\$ 1,763,872
850,000	850,000	-	-	2,499,180	2,253,989	245,191
-	-	-	-	459,905	412,664	47,241
-	-	6,000	19	6,030,486	5,250,273	780,213
-	-	-	-	650	-	650
-	-	-	-	89,160	83,626	5,534
5,342	5,342	-	-	1,808,883	1,660,916	147,967
-	-	-	-	241,042	231,108	9,934
11,000	11,000	-	-	2,493,806	2,440,540	53,266
66,640	28,200	-	-	910,766	832,177	78,589
-	-	36,425	15,623	3,514,915	3,277,800	237,115
-	-	-	-	58,335	53,211	5,124
-	-	69	-	121,090	106,040	15,050
11,695	11,695	-	-	1,870,719	1,772,279	98,440
-	-	-	-	888,718	856,906	31,812
-	-	-	-	1,008,803	977,627	31,176
319,376	319,375	-	-	2,788,009	2,737,544	50,465
-	-	-	-	1,625,860	1,594,941	30,919
-	-	-	-	1,664,764	1,503,465	161,299
-	-	-	-	541,015	527,554	13,461
-	-	-	-	981,823	941,805	40,018
-	-	-	-	726,496	692,766	33,730
1,373,825	1,335,384	3,179,051	2,015,642	37,042,492	33,161,426	3,881,066
-	-	-	-	607,196	596,090	11,106
-	-	-	-	616,370	567,855	48,515
680,272	666,462	35,000	26,308	22,833,167	24,586,990	(1,753,823)
-	-	-	-	2,320,432	2,263,743	56,689
-	-	-	-	7,051,127	7,115,755	(64,628)
-	-	-	-	1,682,108	1,547,242	134,866
-	-	-	-	2,317,285	2,381,435	(64,150)
30,000	25,400	-	-	24,932,218	26,513,973	(1,581,755)
-	-	-	-	966,885	914,999	51,886
-	-	-	-	1,888,577	1,970,422	(81,845)
-	-	-	-	1,389,090	1,326,541	62,549
33,763	11,194	-	-	3,858,409	3,775,560	82,849
-	-	-	-	661,698	666,353	(4,655)
-	-	-	-	304,172	256,355	47,817
744,035	703,056	35,000	26,308	71,428,734	74,483,313	(3,054,579)
-	-	778	-	3,651,052	3,374,201	276,851
-	-	-	-	5,759,347	5,777,678	(18,331)
-	-	-	-	6,003,235	5,963,047	40,188
13,186	13,186	-	-	6,286,590	5,893,956	392,634
-	-	-	-	231,169	223,369	7,800
-	-	-	-	7,822,333	7,438,080	384,253
10,533	10,533	-	-	10,849,988	10,686,206	163,782
23,719	23,719	778	-	40,603,714	39,356,537	1,247,177
-	-	-	-	21,298,633	19,531,053	1,767,580
\$ 2,141,579	\$ 2,062,159	\$ 3,214,829	\$ 2,041,950	\$ 170,373,573	\$ 166,532,329	\$ 3,841,244

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures				
General and administrative				
County board				
Personal services	\$ 2,567,473	\$ 2,213,792	\$ 2,108,929	\$ 104,863
Commodities				
Office supplies	5,000	4,000	3,860	140
Copy machine supplies	100	100	-	100
Telephone supplies	500	500	-	500
Books and periodicals	500	500	-	500
Computer supplies	1,500	8,050	7,159	891
Food and beverages - human	2,000	1,000	793	207
Total commodities	9,600	14,150	11,812	2,338
Contractual services				
Legal services	40,000	-	-	-
Chief negotiator	70,000	170,000	169,583	417
Architectural services	-	74,328	-	74,328
Auditing services	100,000	100,000	82,778	17,222
Consulting services	60,000	60,000	48,000	12,000
Court reporter services	1,000	-	-	-
Property appraisal services	-	6,450	6,450	-
Other professional services	280,000	280,000	222,122	57,878
Crete land lease	4,500	4,500	4,500	-
Advertising, legal notices	4,000	4,000	655	3,345
Printing/publishing	10,000	10,000	1,969	8,031
Education, training, and seminars	10,000	10,000	3,725	6,275
Mileage and travel	20,000	23,843	23,843	-
Meals and lodging	20,000	16,157	10,687	5,470
Dues and subscriptions	55,000	55,000	45,332	9,668
Freight and cartage service	300	300	134	166
Contingency	698,818	429,218	103,904	325,314
Total contractual services	1,373,618	1,243,796	723,682	520,114
Capital outlay				
Buildings and structures	-	15,672	15,672	-
Computer hardware/software	-	94,100	94,100	-
Total capital outlay	-	109,772	109,772	-
OPEB Contribution	2,000,000	2,000,000	2,000,000	-
Other expenditures	2,500,000	1,136,557	-	1,136,557
Total county board	8,450,691	6,718,067	4,954,195	1,763,872

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
County executive				
Personal services	\$ 1,148,676	\$ 1,183,360	\$ 1,163,636	\$ 19,724
Commodities				
Office supplies	700	700	308	392
Telephone supplies	500	500	-	500
Books and periodicals	300	300	-	300
Computer supplies	2,000	2,000	660	1,340
Food and beverages - human	500	500	85	415
Furniture and equipment - small value	500	214	-	214
Total commodities	4,500	4,214	1,053	3,161
Contractual services				
Subgrant awards/obligations	177,000	177,000	-	177,000
Systems analyst/planning	-	6,017	6,017	-
Court reporter services	500	740	740	-
Other professional services	194,000	193,665	167,726	25,939
Machinery - repairs and maintenance	200	200	-	200
Auto repairs and maintenance	500	500	-	500
Rentals - land and building	-	335	335	-
Advertising, legal notices	500	500	-	500
Printing/publishing	500	786	786	-
Education, training, and seminars	1,000	1,500	1,437	63
Mileage and travel	4,000	5,105	5,105	-
Meals and lodging	4,000	4,726	4,726	-
Dues and subscriptions	79,000	70,412	52,415	17,997
Freight and cartage service	120	120	13	107
Total contractual services	461,320	461,606	239,300	222,306
Capital outlay				
Buildings and structures	-	850,000	850,000	-
Total county executive	1,614,496	2,499,180	2,253,989	245,191
Purchasing				
Personal services	155,436	157,745	155,639	2,106
Commodities				
Office supplies	85,000	78,473	66,076	12,397
Office supplies - toner cartridges	150,000	150,000	143,413	6,587
Copy machine supplies - micro/copy	10,000	10,000	8,152	1,848
Telephone supplies	-	850	835	15

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Purchasing (continued)				
Commodities (continued)				
Computer supplies	\$ 1,000	\$ 6,075	\$ 6,046	\$ 29
Food and beverages - human	1,200	1,802	1,222	580
Total commodities	247,200	247,200	225,744	21,456
Contractual services				
Equipment maintenance agreement	360	360	240	120
Rentals - equipment	50,000	50,000	27,459	22,541
Advertising, legal notices	2,600	2,600	1,770	830
Dues and subscriptions	400	400	275	125
Freight and cartage service	1,500	1,450	1,396	54
Fuel surcharge	100	150	141	9
Total contractual services	54,960	54,960	31,281	23,679
Total purchasing	457,596	459,905	412,664	47,241
Support services				
Personal services	584,670	669,217	658,102	11,115
Commodities				
Office supplies	200	-	-	-
Telephone supplies	1,000	1,000	-	1,000
Computer supplies	3,200	3,200	2,317	883
Fuel and lubricants	1,400,000	1,330,135	1,296,753	33,382
Vehicle licenses	900	900	519	381
Gas - energy supplies	275,000	275,000	217,702	57,298
Electricity - energy supplies	1,000,000	986,542	774,899	211,643
Water and sewer	300,000	300,000	259,734	40,266
Total commodities	2,980,300	2,896,777	2,551,924	344,853
Contractual services				
Tree trimming	-	37,927	37,927	-
Garbage disposal - cleaning	160,000	215,748	215,748	-
Equipment maintenance agreement	-	2,000	1,995	5
Auto repairs and maintenance	-	600	594	6
Rentals - land and building	1,157,216	1,132,216	1,051,615	80,601
Printing/publishing	1,000	252	-	252
Postage/mailing services	900,000	876,945	549,474	327,471
Education, training, and seminars	1,000	1,000	772	228
Mileage and travel	500	500	34	466
Meals and lodging	500	500	30	470
Dues and subscriptions	2,000	2,330	2,330	-

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Support services (continued)				
Contractual services (continued)				
Telephone service - cellular	\$ 200,000	\$ 177,778	\$ 171,439	\$ 6,339
Telephone service - pagers	2,500	2,500	821	1,679
Freight and cartage service	200	200	28	172
Fuel surcharge	200	2,700	2,524	176
Recycling program	5,000	5,296	4,897	399
Total contractual services	2,430,116	2,458,492	2,040,228	418,264
Other expenditures	6,000	6,000	19	5,981
Total support services	6,001,086	6,030,486	5,250,273	780,213
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	43,907	10,365	4,835	5,530
Commodities				
Office supplies	1,200	353	353	-
Furniture and equipment - small value	1,200	-	-	-
Total commodities	2,400	353	353	-
Contractual services				
Systems analyst/planning	42,355	46,351	46,347	4
Other professional services	32,640	24,208	24,208	-
Equipment maintenance agreement	-	7,883	7,883	-
Postage/mailing services	1,200	-	-	-
Total contractual services	76,195	78,442	78,438	4
Total administrative adjudication	122,502	89,160	83,626	5,534
Supervisor of assessments				
Personal services	1,412,565	1,404,777	1,362,957	41,820
Commodities				
Office supplies	1,000	8,700	7,163	1,537
Office supplies - toner cartridges	14,000	9,400	5,239	4,161
Telephone supplies	-	1,000	956	44
Books and periodicals	275	275	-	275

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Supervisor of assessments (continued)				
Commodities (continued)				
Computer supplies	\$ 5,000	\$ 19,658	\$ 13,417	\$ 6,241
Operating supplies/materials	4,500	2,500	75	2,425
Food and beverages - human	1,000	2,950	2,717	233
Uniforms, clothing allowance	-	1,400	1,371	29
Furniture and equipment - small value	4,500	21,800	15,339	6,461
Total commodities	30,275	67,683	46,277	21,406
Contractual services				
Property appraisal services	100,000	119,500	108,500	11,000
Other professional services	13,000	2,795	1,325	1,470
Equipment maintenance agreement	1,420	14,625	2,031	12,594
Rentals - land and building	1,000	1,000	560	440
Advertising, legal notices	238,185	172,514	123,856	48,658
Printing/publishing	75	666	605	61
Postage/mailing services	-	100	62	38
Education, training, and seminars	6,000	4,340	860	3,480
Mileage and travel	4,636	3,136	1,090	2,046
Meals and lodging	8,340	7,340	2,739	4,601
Dues and subscriptions	925	3,225	3,173	52
Freight and cartage service	250	1,840	1,539	301
Total contractual services	373,831	331,081	246,340	84,741
Capital outlay				
Computer hardware/software	-	5,342	5,342	-
Total supervisor of assessments	1,816,671	1,808,883	1,660,916	147,967
Board of review				
Personal services	240,691	235,070	230,321	4,749
Commodities				
Furniture and equipment - small value	500	500	-	500
Contractual services				
Education, training, and seminars	1,980	1,980	680	1,300
Mileage and travel	990	990	86	904
Meals and lodging	2,502	2,502	21	2,481
Total contractual services	5,472	5,472	787	4,685
Total board of review	246,663	241,042	231,108	9,934

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Information communications technology				
Personal services	\$ 1,555,890	\$ 1,577,627	\$ 1,544,867	\$ 32,760
Commodities				
Office supplies	2,000	9,470	9,469	1
Telephone supplies	40,000	36,422	35,532	890
Books and periodicals	300	-	-	-
Computer supplies	50,000	73,335	73,167	168
Food and beverages - human	200	469	469	-
Uniforms, clothing allowance	-	632	632	-
Furniture and equipment - small value	20,000	19,491	19,491	-
Total commodities	112,500	139,819	138,760	1,059
Contractual services				
Systems analyst/planning	30,800	46,947	46,947	-
Other professional services	12,000	12,600	12,600	-
Temporary contracted services	2,400	8,400	7,000	1,400
Equipment maintenance agreement	360,952	348,748	330,727	18,021
Advertising, legal notices	-	890	890	-
Printing/publishing	-	6	6	-
Education, training, and seminars	1,000	-	-	-
Mileage and travel	500	859	859	-
Meals and lodging	500	138	138	-
Dues and subscriptions	5,200	4,823	4,823	-
Telephone service - regular	385,000	340,045	340,045	-
Telephone service - cellular	-	43	26	17
Freight and cartage service	1,500	1,861	1,852	9
Total contractual services	799,852	765,360	745,913	19,447
Capital outlay				
Computer hardware/software	-	11,000	11,000	-
Total Information communications technology	2,468,242	2,493,806	2,440,540	53,266
Records management				
Personal services	436,362	432,650	398,972	33,678
Commodities				
Office supplies	250	600	587	13
Copy machine supplies	95,000	102,496	102,496	-
Copy machine supplies - micro/copy	78,000	82,886	82,886	-
Fax supplies	14,000	10,100	9,999	101
Microfilm supplies	500	150	141	9
Janitorial and cleaning supplies	25	125	78	47

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Records management (continued)				
Commodities (continued)				
Books and periodicals	\$ 100	\$ 116	\$ 116	\$ -
Computer supplies	4,000	3,400	3,290	110
Operating supplies/materials	5,500	9,530	9,488	42
Machinery and equipment parts	900	330	326	4
Furniture and equipment - small value	18,000	40,165	39,097	1,068
Machinery and equipment - small value	3,000	4,895	4,883	12
Bottled water	-	46	46	-
Total commodities	219,275	254,839	253,433	1,406
Contractual services				
Equipment maintenance agreement	9,000	4,700	4,555	145
Copier maintenance agreement	140,000	146,048	142,314	3,734
Machinery - repairs and maintenance	4,000	2,000	891	1,109
Copiers/faxes - repairs and maintenance	3,000	1,260	1,254	6
Radios/phones - repairs and maintenance	-	830	822	8
Rentals - land and building	840	5	-	5
Education, training, and seminars	600	590	584	6
Mileage and travel	600	-	-	-
Dues and subscriptions	250	410	360	50
Freight and cartage service	350	410	408	2
Fuel surcharge	200	384	384	-
Total contractual services	158,840	156,637	151,572	5,065
Capital outlay				
Office furniture and equipment	65,000	31,640	28,200	3,440
Computer hardware/software	35,000	35,000	-	35,000
Total capital outlay	100,000	66,640	28,200	38,440
Total records management	914,477	910,766	832,177	78,589
Land use				
Personal services	3,296,489	3,273,700	3,086,036	187,664
Commodities				
Office supplies	4,000	1,175	883	292
Telephone supplies	300	235	-	235
Books and periodicals	500	171	171	-
Computer supplies	15,000	34,321	31,680	2,641
Food and beverages - human	100	368	368	-
Fuel and lubricants	-	629	604	25

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Land use (continued)				
Commodities (continued)				
Auto parts/maintenance	\$ -	\$ 1,508	\$ 1,508	\$ -
Furniture and equipment - small value	-	5,621	5,621	-
Electricity - energy supplies	-	19	19	-
Total commodities	19,900	44,047	40,854	3,193
Contractual services				
Consulting services	30,000	42,884	41,007	1,877
Subgrant awards/obligations	121,000	83,116	66,558	16,558
Systems analyst/planning	2,251	2,251	680	1,571
Summons services	400	400	-	400
Other professional services	750	750	195	555
Contracted snow removal	-	1,300	1,300	-
Equipment maintenance agreement	1,208	1,208	413	795
Copiers/faxes - repairs and maintenance	300	300	-	300
Computers/printers - repairs	195	417	417	-
Auto repairs and maintenance	4,000	3,712	3,712	-
Advertising, legal notices	3,500	3,120	2,319	801
Printing/publishing	1,000	1,000	913	87
Education, training, and seminars	8,495	8,630	8,630	-
Mileage and travel	3,665	3,530	3,100	430
Meals and lodging	2,735	2,335	618	1,717
Dues and subscriptions	4,890	5,290	5,290	-
Freight and cartage service	500	500	135	365
Total contractual services	184,889	160,743	135,287	25,456
Other expenditures				
Judgments and demolitions	1,000	1,000	-	1,000
Historic preservation commission	30,000	35,425	15,623	19,802
Total other expenditures	31,000	36,425	15,623	20,802
Total land use	3,532,278	3,514,915	3,277,800	237,115
Planning and zoning commission				
Personal services	45,851	46,135	45,083	1,052
Contractual services				
Temporary contracted services	10,000	10,000	7,679	2,321
Postage/mailling services	200	200	-	200
Mileage and travel	2,000	2,000	449	1,551
Total contractual services	12,200	12,200	8,128	4,072
Total planning and zoning commission	58,051	58,335	53,211	5,124

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Stormwater management				
Contractual services				
Engineering services	\$ 90,000	\$ 77,101	\$ 77,101	\$ -
Consulting services	30,000	14,259	-	14,259
Education, training, and seminars	600	600	60	540
Mileage and travel	90	131	131	-
Meals and lodging	300	259	77	182
Dues and subscriptions	100	28,671	28,671	-
Total contractual services	121,090	121,021	106,040	14,981
Other expenditures	-	69	-	69
Total stormwater management	121,090	121,090	106,040	15,050
Building maintenance				
Personal services	1,095,913	1,116,225	1,097,572	18,653
Commodities				
Office supplies	7,000	-	-	-
Telephone supplies	1,000	1,000	-	1,000
Janitorial and cleaning supplies	21,000	21,000	20,685	315
Computer supplies	-	2,633	1,544	1,089
Buildings/grounds maintenance supplies	155,000	138,112	133,947	4,165
Operating supplies/materials	10,000	-	-	-
Chemicals	1,500	1,300	-	1,300
Food and beverages - human	-	37	37	-
Uniforms, clothing allowance	4,200	4,200	940	3,260
Auto parts/maintenance	2,000	4,000	3,884	116
Machinery and equipment parts	3,000	-	-	-
Sign and safety supplies	1,000	1,588	1,453	135
Furniture and equipment - small value	6,000	1,131	-	1,131
Machinery and equipment - small value	10,000	1,704	755	949
Total commodities	221,700	176,705	163,245	13,460
Contractual services				
Architectural services	1,000	-	-	-
Consulting services	6,000	3,237	2,050	1,187
Other professional services	4,000	4,000	3,260	740
Custodial janitorial service	170,000	168,000	164,250	3,750
Contracted snow removal	26,000	8,542	8,542	-
Grounds/landscaping services	13,000	6,482	6,482	-
Security service contract	1,000	-	-	-
Equipment maintenance agreement	8,000	-	-	-

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Building maintenance (continued)				
Contractual services (continued)				
Elevator maintenance agreement	\$ 52,000	\$ 59,858	\$ 59,858	\$ -
Fire equipment	40,000	51,998	39,487	12,511
HVAC maintenance agreement	75,000	75,000	34,911	40,089
Machinery - repairs and maintenance	21,000	1,973	1,973	-
Buildings/grounds - repairs and maintenance	120,000	175,665	175,665	-
Auto repairs and maintenance	3,000	3,000	1,346	1,654
Rentals - equipment	1,500	769	303	466
Mileage and travel	-	105	105	-
Dues and subscriptions	500	165	165	-
Freight and cartage service	2,000	2,000	1,234	766
Fuel surcharge	300	300	136	164
Recycling program	5,000	5,000	-	5,000
Total contractual services	549,300	566,094	499,767	66,327
Capital outlay				
Buildings and structures	-	11,695	11,695	-
Total building maintenance	1,866,913	1,870,719	1,772,279	98,440
Human resources				
Personal services	713,724	688,563	663,928	24,635
Commodities				
Office supplies	500	500	96	404
Telephone supplies	300	300	-	300
Books and periodicals	300	300	100	200
Computer supplies	3,500	3,100	1,098	2,002
Food and beverages - human	200	200	106	94
Furniture and equipment - small value	500	500	-	500
Total commodities	5,300	4,900	1,400	3,500
Contractual services				
Medical services	1,000	400	-	400
Consulting services	-	1,100	900	200
Systems analyst/planning	-	1,600	1,480	120
Other professional services	1,175	16,045	15,875	170
Advertising, legal notices	3,125	6,525	6,453	72
Printing/publishing	5,000	1,000	644	356
Education, training, and seminars	2,500	3,800	3,724	76
Mileage and travel	500	376	238	138
Meals and lodging	1,000	1,664	1,656	8

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Human resources (continued)				
Contractual services (continued)				
Dues and subscriptions	\$ 2,125	\$ 1,525	\$ 1,462	\$ 63
Property insurance	178,170	160,960	159,128	1,832
Freight and cartage service	260	260	18	242
Total contractual services	194,855	195,255	191,578	3,677
Total human resources	913,879	888,718	856,906	31,812
County clerk				
Personal services	930,402	927,860	912,407	15,453
Commodities				
Office supplies	15,000	15,000	10,044	4,956
Telephone supplies	-	1,128	1,128	-
Books and periodicals	2,500	85	-	85
Computer supplies	10,000	8,912	8,912	-
Food and beverages - human	250	250	-	250
Uniforms, clothing allowance	100	396	396	-
Furniture and equipment - small value	7,500	8,048	8,048	-
Bottled water	-	50	35	15
Total commodities	35,350	33,869	28,563	5,306
Contractual services				
Other professional services	16,000	15,252	11,238	4,014
Security service contract	500	500	-	500
Machinery - repairs and maintenance	1,000	1,000	851	149
Computers/printers - repairs	500	500	-	500
Rentals - equipment	500	500	434	66
Advertising, legal notices	750	750	439	311
Printing/publishing	7,500	23,322	20,547	2,775
Education, training, and seminars	1,000	-	-	-
Mileage and travel	300	300	8	292
Meals and lodging	200	200	-	200
Dues and subscriptions	2,500	750	750	-
Telephone service - cellular	200	200	-	200
Freight and cartage service	300	3,800	2,390	1,410
Total contractual services	31,250	47,074	36,657	10,417
Total county clerk	997,002	1,008,803	977,627	31,176

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
County clerk - elections				
Personal services	\$ 1,405,225	\$ 1,385,228	\$ 1,367,674	\$ 17,554
Commodities				
Office supplies	80,000	33,838	32,354	1,484
Computer supplies	35,000	21,327	21,163	164
Operating supplies/materials	25,000	-	-	-
Uniforms, clothing allowance	50	434	434	-
Furniture and equipment - small value	10,000	197,899	197,899	-
Total commodities	150,050	253,498	251,850	1,648
Contractual services				
Auditing services	2,000	2,000	-	2,000
Systems analyst/planning	500,000	430,993	430,993	-
Court reporter services	1,500	1,500	653	847
Other professional services	50,000	48,700	48,700	-
Equipment maintenance agreement	46,700	46,700	46,603	97
Machinery - repairs and maintenance	1,500	1,500	1,092	408
Computers/printers - repairs	600	600	-	600
Auto repairs and maintenance	1,000	1,284	1,283	1
Rentals - land and building	65,000	32,701	32,701	-
Rentals - equipment	10,000	4,228	4,227	1
Advertising, legal notices	10,000	2,784	1,633	1,151
Printing/publishing	350,000	228,501	211,051	17,450
Education, training, and seminars	8,000	-	-	-
Mileage and travel	500	700	563	137
Meals and lodging	500	500	-	500
Dues and subscriptions	15,000	16,716	15,682	1,034
Telephone service - cellular	500	500	275	225
Freight and cartage service	10,000	10,000	3,189	6,811
Total contractual services	1,072,800	829,907	798,645	31,262
Capital outlay				
Computer hardware/software	-	319,376	319,375	1
Total county clerk - elections	2,628,075	2,788,009	2,737,544	50,465
County coroner				
Personal services	1,148,580	1,150,925	1,123,776	27,149
Commodities				
Office supplies	1,500	1,050	920	130
Telephone supplies	150	90	-	90
Books and periodicals	100	40	-	40

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
County coroner (continued)				
Commodities (continued)				
Computer supplies	\$ 2,000	\$ 1,000	\$ 662	\$ 338
Buildings/grounds maintenance supplies	400	400	396	4
Operating supplies/materials	22,000	22,400	22,394	6
Food and beverages - human	100	220	216	4
Linens and bedding	-	1,585	1,584	1
Uniforms, clothing allowance	1,500	895	190	705
Vehicle licenses	99	101	101	-
Furniture and equipment - small value	5,000	3,950	3,523	427
Machinery and equipment - small value	5,000	6,409	6,391	18
Bottled water	-	50	49	1
Total commodities	37,849	38,190	36,426	1,764
Contractual services				
Medical services	15,000	16,603	16,603	-
Autopsy services	290,000	307,500	307,500	-
Laboratory services	78,000	84,121	83,971	150
Other professional services	12,800	10,800	10,695	105
Equipment maintenance agreement	2,200	1,285	1,285	-
Machinery - repairs and maintenance	2,500	485	485	-
Buildings/grounds - repairs and maintenance	500	195	195	-
Computers/printers - repairs	-	287	287	-
Auto repairs and maintenance	5,000	3,828	3,510	318
Advertising, legal notices	1,000	-	-	-
Printing/publishing	300	195	53	142
Postage/mailing services	2,000	2,105	2,103	2
Education, training, and seminars	1,000	530	495	35
Mileage and travel	500	700	660	40
Meals and lodging	1,500	1,770	1,760	10
Dues and subscriptions	4,500	2,405	2,006	399
Freight and cartage service	2,000	2,000	1,507	493
Fuel surcharge	400	400	88	312
Employee parking reimbursement	1,440	1,536	1,536	-
Total contractual services	420,640	436,745	434,739	2,006
Total county coroner	1,607,069	1,625,860	1,594,941	30,919

(Continued)

General Fund - General Corporate Account

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

Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
County treasurer				
Personal services	\$ 1,567,024	\$ 1,547,964	\$ 1,412,034	\$ 135,930
Commodities				
Office supplies	6,500	6,100	4,536	1,564
Educational materials	500	500	-	500
Computer supplies	4,000	4,000	1,995	2,005
Food and beverages - human	400	800	607	193
Fuel and lubricants	400	400	-	400
Sign and safety supplies	-	1,700	1,688	12
Furniture and equipment - small value	2,500	800	-	800
Miscellaneous commodities	300	-	-	-
Total commodities	14,600	14,300	8,826	5,474
Contractual services				
Consulting services	500	480	-	480
Other professional services	6,000	-	-	-
Equipment maintenance agreement	29,500	16,500	14,631	1,869
Machinery - repairs and maintenance	1,500	1,500	1,201	299
Copiers/faxes - repairs and maintenance	200	-	-	-
Computers/printers - repairs	1,000	1,000	-	1,000
Rentals - equipment	-	13,000	6,330	6,670
Advertising, legal notices	14,000	14,000	6,947	7,053
Printing/publishing	41,000	47,000	46,767	233
Education, training, and seminars	1,000	1,000	935	65
Mileage and travel	500	500	351	149
Meals and lodging	500	1,000	765	235
Dues and subscriptions	4,500	4,500	3,437	1,063
Freight and cartage service	2,000	2,000	1,239	761
Fuel surcharge	-	20	2	18
Total contractual services	102,200	102,500	82,605	19,895
Total county treasurer	1,683,824	1,664,764	1,503,465	161,299
County auditor				
Personal services	521,193	522,883	512,883	10,000
Commodities				
Office supplies	925	925	844	81
Books and periodicals	350	53	-	53
Computer supplies	2,150	2,150	1,791	359
Operating supplies/materials	250	1,032	1,032	-

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
County auditor (continued)				
Commodities (continued)				
Food and beverages - human	\$ 275	\$ 310	\$ 310	\$ -
Furniture and equipment - small value	500	400	10	390
Total commodities	4,450	4,870	3,987	883
Contractual services				
Other professional services	3,000	1,584	19	1,565
Equipment maintenance agreement	1,410	1,159	360	799
Rentals - land and building	-	365	365	-
Advertising, legal notices	300	300	241	59
Printing/publishing	100	643	643	-
Education, training, and seminars	5,200	5,052	5,052	-
Mileage and travel	850	1,428	1,428	-
Meals and lodging	850	667	579	88
Dues and subscriptions	1,920	1,920	1,853	67
Freight and cartage service	50	144	144	-
Total contractual services	13,680	13,262	10,684	2,578
Total county auditor	539,323	541,015	527,554	13,461
County recorder				
Personal services	961,390	953,808	928,562	25,246
Commodities				
Office supplies	500	500	335	165
Copy machine supplies	3,375	3,375	1,434	1,941
Microfilm supplies	1,300	1,300	-	1,300
Telephone supplies	-	100	100	-
Books and periodicals	250	250	206	44
Operating supplies/materials	4,850	4,050	-	4,050
Total commodities	10,275	9,575	2,075	7,500
Contractual services				
Security service contract	400	400	195	205
Equipment maintenance agreement	6,350	6,080	4,355	1,725
Machinery - repairs and maintenance	850	950	926	24
Rentals - land and building	1,500	1,305	-	1,305
Rentals - equipment	2,400	2,400	2,258	142
Advertising, legal notices	925	885	-	885
Printing/publishing	-	290	261	29
Postage/mailling services	-	210	205	5
Education, training, and seminars	1,500	1,180	190	990

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
County recorder (continued)				
Contractual services (continued)				
Mileage and travel	\$ 1,000	\$ 1,300	\$ 906	\$ 394
Meals and lodging	800	800	412	388
Dues and subscriptions	800	1,525	1,325	200
Telephone and other communication	500	450	-	450
Freight and cartage service	715	645	116	529
Fuel surcharge	-	20	19	1
Total contractual services	17,740	18,440	11,168	7,272
Total county recorder	989,405	981,823	941,805	40,018
School administration				
Personal services	687,459	682,496	648,874	33,622
Commodities				
Office supplies	1,250	2,110	2,109	1
Telephone supplies	500	78	-	78
Books and periodicals	250	-	-	-
Computer supplies	2,500	7,885	7,884	1
Operating supplies/materials	1,250	1,250	1,250	-
Food and beverages - human	300	544	544	-
Furniture and equipment - small value	500	-	-	-
Total commodities	6,550	11,867	11,787	80
Contractual services				
Consulting services	3,500	1,575	1,575	-
Systems analyst/planning	6,700	5,006	5,005	1
Other professional services	10,650	8,049	8,049	-
Equipment maintenance agreement	-	120	120	-
Machinery - repairs and maintenance	200	-	-	-
Rentals - equipment	500	-	-	-
Advertising, legal notices	1,750	1,300	1,295	5
Printing/publishing	2,000	1,684	1,684	-
Postage/mailing services	-	-	-	-
Education, training, and seminars	500	290	290	-
Mileage and travel	5,000	6,773	6,771	2
Meals and lodging	2,000	3,338	3,318	20
Dues and subscriptions	3,250	3,757	3,757	-

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
School administration (continued)				
Contractual services (continued)				
Telephone service - regular	\$ 1,200	\$ 110	\$ 110	\$ -
Freight and cartage service	200	131	131	-
Total contractual services	37,450	32,133	32,105	28
Total school administration	731,459	726,496	692,766	33,730
Total general and administrative	37,761,442	37,042,492	33,161,426	3,881,066
Public safety				
Emergency management agency				
Personal services	553,463	552,947	542,176	10,771
Commodities				
Office supplies	700	1,670	1,656	14
Telephone supplies	200	159	159	-
Books and periodicals	500	153	153	-
Computer supplies	2,200	4,288	4,288	-
Operating supplies/materials	10,175	11,740	11,723	17
Food and beverages - human	1,000	614	614	-
Uniforms, clothing allowance	5,100	3,443	3,443	-
Machinery and equipment parts	800	702	696	6
Sign and safety supplies	3,000	2,362	2,362	-
Furniture and equipment - small value	500	433	431	2
Machinery and equipment - small value	5,800	4,200	4,200	-
Bottled water	-	228	221	7
Total commodities	29,975	29,992	29,946	46
Contractual services				
Consulting services	-	200	200	-
Other professional services	-	95	89	6
Temporary contracted services	2,800	-	-	-
Equipment maintenance agreement	100	-	-	-
Fire equipment	400	541	541	-
Machinery - repairs and maintenance	1,400	1,134	1,134	-
Buildings/grounds - repairs and maintenance	1,000	44	-	44
Computers/printers - repairs	100	-	-	-
Auto repairs and maintenance	10,000	8,206	8,193	13
Printing/publishing	750	644	613	31
Education, training, and seminars	1,000	1,195	1,195	-
Mileage and travel	500	1,505	1,374	131
Meals and lodging	1,300	3,812	3,812	-

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Emergency management agency (continued)				
Contractual services (continued)				
Dues and subscriptions	\$ 2,000	\$ 3,332	\$ 3,332	\$ -
Telephone service - pagers	1,500	2,210	2,210	-
Freight and cartage service	1,400	1,314	1,262	52
Fuel surcharge	25	25	13	12
Total contractual services	24,275	24,257	23,968	289
Total emergency management agency	607,713	607,196	596,090	11,106
Radio system				
Personal services	323,513	324,575	321,393	3,182
Commodities				
Office supplies	1,000	833	833	-
Telephone supplies	100	50	50	-
Janitorial and cleaning supplies	300	304	304	-
Computer supplies	1,000	353	353	-
Operating supplies/materials	49,000	69,635	69,635	-
Food and beverages - human	100	-	-	-
Uniforms, clothing allowance	300	148	148	-
Machinery and equipment - small value	127,574	88,755	88,149	606
Total commodities	179,374	160,078	159,472	606
Contractual services				
Consulting services	60,000	60,000	17,086	42,914
Security service contract	330	310	310	-
Equipment maintenance agreement	30,000	25,000	25,000	-
Fire equipment	200	166	166	-
Machinery - repairs and maintenance	15,700	33,448	32,615	833
Radios/phones - repairs and maintenance	2,000	-	-	-
Auto repairs and maintenance	900	5,763	5,753	10
Rentals - equipment	-	1,020	1,020	-
Printing/publishing	90	50	50	-
Education, training, and seminars	250	-	-	-
Mileage and travel	100	-	-	-
Meals and lodging	250	-	-	-
Dues and subscriptions	1,500	2,860	2,686	174
Freight and cartage service	1,100	3,075	2,285	790
Fuel surcharge	-	25	19	6
Total contractual services	112,420	131,717	86,990	44,727
Total radio system	615,307	616,370	567,855	48,515

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Sheriff - enforcement/administration				
Personal services	\$ 19,608,250	\$ 20,658,997	\$ 22,520,033	\$ (1,861,036)
Commodities				
Office supplies	60,800	69,073	67,286	1,787
Telephone supplies	2,500	6,200	6,133	67
Educational materials	-	218	218	-
Books and periodicals	1,000	243	195	48
Computer supplies	33,949	125,368	119,651	5,717
Buildings/grounds maintenance supplies	192,500	156,365	149,156	7,209
Operating supplies/materials	-	13,374	13,374	-
Food and beverages - human	900	1,162	1,148	14
Medical supplies	1,000	3,222	2,958	264
Uniforms, clothing allowance	200,000	287,557	287,557	-
Sign and safety supplies	6,400	2,146	2,146	-
Furniture and equipment - small value	700	13,169	13,040	129
Machinery and equipment - small value	20,000	6,020	6,020	-
Bottled water	-	12,000	11,778	222
Total commodities	519,749	696,117	680,660	15,457
Contractual services				
Chief negotiator	20,000	20,000	-	20,000
Medical services	7,500	14,199	11,049	3,150
Systems analyst/planning	9,830	6,560	4,095	2,465
Film processing services	700	1,071	653	418
Other professional services	26,000	44,693	44,693	-
Security service contract	240	240	240	-
Equipment maintenance agreement	164,915	233,130	229,971	3,159
Copier maintenance agreement	1,000	478	-	478
Fire equipment	500	500	-	500
Machinery - repairs and maintenance	92,000	59,861	46,043	13,818
Buildings/grounds - repairs and maintenance	15,000	43,687	41,547	2,140
Copiers/faxes - repairs and maintenance	500	530	530	-
Computers/printers - repairs	-	3,336	3,231	105
Rentals - equipment	141,200	192,424	170,866	21,558
Advertising, legal notices	1,200	707	616	91
Printing/publishing	2,000	2,603	2,603	-
Education, training, and seminars	75,000	80,924	80,924	-
Mileage and travel	2,500	4,800	4,915	(115)
Meals and lodging	2,500	6,726	6,611	115
Dues and subscriptions	53,010	25,294	24,097	1,197

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Sheriff - enforcement/administration (continued)				
Contractual services (continued)				
Freight and cartage service	\$ 20,000	\$ 20,118	\$ 19,945	\$ 173
Fuel surcharge	700	900	898	2
Total contractual services	636,295	762,781	693,527	69,254
Capital outlay				
Machinery and equipment	-	42,720	42,720	-
Vehicles	-	632,280	618,470	13,810
Computer hardware/software	-	5,272	5,272	-
Total capital outlay	-	680,272	666,462	13,810
Other expenditures				
Article 36 vehicle seizure	10,000	35,000	26,308	8,692
Total sheriff - enforcement/administration	20,774,294	22,833,167	24,586,990	(1,753,823)
Sheriff - facility/fleet maintenance				
Personal services	1,540,059	1,554,458	1,525,774	28,684
Commodities				
Office supplies	-	1,541	1,541	-
Janitorial and cleaning supplies	180,000	65,096	61,712	3,384
Operating supplies/materials	60,000	220,000	215,086	4,914
Vehicle licenses	10,000	6,679	6,679	-
Squad car supply/arsenal	60,000	118,720	101,360	17,360
Machinery and equipment parts	215,000	228,705	228,705	-
Shop supplies	5,000	1,141	1,050	91
Total commodities	530,000	641,882	616,133	25,749
Contractual services				
Custodial janitorial service	-	5,000	2,744	2,256
Auto repairs and maintenance	140,000	96,285	96,285	-
Rentals - land and building	14,000	19,800	19,800	-
Rentals - vehicles	1,500	257	257	-
Dues and subscriptions	-	2,750	2,750	-
Total contractual services	155,500	124,092	121,836	2,256
Total sheriff - facility/fleet maintenance	2,225,559	2,320,432	2,263,743	56,689
Sheriff - warrants/GSU/investigations				
Personal services	6,511,331	6,777,141	6,914,648	(137,507)
Commodities				
Office supplies	16,000	16,000	4,570	11,430
Computer supplies	16,051	5,051	2,049	3,002

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Sheriff - warrants/GSU/investigations (continued)				
Commodities (continued)				
Food - canine	\$ 2,000	\$ 2,000	\$ -	\$ 2,000
Furniture and equipment - small value	-	25,000	3,695	21,305
Total commodities	34,051	48,051	10,314	37,737
Contractual services				
Laboratory services	187,286	187,286	182,070	5,216
Film processing services	700	700	-	700
Other professional services	10,000	10,000	-	10,000
Equipment maintenance agreement	48,449	23,449	4,986	18,463
Dues and subscriptions	3,000	3,000	2,237	763
Informant pay	1,500	1,500	1,500	-
Total contractual services	250,935	225,935	190,793	35,142
Total sheriff - warrants/GSU/investigations	6,796,317	7,051,127	7,115,755	(64,628)
Sheriff - telecommunications				
Personal services	1,722,323	1,682,108	1,547,242	134,866
Sheriff - Homer Glen				
Personal services	2,198,607	2,317,285	2,381,435	(64,150)
Sheriff - ADF custody of prisoners				
Personal services	19,916,836	20,428,869	22,067,102	(1,638,233)
Commodities				
Office supplies	60,000	40,000	28,520	11,480
Computer supplies	22,000	11,135	11,089	46
Personal products	30,000	33,158	33,157	1
Cleaning and laundry	18,000	14,260	9,777	4,483
Linens and bedding	28,000	44,628	43,028	1,600
Uniforms, clothing allowance	160,000	161,830	161,029	801
Sign and safety supplies	-	81,000	80,855	145
Furniture and equipment - small value	6,550	4,334	1,489	2,845
Machinery and equipment - small value	2,000	14,355	12,952	1,403
Total commodities	326,550	404,700	381,896	22,804
Contractual services				
Medical services	4,216,509	3,917,007	3,906,635	10,372
Consulting services	11,000	4,721	2,770	1,951
Systems analyst/planning	4,500	34,230	21,530	12,700
Other professional services	-	10,399	10,121	278

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Sheriff - ADF custody of prisoners (continued)				
Contractual services (continued)				
Grounds/landscaping services	\$ -	\$ 2,551	\$ 2,551	\$ -
Equipment maintenance agreement	9,500	21,632	21,282	350
Education, training, and seminars	55,000	65,519	63,036	2,483
Mileage and travel	3,500	7,152	7,152	-
Meals and lodging	-	890	890	-
Dues and subscriptions	5,000	4,548	3,608	940
Total contractual services	4,305,009	4,068,649	4,039,575	29,074
Capital outlay				
Computer hardware/software	-	30,000	25,400	4,600
Total sheriff - ADF custody of prisoners	24,548,395	24,932,218	26,513,973	(1,581,755)
Sheriff - ADF food service				
Personal services	718,916	693,070	644,016	49,054
Commodities				
Food and beverages - human	115,000	201,710	201,478	232
Contractual services				
Consulting services	-	4,500	1,900	2,600
Temporary contracted services	-	67,605	67,605	-
Total contractual services	-	72,105	69,505	2,600
Total sheriff - ADF food service	833,916	966,885	914,999	51,886
Sheriff - ADF transport/holding				
Personal services	1,745,993	1,834,265	1,935,734	(101,469)
Contractual services				
Non-employee transportation	85,000	54,312	34,688	19,624
Total sheriff - ADF transport/holding	1,830,993	1,888,577	1,970,422	(81,845)
Sheriff - ADF records section				
Personal services	1,346,419	1,389,090	1,326,541	62,549
Sheriff - building security				
Personal services	3,783,718	3,806,253	3,748,045	58,208
Commodities				
Office supplies	2,500	2,500	964	1,536
Books and periodicals	500	500	-	500
Computer supplies	300	11,418	11,418	-
Furniture and equipment - small value	750	36	-	36
Total commodities	4,050	14,454	12,382	2,072

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Sheriff - building security (continued)				
Contractual services				
Equipment maintenance agreement	\$ 3,900	\$ 3,900	\$ 3,900	\$ -
Freight and cartage service	-	39	39	-
Total contractual services	3,900	3,939	3,939	-
Capital outlay				
Computer hardware/software	-	33,763	11,194	22,569
Total sheriff - building security	3,791,668	3,858,409	3,775,560	82,849
Sheriff - court security				
Personal services	761,303	661,698	666,353	(4,655)
Merit commission				
Personal services	201,423	196,127	168,501	27,626
Commodities				
Office supplies	2,500	2,500	2,120	380
Computer supplies	1,300	1,300	-	1,300
Food and beverages - human	200	200	146	54
Total commodities	4,000	4,000	2,266	1,734
Contractual services				
Legal services	1,000	-	-	-
Court reporter services	600	500	-	500
Laboratory services	600	350	-	350
Other professional services	90,000	73,420	59,571	13,849
Temporary contracted services	4,000	8,800	8,750	50
Printing/publishing	40	40	-	40
Postage/mailling services	5	175	135	40
Employee physicals	5,000	11,940	10,685	1,255
Mileage and travel	500	3,200	2,620	580
Dues and subscriptions	2,000	5,030	3,266	1,764
Freight and cartage service	-	90	72	18
Employee parking reimbursement	300	500	489	11
Total contractual services	104,045	104,045	85,588	18,457
Total merit commission	309,468	304,172	256,355	47,817
Total public safety	68,362,282	71,428,734	74,483,313	(3,054,579)

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial				
Circuit courts				
Personal services	\$ 2,487,583	\$ 2,464,866	\$ 2,279,662	\$ 185,204
Commodities				
Office supplies	15,000	22,683	20,656	2,027
Copy machine supplies	500	-	-	-
Fax supplies	1,500	169	169	-
Telephone supplies	1,000	-	-	-
Books and periodicals	13,375	33,973	23,650	10,323
Computer supplies	1,000	3,242	2,341	901
Operating supplies/materials	-	1,540	1,540	-
Food and beverages - human	5,000	13,500	12,177	1,323
Medical supplies	-	10,000	9,446	554
Uniforms, clothing allowance	2,526	2,851	2,575	276
Fuel and lubricants	2,000	-	-	-
Furniture and equipment - small value	4,500	-	-	-
Bottled water	-	3,635	3,635	-
Total commodities	46,401	91,593	76,189	15,404
Contractual services				
Legal services	49,827	47,911	47,911	-
Medical services	125,000	87,425	86,050	1,375
Court reporter services	41,400	37,650	34,590	3,060
Court interpreter services	50,000	63,500	57,143	6,357
Expert witness services	5,000	-	-	-
Indigent attorneys services	80,000	110,000	105,829	4,171
Special prosecutors services	5,000	-	-	-
Jurors services	422,000	375,417	339,763	35,654
Guardian service	100,000	24,870	12,123	12,747
Court appointed attorney	80,000	149,500	140,706	8,794
Other professional services	67,599	92,034	92,022	12
Security service contract	15,000	14,709	14,709	-
Equipment maintenance agreement	5,000	750	750	-
Copier maintenance agreement	2,522	2,071	2,039	32
Machinery - repairs and maintenance	500	-	-	-
Copiers/faxes - repairs and maintenance	1,000	-	-	-
Computers/printers - repairs	1,000	-	-	-
Auto repairs and maintenance	2,500	651	651	-
Advertising, legal notices	8,500	5,350	4,340	1,010
Printing/publishing	2,000	3,250	3,112	138
Dues and subscriptions	53,716	59,827	59,626	201

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Circuit courts (continued)				
Contractual services (continued)				
Freight and cartage service	\$ 2,000	\$ 3,900	\$ 3,759	\$ 141
Fuel surcharge	120	-	-	-
Boarding of jurors	15,000	15,000	13,227	1,773
Total contractual services	1,134,684	1,093,815	1,018,350	75,465
Other expenditures				
Department of Corrections cases	-	778	-	778
Total circuit courts	3,668,668	3,651,052	3,374,201	276,851
Probation department				
Personal services	5,694,234	5,710,377	5,745,266	(34,889)
Commodities				
Office supplies	2,400	2,400	969	1,431
Copy machine supplies	143	143	-	143
Telephone supplies	400	400	-	400
Janitorial and cleaning supplies	95	95	39	56
Books and periodicals	700	700	56	644
Operating supplies/materials	800	800	664	136
Food and beverages - human	95	95	-	95
Uniforms, clothing allowance	150	150	13	137
Total commodities	4,783	4,783	1,741	3,042
Contractual services				
Laboratory services	1,825	1,825	1,825	-
Other professional services	6,010	5,701	1,512	4,189
Machinery - repairs and maintenance	142	246	246	-
Radios/phones - repairs and maintenance	143	143	-	143
Auto repairs and maintenance	925	968	967	1
Rentals - equipment	4,380	3,956	1,563	2,393
Postage/mailing services	-	114	114	-
Education, training, and seminars	190	190	80	110
Mileage and travel	1,600	1,623	1,623	-
Meals and lodging	475	475	392	83
Dues and subscriptions	4,184	4,184	4,075	109
Telephone service - cellular	672	1,072	1,009	63
Freight and cartage service	380	380	87	293
Fuel surcharge	-	50	50	-

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Probation department (continued)				
Contractual services (continued)				
Employee parking reimbursement	\$ 13,260	\$ 13,260	\$ 13,260	\$ -
Victim restitution	10,000	10,000	3,868	6,132
Total contractual services	44,186	44,187	30,671	13,516
Total probation department	5,743,203	5,759,347	5,777,678	(18,331)
Public defender				
Personal services	5,792,178	5,805,942	5,842,590	(36,648)
Commodities				
Office supplies	12,015	15,515	13,365	2,150
Telephone supplies	1,000	300	-	300
Educational materials	1,000	850	-	850
Books and periodicals	6,000	6,900	6,797	103
Computer supplies	5,000	22,700	16,614	6,086
Buildings/grounds maintenance supplies	-	514	514	-
Operating supplies/materials	5,000	5,000	4,484	516
Food and beverages - human	3,000	3,000	1,717	1,283
Uniforms, clothing allowance	2,500	2,011	108	1,903
Fuel and lubricants	1,500	1,500	263	1,237
Sign and safety supplies	3,500	-	-	-
Furniture and equipment - small value	5,000	15,000	7,174	7,826
Bottled water	-	225	189	36
Total commodities	45,515	73,515	51,225	22,290
Contractual services				
Systems analyst/planning	1,000	2,050	2,048	2
Court reporter services	7,500	7,500	3,726	3,774
Court interpreter services	2,000	2,000	-	2,000
Expert witness services	50,000	30,000	16,975	13,025
Other professional services	8,000	8,000	2,762	5,238
Auto repairs and maintenance	10,000	10,000	7,393	2,607
Advertising, legal notices	1,000	1,000	-	1,000
Printing/publishing	500	500	47	453
Postage/mailing services	1,000	1,000	233	767
Education, training, and seminars	25,500	18,500	5,630	12,870
Mileage and travel	8,000	6,550	1,893	4,657
Meals and lodging	5,000	5,000	1,095	3,905
Dues and subscriptions	29,778	29,778	26,929	2,849
Freight and cartage service	1,000	1,000	499	501

(Continued)

General Fund - General Corporate Account

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

Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Public defender (continued)				
Contractual services (continued)				
Fuel surcharge	\$ -	\$ 2	\$ 2	-
Employee parking reimbursement	1,500	898	-	898
Total contractual services	151,778	123,778	69,232	54,546
Total public defender	5,989,471	6,003,235	5,963,047	40,188
Juvenile detention facility				
Personal services	5,155,785	5,146,303	4,937,717	208,586
Commodities				
Office supplies	8,000	13,106	6,830	6,276
Telephone supplies	-	1,250	1,118	132
Educational materials	8,000	16,746	16,746	-
Books and periodicals	5,000	6,485	5,672	813
Computer supplies	4,000	987	987	-
Personal products	7,650	10,261	10,260	1
Operating supplies/materials	10,000	47,855	47,855	-
Food and beverages - human	168,000	168,137	168,137	-
Cleaning and laundry	8,000	13,677	8,917	4,760
Linens and bedding	6,000	-	-	-
Uniforms, clothing allowance	24,000	39,321	30,742	8,579
Fuel and lubricants	-	46	46	-
Furniture and equipment - small value	2,000	46,441	46,441	-
Machinery and equipment - small value	3,000	3,000	-	3,000
Bottled water	-	518	518	-
Total commodities	253,650	367,830	344,269	23,561
Contractual services				
Medical services	764,961	616,889	487,439	129,450
Systems analyst/planning	1,200	329	329	-
Contractual instruction service	4,500	16,890	16,380	510
Laboratory services	857	-	-	-
Other professional services	3,780	8,500	8,476	24
Temporary contracted services	74,667	74,667	54,470	20,197
Equipment maintenance agreement	3,416	2,169	95	2,074
Machinery - repairs and maintenance	500	4,845	4,845	-
Auto repairs and maintenance	2,000	1,472	182	1,290
Advertising, legal notices	-	1,094	1,094	-
Printing/publishing	700	10	10	-
Postage/mailing services	500	753	753	-

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Juvenile detention facility (continued)				
Contractual services (continued)				
Education, training, and seminars	\$ 12,000	\$ 12,000	\$ 7,981	\$ 4,019
Mileage and travel	3,000	3,000	2,442	558
Meals and lodging	3,500	3,500	2,096	1,404
Dues and subscriptions	4,057	3,697	3,000	697
Telephone service - regular	-	500	320	180
Telephone service - cellular	3,500	5,660	5,660	-
Freight and cartage service	3,500	3,188	3,183	5
Fuel surcharge	-	108	29	79
Total contractual services	886,638	759,271	598,784	160,487
Capital outlay				
Office furniture and equipment	-	-	6,995	(6,995)
Computer hardware/software	-	13,186	6,191	6,995
Total capital outlay	-	13,186	13,186	-
Total juvenile detention facility	6,296,073	6,286,590	5,893,956	392,634
Jury commission				
Personal services	213,092	214,219	210,630	3,589
Commodities				
Office supplies	1,200	1,660	1,654	6
Computer supplies	1,000	1,000	-	1,000
Furniture and equipment - small value	500	500	-	500
Bottled water	-	100	39	61
Total commodities	2,700	3,260	1,693	1,567
Contractual services				
Systems analyst/planning	10,000	10,372	10,372	-
Court interpreter services	2,000	894	-	894
Equipment maintenance agreement	350	350	-	350
Machinery - repairs and maintenance	500	674	674	-
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	13,690	11,046	2,644
Total jury commission	230,042	231,169	223,369	7,800

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Circuit clerk				
Personal services	\$ 7,722,808	\$ 7,718,583	\$ 7,353,462	\$ 365,121
Commodities				
Office supplies	14,500	14,100	12,428	1,672
Fax supplies	-	300	72	228
Telephone supplies	200	200	-	200
Educational materials	500	500	-	500
Books and periodicals	200	1,300	1,164	136
Computer supplies	1,600	1,700	1,377	323
Food and beverages - human	200	200	40	160
Furniture and equipment - small value	1,200	1,200	-	1,200
Bottled water	-	3,400	3,341	59
Miscellaneous commodities	100	100	-	100
Total commodities	18,500	23,000	18,422	4,578
Contractual services				
Legal services	4,000	2,000	975	1,025
Auditing services	15,000	14,400	13,500	900
Consulting services	2,000	-	-	-
Systems analyst/planning	150	150	120	30
Other professional services	1,000	1,500	1,358	142
Equipment maintenance agreement	3,000	4,000	3,336	664
Machinery - repairs and maintenance	1,500	400	-	400
Computers/printers - repairs	1,000	-	-	-
Auto repairs and maintenance	1,000	1,000	369	631
Advertising, legal notices	1,500	1,500	-	1,500
Printing/publishing	23,000	16,400	11,864	4,536
Postage/mailing services	300	300	128	172
Education, training, and seminars	4,000	3,861	3,523	338
Mileage and travel	14,000	14,139	14,139	-
Meals and lodging	1,800	5,000	4,902	98
Dues and subscriptions	3,600	5,100	4,764	336
Telephone service - cellular	500	1,100	908	192
Freight and cartage service	1,800	3,800	2,317	1,483
Fuel surcharge	100	100	23	77
Employee parking reimbursement	6,000	6,000	3,970	2,030
Total contractual services	85,250	80,750	66,196	14,554
Total circuit clerk	7,826,558	7,822,333	7,438,080	384,253

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
State's attorney				
Personal services	\$ 10,303,774	\$ 10,414,201	\$ 10,274,614	\$ 139,587
Commodities				
Office supplies	14,851	8,422	8,422	-
Copy machine supplies	400	400	-	400
Fax supplies	1,200	-	-	-
Telephone supplies	2,100	117	117	-
Educational materials	250	250	-	250
Books and periodicals	9,000	14,000	13,572	428
Computer supplies	16,870	10,020	10,020	-
Food and beverages - human	1,500	739	739	-
Uniforms, clothing allowance	1,200	1,200	1,158	42
Fuel and lubricants	500	500	-	500
Vehicle licenses	900	900	696	204
Machinery and equipment parts	500	500	-	500
Furniture and equipment - small value	29,800	1,066	1,066	-
Machinery and equipment - small value	5,000	-	-	-
Bottled water	-	1,036	1,036	-
Total commodities	84,071	39,150	36,826	2,324
Contractual services				
Medical services	7,500	2,118	2,118	-
Systems analyst/planning	2,000	2,000	1,950	50
Civil experts	1,600	-	-	-
Court reporter services	47,000	33,983	33,983	-
Court interpreter services	5,000	-	-	-
Expert witness services	40,000	72,322	72,322	-
Investigators services	5,000	12,500	12,047	453
Summons services	1,000	1,000	285	715
Special prosecutors services	70,000	57,000	40,493	16,507
Laboratory services	5,000	1,000	1,000	-
Other professional services	15,000	7,231	7,231	-
Security service contract	3,500	-	-	-
Equipment maintenance agreement	700	120	120	-
Copier maintenance agreement	3,100	3,850	3,446	404
Machinery - repairs and maintenance	500	500	-	500
Buildings/grounds - repairs and maintenance	1,000	250	-	250
Copiers/faxes - repairs and maintenance	1,500	-	-	-
Computers/printers - repairs	5,000	1,257	1,257	-
Auto repairs and maintenance	12,000	4,461	4,461	-

(Continued)

General Fund - General Corporate Account

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

Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
State's attorney (continued)				
Contractual services (continued)				
Rentals - land and building	\$ 1,100	\$ 1,100	\$ 810	\$ 290
Rentals - equipment	500	500	-	500
Advertising, legal notices	500	500	-	500
Printing/publishing	25,000	21,692	21,692	-
Postage/mailing services	4,000	2,901	2,901	-
Education, training, and seminars	17,500	5,500	4,585	915
Mileage and travel	5,500	2,997	2,997	-
Meals and lodging	3,500	3,500	2,963	537
Dues and subscriptions	98,717	107,053	107,053	-
Telephone service - cellular	2,000	-	-	-
Freight and cartage service	3,500	1,339	1,339	-
Fuel surcharge	500	500	300	200
Finance charges/late fees	50	50	-	50
Employee parking reimbursement	42,240	38,880	38,880	-
Total contractual services	431,007	386,104	364,233	21,871
Capital outlay				
Computer hardware/software	-	10,533	10,533	-
Total state's attorney	10,818,852	10,849,988	10,686,206	163,782
Total judicial	40,572,867	40,603,714	39,356,537	1,247,177
Health and welfare				
Sunny Hill nursing home				
Personal services				
Administrative salaries	290,127	302,728	299,766	2,962
Office/clerical salaries	536,707	567,400	545,927	21,473
Social services salaries	467,841	478,165	472,282	5,883
Dietary salaries	1,302,588	1,399,621	1,319,768	79,853
Housekeeping salaries	1,692,048	1,673,503	1,579,341	94,162
Nursing administration salaries	2,669,255	2,958,785	2,824,810	133,975
Rehabilitation salaries	546,605	318,852	252,426	66,426
CNA/nursing salaries	5,819,854	5,313,246	4,443,461	869,785
Activities salaries	477,958	469,553	398,735	70,818
Clerical nursing salaries	372,149	370,356	349,086	21,270
LPN/nursing salaries	2,625,541	2,607,984	2,357,127	250,857
Total personal services	16,800,673	16,460,193	14,842,729	1,617,464

(Continued)

General Fund - General Corporate Account

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

Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Sunny Hill nursing home (continued)				
Commodities				
Office supplies	\$ 17,800	\$ 45,359	\$ 35,136	\$ 10,223
Copy machine supplies	100	100	-	100
Telephone supplies	600	6,108	6,108	-
Janitorial and cleaning supplies	100,500	135,363	128,983	6,380
Books and periodicals	500	319	259	60
Computer supplies	20,000	43,670	43,670	-
Food and beverages - human	583,000	583,549	576,182	7,367
Medical supplies	500,000	515,653	508,712	6,941
Uniforms, clothing allowance	70,000	70,046	69,860	186
Machinery and equipment parts	-	788	458	330
Sign and safety supplies	150	150	63	87
Drugs and medicines	310,000	137,275	137,275	-
Oxygen	30,000	29,768	29,557	211
Cleaning and laundry	17,000	17,000	15,220	1,780
Linens and bedding	48,000	20,000	15,961	4,039
Therapy/recreational supplies	12,000	12,000	11,721	279
Furniture and equipment - small value	3,000	8,000	4,961	3,039
Machinery and equipment - small value	2,500	30,588	28,206	2,382
Gas - energy supplies	70,000	70,000	61,206	8,794
Electricity - energy supplies	170,000	138,452	138,428	24
Water and sewer	54,500	39,667	38,445	1,222
Bottled water	-	10,031	10,031	-
Miscellaneous commodities	1,500	6,284	6,201	83
Total commodities	2,011,150	1,920,170	1,866,643	53,527
Contractual services				
Legal services	16,000	27,963	27,742	221
Medical services	1,319,000	1,042,659	1,042,359	300
Consulting services	22,000	33,319	33,319	-
Systems analyst/planning	16,500	25,161	25,161	-
Laboratory services	9,300	6,343	6,343	-
Film processing services	500	-	-	-
Other professional services	36,000	51,304	51,248	56
Temporary contracted services	400,000	857,269	787,500	69,769
Custodial janitorial service	-	21,010	17,611	3,399
Grounds/landscaping services	-	5,920	5,920	-
Security service contract	81,420	81,420	78,128	3,292
Equipment maintenance agreement	12,000	12,389	9,785	2,604

(Continued)

General Fund - General Corporate Account

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

Year Ended November 30, 2013

	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)				
Machinery - repairs and maintenance	\$ 13,900	\$ 10,617	\$ 7,268	\$ 3,349
Buildings/grounds - repairs and maintenance	1,800	9,637	9,274	363
Auto repairs and maintenance	500	729	729	-
Rentals - equipment	53,700	39,374	37,485	1,889
Advertising, legal notices	1,000	1,000	994	6
Printing/publishing	3,500	3,638	3,438	200
Postage/mailling services	100	250	-	250
Education, training, and seminars	1,500	2,755	2,728	27
Mileage and travel	1,500	1,822	1,253	569
Dues and subscriptions	26,100	79,074	73,190	5,884
Telephone service - regular	41,000	26,865	26,740	125
Telephone service - cellular	2,220	2,220	449	1,771
Telephone service - pagers	2,500	4,373	4,278	95
Freight and cartage service	10,250	12,733	11,317	1,416
Fuel surcharge	2,000	1,250	261	989
Finance charges/late fees	-	45	30	15
Nursing home bed tax	553,000	557,131	557,131	-
Total contractual services	2,627,290	2,918,270	2,821,681	96,589
Total health and welfare	21,439,113	21,298,633	19,531,053	1,767,580
Total expenditures	\$ 168,135,704	\$ 170,373,573	\$ 166,532,329	\$ 3,841,244

General Fund - Social Security Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 5,451,156	\$ 5,451,156	\$ 5,388,304	\$ (62,852)
Intergovernmental	844,929	844,929	841,103	(3,826)
Total revenues	<u>6,296,085</u>	<u>6,296,085</u>	<u>6,229,407</u>	<u>(66,678)</u>
Other financing uses				
Transfers out	<u>(6,596,834)</u>	<u>(6,718,783)</u>	<u>(6,718,783)</u>	-
Net change in fund balance	<u>\$ (300,749)</u>	<u>\$ (422,698)</u>	<u>(489,376)</u>	<u>\$ (66,678)</u>
Fund balance at beginning of year			<u>7,795,475</u>	
Fund balance at end of year			<u>\$ 7,306,099</u>	

General Fund - Illinois Municipal Retirement Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 13,040,300	\$ 13,040,300	\$ 12,911,726	\$ (128,574)
Intergovernmental	2,021,247	2,021,247	2,023,010	1,763
Total revenues	<u>15,061,547</u>	<u>15,061,547</u>	<u>14,934,736</u>	<u>(126,811)</u>
Other financing uses				
Transfers out	<u>(15,623,143)</u>	<u>(16,887,740)</u>	<u>(16,887,740)</u>	-
Net change in fund balance	<u>\$ (561,596)</u>	<u>\$ (1,826,193)</u>	<u>(1,953,004)</u>	<u>\$ (126,811)</u>
Fund balance at beginning of year			<u>16,772,244</u>	
Fund balance at end of year			<u>\$ 14,819,240</u>	

General Fund - Tort Immunity Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 3,692,391	\$ 3,692,391	\$ 3,670,447	\$ (21,944)
Miscellaneous revenues	1,925,000	1,925,000	9,410	(1,915,590)
Total revenues	5,617,391	5,617,391	3,679,857	(1,937,534)
Expenditures				
General and administrative				
Personal services				
Salaries	79,163	79,163	79,068	95
Benefits	40,251	40,251	36,924	3,327
Total personal services	119,414	119,414	115,992	3,422
Contractual services				
Education, training, and seminars	-	1,100	55	1,045
Mileage and travel	325	725	251	474
Meals and lodging	-	1,350	853	497
Dues and subscriptions	-	6,000	5,540	460
Surety premiums	44,550	35,700	-	35,700
Liability and fidelity insurance	1,732,045	1,232,045	1,162,743	69,302
General liabilities administration	136,500	150,500	147,830	2,670
Judicial inquiry	52,500	52,500	-	52,500
General liabilities deductible	1,905,250	2,605,250	1,357,657	1,247,593
General liability claim fees	346,500	132,500	-	132,500
Contingency	2,923	2,923	-	2,923
Total contractual services	4,220,593	4,220,593	2,674,929	1,545,664
Other expenditures	1,925,000	1,925,000	-	1,925,000
Total expenditures	6,265,007	6,265,007	2,790,921	3,474,086
Net change in fund balance	\$ (647,616)	\$ (647,616)	888,936	\$ 1,536,552
Fund balance at beginning of year			4,323,023	
Fund balance at end of year			\$ 5,211,959	

General Fund - Worker's Compensation Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 5,666,691	\$ 5,666,691	\$ 5,633,029	\$ (33,662)
Miscellaneous revenues	275,000	275,000	91,177	(183,823)
Total revenues	5,941,691	5,941,691	5,724,206	(217,485)
Expenditures				
General and administrative				
Personal services				
Salaries	65,214	67,298	67,298	-
Benefits	37,467	37,467	34,544	2,923
Worker's comp - fees	189,500	189,500	178,600	10,900
Worker's comp - claims	3,753,372	3,766,129	3,766,129	-
Worker's comp - reserves for settlement	1,294,105	1,281,348	551,729	729,619
Unemployment claims	335,000	335,000	217,838	117,162
Unemployment administration fees	9,514	9,514	8,155	1,359
Total personal services	5,684,172	5,686,256	4,824,293	861,963
Contractual services				
Consulting services	15,000	12,916	-	12,916
Education, training, and seminars	500	500	-	500
Mileage and travel	25	25	-	25
Total contractual services	15,525	13,441	-	13,441
Other expenditures	275,000	275,000	-	275,000
Total expenditures	5,974,697	5,974,697	4,824,293	1,150,404
Net change in fund balance	\$ (33,006)	\$ (33,006)	899,913	\$ 932,919
Fund balance at beginning of year			<u>1,649,658</u>	
Fund balance at end of year			<u>\$ 2,549,571</u>	

RTA Tax Revenue Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 20,000,000	\$ 20,000,000	\$ 20,874,683	\$ 874,683
Expenditures				
Highways and roads				
Contractual services				
Engineering services	1,010,000	1,010,000	510,931	499,069
Other professional services	800,000	800,000	90,255	709,745
Construction-roads	1,750,000	1,750,000	30,542	1,719,458
Construction-bridges	950,000	950,000	297,845	652,155
Advertising, legal notices	20,000	20,000	-	20,000
Total contractual services	4,530,000	4,530,000	929,573	3,600,427
Capital outlay				
Right of way/easements	8,028,000	8,028,000	-	8,028,000
Infrastructure	39,382,000	39,382,000	19,012	39,362,988
Total capital outlay	47,410,000	47,410,000	19,012	47,390,988
Total expenditures	51,940,000	51,940,000	948,585	50,991,415
Excess (deficiency) of revenues over expenditures	(31,940,000)	(31,940,000)	19,926,098	51,866,098
Other financing uses				
Transfers out	(8,440,000)	(8,440,000)	(8,440,000)	-
Net change in fund balance	\$ (40,380,000)	\$ (40,380,000)	11,486,098	\$ 51,866,098
Fund balance at beginning of year			41,692,152	
Fund balance at end of year			\$ 53,178,250	

County Motor Fuel Tax Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 13,993,278	\$ 13,993,278	\$ 14,007,794	\$ 14,516
Investment income	500,000	500,000	674,462	174,462
Miscellaneous revenues	500,000	500,000	83,060	(416,940)
Total revenues	14,993,278	14,993,278	14,765,316	(227,962)
Expenditures				
Highways and roads				
Personal services				
Salaries	173,605	173,605	166,477	7,128
Benefits	50,952	50,952	46,360	4,592
Total personal services	224,557	224,557	212,837	11,720
Contractual services				
Engineering services	2,000,000	2,000,000	436,941	1,563,059
Temporary contracted services	100,000	100,000	-	100,000
Construction-roads	900,000	900,000	1,183	898,817
Construction-materials	2,000,000	2,000,000	-	2,000,000
Construction-signs	100,000	100,000	25,186	74,814
Construction-maintenance	3,000,000	3,000,000	541,310	2,458,690
Construction-bridges	700,000	700,000	-	700,000
Contingency	92,721	92,721	-	92,721
Total contractual services	8,892,721	8,892,721	1,004,620	7,888,101
Capital outlay				
Infrastructure	38,176,000	38,176,000	99,405	38,076,595
Buildings and structures	2,000,000	2,000,000	350,669	1,649,331
Total capital outlay	40,176,000	40,176,000	450,074	39,725,926
Other expenditures	500,000	500,000	-	500,000
Total expenditures	49,793,278	49,793,278	1,667,531	48,125,747
Excess (deficiency) of revenues over expenditures	(34,800,000)	(34,800,000)	13,097,785	47,897,785
Other financing uses				
Transfers out	(2,209,228)	(2,209,228)	-	2,209,228
Net change in fund balance	\$ (37,009,228)	\$ (37,009,228)	13,097,785	\$ 50,107,013
Fund balance at beginning of year, as restated (Note 18)			<u>58,832,951</u>	
Fund balance at end of year			<u>\$ 71,930,736</u>	

Road Improvement Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Investment income	\$ 35,000	\$ 35,000	\$ 46,781	\$ 11,781
Expenditures				
Highways and roads				
Contractual services				
Engineering services	-	3,150	-	3,150
Capital outlay				
Right of way/easements	3,306,000	1,270,600	271,946	998,654
Infrastructure	14,097,000	41,629,251	31,339,802	10,289,449
Total capital outlay	17,403,000	42,899,851	31,611,748	11,288,103
Total expenditures	17,403,000	42,903,001	31,611,748	11,291,253
Net change in fund balance	\$ (17,368,000)	\$ (42,868,001)	(31,564,967)	\$ 11,303,034
Fund balance at beginning of year			32,357,940	
Fund balance at end of year			\$ 792,973	

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.

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.

Will County, Illinois

Nonmajor Governmental Funds

Combining Balance Sheet

November 30, 2013

	Sunny Hill Sanitarium Fund	Health Fund	Animal Control Fund	Geographical Information System Fund
Assets				
Cash and cash equivalents	\$ 390,756	\$ 3,366,018	\$ 1,229,445	\$ 161,254
Investments	669,666	4,055,974	2,642,183	54,800
Restricted cash and cash equivalents	-	-	-	-
Accrued interest	-	-	10,541	238
Property tax receivable, net	11,814	178,437	-	-
Property tax receivable-2013	635,576	9,461,000	-	-
Accounts receivable	-	3,508,738	-	19,712
Due from other funds	-	95,636	-	-
Due from other governmental agencies	4	59	-	-
Prepaid items	-	-	-	-
TOTAL ASSETS	\$ 1,707,816	\$ 20,665,862	\$ 3,882,169	\$ 236,004
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 9,110	\$ 541,195	\$ 101,845	\$ 23,176
Retainage payable	-	-	-	-
Salaries payable	7,711	1,112,345	13,390	9,427
Other current liabilities	1,737	-	-	-
Due to other funds	-	4,420	6,159	-
Total liabilities	18,558	1,657,960	121,394	32,603
Deferred inflows of resources				
Unavailable revenue	10	1,656,507	-	66
Unavailable property tax revenue	635,576	9,461,000	-	-
Total deferred inflows of resources	635,586	11,117,507	-	66
Fund balances				
Nonspendable	-	-	-	-
Restricted	354,902	-	-	-
Committed	694,421	7,634,160	3,126,376	109,631
Assigned	4,349	256,235	634,399	93,704
Unassigned (deficit)	-	-	-	-
Total fund balances	1,053,672	7,890,395	3,760,775	203,335
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 1,707,816	\$ 20,665,862	\$ 3,882,169	\$ 236,004

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
\$ 419,737	\$ 551,565	\$ 52,501	\$ 401,838	\$ 1,781,007	\$ 69,897
471,782	3,744,377	165,078	1,227,334	4,212,913	21,301
-	-	-	-	-	-
-	14,916	-	-	16,800	91
131,180	-	3,870	815	-	-
6,955,015	-	199,752	54,478	-	-
58,799	-	-	-	101,648	17,777
-	-	-	-	-	-
43	275,008	1	-	-	-
-	-	-	-	-	-
<u>\$ 8,036,556</u>	<u>\$ 4,585,866</u>	<u>\$ 421,202</u>	<u>\$ 1,684,465</u>	<u>\$ 6,112,368</u>	<u>\$ 109,066</u>
\$ 540,479	\$ 401,283	\$ 116,107	\$ -	\$ 108,514	\$ -
-	45,905	-	-	-	-
103,466	-	-	-	31,653	3,691
61,009	-	-	-	-	-
3,600,000	-	22,663	-	-	40
<u>4,304,954</u>	<u>447,188</u>	<u>138,770</u>	<u>-</u>	<u>140,167</u>	<u>3,731</u>
1,870	-	3	1	-	-
6,955,015	-	199,752	54,478	-	-
<u>6,956,885</u>	<u>-</u>	<u>199,755</u>	<u>54,479</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	24,318	1,459,383	-	-
-	1,638,025	6,505	29,603	5,031,999	-
-	2,500,653	51,854	141,000	940,202	105,335
(3,225,283)	-	-	-	-	-
<u>(3,225,283)</u>	<u>4,138,678</u>	<u>82,677</u>	<u>1,629,986</u>	<u>5,972,201</u>	<u>105,335</u>
\$ 8,036,556	\$ 4,585,866	\$ 421,202	\$ 1,684,465	\$ 6,112,368	\$ 109,066

(Continued)

Will County, Illinois

Nonmajor Governmental Funds

Combining Balance Sheet (Continued)

November 30, 2013

	Court Document Storage Fund	Circuit Clerk Operations and Administrative Fund	Circuit Clerk Electronic Citation Fund	State's Attorney Automation Fund
Assets				
Cash and cash equivalents	\$ 3,417	\$ 43,278	\$ 185,219	\$ 31,339
Investments	23,871	186,756	218,566	21,771
Restricted cash and cash equivalents	-	-	-	-
Accrued interest	118	746	868	86
Property tax receivable, net	-	-	-	-
Property tax receivable-2013	-	-	-	-
Accounts receivable	101,389	18,291	16,231	4,179
Due from other funds	-	-	-	-
Due from other governmental agencies	-	-	-	-
Prepaid items	-	-	-	-
TOTAL ASSETS	\$ 128,795	\$ 249,071	\$ 420,884	\$ 57,375
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 107,831	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-
Salaries payable	24,388	7,752	-	-
Other current liabilities	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	132,219	7,752	-	-
Deferred inflows of resources				
Unavailable revenue	-	-	-	-
Unavailable property tax revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	225,037	418,325	57,119
Assigned	-	16,282	2,559	256
Unassigned (deficit)	(3,424)	-	-	-
Total fund balances	(3,424)	241,319	420,884	57,375
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 128,795	\$ 249,071	\$ 420,884	\$ 57,375

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
\$ 13,581	\$ 236,779	\$ 339,869	\$ 653,143	\$ 24,296	\$ 333,203
188,611	517,225	975,378	1,547,654	7,301	936,062
157,651	-	-	-	-	-
762	2,061	-	-	31	-
-	-	-	-	-	-
-	-	-	-	-	-
12,849	49,662	26,078	69,978	75,263	10,071
-	32,014	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 373,454</u>	<u>\$ 837,741</u>	<u>\$ 1,341,325</u>	<u>\$ 2,270,775</u>	<u>\$ 106,891</u>	<u>\$ 1,279,336</u>
\$ -	\$ 25,574	\$ 7,919	\$ 92,934	\$ 4,508	\$ -
-	-	-	-	-	-
3,992	6,053	2,138	4,288	6,367	2,294
-	-	20,806	-	-	-
-	273	-	-	58,653	-
<u>3,992</u>	<u>31,900</u>	<u>30,863</u>	<u>97,222</u>	<u>69,528</u>	<u>2,294</u>
-	-	-	-	7,172	-
-	-	-	-	-	-
-	-	-	-	7,172	-
-	-	-	-	-	-
-	-	-	-	-	-
361,278	650,143	1,303,031	2,172,565	-	1,272,366
8,184	155,698	7,431	988	30,191	4,676
-	-	-	-	-	-
<u>369,462</u>	<u>805,841</u>	<u>1,310,462</u>	<u>2,173,553</u>	<u>30,191</u>	<u>1,277,042</u>
<u>\$ 373,454</u>	<u>\$ 837,741</u>	<u>\$ 1,341,325</u>	<u>\$ 2,270,775</u>	<u>\$ 106,891</u>	<u>\$ 1,279,336</u>

(Continued)

Will County, Illinois

Nonmajor Governmental Funds

Combining Balance Sheet (Continued)

November 30, 2013

	Juvenile Drug Court Fund	Off Duty Assignment Fund	Sheriff's Weight Scale Fund	Sheriff's Restricted Fund
Assets				
Cash and cash equivalents	\$ 667	\$ 58,394	\$ 378,008	\$ 393,494
Investments	1,366	163,943	241,826	511,447
Restricted cash and cash equivalents	-	-	-	-
Accrued interest	-	-	-	2,038
Property tax receivable, net	-	-	-	-
Property tax receivable-2013	-	-	-	-
Accounts receivable	-	7,949	34,794	164,920
Due from other funds	-	-	-	-
Due from other governmental agencies	-	-	-	-
Prepaid items	-	-	-	-
TOTAL ASSETS	\$ 2,033	\$ 230,286	\$ 654,628	\$ 1,071,899
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 50	\$ -	\$ 4,745	\$ 95,103
Retainage payable	-	-	-	-
Salaries payable	-	1,615	4,247	-
Other current liabilities	-	-	-	-
Due to other funds	-	119,696	59,116	-
Total liabilities	50	121,311	68,108	95,103
Deferred inflows of resources				
Unavailable revenue	-	7,950	-	164,750
Unavailable property tax revenue	-	-	-	-
Total deferred inflows of resources	-	7,950	-	164,750
Fund balances				
Nonspendable	-	-	-	-
Restricted	1,957	-	-	-
Committed	26	96,246	586,520	187,501
Assigned	-	4,779	-	624,545
Unassigned (deficit)	-	-	-	-
Total fund balances	1,983	101,025	586,520	812,046
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 2,033	\$ 230,286	\$ 654,628	\$ 1,071,899

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
\$ 25,164	\$ 50,253	\$ 30,349	\$ 29,490	\$ 191,234	\$ 4,654
48,524	168,558	61,988	36,519	101,953	7,909
-	-	-	-	-	-
-	-	249	153	-	32
-	-	-	-	75,795	-
-	-	-	-	4,031,367	-
1,528	40,500	-	44,325	370	-
-	-	-	-	-	-
-	-	-	-	25	-
-	-	-	-	-	-
<u>\$ 75,216</u>	<u>\$ 259,311</u>	<u>\$ 92,586</u>	<u>\$ 110,487</u>	<u>\$ 4,400,744</u>	<u>\$ 12,595</u>
\$ -	\$ 39,601	\$ 6,738	\$ 6,166	\$ -	\$ -
-	-	-	-	-	-
-	-	444	501	-	-
-	-	-	-	-	-
-	-	237	-	-	-
<u>-</u>	<u>39,601</u>	<u>7,419</u>	<u>6,667</u>	<u>-</u>	<u>-</u>
-	-	-	38,930	67	-
-	-	-	-	4,031,367	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>38,930</u>	<u>4,031,434</u>	<u>-</u>
-	-	-	-	-	-
-	-	85,167	64,890	-	-
75,216	219,710	-	-	-	11,577
-	-	-	-	369,310	1,018
-	-	-	-	-	-
<u>75,216</u>	<u>219,710</u>	<u>85,167</u>	<u>64,890</u>	<u>369,310</u>	<u>12,595</u>
\$ 75,216	\$ 259,311	\$ 92,586	\$ 110,487	\$ 4,400,744	\$ 12,595

(Continued)

Will County, Illinois

Nonmajor Governmental Funds

Combining Balance Sheet (Continued)

November 30, 2013

	County Clerk Document Storage Fund	Treasurer's Automation Fund	Recorder's Automation Fund	County Owned Parking Facility Fund
Assets				
Cash and cash equivalents	\$ 47,850	\$ 20,380	\$ 314,242	\$ 371,082
Investments	55,995	130,511	198,955	1,118,820
Restricted cash and cash equivalents	-	-	-	-
Accrued interest	222	519	788	-
Property tax receivable, net	-	-	-	-
Property tax receivable-2013	-	-	-	-
Accounts receivable	120	25,788	12,180	1,125
Due from other funds	-	-	-	-
Due from other governmental agencies	-	-	-	-
Prepaid items	-	-	-	-
TOTAL ASSETS	\$ 104,187	\$ 177,198	\$ 526,165	\$ 1,491,027
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 7,704	\$ 3,345	\$ 33,966	\$ 550
Retainage payable	-	-	-	-
Salaries payable	-	923	22,702	4,480
Other current liabilities	-	-	-	-
Due to other funds	-	-	55,000	-
Total liabilities	7,704	4,268	111,668	5,030
Deferred inflows of resources				
Unavailable revenue	-	-	132	-
Unavailable property tax revenue	-	-	-	-
Total deferred inflows of resources	-	-	132	-
Fund balances				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	73,813	-	-	1,483,628
Assigned	22,670	172,930	414,365	2,369
Unassigned (deficit)	-	-	-	-
Total fund balances	96,483	172,930	414,365	1,485,997
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 104,187	\$ 177,198	\$ 526,165	\$ 1,491,027

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
\$ 373,580	\$ 625,547	\$ 1,409,275	\$ -	\$ 1,433	\$ 502,711
85,353	2,651,736	3,485,936	-	-	-
-	-	-	-	-	-
-	10,688	13,901	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,029,171	263,122	611,586	-	171,569
-	-	-	-	-	-
-	-	-	-	-	-
-	452,920	-	-	-	-
<u>\$ 458,933</u>	<u>\$ 4,770,062</u>	<u>\$ 5,172,234</u>	<u>\$ 611,586</u>	<u>\$ 1,433</u>	<u>\$ 674,280</u>
\$ 45,323	\$ 726,177	\$ 191,562	\$ 611,586	\$ -	\$ 306,977
-	-	-	-	-	-
4,575	21,443	10,080	-	-	2,904
-	-	-	-	-	-
92	35,511	446	-	-	2,280
<u>49,990</u>	<u>783,131</u>	<u>202,088</u>	<u>611,586</u>	<u>-</u>	<u>312,161</u>
-	300,125	2,519	209,095	-	120,427
-	-	-	-	-	-
<u>-</u>	<u>300,125</u>	<u>2,519</u>	<u>209,095</u>	<u>-</u>	<u>120,427</u>
-	452,920	-	-	-	-
-	-	-	-	1,433	241,692
140,336	-	2,405,912	-	-	-
268,607	3,233,886	2,561,715	-	-	-
-	-	-	(209,095)	-	-
<u>408,943</u>	<u>3,686,806</u>	<u>4,967,627</u>	<u>(209,095)</u>	<u>1,433</u>	<u>241,692</u>
<u>\$ 458,933</u>	<u>\$ 4,770,062</u>	<u>\$ 5,172,234</u>	<u>\$ 611,586</u>	<u>\$ 1,433</u>	<u>\$ 674,280</u>

(Continued)

Will County, Illinois

Nonmajor Governmental Funds

Combining Balance Sheet (Continued)

November 30, 2013

Special Revenue Funds (Continued)

	Community Development Home Program Fund	Local Law Enforcement Block Grant Fund	Workforce Development Fund	Workforce Services Fund
Assets				
Cash and cash equivalents	\$ 124,593	\$ 24,967	\$ 16,817	\$ -
Investments	-	7,988	27,247	-
Restricted cash and cash equivalents	-	-	-	-
Accrued interest	-	35	108	10
Property tax receivable, net	-	-	-	-
Property tax receivable-2013	-	-	-	-
Accounts receivable	-	-	-	-
Due from other funds	-	-	-	4,851
Due from other governmental agencies	-	-	49,050	307,621
Prepaid items	-	-	-	-
TOTAL ASSETS	\$ 124,593	\$ 32,990	\$ 93,222	\$ 312,482
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	\$ -	\$ 12,000	\$ 45,589	\$ 193,770
Retainage payable	-	-	-	-
Salaries payable	189	-	4,420	31,237
Other current liabilities	-	-	-	-
Due to other funds	85,050	-	11,262	101,748
Total liabilities	85,239	12,000	61,271	326,755
Deferred inflows of resources				
Unavailable revenue	-	-	-	-
Unavailable property tax revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances				
Nonspendable	-	-	-	-
Restricted	39,354	20,990	31,951	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned (deficit)	-	-	-	(14,273)
Total fund balances	39,354	20,990	31,951	(14,273)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 124,593	\$ 32,990	\$ 93,222	\$ 312,482

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
\$ 2,728	\$ 128,267	\$ 15,413,321	\$ 128,101	\$ 47,656	\$ 727,138
-	-	30,995,177	297,230	93,969	1,275,190
-	-	157,651	-	-	-
-	-	76,001	1,195	375	5,122
-	-	401,911	-	6,424	-
-	-	21,337,188	-	67,149	-
-	-	6,499,712	-	-	-
-	87,320	219,821	-	-	-
-	-	631,811	-	-	-
-	-	452,920	-	-	-
<u>\$ 2,728</u>	<u>\$ 215,587</u>	<u>\$ 76,185,513</u>	<u>\$ 426,526</u>	<u>\$ 215,573</u>	<u>\$ 2,007,450</u>
\$ -	\$ 29,433	\$ 4,440,860	\$ -	\$ -	\$ 251
-	-	45,905	-	-	-
-	2,143	1,450,858	-	-	-
-	-	83,552	-	-	-
-	-	4,162,646	-	-	271
-	31,576	10,183,821	-	-	522
-	-	2,509,624	-	-	-
-	-	21,337,188	-	67,149	-
-	-	23,846,812	-	67,149	-
-	-	452,920	-	-	-
2,728	184,011	2,512,776	426,526	148,424	2,006,928
-	-	30,011,069	-	-	-
-	-	12,630,190	-	-	-
-	-	(3,452,075)	-	-	-
<u>2,728</u>	<u>184,011</u>	<u>42,154,880</u>	<u>426,526</u>	<u>148,424</u>	<u>2,006,928</u>
<u>\$ 2,728</u>	<u>\$ 215,587</u>	<u>\$ 76,185,513</u>	<u>\$ 426,526</u>	<u>\$ 215,573</u>	<u>\$ 2,007,450</u>

(Continued)

Will County, Illinois

Nonmajor Governmental Funds
 Combining Balance Sheet (Continued)
 November 30, 2013

	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
Assets				
Cash and cash equivalents	\$ 312,249	\$ 807,716	\$ 4,135,903	\$ 463,362
Investments	283,643	941,035	4,413,176	245,396
Restricted cash and cash equivalents	-	-	-	-
Accrued interest	1,139	3,770	17,692	965
Property tax receivable, net	-	-	-	-
Property tax receivable-2013	-	-	-	-
Accounts receivable	-	250	-	-
Due from other funds	-	-	-	271
Due from other governmental agencies	-	-	-	-
Prepaid items	-	-	-	-
TOTAL ASSETS	\$ 597,031	\$ 1,752,771	\$ 8,566,771	\$ 709,994
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 249	\$ 251	\$ 749	\$ 551
Retainage payable	-	-	-	-
Salaries payable	-	-	-	-
Other current liabilities	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	249	251	749	551
Deferred inflows of resources				
Unavailable revenue	-	-	-	-
Unavailable property tax revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances				
Nonspendable	-	-	-	-
Restricted	596,782	1,752,520	8,566,022	709,443
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances	596,782	1,752,520	8,566,022	709,443
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 597,031	\$ 1,752,771	\$ 8,566,771	\$ 709,994

EXHIBIT 13

Capital Projects Funds

Total All Nonmajor Debt Service Funds	Community Health Center Fund	Capital Improvement/Repair Fund	Total All Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
\$ 6,622,125	\$ 8,667	\$ 1,965,457	\$ 1,974,124	\$ 24,009,570
7,549,639	30,832	1,931,906	1,962,738	40,507,554
-	-	-	-	157,651
30,258	125	7,676	7,801	114,060
6,424	-	-	-	408,335
67,149	-	-	-	21,404,337
250	-	78,412	78,412	6,578,374
271	-	-	-	220,092
-	-	-	-	631,811
-	-	-	-	452,920
<u>\$ 14,276,116</u>	<u>\$ 39,624</u>	<u>\$ 3,983,451</u>	<u>\$ 4,023,075</u>	<u>\$ 94,484,704</u>
\$ 2,051	\$ -	\$ 55,185	\$ 55,185	\$ 4,498,096
-	-	-	-	45,905
-	-	-	-	1,450,858
-	-	-	-	83,552
271	-	-	-	4,162,917
<u>2,322</u>	<u>-</u>	<u>55,185</u>	<u>55,185</u>	<u>10,241,328</u>
-	-	-	-	2,509,624
67,149	-	-	-	21,404,337
<u>67,149</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,913,961</u>
-	-	-	-	452,920
14,206,645	-	-	-	16,719,421
-	39,624	3,928,266	3,967,890	33,978,959
-	-	-	-	12,630,190
-	-	-	-	(3,452,075)
<u>14,206,645</u>	<u>39,624</u>	<u>3,928,266</u>	<u>3,967,890</u>	<u>60,329,415</u>
\$ 14,276,116	\$ 39,624	\$ 3,983,451	\$ 4,023,075	\$ 94,484,704

Will County, Illinois

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Year Ended November 30, 2013

	Sunny Hill Sanitarium Fund	Health Fund	Animal Control Fund	Geographical Information System Fund
Revenues				
Property taxes	\$ 622,474	\$ 9,401,539	\$ -	\$ -
Licenses and permits	-	1,026,713	-	-
Intergovernmental	7,307	9,457,862	-	-
Charges for services	3,663	8,540,124	1,043,425	1,173,758
Fines and forfeitures	-	1,000	1,777	-
Investment income	-	-	30,787	631
Miscellaneous revenues	-	7,075	-	-
Total revenues	633,444	28,434,313	1,075,989	1,174,389
Expenditures				
Current				
General and administrative	-	-	-	1,325,840
Public safety	-	-	1,009,552	-
Judicial	-	-	-	-
Health and welfare	504,564	28,205,083	-	-
Highway and roads	-	-	-	-
Debt service - principal	-	-	-	-
Debt service - interest and fiscal charges	-	-	-	-
Capital outlay	-	8,118	70,705	29,842
Total expenditures	504,564	28,213,201	1,080,257	1,355,682
Excess (deficiency) of revenues over expenditures	128,880	221,112	(4,268)	(181,293)
Other financing sources (uses)				
Transfers in	-	435,624	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	435,624	-	-
Net change in fund balances	128,880	656,736	(4,268)	(181,293)
Fund balances (deficit) at beginning of year	924,792	7,233,659	3,765,043	384,628
Fund balance (deficit) at end of year	\$ 1,053,672	\$ 7,890,395	\$ 3,760,775	\$ 203,335

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
\$ 7,018,057	\$ -	\$ 203,934	\$ 42,929	\$ -	\$ -
340,557	-	-	-	-	-
-	2,074,440	-	-	-	69,198
75,110	4,005	1,593	-	1,296,796	101,558
-	-	-	-	-	-
-	43,405	-	-	49,102	247
270,081	-	-	-	54,116	-
<u>7,703,805</u>	<u>2,121,850</u>	<u>205,527</u>	<u>42,929</u>	<u>1,400,014</u>	<u>171,003</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	1,088,850	184,855
-	-	-	-	-	-
7,333,303	2,994,359	301,842	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,055,832	-	7,510	-	276,319	-
<u>8,389,135</u>	<u>2,994,359</u>	<u>309,352</u>	<u>-</u>	<u>1,365,169</u>	<u>184,855</u>
(685,330)	(872,509)	(103,825)	42,929	34,845	(13,852)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(685,330)	(872,509)	(103,825)	42,929	34,845	(13,852)
(2,539,953)	5,011,187	186,502	1,587,057	5,937,356	119,187
<u>\$ (3,225,283)</u>	<u>\$ 4,138,678</u>	<u>\$ 82,677</u>	<u>\$ 1,629,986</u>	<u>\$ 5,972,201</u>	<u>\$ 105,335</u>

(Continued)

Will County, Illinois

Nonmajor Governmental Funds

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

Year Ended November 30, 2013

	Court Document Storage Fund	Circuit Clerk Operations and Administrative Fund	Circuit Clerk Electronic Citation Fund	State's Attorney Automation Fund
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	1,296,960	196,663	184,507	43,037
Fines and forfeitures	-	-	-	-
Investment income	268	2,175	2,559	256
Miscellaneous revenues	-	-	-	-
Total revenues	1,297,228	198,838	187,066	43,293
Expenditures				
Current				
General and administrative	-	-	-	-
Public safety	-	-	-	-
Judicial	1,668,459	260,861	-	-
Health and welfare	-	-	-	-
Highway and roads	-	-	-	-
Debt service - principal	-	-	-	-
Debt service - interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	1,668,459	260,861	-	-
Excess (deficiency) of revenues over expenditures	(371,231)	(62,023)	187,066	43,293
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(371,231)	(62,023)	187,066	43,293
Fund balances (deficit) at beginning of year	367,807	303,342	233,818	14,082
Fund balance (deficit) at end of year	\$ (3,424)	\$ 241,319	\$ 420,884	\$ 57,375

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
23,021	117,191	-	-	186,529	-
-	595,005	363,311	891,658	73,018	140,336
173,127	-	-	-	-	-
2,189	6,032	-	-	82	-
-	-	-	-	75,000	-
198,337	718,228	363,311	891,658	334,629	140,336
-	-	-	-	-	-
-	-	-	-	-	-
306,142	585,575	281,907	319,551	310,890	38,795
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
17,470	-	-	21,576	-	-
323,612	585,575	281,907	341,127	310,890	38,795
(125,275)	132,653	81,404	550,531	23,739	101,541
-	-	-	-	-	-
-	-	-	(107,921)	-	-
-	-	-	(107,921)	-	-
(125,275)	132,653	81,404	442,610	23,739	101,541
494,737	673,188	1,229,058	1,730,943	6,452	1,175,501
\$ 369,462	\$ 805,841	\$ 1,310,462	\$ 2,173,553	\$ 30,191	\$ 1,277,042

(Continued)

Will County, Illinois

Nonmajor Governmental Funds

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

Year Ended November 30, 2013

	Juvenile Drug Court Fund	Off Duty Assignment Fund	Sheriff's Weight Scale Fund	Sheriff's Restricted Fund
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	2,500	-	-	468,023
Charges for services	-	472,925	-	651,754
Fines and forfeitures	-	-	563,265	-
Investment income	-	-	-	6,007
Miscellaneous revenues	-	-	-	4,609
Total revenues	2,500	472,925	563,265	1,130,393
Expenditures				
Current				
General and administrative	-	-	-	-
Public safety	-	449,570	261,666	1,026,655
Judicial	1,905	-	-	-
Health and welfare	-	-	-	-
Highway and roads	-	-	-	-
Debt service - principal	-	-	-	-
Debt service - interest and fiscal charges	-	-	-	-
Capital outlay	-	-	443,373	5,896
Total expenditures	1,905	449,570	705,039	1,032,551
Excess (deficiency) of revenues over expenditures	595	23,355	(141,774)	97,842
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	(18,970)	-	-
Total other financing sources (uses)	-	(18,970)	-	-
Net change in fund balances	595	4,385	(141,774)	97,842
Fund balances (deficit) at beginning of year	1,388	96,640	728,294	714,204
Fund balance (deficit) at end of year	\$ 1,983	\$ 101,025	\$ 586,520	\$ 812,046

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
\$ -	\$ -	\$ -	\$ -	\$ 3,982,159	\$ -
-	-	-	-	-	-
-	-	65,700	93,923	-	-
-	615,000	-	-	-	3,870
20,832	-	-	-	-	-
-	-	731	472	-	92
-	-	-	-	5,291	-
20,832	615,000	66,431	94,395	3,987,450	3,962
-	-	-	-	5,350,000	1,719
-	599,550	94,633	128,891	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	599,550	94,633	128,891	5,350,000	1,719
20,832	15,450	(28,202)	(34,496)	(1,362,550)	2,243
-	-	-	-	2,850,000	-
-	-	-	-	(1,513,200)	-
-	-	-	-	1,336,800	-
20,832	15,450	(28,202)	(34,496)	(25,750)	2,243
54,384	204,260	113,369	99,386	395,060	10,352
\$ 75,216	\$ 219,710	\$ 85,167	\$ 64,890	\$ 369,310	\$ 12,595

(Continued)

Will County, Illinois

Nonmajor Governmental Funds

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

Year Ended November 30, 2013

	County Clerk Document Storage Fund	Treasurer's Automation Fund	Recorder's Automation Fund	County Owned Parking Facility Fund
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	52,695	17,590	770,227	401,620
Fines and forfeitures	-	-	-	-
Investment income	656	1,495	2,310	-
Miscellaneous revenues	-	21,131	295,000	-
Total revenues	53,351	40,216	1,067,537	401,620
Expenditures				
Current				
General and administrative	14,105	84,192	720,435	327,853
Public safety	-	-	-	-
Judicial	-	-	-	-
Health and welfare	-	-	-	-
Highway and roads	-	-	-	-
Debt service - principal	-	-	-	-
Debt service - interest and fiscal charges	-	-	-	-
Capital outlay	-	-	22,501	-
Total expenditures	14,105	84,192	742,936	327,853
Excess (deficiency) of revenues over expenditures	39,246	(43,976)	324,601	73,767
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	(55,000)	-
Total other financing sources (uses)	-	-	(55,000)	-
Net change in fund balances	39,246	(43,976)	269,601	73,767
Fund balances (deficit) at beginning of year	57,237	216,906	144,764	1,412,230
Fund balance (deficit) at end of year	\$ 96,483	\$ 172,930	\$ 414,365	\$ 1,485,997

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
65,000	-	159,361	2,977,369	-	780,660
-	5,496,826	1,150,283	-	-	-
-	-	-	-	-	-
-	30,983	40,636	-	-	-
20,173	15,781	11	-	-	548,301
85,173	5,543,590	1,350,291	2,977,369	-	1,328,961
-	-	-	-	-	-
-	5,383,700	-	-	-	-
-	-	-	-	-	-
642,569	-	930,807	3,166,464	-	1,385,107
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,037,373	382,544	-	-	-
642,569	6,421,073	1,313,351	3,166,464	-	1,385,107
(557,396)	(877,483)	36,940	(189,095)	-	(56,146)
600,000	-	-	-	-	-
-	-	-	-	-	-
600,000	-	-	-	-	-
42,604	(877,483)	36,940	(189,095)	-	(56,146)
366,339	4,564,289	4,930,687	(20,000)	1,433	297,838
\$ 408,943	\$ 3,686,806	\$ 4,967,627	\$ (209,095)	\$ 1,433	\$ 241,692

(Continued)

Will County, Illinois

Nonmajor Governmental Funds

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

Year Ended November 30, 2013

	Special Revenue Funds (Continued)			
	Community Development Home Program Fund	Local Law Enforcement Block Grant Fund	Workforce Development Fund	Workforce Services Fund
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	429,805	32,081	471,428	4,288,782
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	88	325	118
Miscellaneous revenues	-	-	-	491
Total revenues	429,805	32,169	471,753	4,289,391
Expenditures				
Current				
General and administrative	-	-	-	-
Public safety	-	55,000	-	-
Judicial	-	-	-	-
Health and welfare	426,640	-	447,342	4,237,578
Highway and roads	-	-	-	-
Debt service - principal	-	-	-	-
Debt service - interest and fiscal charges	-	-	-	-
Capital outlay	-	12,000	-	-
Total expenditures	426,640	67,000	447,342	4,237,578
Excess (deficiency) of revenues over expenditures	3,165	(34,831)	24,411	51,813
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	(10,776)	-
Total other financing sources (uses)	-	-	(10,776)	-
Net change in fund balances	3,165	(34,831)	13,635	51,813
Fund balances (deficit) at beginning of year	36,189	55,821	18,316	(66,086)
Fund balance (deficit) at end of year	\$ 39,354	\$ 20,990	\$ 31,951	\$ (14,273)

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	
\$ -	\$ -	\$ 21,271,092	\$ -	\$ 66,755	\$ -	
-	-	1,367,270	-	-	-	
33,697	959,226	22,763,103	-	-	-	
-	-	25,657,317	-	-	-	
-	-	760,001	-	-	-	
-	-	221,646	3,506	1,095	14,614	
-	-	1,317,060	-	-	-	
33,697	959,226	73,357,489	3,506	67,850	14,614	
-	-	7,824,144	-	-	-	
-	-	9,009,217	-	-	-	
-	-	5,047,790	-	-	-	
34,475	1,116,852	41,097,481	-	-	-	
-	-	10,629,504	-	-	-	
-	-	-	214,286	51,140	1,640,000	
-	-	-	-	16,009	365,646	
-	-	3,391,059	-	-	-	
34,475	1,116,852	76,999,195	214,286	67,149	2,005,646	
(778)	(157,626)	(3,641,706)	(210,780)	701	(1,991,032)	
-	-	3,885,624	-	-	2,004,000	
-	-	(1,705,867)	-	-	-	
-	-	2,179,757	-	-	2,004,000	
(778)	(157,626)	(1,461,949)	(210,780)	701	12,968	
3,506	341,637	43,616,829	637,306	147,723	1,993,960	
\$ 2,728	\$ 184,011	\$ 42,154,880	\$ 426,526	\$ 148,424	\$ 2,006,928	

(Continued)

Will County, Illinois

Nonmajor Governmental Funds

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

Year Ended November 30, 2013

	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
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	3,338	11,030	51,795	3,112
Miscellaneous revenues	-	-	-	-
Total revenues	3,338	11,030	51,795	3,112
Expenditures				
Current				
General and administrative	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Health and welfare	-	-	-	-
Highway and roads	-	-	-	-
Debt service - principal	195,000	885,000	3,970,000	-
Debt service - interest and fiscal charges	372,300	810,575	4,462,162	710,400
Capital outlay	-	-	-	-
Total expenditures	567,300	1,695,575	8,432,162	710,400
Excess (deficiency) of revenues over expenditures	(563,962)	(1,684,545)	(8,380,367)	(707,288)
Other financing sources (uses)				
Transfers in	571,000	1,694,000	8,440,000	712,000
Transfers out	-	-	-	-
Total other financing sources (uses)	571,000	1,694,000	8,440,000	712,000
Net change in fund balances	7,038	9,455	59,633	4,712
Fund balances (deficit) at beginning of year	589,744	1,743,065	8,506,389	704,731
Fund balance (deficit) at end of year	\$ 596,782	\$ 1,752,520	\$ 8,566,022	\$ 709,443

Capital Projects Funds

Total All Nonmajor Debt Service Funds	Community Health Center Fund	Capital Improvement/Repair Fund	Total All Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
\$ 66,755	\$ -	\$ -	\$ -	\$ 21,337,847
-	-	-	-	1,367,270
-	-	-	-	22,763,103
-	-	498,976	498,976	26,156,293
-	-	-	-	760,001
88,490	336	22,414	22,750	332,886
-	-	1,515,130	1,515,130	2,832,190
155,245	336	2,036,520	2,036,856	75,549,590
-	-	-	-	7,824,144
-	-	-	-	9,009,217
-	-	-	-	5,047,790
-	4,440	-	4,440	41,101,921
-	-	-	-	10,629,504
6,955,426	-	-	-	6,955,426
6,737,092	-	-	-	6,737,092
-	9,995	194,678	204,673	3,595,732
13,692,518	14,435	194,678	209,113	90,900,826
(13,537,273)	(14,099)	1,841,842	1,827,743	(15,351,236)
13,421,000	-	1,513,200	1,513,200	18,819,824
-	-	(1,350,000)	(1,350,000)	(3,055,867)
13,421,000	-	163,200	163,200	15,763,957
(116,273)	(14,099)	2,005,042	1,990,943	412,721
14,322,918	53,723	1,923,224	1,976,947	59,916,694
\$ 14,206,645	\$ 39,624	\$ 3,928,266	\$ 3,967,890	\$ 60,329,415

Sunny Hill Sanitarium Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 621,961	\$ 621,961	\$ 622,474	\$ 513
Intergovernmental	13,000	13,000	7,307	(5,693)
Charges for services	4,100	4,100	3,663	(437)
Miscellaneous revenues	50,000	50,000	-	(50,000)
Total revenues	689,061	689,061	633,444	(55,617)
Expenditures				
Health and welfare				
Personal services				
Salaries	291,938	291,938	250,033	41,905
Benefits	131,621	131,621	114,077	17,544
Total personal services	423,559	423,559	364,110	59,449
Commodities				
Office supplies	3,500	3,500	3,252	248
Copy machine supplies	250	250	96	154
Telephone supplies	250	250	-	250
Educational materials	900	900	-	900
Books and periodicals	150	150	-	150
Computer supplies	3,500	3,500	905	2,595
Buildings/grounds maintenance supplies	200	200	18	182
Operating supplies/materials	2,000	1,975	-	1,975
Food and beverages - human	700	700	476	224
Medical supplies	11,760	11,760	4,957	6,803
Drugs and medicines	42,000	42,000	28,814	13,186
Fuel and lubricants	750	750	-	750
Furniture and equipment - small value	2,000	2,000	-	2,000
Machinery and equipment - small value	3,675	3,675	-	3,675
Electricity - energy supplies	10,000	10,000	6,621	3,379
Miscellaneous commodities	500	500	-	500
Total commodities	82,135	82,110	45,139	36,971
Contractual services				
Medical services	42,000	42,000	27,873	14,127
Subgrant awards/obligations	5,000	5,000	342	4,658
Court interpreter services	300	300	-	300
Laboratory services	24,350	24,350	8,003	16,347
Other professional services	15,378	13,378	12,877	501
Temporary contracted services	-	2,000	841	1,159
Non-employee transportation	800	800	-	800
Custodial janitorial service	8,000	8,000	7,800	200

(Continued)

Sunny Hill Sanitarium Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual (GAAP Basis) (Continued)

Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Contractual services (continued)				
Security service contract	\$ 28,000	\$ 28,000	\$ 25,656	\$ 2,344
Equipment maintenance agreement	5,500	5,500	879	4,621
Copier maintenance agreement	500	500	209	291
Fire equipment	150	150	-	150
HVAC maintenance agreement	500	500	-	500
Machinery - repairs and maintenance	4,000	4,000	3,711	289
Buildings/grounds - repairs and maintenance	3,000	3,000	1,317	1,683
Copiers/faxes - repairs and maintenance	500	500	-	500
Printing/publishing	1,200	1,200	564	636
Postage/mailing services	850	850	532	318
Education, training, and seminars	500	500	65	435
Mileage and travel	4,600	4,300	2,341	1,959
Meals and lodging	500	500	78	422
Dues and subscriptions	250	250	245	5
Telephone service - regular	1,200	1,500	1,421	79
Freight and cartage service	400	1,200	560	640
Fuel surcharge	-	25	1	24
Finance charges/late fees	50	50	-	50
Contingency	59,470	58,670	-	58,670
Total contractual services	206,998	207,023	95,315	111,708
Other expenditures	50,300	50,300	-	50,300
Total expenditures	762,992	762,992	504,564	258,428
Net change in fund balance	\$ (73,931)	\$ (73,931)	128,880	\$ 202,811
Fund balance at beginning of year			924,792	
Fund balance at end of year			\$ 1,053,672	

Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 9,449,099	\$ 9,449,099	\$ 9,401,539	\$ (47,560)
Licenses and permits	939,500	939,500	1,026,713	87,213
Intergovernmental	8,420,953	8,633,789	9,457,862	824,073
Charges for services	10,040,572	10,040,572	8,540,124	(1,500,448)
Fines and forfeitures	-	-	1,000	1,000
Miscellaneous revenues	2,757,150	2,544,314	7,075	(2,537,239)
Total revenues	31,607,274	31,607,274	28,434,313	(3,172,961)
Expenditures				
Health and welfare				
Health administration				
Personal services				
Salaries	1,492,645	1,504,678	1,504,496	182
Benefits	753,901	759,634	739,984	19,650
Total personal services	2,246,546	2,264,312	2,244,480	19,832
Commodities				
Office supplies	7,000	6,853	6,853	-
Copy machine supplies	3,000	2,386	2,386	-
Fax supplies	400	1,878	1,878	-
Telephone supplies	10,000	6,535	6,519	16
Janitorial and cleaning supplies	8,000	18,874	18,874	-
Books and periodicals	300	232	232	-
Computer supplies	19,000	22,883	22,883	-
Buildings/grounds maintenance supplies	7,000	8,183	8,172	11
Operating supplies/materials	2,800	6,209	6,209	-
Chemicals	400	662	662	-
Food and beverages - human	400	435	425	10
Fuel and lubricants	6,000	6,091	4,763	1,328
Machinery and equipment parts	300	300	292	8
Furniture and equipment - small value	5,000	10,347	10,347	-
Machinery and equipment - small value	-	1	-	1
Gas - energy supplies	45,000	32,468	32,468	-
Electricity - energy supplies	112,000	81,909	81,909	-
Water and sewer	7,500	3,807	3,781	26
Total commodities	234,100	210,053	208,653	1,400
Contractual services				
Auditing services	5,000	3,352	3,300	52
Medical services	500	-	-	-

(Continued)

Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Health administration (continued)				
Contractual services (continued)				
Consulting services	\$ 12,500	\$ 14,300	\$ 14,264	\$ 36
Systems analyst/planning	48,000	61,392	50,588	10,804
Court interpreter services	400	16	16	-
Other professional services	6,000	7,227	7,227	-
Temporary contracted services	3,000	-	-	-
Custodial janitorial service	100,000	84,175	81,384	2,791
Garbage disposal - cleaning	2,400	1,752	1,732	20
Contracted snow removal	21,000	13,827	13,827	-
Grounds/landscaping services	8,500	4,556	4,550	6
Security service contract	51,000	49,893	49,893	-
Equipment maintenance agreement	125,000	190,536	181,628	8,908
Copier maintenance agreement	10,000	6,612	5,148	1,464
Elevator maintenance agreement	2,000	2,237	2,202	35
Fire equipment	2,800	5,833	5,833	-
Machinery - repairs and maintenance	300	176	176	-
Buildings/grounds - repairs and maintenance	20,000	34,718	34,680	38
Radios/phones - repairs and maintenance	-	225	225	-
Auto repairs and maintenance	3,500	1,701	1,701	-
Rentals - land and building	227,400	229,800	229,770	30
Rentals - equipment	2,800	2,800	2,568	232
Advertising, legal notices	500	1,116	1,106	10
Printing/publishing	3,500	10,363	10,363	-
Postage/mailing services	30,000	27,221	27,090	131
Education, training, and seminars	3,000	255	255	-
Employee physicals	-	98	98	-
Mileage and travel	4,000	4,381	4,381	-
Meals and lodging	500	976	976	-
Dues and subscriptions	18,000	14,489	14,292	197
Telephone service - regular	140,000	125,994	125,994	-
Telephone service - cellular	530	951	951	-
Telephone service - pagers	200	151	97	54
Freight and cartage service	2,400	1,624	1,337	287
Fuel surcharge	100	100	85	15
Finance charges/late fees	100	100	24	76

(Continued)

Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Health administration (continued)				
Contractual services (continued)				
Contingency	\$ 32,568	\$ 1,010	\$ -	\$ 1,010
Recycling program	600	600	-	600
Total contractual services	888,098	904,557	877,761	26,796
Capital outlay				
Computer hardware/software	-	9,200	8,118	1,082
Other expenditures	2,500,000	2,314,222	-	2,314,222
Total health administration	5,868,744	5,702,344	3,339,012	2,363,332
Environmental				
Personal services				
Salaries	1,426,968	1,399,687	1,380,331	19,356
Benefits	829,888	843,175	824,695	18,480
Total personal services	2,256,856	2,242,862	2,205,026	37,836
Commodities				
Office supplies	6,000	5,350	5,196	154
Copy machine supplies	3,100	2,459	2,217	242
Telephone supplies	-	477	435	42
Educational materials	4,100	3,100	606	2,494
Books and periodicals	150	50	-	50
Computer supplies	12,000	19,745	19,745	-
Operating supplies/materials	75,000	69,973	69,943	30
Chemicals	81,000	80,660	80,659	1
Food and beverages - human	150	150	96	54
Uniforms, clothing allowance	150	25	-	25
Fuel and lubricants	-	44	44	-
Machinery and equipment parts	800	784	685	99
Furniture and equipment - small value	16,000	12,201	12,201	-
Machinery and equipment - small value	2,300	1,100	1,062	38
Total commodities	200,750	196,118	192,889	3,229
Contractual services				
Systems analyst/planning	10,000	1,069	600	469
Court interpreter services	-	1,449	1,449	-
Laboratory services	3,200	2,550	2,516	34
Other professional services	500	1,000	-	1,000
Equipment maintenance agreement	50,000	17,683	17,330	353

(Continued)

Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Environmental (continued)				
Contractual services (continued)				
Copier maintenance agreement	\$ 1,400	\$ 1,253	\$ 985	\$ 268
Machinery - repairs and maintenance	5,200	5,127	5,127	-
Buildings/grounds - repairs and maintenance	-	700	700	-
Rentals - land and building	-	25	25	-
Rentals - equipment	1,100	1,099	1,091	8
Advertising, legal notices	6,000	5,240	5,109	131
Printing/publishing	3,200	4,742	4,742	-
Postage/mailing services	2,800	4,609	4,368	241
Education, training, and seminars	8,000	3,151	3,135	16
Mileage and travel	78,142	75,179	75,179	-
Meals and lodging	1,100	837	635	202
Dues and subscriptions	3,600	3,600	3,495	105
Telephone service - cellular	4,000	3,651	2,450	1,201
Freight and cartage service	4,300	4,601	4,601	-
Fuel surcharge	100	100	46	54
Refunds	800	300	253	47
Total contractual services	183,442	137,965	133,836	4,129
Total environmental	2,641,048	2,576,945	2,531,751	45,194
Mental health				
Personal services				
Salaries	3,729,426	3,666,068	3,545,249	120,819
Benefits	1,975,807	2,019,165	1,935,318	83,847
Total personal services	5,705,233	5,685,233	5,480,567	204,666
Commodities				
Office supplies	15,950	14,248	13,910	338
Copy machine supplies	7,136	7,686	7,673	13
Fax supplies	1,800	2,532	2,532	-
Telephone supplies	900	900	886	14
Janitorial and cleaning supplies	-	100	76	24
Educational materials	10,000	8,000	7,951	49
Books and periodicals	1,000	100	42	58
Computer supplies	23,000	13,128	13,128	-
Operating supplies/materials	3,000	2,353	2,286	67
Food and beverages - human	400	400	368	32

(Continued)

Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Mental health (continued)				
Commodities (continued)				
Medical supplies	\$ 2,000	\$ 3,249	\$ 3,244	\$ 5
Drugs and medicines	80,000	73,170	66,662	6,508
Therapy/recreational supplies	2,400	951	225	726
Furniture and equipment - small value	12,000	7,029	7,029	-
Miscellaneous commodities	56,000	29,908	4,481	25,427
Total commodities	215,586	163,754	130,493	33,261
Contractual services				
Medical services	966,960	914,553	914,553	-
Consulting services	60,000	55,000	55,000	-
Systems analyst/planning	-	3,000	3,000	-
Contractual instruction service	55,000	149,288	149,185	103
Court reporter services	1,050	747	-	747
Court interpreter services	-	2,575	2,574	1
Laboratory services	1,400	1,698	1,543	155
Other professional services	16,498	19,272	19,272	-
Temporary contracted services	20,000	45,922	45,922	-
Garbage disposal - cleaning	1,000	562	506	56
Equipment maintenance agreement	25,246	26,040	26,040	-
Copier maintenance agreement	6,000	7,991	7,851	140
Copiers/faxes - repairs and maintenance	-	273	273	-
Printing/publishing	3,000	2,850	2,850	-
Postage/mailing services	3,800	5,922	5,922	-
Education, training, and seminars	12,000	6,748	6,748	-
Mileage and travel	74,400	71,257	71,257	-
Meals and lodging	3,000	1,905	879	1,026
Dues and subscriptions	17,150	18,637	18,298	339
Telephone service - regular	-	6,668	6,668	-
Telephone service - cellular	22,530	24,664	24,634	30
Telephone service - pagers	1,680	2,150	2,150	-
Freight and cartage service	1,000	1,000	979	21
Fuel surcharge	100	100	98	2
Refunds	500	480	196	284
Total contractual services	1,292,314	1,369,302	1,366,398	2,904
Capital outlay				
Vehicles	15,000	5,800	-	5,800
Total mental health	7,228,133	7,224,089	6,977,458	246,631

(Continued)

Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Health clinic				
Personal services				
Salaries	\$ 4,838,599	\$ 4,758,695	\$ 4,159,156	\$ 599,539
Benefits	2,527,457	2,598,376	2,217,341	381,035
Total personal services	7,366,056	7,357,071	6,376,497	980,574
Commodities				
Office supplies	14,000	11,885	11,885	-
Copy machine supplies	7,000	6,423	6,423	-
Fax supplies	1,800	2,176	2,176	-
Telephone supplies	-	8,199	8,199	-
Janitorial and cleaning supplies	8,900	16,148	16,148	-
Educational materials	500	2,700	2,623	77
Books and periodicals	1,700	4,271	4,210	61
Computer supplies	20,000	5,861	5,861	-
Buildings/grounds maintenance supplies	4,000	3,608	3,600	8
Operating supplies/materials	5,180	6,036	5,992	44
Food and beverages - human	500	337	337	-
Medical supplies	75,000	128,848	122,831	6,017
Drugs and medicines	50,000	43,271	43,271	-
Oxygen	200	200	156	44
Uniforms, clothing allowance	500	4	-	4
Fuel and lubricants	4,500	1,231	1,231	-
Vehicle licenses	105	-	-	-
Furniture and equipment - small value	12,000	2,600	2,592	8
Machinery and equipment - small value	4,500	1,000	995	5
Gas - energy supplies	6,000	6,030	5,971	59
Electricity - energy supplies	60,000	48,718	48,718	-
Water and sewer	3,600	3,250	3,250	-
Total commodities	279,985	302,796	296,469	6,327
Contractual services				
Auditing services	2,500	3,100	3,100	-
Medical services	694,100	842,430	812,669	29,761
Consulting services	30,000	10	-	10
Systems analyst/planning	-	19,502	19,502	-
Court interpreter services	2,000	458	404	54
Laboratory services	20,000	40,060	39,683	377
Other professional services	13,000	13,865	13,865	-

(Continued)

Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2013

	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	\$ 27,562	\$ 27,562	\$ -
Non-employee transportation	100	100	93	7
Custodial janitorial service	48,120	59,920	59,920	-
Garbage disposal - cleaning	10,000	9,250	9,250	-
Contracted snow removal	10,000	7,963	7,963	-
Grounds/landscaping services	-	350	350	-
Security service contract	40,000	46,331	46,331	-
Equipment maintenance agreement	43,000	15,336	15,251	85
Copier maintenance agreement	6,712	6,636	6,636	-
Elevator maintenance agreement	3,200	4,534	4,533	1
Fire equipment	1,500	5,885	5,885	-
Machinery - repairs and maintenance	5,000	11,305	11,285	20
Buildings/grounds - repairs and maintenance	8,000	6,864	6,852	12
Copiers/faxes - repairs and maintenance	-	172	172	-
Auto repairs and maintenance	1,000	1,000	955	45
Rentals - land and building	7,200	6,900	6,900	-
Rentals - equipment	2,000	2,177	2,177	-
Advertising, legal notices	10,000	4,450	4,449	1
Printing/publishing	10,000	6,333	6,333	-
Postage/mailing services	7,500	15,910	15,910	-
Education, training, and seminars	30,800	24,026	24,026	-
Mileage and travel	5,000	3,964	3,723	241
Meals and lodging	5,000	3,620	3,484	136
Dues and subscriptions	137,628	174,056	174,056	-
Telephone service - regular	13,860	14,663	14,663	-
Telephone service - cellular	7,000	6,476	6,476	-
Telephone service - pagers	1,000	1,145	1,145	-
Freight and cartage service	1,600	1,580	1,563	17
Fuel surcharge	404	693	669	24
Finance charges/late fees	78	162	158	4
Refunds	11,000	4,350	4,320	30
Recycling program	250	250	-	250
Total contractual services	1,208,552	1,393,388	1,362,313	31,075

(Continued)

Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Health clinic (continued)				
Capital outlay				
Computer hardware/software	\$ 14,000	\$ 14,000	\$ -	\$ 14,000
Total health clinic	8,868,593	9,067,255	8,035,279	1,031,976
Family health/case management				
Personal services				
Salaries	4,210,535	4,207,575	4,166,128	41,447
Benefits	2,462,242	2,504,030	2,457,219	46,811
Total personal services	6,672,777	6,711,605	6,623,347	88,258
Commodities				
Office supplies	19,500	18,498	15,438	3,060
Copy machine supplies	6,800	6,674	4,881	1,793
Fax supplies	300	400	333	67
Janitorial and cleaning supplies	-	64	64	-
Educational materials	10,100	15,165	14,212	953
Books and periodicals	800	1,822	1,639	183
Computer supplies	10,000	19,895	17,574	2,321
Operating supplies/materials	31,800	18,584	15,501	3,083
Food and beverages - human	2,700	2,950	2,071	879
Medical supplies	44,500	21,992	21,788	204
Drugs and medicines	70,000	70,000	63,028	6,972
Uniforms, clothing allowance	350	286	-	286
Fuel and lubricants	-	72	72	-
Furniture and equipment - small value	7,500	4,199	4,086	113
Total commodities	204,350	180,601	160,687	19,914
Contractual services				
Medical services	1,000	990	870	120
Contractual instruction service	82,400	90,230	90,230	-
Court interpreter services	2,000	1,358	200	1,158
Other professional services	3,000	5,620	5,620	-
Temporary contracted services	20,000	18,930	17,613	1,317
Non-employee transportation	600	900	875	25
Custodial janitorial service	2,400	2,400	2,400	-
Garbage disposal - cleaning	-	540	506	34
Equipment maintenance agreement	12,500	17,706	17,706	-
Copier maintenance agreement	4,500	4,008	3,811	197
Advertising, legal notices	6,000	16,857	16,336	521

(Continued)

Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2013

	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)				
Printing/publishing	\$ 8,000	\$ 13,571	\$ 13,571	\$ -
Postage/mailing services	125	275	149	126
Education, training, and seminars	4,750	7,064	7,064	-
Mileage and travel	59,000	54,857	54,857	-
Meals and lodging	4,000	7,200	7,200	-
Dues and subscriptions	2,000	3,032	2,987	45
Telephone service - regular	7,000	4,392	3,717	675
Telephone service - cellular	5,000	3,138	2,941	197
Telephone service - pagers	500	455	243	212
Freight and cartage service	1,000	2,400	2,200	200
Fuel surcharge	100	100	62	38
Refunds	-	260	260	-
Total contractual services	225,875	256,283	251,418	4,865
Total family health/case management	7,103,002	7,148,489	7,035,452	113,037
Emergency preparedness & response				
Personal services				
Salaries	133,029	108,432	99,364	9,068
Benefits	75,453	78,112	55,145	22,967
Total personal services	208,482	186,544	154,509	32,035
Commodities				
Office supplies	1,000	2,633	2,633	-
Copy machine supplies	-	360	360	-
Telephone supplies	1,000	92	80	12
Educational materials	1,500	-	-	-
Computer supplies	3,000	8,723	8,682	41
Operating supplies/materials	5,225	4,563	4,563	-
Food and beverages - human	600	-	-	-
Medical supplies	-	433	433	-
Furniture and equipment - small value	3,000	17,296	17,296	-
Machinery and equipment - small value	425	4,732	4,724	8
Total commodities	15,750	38,832	38,771	61
Contractual services				
Systems analyst/planning	3,920	-	-	-
Contractual instruction service	30,000	36,693	36,693	-

(Continued)

Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Emergency preparedness & response (continued)				
Contractual services (continued)				
Other professional services	\$ -	\$ 14,000	\$ 14,000	\$ -
Equipment maintenance agreement	7,704	11,678	11,674	4
Rentals - land and building	9,390	3,646	3,300	346
Rentals - equipment	200	-	-	-
Advertising, legal notices	2,500	504	340	164
Printing/publishing	2,000	1,302	1,027	275
Postage/mailing services	300	253	63	190
Education, training, and seminars	1,500	2,295	2,195	100
Mileage and travel	2,500	1,144	1,027	117
Meals and lodging	2,600	-	-	-
Dues and subscriptions	12,724	4,519	4,501	18
Telephone service - regular	3,684	6,064	6,064	-
Telephone service - cellular	33,320	19,989	19,989	-
Freight and cartage service	500	100	87	13
Fuel surcharge	-	50	9	41
Total contractual services	112,842	102,237	100,969	1,268
Total emergency preparedness & response	337,074	327,613	294,249	33,364
Total expenditures	32,046,594	32,046,735	28,213,201	3,833,534
Excess (deficiency) of revenues over expenditures	(439,320)	(439,461)	221,112	660,573
Other financing sources				
Transfers in	439,320	439,320	435,624	(3,696)
Net change in fund balance	\$ -	\$ (141)	656,736	\$ 656,877
Fund balance at beginning of year			7,233,659	
Fund balance at end of year			\$ 7,890,395	

Animal Control Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 1,100,000	\$ 1,100,000	\$ 1,043,425	\$ (56,575)
Fines and forfeitures	-	-	1,777	1,777
Investment income	50,000	50,000	30,787	(19,213)
Total revenues	1,150,000	1,150,000	1,075,989	(74,011)
Expenditures				
Public safety				
Personal services				
Salaries	450,661	450,661	448,312	2,349
Benefits	267,435	281,679	279,589	2,090
Total personal services	718,096	732,340	727,901	4,439
Commodities				
Office supplies	5,000	7,000	6,827	173
Copy machine supplies	300	300	-	300
Fax supplies	200	200	-	200
Telephone supplies	1,000	1,000	-	1,000
Educational materials	1,000	1,000	-	1,000
Books and periodicals	1,200	1,200	1,023	177
Computer supplies	1,000	2,800	2,766	34
Operating supplies/materials	3,000	3,000	1,602	1,398
Rabies tags	7,200	7,200	7,085	115
Food and beverages - human	1,000	1,000	296	704
Food - canine	100	100	89	11
Drugs and medicines	1,600	1,600	756	844
Cleaning and laundry	300	300	-	300
Uniforms, clothing allowance	3,000	3,000	2,114	886
Fuel and lubricants	49,000	42,400	21,861	20,539
Vehicle licenses	100	100	-	100
Furniture and equipment - small value	28,500	13,256	4,812	8,444
Machinery and equipment - small value	2,000	2,000	-	2,000
Bottled water	500	500	308	192
Miscellaneous commodities	500	500	-	500
Total commodities	106,500	88,456	49,539	38,917
Contractual services				
Impounding/disposal	75,000	75,000	39,584	35,416
Spaying of animals	65,000	110,515	93,070	17,445
Destruction of livestock	500	500	-	500
Architectural services	100,000	50,085	-	50,085

(Continued)

Animal Control Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual (GAAP Basis) (Continued)

Year Ended November 30, 2013

	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	\$ 372	\$ 628
Systems analyst/planning	20,000	16,600	-	16,600
Contractual instruction service	1,000	1,000	-	1,000
Other professional services	1,000	1,000	497	503
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	1,000	-	1,000
Auto repairs and maintenance	15,000	20,600	20,395	205
Rentals - land and building	45,100	45,100	43,460	1,640
Advertising, legal notices	1,000	1,000	-	1,000
Printing/publishing	2,000	2,000	577	1,423
Postage/mailing services	6,000	9,000	8,666	334
Education, training, and seminars	3,000	3,000	1,620	1,380
Employee physicals	1,000	1,000	-	1,000
Mileage and travel	1,500	1,500	1,457	43
Meals and lodging	2,500	2,500	198	2,302
Dues and subscriptions	1,100	2,400	2,058	342
Telephone service - regular	8,500	9,400	8,638	762
Telephone service - cellular	6,000	6,000	4,866	1,134
Freight and cartage service	3,000	5,000	3,875	1,125
Fuel surcharge	1,000	1,000	259	741
Contingency	1,661	461	-	461
Total contractual services	<u>367,611</u>	<u>371,411</u>	<u>232,112</u>	<u>139,299</u>
Capital outlay				
Machinery and equipment	-	16,105	16,105	-
Vehicles	45,000	58,895	54,600	4,295
Office furniture and equipment	20,000	-	-	-
Computer hardware/software	10,000	-	-	-
Total capital outlay	<u>75,000</u>	<u>75,000</u>	<u>70,705</u>	<u>4,295</u>
Other expenditures	500	500	-	500
Total expenditures	<u>1,267,707</u>	<u>1,267,707</u>	<u>1,080,257</u>	<u>187,450</u>
Net change in fund balance	<u>\$ (117,707)</u>	<u>\$ (117,707)</u>	<u>(4,268)</u>	<u>\$ 113,439</u>
Fund balance at beginning of year			<u>3,765,043</u>	
Fund balance at end of year			<u>\$ 3,760,775</u>	

Geographical Information System Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 1,165,000	\$ 1,165,000	\$ 1,173,758	\$ 8,758
Investment income	4,000	4,000	631	(3,369)
Total revenues	1,169,000	1,169,000	1,174,389	5,389
Expenditures				
General and administrative				
GIS mapping - executive				
Personal services				
Salaries	368,159	366,542	301,821	64,721
Benefits	171,284	172,901	136,292	36,609
Total personal services	539,443	539,443	438,113	101,330
Commodities				
Office supplies	2,000	1,750	-	1,750
Books and periodicals	100	100	-	100
Computer supplies	5,000	153,750	144,815	8,935
Operating supplies/materials	1,000	1,000	-	1,000
Food and beverages - human	100	100	-	100
Furniture and equipment - small value	5,000	2,317	-	2,317
Total commodities	13,200	159,017	144,815	14,202
Contractual services				
Systems analyst/planning	-	5,000	2,074	2,926
Other professional services	200,000	35,000	-	35,000
Equipment maintenance agreement	40,000	42,683	42,683	-
Computers/printers - repairs	-	250	-	250
Advertising, legal notices	100	100	-	100
Printing/publishing	-	20	3	17
Postage/ mailing services	100	100	39	61
Education, training, and seminars	3,000	3,000	2,363	637
Mileage and travel	4,000	4,000	1,528	2,472
Meals and lodging	4,000	4,000	1,287	2,713
Dues and subscriptions	500	480	425	55
Freight and cartage service	100	100	30	70
Total contractual services	251,800	94,733	50,432	44,301
Capital outlay				
Computer hardware/software	20,000	31,250	29,842	1,408
Total GIS mapping - executive	824,443	824,443	663,202	161,241

(Continued)

Geographical Information System Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2013

	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	\$ 449,128	\$ 449,129	\$ 441,068	\$ 8,061
Benefits	244,496	244,496	231,794	12,702
Total personal services	693,624	693,625	672,862	20,763
Commodities				
Office supplies	1,300	1,184	607	577
Office supplies - toner cartridges	6,000	4,000	2,061	1,939
Computer supplies	5,500	6,761	6,095	666
Furniture and equipment - small value	4,500	4,500	-	4,500
Total commodities	17,300	16,445	8,763	7,682
Contractual services				
Systems analyst/planning	10,000	6,017	6,017	-
Equipment maintenance agreement	-	4,722	4,722	-
Mileage and travel	-	105	105	-
Freight and cartage service	-	11	11	-
Total contractual services	10,000	10,855	10,855	-
Total mapping/planning - supervisor of assessments	720,924	720,925	692,480	28,445
Total expenditures	1,545,367	1,545,368	1,355,682	189,686
Net change in fund balance	\$ (376,367)	\$ (376,368)	(181,293)	\$ 195,075
Fund balance at beginning of year			384,628	
Fund balance at end of year			\$ 203,335	

Highway Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual (GAAP Basis)

Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 7,000,721	\$ 7,000,721	\$ 7,018,057	\$ 17,336
Licenses and permits	400,000	400,000	340,557	(59,443)
Intergovernmental	5,000	5,000	-	(5,000)
Charges for services	138,000	138,000	75,110	(62,890)
Miscellaneous revenues	100,000	100,000	270,081	170,081
Total revenues	7,643,721	7,643,721	7,703,805	60,084
Expenditures				
Highways and roads				
Personal services				
Salaries	4,883,920	4,886,520	4,374,693	511,827
Benefits	2,229,599	2,226,999	2,066,616	160,383
Total personal services	7,113,519	7,113,519	6,441,309	672,210
Commodities				
Office supplies	7,000	7,000	3,787	3,213
Copy machine supplies	3,250	3,250	1,670	1,580
Telephone supplies	1,500	1,500	34	1,466
Janitorial and cleaning supplies	18,000	35,000	29,580	5,420
Books and periodicals	500	500	206	294
Computer supplies	5,500	5,500	1,832	3,668
Buildings/grounds maintenance supplies	5,000	5,000	3,538	1,462
Operating supplies/materials	-	20,000	8,950	11,050
Food and beverages - human	3,000	3,000	2,433	567
Uniforms, clothing allowance	8,400	8,400	3,753	4,647
Vehicle licenses	600	600	513	87
Machinery and equipment parts	110,000	89,000	72,629	16,371
Shop supplies	64,500	85,500	78,256	7,244
Engineering supplies	13,500	13,500	3,772	9,728
Engineering lab - in house	13,500	13,500	7,321	6,179
Sign and safety supplies	25,000	21,000	9,801	11,199
Furniture and equipment - small value	10,000	4,000	3,609	391
Machinery and equipment - small value	15,000	21,063	21,063	-
Gas - energy supplies	46,500	30,701	23,437	7,264
Electricity - energy supplies	38,000	38,000	26,804	11,196
Electric energy - street lights	68,500	68,500	53,307	15,193
Water and sewer	2,000	2,650	2,220	430
Bottled water	3,000	3,000	2,265	735
Total commodities	462,250	480,164	360,780	119,384

(Continued)

Highway Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Highways and roads (continued)				
Contractual services				
Engineering services	\$ 70,000	\$ 64,500	\$ -	\$ 64,500
Medical services	3,000	4,700	3,390	1,310
Systems analyst/planning	10,000	20,500	20,281	219
Laboratory services	3,000	3,000	1,405	1,595
Other professional services	10,000	2,000	-	2,000
Garbage disposal - cleaning	15,000	27,000	25,867	1,133
Tree trimming	8,000	11,000	10,682	318
Equipment maintenance agreement	2,000	2,086	2,086	-
Copier maintenance agreement	1,500	1,500	1,265	235
Machinery - repairs and maintenance	110,000	100,000	81,271	18,729
Buildings/grounds - repairs and maintenance	50,000	220,000	218,031	1,969
Radios/phones - repairs and maintenance	6,000	3,800	350	3,450
Auto repairs and maintenance	120,000	120,000	58,377	61,623
Rentals - equipment	500	500	-	500
Construction-roads	250,000	220,000	18,715	201,285
Construction-signs	1,000	1,000	-	1,000
Construction-materials	1,500	1,500	138	1,362
Construction-maintenance	300,000	137,000	44,733	92,267
Construction-bridges	50,000	50,000	13,222	36,778
Construction-culverts	6,000	6,000	2,771	3,229
Construction-aggregates	1,000	1,000	-	1,000
Advertising, legal notices	2,500	2,500	-	2,500
Postage/mailing services	4,800	4,800	3,007	1,793
Education, training, and seminars	5,000	5,000	3,365	1,635
Employee physicals	800	800	-	800
Mileage and travel	9,000	9,000	5,281	3,719
Meals and lodging	3,000	3,000	1,583	1,417
Dues and subscriptions	9,600	9,600	5,740	3,860
Telephone and other communication	730	5,730	1,863	3,867
Telephone service - regular	5,000	5,000	3,845	1,155
Telephone service - cellular	14,600	12,900	721	12,179
Freight and cartage service	2,650	3,100	2,611	489
Fuel surcharge	1,000	750	614	136
Total contractual services	1,077,180	1,059,266	531,214	528,052

(Continued)

Highway Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Highways and roads (continued)				
Capital outlay				
Right of way/easements	\$ 150,000	\$ 11,000	\$ -	\$ 11,000
Buildings and structures	-	5,000	2,276	2,724
Machinery and equipment	600,000	604,000	584,812	19,188
Vehicles	350,000	480,000	468,744	11,256
Total capital outlay	<u>1,100,000</u>	<u>1,100,000</u>	<u>1,055,832</u>	<u>44,168</u>
Other expenditures	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>
Total expenditures	<u>9,852,949</u>	<u>9,852,949</u>	<u>8,389,135</u>	<u>1,463,814</u>
Deficiency of revenues over expenditures	<u>(2,209,228)</u>	<u>(2,209,228)</u>	<u>(685,330)</u>	<u>1,523,898</u>
Other financing sources				
Transfers in	<u>2,209,228</u>	<u>2,209,228</u>	<u>-</u>	<u>(2,209,228)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(685,330)</u>	<u>\$ (685,330)</u>
Fund balance (deficit) at beginning of year			<u>(2,539,953)</u>	
Fund balance (deficit) at end of year			<u>\$ (3,225,283)</u>	

Township Motor Fuel Tax Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 1,634,000	\$ 1,634,000	\$ 2,074,440	\$ 440,440
Charges for services	-	-	4,005	4,005
Investment income	80,000	80,000	43,405	(36,595)
Miscellaneous revenues	100,000	100,000	-	(100,000)
Total revenues	1,814,000	1,814,000	2,121,850	307,850
Expenditures				
Highways and roads				
Contractual services				
Engineering services	500,000	500,000	486,634	13,366
Grounds/landscaping services	10,000	10,000	-	10,000
Tree trimming	20,000	20,000	-	20,000
Construction-roads	250,000	250,000	-	250,000
Construction-maintenance	2,229,000	2,229,000	1,975,931	253,069
Construction-bridges	800,000	800,000	531,794	268,206
Total contractual services	3,809,000	3,809,000	2,994,359	814,641
Capital outlay				
Right of way/easements	50,000	50,000	-	50,000
Other expenditures	100,000	100,000	-	100,000
Total expenditures	3,959,000	3,959,000	2,994,359	964,641
Net change in fund balance	\$ (2,145,000)	\$ (2,145,000)	(872,509)	\$ 1,272,491
Fund balance at beginning of year			<u>5,011,187</u>	
Fund balance at end of year			<u>\$ 4,138,678</u>	

Bridge Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual (GAAP Basis)

Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 194,363	\$ 194,363	\$ 203,934	\$ 9,571
Charges for services	-	-	1,593	1,593
Total revenues	194,363	194,363	205,527	11,164
Expenditures				
Highways and roads				
Contractual services				
Engineering services	95,000	169,042	169,042	-
Construction-bridges	228,000	146,448	132,800	13,648
Total contractual services	323,000	315,490	301,842	13,648
Capital outlay				
Infrastructure	-	7,510	7,510	-
Total expenditures	323,000	323,000	309,352	13,648
Net change in fund balance	\$ (128,637)	\$ (128,637)	(103,825)	\$ 24,812
Fund balance at beginning of year			186,502	
Fund balance at end of year			\$ 82,677	

Federal Matching Tax Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 25,337	\$ 25,337	\$ 42,929	\$ 17,592
Expenditures				
Highways and roads				
Capital outlay				
Infrastructure	1,566,000	1,566,000	-	1,566,000
Net change in fund balance	\$ (1,540,663)	\$ (1,540,663)	42,929	\$ 1,583,592
Fund balance at beginning of year			1,587,057	
Fund balance at end of year			\$ 1,629,986	

Circuit Court Automation Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 1,600,000	\$ 1,600,000	\$ 1,296,796	\$ (303,204)
Investment income	26,000	26,000	49,102	23,102
Miscellaneous revenues	300,000	300,000	54,116	(245,884)
Total revenues	1,926,000	1,926,000	1,400,014	(525,986)
Expenditures				
Judicial				
Personal services				
Salaries	563,799	551,281	546,635	4,646
Benefits	259,235	271,752	256,207	15,545
Total personal services	823,034	823,033	802,842	20,191
Commodities				
Office supplies	12,000	11,800	6,058	5,742
Telephone supplies	500	500	-	500
Educational materials	1,000	1,000	-	1,000
Books and periodicals	1,000	1,000	-	1,000
Computer supplies	45,000	75,000	69,149	5,851
Food and beverages - human	-	200	94	106
Furniture and equipment - small value	75,000	74,000	50,175	23,825
Total commodities	134,500	163,500	125,476	38,024
Contractual services				
Legal services	-	70,000	37,365	32,635
Consulting services	30,000	30,000	-	30,000
Systems analyst/planning	420,000	420,000	93,073	326,927
Other professional services	100,000	25,400	-	25,400
Equipment maintenance agreement	100,000	70,000	18,947	51,053
Computers/printers - repairs	6,000	6,000	3,029	2,971
Education, training, and seminars	10,000	10,000	1,896	8,104
Tuition reimbursement	1,000	1,000	-	1,000
Mileage and travel	10,000	10,000	1,643	8,357
Meals and lodging	8,000	8,000	1,071	6,929
Dues and subscriptions	500	500	-	500
Telephone service - regular	-	4,600	547	4,053
Telephone service - cellular	2,500	2,500	1,157	1,343
Freight and cartage service	1,000	2,000	1,804	196
Total contractual services	689,000	660,000	160,532	499,468

(Continued)

Circuit Court Automation Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2013

	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	\$ 16,501	\$ 48,499
Computer hardware/software	3,000,000	3,000,000	259,818	2,740,182
Total capital outlay	<u>3,065,000</u>	<u>3,065,000</u>	<u>276,319</u>	<u>2,788,681</u>
Other expenditures	<u>300,000</u>	<u>300,000</u>	<u>-</u>	<u>300,000</u>
Total expenditures	<u>5,011,534</u>	<u>5,011,533</u>	<u>1,365,169</u>	<u>3,646,364</u>
Net change in fund balance	<u>\$ (3,085,534)</u>	<u>\$ (3,085,533)</u>	<u>34,845</u>	<u>\$ 3,120,378</u>
Fund balance at beginning of year			<u>5,937,356</u>	
Fund balance at end of year			<u>\$ 5,972,201</u>	

Alimony and Child Support Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 70,000	\$ 70,000	\$ 69,198	\$ (802)
Charges for services	65,000	65,000	101,558	36,558
Investment income	1,500	1,500	247	(1,253)
Total revenues	136,500	136,500	171,003	34,503
Expenditures				
Judicial				
Personal services				
Salaries	115,240	115,240	112,060	3,180
Benefits	79,100	79,100	71,159	7,941
Total personal services	194,340	194,340	183,219	11,121
Commodities				
Office supplies	1,000	1,000	-	1,000
Contractual services				
Systems analyst/planning	3,000	3,000	995	2,005
Other professional services	1,500	1,500	-	1,500
Equipment maintenance agreement	1,000	1,000	-	1,000
Printing/publishing	2,000	2,000	-	2,000
Postage/mailing services	2,000	2,000	641	1,359
Freight and cartage service	500	500	-	500
Total contractual services	10,000	10,000	1,636	8,364
Total expenditures	205,340	205,340	184,855	20,485
Net change in fund balance	\$ (68,840)	\$ (68,840)	(13,852)	\$ 54,988
Fund balance at beginning of year			119,187	
Fund balance at end of year			\$ 105,335	

Court Document Storage Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 1,600,000	\$ 1,600,000	\$ 1,296,960	\$ (303,040)
Investment income	6,000	6,000	268	(5,732)
Total revenues	1,606,000	1,606,000	1,297,228	(308,772)
Expenditures				
Judicial				
Personal services				
Salaries	1,011,526	1,011,526	812,922	198,604
Benefits	764,037	764,037	601,406	162,631
Total personal services	1,775,563	1,775,563	1,414,328	361,235
Commodities				
Office supplies	100,000	96,500	78,566	17,934
Computer supplies	4,000	2,000	-	2,000
Furniture and equipment - small value	5,000	6,000	4,193	1,807
Total commodities	109,000	104,500	82,759	21,741
Contractual services				
Consulting services	500	500	-	500
Systems analyst/planning	500	500	-	500
Film processing services	140,000	137,000	92,707	44,293
Other professional services	-	5,500	5,289	211
Equipment maintenance agreement	20,000	20,000	19,416	584
Machinery - repairs and maintenance	2,000	7,000	4,808	2,192
Rentals - land and building	7,500	7,500	2,122	5,378
Printing/publishing	55,000	50,000	43,410	6,590
Mileage and travel	800	800	-	800
Meals and lodging	200	200	-	200
Freight and cartage service	3,500	5,500	3,620	1,880
Contingency	1,437	1,437	-	1,437
Total contractual services	231,437	235,937	171,372	64,565
Capital outlay				
Office furniture and equipment	40,000	40,000	-	40,000
Total expenditures	2,156,000	2,156,000	1,668,459	487,541
Net change in fund balance	\$ (550,000)	\$ (550,000)	(371,231)	\$ 178,769
Fund balance at beginning of year			<u>367,807</u>	
Fund deficit at end of year			<u>\$ (3,424)</u>	

Circuit Clerk Operations and Administrative Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 165,000	\$ 165,000	\$ 196,663	\$ 31,663
Investment income	4,000	4,000	2,175	(1,825)
Total revenues	169,000	169,000	198,838	29,838
Expenditures				
Judicial				
Personal services				
Salaries	175,449	177,458	177,458	-
Benefits	83,920	86,441	83,403	3,038
Total personal services	259,369	263,899	260,861	3,038
Contractual services				
Contingency	9,631	5,102	-	5,102
Total expenditures	269,000	269,001	260,861	8,140
Net change in fund balance	\$ (100,000)	\$ (100,001)	(62,023)	\$ 37,978
Fund balance at beginning of year			<u>303,342</u>	
Fund balance at end of year			<u>\$ 241,319</u>	

Circuit Clerk Electronic Citation Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 150,000	\$ 150,000	\$ 184,507	\$ 34,507
Investment income	-	-	2,559	2,559
Total revenues	150,000	150,000	187,066	37,066
Expenditures				
Judicial				
Commodities				
Computer supplies	10,000	10,000	-	10,000
Furniture and equipment - small value	5,000	-	-	-
Total commodities	15,000	10,000	-	10,000
Contractual services				
Systems analyst/planning	100,000	105,000	-	105,000
Other professional services	30,000	30,000	-	30,000
Total contractual services	130,000	135,000	-	135,000
Capital outlay				
Computer hardware/software	35,000	35,000	-	35,000
Total expenditures	180,000	180,000	-	180,000
Net change in fund balance	\$ (30,000)	\$ (30,000)	187,066	\$ 217,066
Fund balance at beginning of year			<u>233,818</u>	
Fund balance at end of year			<u>\$ 420,884</u>	

State's Attorney Automation Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 27,600	\$ 27,600	\$ 43,037	\$ 15,437
Investment income	-	-	256	256
Total revenues	<u>27,600</u>	<u>27,600</u>	<u>43,293</u>	<u>15,693</u>
Expenditures				
Judicial				
Contractual services				
Contingency	27,600	27,600	-	27,600
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>43,293</u>	<u>\$ 43,293</u>
Fund balance at beginning of year			<u>14,082</u>	
Fund balance at end of year			<u>\$ 57,375</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, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 254,300	\$ 254,300	\$ 23,021	\$ (231,279)
Fines and forfeitures	298,910	298,910	173,127	(125,783)
Investment income	-	-	2,189	2,189
Miscellaneous revenues	50,000	50,000	-	(50,000)
Total revenues	603,210	603,210	198,337	(404,873)
Expenditures				
Judicial				
Drug forfeiture				
Personal services				
Salaries	133,288	134,560	133,668	892
Benefits	54,450	54,450	41,566	12,884
Total personal services	187,738	189,010	175,234	13,776
Commodities				
Office supplies	-	1,500	748	752
Computer supplies	11,000	5,700	3,920	1,780
Fuel and lubricants	200	200	-	200
Furniture and equipment - small value	-	8,156	7,670	486
Total commodities	11,200	15,556	12,338	3,218
Contractual services				
Other professional services	500	1,000	1,000	-
Auto repairs and maintenance	1,000	1,000	325	675
Advertising, legal notices	500	-	-	-
Printing/publishing	14,000	9,144	-	9,144
Education, training, and seminars	250	250	-	250
Mileage and travel	100	600	237	363
Meals and lodging	100	100	-	100
Dues and subscriptions	342	342	342	-
Freight and cartage service	200	200	92	108
Employee parking reimbursement	480	480	480	-
Contingency	72,500	53,728	1,000	52,728
Total contractual services	89,972	66,844	3,476	63,368
Capital outlay				
Computer hardware/software	10,000	27,500	17,470	10,030
Other expenditures	25,000	25,000	-	25,000
Total drug forfeiture	323,910	323,910	208,518	115,392

(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, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Money laundering				
Personal services				
Salaries	\$ 171,500	\$ 171,500	\$ 94,215	\$ 77,285
Benefits	72,600	72,600	14,021	58,579
Total personal services	<u>244,100</u>	<u>244,100</u>	<u>108,236</u>	<u>135,864</u>
Commodities				
Educational materials	500	500	-	500
Computer supplies	1,500	505	-	505
Fuel and lubricants	100	100	-	100
Furniture and equipment - small value	1,800	675	-	675
Total commodities	<u>3,900</u>	<u>1,780</u>	<u>-</u>	<u>1,780</u>
Contractual services				
Printing/publishing	-	1,125	1,125	-
Education, training, and seminars	-	995	995	-
Mileage and travel	700	1,164	1,164	-
Meals and lodging	500	36	-	36
Freight and cartage service	100	100	74	26
Contingency	-	3,500	3,500	-
Total contractual services	<u>1,300</u>	<u>6,920</u>	<u>6,858</u>	<u>62</u>
Capital outlay				
Office furniture and equipment	5,000	1,500	-	1,500
Other expenditures	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>
Total money laundering	<u>279,300</u>	<u>279,300</u>	<u>115,094</u>	<u>164,206</u>
Total expenditures	<u>603,210</u>	<u>603,210</u>	<u>323,612</u>	<u>279,598</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(125,275)</u>	<u>\$ (125,275)</u>
Fund balance at beginning of year			<u>494,737</u>	
Fund balance at end of year			<u>\$ 369,462</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, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 100,000	\$ 100,000	\$ 117,191	\$ 17,191
Charges for services	648,040	648,040	595,005	(53,035)
Investment income	9,000	9,000	6,032	(2,968)
Total revenues	757,040	757,040	718,228	(38,812)
Expenditures				
Judicial				
Personal services				
Salaries	183,383	217,383	193,727	23,656
Benefits	87,303	94,103	84,695	9,408
Total personal services	270,686	311,486	278,422	33,064
Commodities				
Office supplies	26,000	26,000	13,992	12,008
Telephone supplies	400	300	119	181
Janitorial and cleaning supplies	500	500	-	500
Educational materials	3,700	6,700	4,897	1,803
Books and periodicals	200	200	92	108
Computer supplies	7,000	7,000	3,260	3,740
Buildings/grounds maintenance supplies	2,000	2,000	591	1,409
Operating supplies/materials	20,000	19,000	5,031	13,969
Food and beverages - human	1,500	2,500	1,753	747
Food - canine	300	300	49	251
Medical supplies	46,000	46,000	35,749	10,251
Drugs and medicines	30,000	30,000	5,614	24,386
Linens and bedding	1,000	1,000	807	193
Fuel and lubricants	300	300	37	263
Vehicle licenses	600	600	303	297
Furniture and equipment - small value	2,500	4,500	2,942	1,558
Machinery and equipment - small value	1,000	1,000	-	1,000
Gas - energy supplies	5,000	5,000	1,645	3,355
Electricity - energy supplies	5,000	5,000	2,446	2,554
Water and sewer	5,000	5,000	2,568	2,432
Total commodities	158,000	162,900	81,895	81,005
Contractual services				
Spaying of animals	200	200	169	31
Medical services	37,750	37,750	26,517	11,233
Consulting services	500	300	-	300
Systems analyst/planning	1,000	1,000	-	1,000

(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, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Contractual services (continued)				
Other professional services	\$ 180,000	\$ 153,200	\$ 151,743	\$ 1,457
Tree trimming	300	300	-	300
Security service contract	1,000	1,300	1,059	241
Copier maintenance agreement	360	460	413	47
Machinery - repairs and maintenance	1,000	970	320	650
Buildings/grounds - repairs and maintenance	2,000	2,200	2,069	131
Auto repairs and maintenance	1,000	3,000	2,605	395
Rentals - land and building	-	100	50	50
Rentals - equipment	150	150	-	150
Advertising, legal notices	700	700	-	700
Printing/publishing	50	400	300	100
Postage/mailing services	100	100	64	36
Education, training, and seminars	12,800	11,550	9,995	1,555
Mileage and travel	15,300	12,300	5,151	7,149
Meals and lodging	20,280	19,280	15,083	4,197
Dues and subscriptions	3,000	5,000	4,888	112
Telephone service - regular	3,000	3,000	2,202	798
Freight and cartage service	1,400	1,400	874	526
Fuel surcharge	-	30	20	10
Finance charges/late fees	100	100	-	100
Employee parking reimbursement	1,000	1,000	960	40
Contingency	20,200	200	-	200
Drug court activities	-	1,500	776	724
Total contractual services	<u>303,190</u>	<u>257,490</u>	<u>225,258</u>	<u>32,232</u>
Total expenditures	<u>731,876</u>	<u>731,876</u>	<u>585,575</u>	<u>146,301</u>
Excess of revenues over expenditures	<u>25,164</u>	<u>25,164</u>	<u>132,653</u>	<u>107,489</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>\$ (37,961)</u>	<u>\$ (37,961)</u>	<u>132,653</u>	<u>\$ 170,614</u>
Fund balance at beginning of year			<u>673,188</u>	
Fund balance at end of year			<u>\$ 805,841</u>	

Law Library Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 450,000	\$ 450,000	\$ 363,311	\$ (86,689)
Expenditures				
Judicial				
Personal services				
Salaries	104,576	104,576	95,668	8,908
Benefits	61,623	61,623	51,166	10,457
Total personal services	166,199	166,199	146,834	19,365
Commodities				
Office supplies	3,500	3,500	2,054	1,446
Telephone supplies	300	300	-	300
Educational materials	600	600	-	600
Books and periodicals	6,000	6,000	-	6,000
Computer supplies	6,000	6,000	-	6,000
Furniture and equipment - small value	15,600	15,600	-	15,600
Total commodities	32,000	32,000	2,054	29,946
Contractual services				
Equipment maintenance agreement	1,600	1,600	63	1,537
Computers/printers - repairs	2,000	2,000	-	2,000
Printing/publishing	200	200	-	200
Dues and subscriptions	196,255	196,255	131,978	64,277
Telephone and other communication	600	600	-	600
Freight and cartage service	2,500	2,500	978	1,522
Contingency	48,646	48,646	-	48,646
Total contractual services	251,801	251,801	133,019	118,782
Total expenditures	450,000	450,000	281,907	168,093
Net change in fund balance	\$ -	\$ -	81,404	\$ 81,404
Fund balance at beginning of year			1,229,058	
Fund balance at end of year			\$ 1,310,462	

Probation Services Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 428,460	\$ 428,460	\$ 891,658	\$ 463,198
Miscellaneous revenues	50,000	50,000	-	(50,000)
Total revenues	478,460	478,460	891,658	413,198
Expenditures				
Judicial				
Personal services				
Salaries	-	45,000	38,436	6,564
Benefits	-	4,000	2,940	1,060
Total personal services	-	49,000	41,376	7,624
Commodities				
Office supplies	7,500	22,500	20,233	2,267
Computer supplies	11,500	31,308	29,312	1,996
Operating supplies/materials	16,100	13,600	13,029	571
Uniforms, clothing allowance	1,000	1,000	639	361
Fuel and lubricants	1,000	1,000	77	923
Sign and safety supplies	2,550	2,670	2,669	1
Furniture and equipment - small value	22,000	66,428	65,983	445
Total commodities	61,650	138,506	131,942	6,564
Contractual services				
Medical services	22,000	4,269	1,247	3,022
Systems analyst/planning	15,000	15,000	4,258	10,742
Contractual instruction service	28,000	28,000	-	28,000
Court interpreter services	1,200	1,200	-	1,200
Laboratory services	84,000	70,000	53,338	16,662
Other professional services	85,400	36,280	31,946	4,334
Temporary contracted services	80,300	35,264	20,786	14,478
Computers/printers - repairs	5,000	4,455	872	3,583
Auto repairs and maintenance	10,000	10,000	8,359	1,641
Printing/publishing	500	500	136	364
Postage/mailing services	-	31	-	31
Education, training, and seminars	10,000	10,000	7,428	2,572
Mileage and travel	4,000	4,000	1,639	2,361
Meals and lodging	5,000	5,000	3,345	1,655
Dues and subscriptions	2,250	2,250	2,250	-
Freight and cartage service	1,000	1,000	787	213
Employee parking reimbursement	9,300	9,845	9,842	3
Contingency	47,030	47,030	-	47,030
Total contractual services	409,980	284,124	146,233	137,891

(Continued)

Probation Services Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Capital outlay				
Vehicles	\$ 25,000	\$ 25,000	\$ 21,576	\$ 3,424
Other expenditures	50,000	50,000	-	50,000
Total expenditures	546,630	546,630	341,127	205,503
Excess (deficiency) of revenues over expenditures	(68,170)	(68,170)	550,531	618,701
Other financing uses				
Transfers out	(149,562)	(149,562)	(107,921)	41,641
Net change in fund balance	\$ (217,732)	\$ (217,732)	442,610	\$ 660,342
Fund balance at beginning of year			1,730,943	
Fund balance at end of year			\$ 2,173,553	

Children's Advocacy Center Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 214,535	\$ 214,535	\$ 186,529	\$ (28,006)
Charges for services	70,000	70,000	73,018	3,018
Investment income	500	500	82	(418)
Miscellaneous revenues	53,928	53,928	75,000	21,072
Total revenues	338,963	338,963	334,629	(4,334)
Expenditures				
Judicial				
Personal services				
Salaries	135,094	140,094	138,939	1,155
Benefits	76,064	76,063	74,267	1,796
Total personal services	211,158	216,157	213,206	2,951
Commodities				
Office supplies	1,000	877	877	-
Educational materials	300	-	-	-
Books and periodicals	100	-	-	-
Computer supplies	100	-	-	-
Food and beverages - human	1,200	689	684	5
Total commodities	2,700	1,566	1,561	5
Contractual services				
Other professional services	86,725	93,684	91,791	1,893
Printing/publishing	750	249	21	228
Postage/mailling services	750	-	-	-
Mileage and travel	1,000	1,265	1,265	-
Meals and lodging	1,000	1,233	897	336
Dues and subscriptions	200	218	218	-
Freight and cartage service	100	11	11	-
Employee parking reimbursement	1,920	1,920	1,920	-
Contingency	6,160	1,160	-	1,160
Total contractual services	98,605	99,740	96,123	3,617
Other expenditures	26,500	21,500	-	21,500
Total expenditures	338,963	338,963	310,890	28,073
Net change in fund balance	\$ -	\$ -	23,739	\$ 23,739
Fund balance at beginning of year			6,452	
Fund balance at end of year			\$ 30,191	

Child Exchange Center Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 150,000	\$ 150,000	\$ 140,336	\$ (9,664)
Expenditures				
Judicial				
Personal services				
Salaries	70,000	70,000	38,795	31,205
Benefits	5,355	5,355	-	5,355
Total personal services	75,355	75,355	38,795	36,560
Contractual services				
Other professional services	650	650	-	650
Contingency	73,995	73,995	-	73,995
Total contractual services	74,645	74,645	-	74,645
Total expenditures	150,000	150,000	38,795	111,205
Net change in fund balance	\$ -	\$ -	101,541	\$ 101,541
Fund balance at beginning of year			1,175,501	
Fund balance at end of year			\$ 1,277,042	

Juvenile Drug Court Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 2,200	\$ 2,200	\$ 2,500	\$ 300
Miscellaneous revenues	5,000	5,000	-	(5,000)
Total revenues	7,200	7,200	2,500	(4,700)
Expenditures				
Judicial				
Commodities				
Office supplies	350	600	490	110
Food and beverages - human	50	100	65	35
Total commodities	400	700	555	145
Contractual services				
Other professional services	1,800	1,500	1,350	150
Other expenditures	5,000	5,000	-	5,000
Total expenditures	7,200	7,200	1,905	5,295
Net change in fund balance	\$ -	\$ -	595	\$ 595
Fund balance at beginning of year			1,388	
Fund balance at end of year			\$ 1,983	

Off Duty Assignment Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 139,462	\$ 443,462	\$ 472,925	\$ 29,463
Expenditures				
Public safety				
Personal services				
Salaries	106,000	318,800	333,930	(15,130)
Benefits	36,708	108,938	115,640	(6,702)
Total expenditures	142,708	427,738	449,570	(21,832)
Excess (deficiency) of revenues over expenditures	(3,246)	15,724	23,355	7,631
Other financing sources				
Transfers Out	-	(18,970)	(18,970)	-
Net change in fund balance	\$ (3,246)	\$ (3,246)	4,385	\$ 7,631
Fund balance at beginning of year			96,640	
Fund balance at end of year			\$ 101,025	

Sheriff's Weight Scale Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Fines and forfeitures	\$ 846,815	\$ 846,815	\$ 563,265	\$ (283,550)
Expenditures				
Public safety				
Personal services				
Salaries	350,000	350,000	165,581	184,419
Benefits	121,205	121,205	57,342	63,863
Total personal services	471,205	471,205	222,923	248,282
Commodities				
Office supplies	57,385	57,385	683	56,702
Educational materials	3,000	3,000	-	3,000
Books and periodicals	500	500	-	500
Computer supplies	3,200	3,200	411	2,789
Uniforms, clothing allowance	3,000	3,000	-	3,000
Squad car supply/arsenal	3,500	5,912	2,412	3,500
Machinery and equipment parts	6,000	6,000	473	5,527
Furniture and equipment - small value	3,000	3,000	-	3,000
Machinery and equipment - small value	125,000	116,500	27,250	89,250
Total commodities	204,585	198,497	31,229	167,268
Contractual services				
Film processing services	1,000	1,000	-	1,000
Other professional services	1,525	6,925	5,666	1,259
Machinery - repairs and maintenance	1,500	1,500	337	1,163
Buildings/grounds - repairs and maintenance	12,500	7,100	-	7,100
Auto repairs and maintenance	10,000	6,920	-	6,920
Printing/publishing	2,000	2,000	-	2,000
Education, training, and seminars	13,000	13,000	88	12,912
Mileage and travel	500	500	-	500
Meals and lodging	5,000	5,000	636	4,364
Dues and subscriptions	1,000	1,000	-	1,000
Freight and cartage service	1,000	1,000	787	213
Total contractual services	49,025	45,945	7,514	38,431

(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, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Capital outlay				
Machinery and equipment	\$ -	\$ 8,500	\$ 8,370	\$ 130
Vehicles	125,000	528,340	435,003	93,337
Total capital outlay	<u>125,000</u>	<u>536,840</u>	<u>443,373</u>	<u>93,467</u>
Total expenditures	<u>849,815</u>	<u>1,252,487</u>	<u>705,039</u>	<u>547,448</u>
Net change in fund balance	<u>\$ (3,000)</u>	<u>\$ (405,672)</u>	<u>(141,774)</u>	<u>\$ 263,898</u>
Fund balance at beginning of year			<u>728,294</u>	
Fund balance at end of year			<u>\$ 586,520</u>	

Sheriff's Restricted Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 350,000	\$ 350,000	\$ 468,023	\$ 118,023
Charges for services	700,000	700,000	651,754	(48,246)
Investment income	8,000	8,000	6,007	(1,993)
Miscellaneous revenues	30,000	30,000	4,609	(25,391)
Total revenues	1,088,000	1,088,000	1,130,393	42,393
Expenditures				
Public safety				
Commodities				
Office supplies	25,000	10,000	3,813	6,187
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	15,000	5,034	9,966
Buildings/grounds maintenance supplies	1,000	1,000	-	1,000
Uniforms, clothing allowance	2,500	2,500	-	2,500
Fuel and lubricants	500	6,977	6,477	500
Squad car supply/arsenal	4,000	4,000	-	4,000
Machinery and equipment parts	3,000	3,000	-	3,000
Furniture and equipment - small value	24,000	9,000	-	9,000
Machinery and equipment - small value	7,500	7,500	1,643	5,857
Total commodities	110,500	61,977	16,967	45,010
Contractual services				
Consulting services	13,500	13,500	-	13,500
Other professional services	3,000	3,000	-	3,000
Equipment maintenance agreement	10,000	105,523	-	105,523
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	-	5,000
Printing/publishing	2,000	2,000	-	2,000
Education, training, and seminars	75,000	28,000	450	27,550
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	-	13,000

(Continued)

Sheriff's Restricted Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2013

	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	2,500	630	1,870
Total contractual services	<u>137,000</u>	<u>185,523</u>	<u>1,080</u>	<u>184,443</u>
Capital outlay				
Machinery and equipment	-	5,896	5,896	-
Other expenditures	<u>1,200,000</u>	<u>1,194,104</u>	<u>1,008,608</u>	<u>185,496</u>
Total expenditures	<u>1,447,500</u>	<u>1,447,500</u>	<u>1,032,551</u>	<u>414,949</u>
Net change in fund balance	<u>\$ (359,500)</u>	<u>\$ (359,500)</u>	97,842	<u>\$ 457,342</u>
Fund balance at beginning of year			<u>714,204</u>	
Fund balance at end of year			<u>\$ 812,046</u>	

Arrestee's Medical Cost Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<hr/>				
Revenues				
Fines and forfeitures	\$ 20,000	\$ 20,000	\$ 20,832	\$ 832
<hr/>				
Expenditures				
Public safety				
Contractual services				
Medical services	53,000	53,000	-	53,000
<hr/>				
Net change in fund balance	\$ (33,000)	\$ (33,000)	20,832	\$ 53,832
<hr/>				
Fund balance at beginning of year			54,384	
<hr/>				
Fund balance at end of year			\$ 75,216	
<hr/>				

Foreclosure Mediation Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 900,000	\$ 900,000	\$ 615,000	\$ (285,000)
Investment income	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total revenues	900,000	900,000	615,000	(285,000)
Expenditures				
Public safety				
Commodities				
Office supplies	10,000	10,000	-	10,000
Contractual services				
Other professional services	870,000	870,000	599,550	270,450
Printing/publishing	20,000	20,000	-	20,000
Total contractual services	890,000	890,000	599,550	290,450
Total expenditures	900,000	900,000	599,550	300,450
Net change in fund balance	\$ -	\$ -	15,450	\$ 15,450
Fund balance at beginning of year			204,260	
Fund balance at end of year			\$ 219,710	

Illinois Department of Nuclear Safety Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 91,500	\$ 91,500	\$ 65,700	\$ (25,800)
Investment income	1,400	1,400	731	(669)
Miscellaneous revenues	50,000	50,000	-	(50,000)
Total revenues	142,900	142,900	66,431	(76,469)
Expenditures				
Public safety				
Personal services				
Salaries	19,160	17,853	15,797	2,056
Benefits	11,975	13,282	11,016	2,266
Total personal services	31,135	31,135	26,813	4,322
Commodities				
Office supplies	2,000	3,067	2,722	345
Computer supplies	10,000	5,066	4,549	517
Operating supplies/materials	4,000	5,378	4,110	1,268
Food and beverages - human	2,500	1,094	1,094	-
Furniture and equipment - small value	2,000	-	-	-
Machinery and equipment - small value	19,000	20,722	20,599	123
Total commodities	39,500	35,327	33,074	2,253
Contractual services				
Other professional services	4,000	2,040	2,040	-
Temporary contracted services	22,150	23,731	23,131	600
Auto repairs and maintenance	-	333	333	-
Education, training, and seminars	900	547	410	137
Mileage and travel	2,000	1,616	816	800
Meals and lodging	2,000	4,115	4,008	107
Dues and subscriptions	1,000	3,541	3,541	-
Freight and cartage service	200	500	467	33
Total contractual services	32,250	36,423	34,746	1,677
Other expenditures	50,000	50,000	-	50,000
Total expenditures	152,885	152,885	94,633	58,252
Net change in fund balance	\$ (9,985)	\$ (9,985)	(28,202)	\$ (18,217)
Fund balance at beginning of year			113,369	
Fund balance at end of year			\$ 85,167	

EMA Warning and Training Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 162,500	\$ 162,500	\$ 93,923	\$ (68,577)
Investment income	1,000	1,000	472	(528)
Miscellaneous revenues	111,835	111,835	-	(111,835)
Total revenues	275,335	275,335	94,395	(180,940)
Expenditures				
Public safety				
Personal services				
Salaries	19,865	19,865	19,750	115
Benefits	12,770	12,770	12,157	613
Total personal services	32,635	32,635	31,907	728
Commodities				
Office supplies	2,000	4,454	3,814	640
Janitorial and cleaning supplies	-	100	97	3
Educational materials	1,000	785	784	1
Computer supplies	1,000	2,124	2,124	-
Operating supplies/materials	-	6,542	4,375	2,167
Food and beverages - human	100	639	444	195
Uniforms, clothing allowance	500	500	-	500
Sign and safety supplies	-	6,900	6,812	88
Total commodities	4,600	22,044	18,450	3,594
Contractual services				
Consulting services	-	14,871	-	14,871
Subgrant awards/obligations	80,000	22,500	-	22,500
Other professional services	30,000	4,700	4,700	-
Temporary contracted services	18,000	46,456	43,400	3,056
Equipment maintenance agreement	-	13,800	13,800	-
Printing/publishing	5,500	7,044	6,087	957
Education, training, and seminars	-	810	810	-
Employee physicals	3,000	3,000	2,520	480
Mileage and travel	-	42	42	-
Meals and lodging	1,000	6,333	6,333	-
Dues and subscriptions	500	500	306	194
Freight and cartage service	100	600	536	64
Total contractual services	138,100	120,656	78,534	42,122

(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, 2013

	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>275,335</u>	<u>275,335</u>	<u>128,891</u>	<u>146,444</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(34,496)</u>	<u>\$ (34,496)</u>
Fund balance at beginning of year			<u>99,386</u>	
Fund balance at end of year			<u>\$ 64,890</u>	

Public Building Commission Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 3,997,808	\$ 3,997,808	\$ 3,982,159	\$ (15,649)
Miscellaneous revenues	4,800	4,800	5,291	491
Total revenues	<u>4,002,608</u>	<u>4,002,608</u>	<u>3,987,450</u>	<u>(15,158)</u>
Expenditures				
General and administrative				
Contractual services				
Rentals - land and building	5,517,608	4,004,408	4,000,000	4,408
Construction services	1,350,000	1,350,000	1,350,000	-
Contingency	50,000	50,000	-	50,000
Total expenditures	<u>6,917,608</u>	<u>5,404,408</u>	<u>5,350,000</u>	<u>54,408</u>
Deficiency of revenues over expenditures	<u>(2,915,000)</u>	<u>(1,401,800)</u>	<u>(1,362,550)</u>	<u>39,250</u>
Other financing sources				
Transfers in	2,850,000	2,850,000	2,850,000	-
Transfers Out	-	(1,513,200)	(1,513,200)	-
Total other financing sources (uses)	<u>2,850,000</u>	<u>1,336,800</u>	<u>1,336,800</u>	<u>-</u>
Net change in fund balance	<u>\$ (65,000)</u>	<u>\$ (65,000)</u>	<u>(25,750)</u>	<u>\$ 39,250</u>
Fund balance at beginning of year			<u>395,060</u>	
Fund balance at end of year			<u>\$ 369,310</u>	

County Clerk Assignment Automation Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 2,000	\$ 2,000	\$ 3,870	\$ 1,870
Investment income	200	200	92	(108)
Total revenues	<u>2,200</u>	<u>2,200</u>	<u>3,962</u>	<u>1,762</u>
Expenditures				
General and administrative				
Commodities				
Office supplies	3,000	3,000	78	2,922
Computer supplies	5,000	5,000	364	4,636
Furniture and equipment - small value	4,200	4,200	1,277	2,923
Total expenditures	<u>12,200</u>	<u>12,200</u>	<u>1,719</u>	<u>10,481</u>
Net change in fund balance	<u>\$ (10,000)</u>	<u>\$ (10,000)</u>	2,243	<u>\$ 12,243</u>
Fund balance at beginning of year			<u>10,352</u>	
Fund balance at end of year			<u>\$ 12,595</u>	

County Clerk Document Storage Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 45,000	\$ 45,000	\$ 52,695	\$ 7,695
Investment income	100	100	656	556
Miscellaneous revenues	20,000	20,000	-	(20,000)
Total revenues	65,100	65,100	53,351	(11,749)
Expenditures				
General and administrative				
Commodities				
Office supplies	2,450	2,450	100	2,350
Computer supplies	1,000	1,000	124	876
Furniture and equipment - small value	7,100	7,100	7,076	24
Total commodities	10,550	10,550	7,300	3,250
Contractual services				
Printing/publishing	7,500	7,500	6,805	695
Freight and cartage service	500	500	-	500
Contingency	26,550	26,550	-	26,550
Total contractual services	34,550	34,550	6,805	27,745
Other expenditures	20,000	20,000	-	20,000
Total expenditures	65,100	65,100	14,105	50,995
Net change in fund balance	\$ -	\$ -	39,246	\$ 39,246
Fund balance at beginning of year			<u>57,237</u>	
Fund balance at end of year			<u>\$ 96,483</u>	

Treasurer's Automation Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 75,000	\$ 75,000	\$ 17,590	\$ (57,410)
Investment income	4,000	4,000	1,495	(2,505)
Miscellaneous revenues	20,000	20,000	21,131	1,131
Total revenues	99,000	99,000	40,216	(58,784)
Expenditures				
General and administrative				
Personal services				
Salaries	40,481	40,481	40,014	467
Benefits	24,380	24,380	19,322	5,058
Total personal services	64,861	64,861	59,336	5,525
Commodities				
Office supplies	-	1,000	769	231
Computer supplies	15,000	15,000	4,200	10,800
Operating supplies/materials	-	1,000	45	955
Furniture and equipment - small value	20,000	9,000	-	9,000
Total commodities	35,000	26,000	5,014	20,986
Contractual services				
Consulting services	20,000	20,000	-	20,000
Systems analyst/planning	30,000	30,000	11,535	18,465
Other professional services	15,000	15,000	-	15,000
Printing/publishing	-	9,000	8,080	920
Dues and subscriptions	2,500	2,500	213	2,287
Freight and cartage service	100	100	14	86
Total contractual services	67,600	76,600	19,842	56,758
Total expenditures	167,461	167,461	84,192	83,269
Net change in fund balance	\$ (68,461)	\$ (68,461)	(43,976)	\$ 24,485
Fund balance at beginning of year			216,906	
Fund balance at end of year			<u>\$ 172,930</u>	

Recorder's Automation Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 601,000	\$ 601,000	\$ 770,227	\$ 169,227
Investment income	5,000	5,000	2,310	(2,690)
Miscellaneous revenues	-	-	295,000	295,000
Total revenues	606,000	606,000	1,067,537	461,537
Expenditures				
General and administrative				
Recorder's automation				
Personal services				
Salaries	236,871	236,871	202,977	33,894
Benefits	145,080	145,080	128,440	16,640
Total personal services	381,951	381,951	331,417	50,534
Commodities				
Office supplies	3,717	3,717	2,626	1,091
Computer supplies	15,000	43,958	43,958	-
Furniture and equipment - small value	2,500	13,429	-	13,429
Total commodities	21,217	61,104	46,584	14,520
Contractual services				
Systems analyst/planning	50,000	15,663	6,250	9,413
Other professional services	10,000	10,050	7,037	3,013
Equipment maintenance agreement	5,000	37,500	35,314	2,186
Mileage and travel	1,000	1,900	1,832	68
Meals and lodging	1,000	1,000	275	725
Freight and cartage service	1,000	1,000	427	573
Total contractual services	68,000	67,113	51,135	15,978
Capital outlay				
Office furniture and equipment	-	9,712	9,712	-
Computer hardware/software	-	14,788	12,789	1,999
Total capital outlay	-	24,500	22,501	1,999
Total recorder's automation	471,168	534,668	451,637	83,031
Recorder's automation - GIS				
Personal services				
Salaries	153,540	153,540	142,278	11,262
Benefits	112,160	112,160	82,625	29,535
Total personal services	265,700	265,700	224,903	40,797
Contractual services				
Equipment maintenance agreement	1,000	1,000	-	1,000
Total recorder's automation - GIS	266,700	266,700	224,903	41,797

(Continued)

Recorder's Automation Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Recorder's automation - rental housing program				
Personal services				
Salaries	\$ 43,208	\$ 43,208	\$ 42,071	\$ 1,137
Benefits	24,924	24,924	24,325	599
Total recorder's automation - rental housing program	<u>68,132</u>	<u>68,132</u>	<u>66,396</u>	<u>1,736</u>
Total expenditures	<u>806,000</u>	<u>869,500</u>	<u>742,936</u>	<u>126,564</u>
Excess (deficiency) of revenues over expenditures	<u>(200,000)</u>	<u>(263,500)</u>	<u>324,601</u>	<u>588,101</u>
Other financing uses				
Transfers out	<u>-</u>	<u>-</u>	<u>(55,000)</u>	<u>(55,000)</u>
Net change in fund balance	<u>\$ (200,000)</u>	<u>\$ (263,500)</u>	<u>269,601</u>	<u>\$ 533,101</u>
Fund balance at beginning of year			<u>144,764</u>	
Fund balance at end of year			<u>\$ 414,365</u>	

County Owned Parking Facility Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 400,000	\$ 400,000	\$ 401,620	\$ 1,620
Expenditures				
General and administrative				
Personal services				
Salaries	189,364	192,537	192,532	5
Benefits	127,447	131,099	124,157	6,942
Total personal services	316,811	323,636	316,689	6,947
Commodities				
Office supplies	-	2,700	2,580	120
Buildings/grounds maintenance supplies	331	331	14	317
Uniforms, clothing allowance	1,000	1,006	1,006	-
Furniture and equipment - small value	800	1,150	1,098	52
Electricity - energy supplies	6,000	6,000	2,627	3,373
Bottled water	-	180	165	15
Total commodities	8,131	11,367	7,490	3,877
Contractual services				
Contracted snow removal	20,000	12,539	2,880	9,659
Machinery - repairs and maintenance	150	150	-	150
Buildings/grounds - repairs and maintenance	8,000	8,000	-	8,000
Radios/phones - repairs and maintenance	500	500	-	500
Rentals - equipment	500	500	-	500
Education, training, and seminars	27,000	27,000	-	27,000
Mileage and travel	27,000	24,400	-	24,400
Meals and lodging	27,000	27,000	794	26,206
Freight and cartage service	100	100	-	100
Contingency	18,626	18,626	-	18,626
Public purpose expense	6,650	6,650	-	6,650
Total contractual services	135,526	125,465	3,674	121,791
Other expenditures				
	-	-	-	-
Total expenditures	460,468	460,468	327,853	132,615
Net change in fund balance	\$ (60,468)	\$ (60,468)	73,767	\$ 134,235
Fund balance at beginning of year			1,412,230	
Fund balance at end of year			\$ 1,485,997	

Veteran's Assistance Commission Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ -	\$ 20,995	\$ 65,000	\$ 44,005
Miscellaneous revenues	16,000	16,000	20,173	4,173
Total revenues	16,000	36,995	85,173	48,178
Expenditures				
Health and welfare				
Personal services				
Salaries	226,399	216,482	200,392	16,090
Benefits	142,990	152,906	144,930	7,976
Total personal services	369,389	369,388	345,322	24,066
Commodities				
Office supplies	5,875	5,875	3,815	2,060
Telephone supplies	250	250	-	250
Books and periodicals	2,000	2,000	1,685	315
Computer supplies	4,380	2,770	233	2,537
Personal products	14,000	23,372	23,279	93
Food and beverages - human	45,000	32,000	25,279	6,721
Uniforms, clothing allowance	-	628	597	31
Fuel and lubricants	9,300	9,300	5,237	4,063
Vehicle licenses	125	125	-	125
Furniture and equipment - small value	250	1,860	1,860	-
Machinery and equipment - small value	500	500	-	500
Gas - energy supplies	10,000	10,000	5,919	4,081
Electricity - energy supplies	18,000	17,900	13,974	3,926
Water and sewer	5,000	11,000	9,110	1,890
Bottled water	252	352	280	72
Total commodities	114,932	117,932	91,268	26,664
Contractual services				
Dental services	-	35,995	35,455	540
Systems analyst/planning	1,000	6,000	3,093	2,907
Non-employee transportation	15,000	15,000	10,013	4,987
Other professional services	-	1,110	1,110	-
Garbage disposal - cleaning	500	500	-	500
Security service contract	400	900	618	282
Machinery - repairs and maintenance	100	100	-	100
Buildings/grounds - repairs and maintenance	-	5,000	4,522	478
Computers/printers - repairs	400	400	114	286
Auto repairs and maintenance	4,630	4,630	3,836	794

(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, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Contractual services (continued)				
Rentals - land and building	\$ 185,800	\$ 147,690	\$ 132,136	\$ 15,554
Advertising, legal notices	1,000	1,583	1,233	350
Printing/publishing	1,000	918	626	292
Postage/mailing services	2,800	2,800	2,129	671
Education, training, and seminars	1,550	4,550	1,915	2,635
Mileage and travel	3,000	3,066	3,066	-
Meals and lodging	6,000	10,934	5,021	5,913
Dues and subscriptions	1,500	1,500	948	552
Telephone service - regular	1,500	1,500	-	1,500
Freight and cartage service	485	485	144	341
Contingency	15,014	15,014	-	15,014
Total contractual services	<u>241,679</u>	<u>259,675</u>	<u>205,979</u>	<u>53,696</u>
Total expenditures	<u>726,000</u>	<u>746,995</u>	<u>642,569</u>	<u>104,426</u>
Deficiency of revenues over expenditures	<u>(710,000)</u>	<u>(710,000)</u>	<u>(557,396)</u>	<u>152,604</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>42,604</u>	<u>\$ 152,604</u>
Fund balance at beginning of year			<u>366,339</u>	
Fund balance at end of year			<u>\$ 408,943</u>	

911 Emergency Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 5,410,000	\$ 5,410,000	\$ 5,496,826	\$ 86,826
Investment income	100,000	100,000	30,983	(69,017)
Miscellaneous revenues	1,000,000	1,000,000	15,781	(984,219)
Total revenues	6,510,000	6,510,000	5,543,590	(966,410)
Expenditures				
Public safety				
Personal services				
Salaries	879,065	911,565	911,489	76
Benefits	362,911	369,136	369,017	119
Total personal services	1,241,976	1,280,701	1,280,506	195
Commodities				
Office supplies	9,000	7,489	7,488	1
Copy machine supplies	6,000	7,819	7,818	1
Telephone supplies	1,500	700	700	-
Janitorial and cleaning supplies	400	326	325	1
Educational materials	50,000	44,673	44,672	1
Books and periodicals	1,000	1,022	1,022	-
Computer supplies	173,865	117,365	117,283	82
Operating supplies/materials	5,500	4,877	4,876	1
Food and beverages - human	1,000	1,626	1,625	1
Uniforms, clothing allowance	4,600	2,323	2,323	-
Fuel and lubricants	6,500	11,326	11,326	-
Furniture and equipment - small value	20,000	179,793	179,792	1
Gas - energy supplies	2,000	1,360	1,360	-
Electricity - energy supplies	5,000	5,700	5,677	23
Water and sewer	250	318	316	2
Bottled water	200	300	270	30
Total commodities	286,815	387,017	386,873	144
Contractual services				
Legal services	16,000	12,097	12,000	97
Consulting services	1,500	-	-	-
Systems analyst/planning	1,500	-	-	-
Contractual instruction service	24,000	100	95	5
Court interpreter services	15,000	13,000	12,699	301
Other professional services	30,000	15,373	15,373	-
Equipment maintenance agreement	697,500	792,650	743,400	49,250
Copier maintenance agreement	500	500	497	3

(Continued)

911 Emergency Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual (GAAP Basis) (Continued)

Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Contractual services (continued)				
Machinery - repairs and maintenance	\$ 8,000	\$ 840	\$ 824	\$ 16
Buildings/grounds - repairs and maintenance	8,000	7,908	7,908	-
Computers/printers - repairs	2,000	559	559	-
Radios/phones - repairs and maintenance	2,000	-	-	-
Auto repairs and maintenance	7,000	4,041	4,040	1
Rentals - land and building	126,000	165,700	165,670	30
Rentals - equipment	10,000	9,767	9,767	-
Non county capital equipment reimbursement	180,000	19,900	19,900	-
Advertising, legal notices	300	113	113	-
Printing/publishing	18,500	14,900	14,856	44
Postage/mailing services	1,500	670	668	2
Education, training, and seminars	80,000	125,889	125,889	-
Mileage and travel	9,000	15,109	15,109	-
Meals and lodging	15,000	30,262	30,180	82
Dues and subscriptions	7,700	9,600	9,021	579
Telephone service - regular	1,100,000	1,232,238	1,214,465	17,773
Telephone service - cellular	15,000	15,805	15,805	-
Liability and fidelity insurance	12,000	9,938	9,938	-
Freight and cartage service	6,700	7,176	7,096	80
Finance charges/late fees	200	-	-	-
Fuel surcharge	200	100	39	61
Contingency	1,109	-	-	-
Surcharge reappropriation program	1,285,000	1,280,410	1,280,410	-
Total contractual services	<u>3,681,209</u>	<u>3,784,645</u>	<u>3,716,321</u>	<u>68,324</u>
Capital outlay				
Machinery and equipment	85,000	20,000	-	20,000
Vehicles	25,000	25,000	-	25,000
Office furniture and equipment	250,000	72,637	8,640	63,997
Computer hardware/software	5,190,000	5,190,000	1,028,733	4,161,267
Total capital outlay	<u>5,550,000</u>	<u>5,307,637</u>	<u>1,037,373</u>	<u>4,270,264</u>
Other expenditures	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>
Total expenditures	<u>11,760,000</u>	<u>11,760,000</u>	<u>6,421,073</u>	<u>5,338,927</u>
Net change in fund balance	<u>\$ (5,250,000)</u>	<u>\$ (5,250,000)</u>	<u>(877,483)</u>	<u>\$ 4,372,517</u>
Fund balance at beginning of year			<u>4,564,289</u>	
Fund balance at end of year			<u>\$ 3,686,806</u>	

Solid Waste Management Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 162,249	\$ 162,249	\$ 159,361	\$ (2,888)
Charges for services	1,178,000	1,178,000	1,150,283	(27,717)
Investment income	50,000	50,000	40,636	(9,364)
Miscellaneous revenues	53,000	53,000	11	(52,989)
Total revenues	1,443,249	1,443,249	1,350,291	(92,958)
Expenditures				
Health and welfare				
Personal services				
Salaries	519,200	519,200	445,199	74,001
Benefits	234,083	234,083	184,935	49,148
Total personal services	753,283	753,283	630,134	123,149
Commodities				
Office supplies	2,500	2,028	1,078	950
Computer supplies	4,000	4,000	679	3,321
Food and beverages - human	1,000	1,000	9	991
Fuel and lubricants	150	606	606	-
Auto parts/maintenance	300	410	410	-
Machinery and equipment parts	6,000	6,000	1,775	4,225
Total commodities	13,950	14,044	4,557	9,487
Contractual services				
Architectural services	8,600	8,600	-	8,600
Engineering services	55,000	55,000	9,656	45,344
Consulting services	5,400	7,541	6,445	1,096
Subgrant awards/obligations	233,402	23,899	19,057	4,842
Laboratory services	50,000	50,000	5,513	44,487
Buildings/grounds - repairs and maintenance	-	308	308	-
Auto repairs and maintenance	4,000	4,000	953	3,047
Rentals - land and building	22,153	22,153	18,183	3,970
Rentals - equipment	1,000	1,000	776	224
Construction-signs	600	600	-	600
Advertising, legal notices	30,000	30,000	26,342	3,658
Printing/publishing	10,000	10,000	2,986	7,014
Postage/mailling services	3,000	3,000	1,458	1,542
Education, training, and seminars	6,000	6,000	3,936	2,064
Mileage and travel	2,000	2,351	2,351	-
Meals and lodging	4,500	4,548	4,548	-
Dues and subscriptions	3,000	4,288	2,327	1,961

(Continued)

Solid Waste Management Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Contractual services (continued)				
Freight and cartage service	\$ 1,000	\$ 1,579	\$ 1,579	\$ -
Fuel surcharge	-	21	21	-
Contingency	6,000	6,000	4,700	1,300
Recycling program	183,000	180,313	159,977	20,336
Total contractual services	<u>628,655</u>	<u>421,201</u>	<u>271,116</u>	<u>150,085</u>
Capital outlay				
Buildings and structures	75,000	106,077	106,077	-
Machinery and equipment	25,000	1,841	-	1,841
Vehicles	75,000	75,000	69,107	5,893
Office furniture and equipment	-	207,360	207,360	-
Computer hardware/software	500	500	-	500
Total capital outlay	<u>175,500</u>	<u>390,778</u>	<u>382,544</u>	<u>8,234</u>
Other expenditures	<u>75,000</u>	<u>67,082</u>	<u>25,000</u>	<u>42,082</u>
Total expenditures	<u>1,646,388</u>	<u>1,646,388</u>	<u>1,313,351</u>	<u>333,037</u>
Net change in fund balance	<u>\$ (203,139)</u>	<u>\$ (203,139)</u>	36,940	<u>\$ 240,079</u>
Fund balance at beginning of year			<u>4,930,687</u>	
Fund balance at end of year			<u>\$ 4,967,627</u>	

IKE Disaster Recovery CDBG
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 5,871,000	\$ 6,340,000	\$ 2,977,369	\$ (3,362,631)
Expenditures				
Health and welfare				
Contractual services				
Engineering services	125,000	125,000	26,469	98,531
Subgrant awards/obligations	5,746,000	6,215,000	3,139,995	3,075,005
Total expenditures	5,871,000	6,340,000	3,166,464	3,173,536
Net change in fund balance	\$ -	\$ -	(189,095)	\$ (189,095)
Fund balance (deficit) at beginning of year			(20,000)	
Fund balance (deficit) at end of year			\$ (209,095)	

Community Development Block Grants Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 2,756,506	\$ 2,756,506	\$ 780,660	\$ (1,975,846)
Miscellaneous revenues	250,000	250,000	548,301	298,301
Total revenues	3,006,506	3,006,506	1,328,961	(1,677,545)
Expenditures				
Health and welfare				
Personal services				
Salaries	179,994	174,622	161,476	13,146
Benefits	76,677	82,049	77,362	4,687
Total personal services	256,671	256,671	238,838	17,833
Commodities				
Office supplies	1,500	1,500	-	1,500
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	2,750	2,250
Food and beverages - human	500	500	-	500
Furniture and equipment - small value	500	500	-	500
Total commodities	9,500	9,500	2,750	6,750
Contractual services				
Auditing services	5,000	5,000	-	5,000
Subgrant awards/obligations	2,648,000	2,647,000	1,122,331	1,524,669
Court reporter services	1,000	1,000	-	1,000
Other professional services	3,000	3,000	2,795	205
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
Advertising, legal notices	2,500	2,500	745	1,755
Printing/publishing	500	500	5	495
Postage/mailing services	1,500	1,500	497	1,003
Education, training, and seminars	2,500	2,500	600	1,900
Mileage and travel	2,500	2,500	360	2,140
Meals and lodging	2,500	2,500	50	2,450
Dues and subscriptions	3,000	4,000	2,275	1,725

(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, 2013

	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	\$ -	\$ 500
Fuel surcharge	150	150	23	127
Contingency	62,029	62,029	-	62,029
Total contractual services	<u>2,759,417</u>	<u>2,759,417</u>	<u>1,143,519</u>	<u>1,615,898</u>
Other expenditures	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>
Total expenditures	<u>3,125,588</u>	<u>3,125,588</u>	<u>1,385,107</u>	<u>1,740,481</u>
Net change in fund balance	<u>\$ (119,082)</u>	<u>\$ (119,082)</u>	<u>(56,146)</u>	<u>\$ 62,936</u>
Fund balance at beginning of year			<u>297,838</u>	
Fund balance at end of year			<u>\$ 241,692</u>	

Community Development Home Program Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 803,000	\$ 803,000	\$ 429,805	\$ (373,195)
Miscellaneous revenues	100,000	100,000	-	(100,000)
Total revenues	903,000	903,000	429,805	(473,195)
Expenditures				
Health and welfare				
Personal services				
Salaries	19,787	18,839	15,275	3,564
Benefits	20,250	21,198	8,863	12,335
Total personal services	40,037	40,037	24,138	15,899
Contractual services				
Subgrant awards/obligations	760,000	760,000	402,486	357,514
Postage/ mailing services	100	100	-	100
Mileage and travel	500	500	12	488
Meals and lodging	500	500	4	496
Contingency	1,863	1,863	-	1,863
Total contractual services	762,963	762,963	402,502	360,461
Other expenditures	100,000	100,000	-	100,000
Total expenditures	903,000	903,000	426,640	476,360
Net change in fund balance	\$ -	\$ -	3,165	\$ 3,165
Fund balance at beginning of year			36,189	
Fund balance at end of year			\$ 39,354	

Local Law Enforcement Block Grant Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 340,000	\$ 340,000	\$ 32,081	\$ (307,919)
Investment income	1,000	1,000	88	(912)
Total revenues	<u>341,000</u>	<u>341,000</u>	<u>32,169</u>	<u>(308,831)</u>
Expenditures				
Public safety				
Commodities				
Furniture and equipment - small value	<u>400,000</u>	<u>388,000</u>	<u>55,000</u>	<u>333,000</u>
Capital outlay				
Computer hardware/software	<u>-</u>	<u>12,000</u>	<u>12,000</u>	<u>-</u>
Total expenditures	<u>400,000</u>	<u>400,000</u>	<u>67,000</u>	<u>333,000</u>
Net change in fund balance	<u>\$ (59,000)</u>	<u>\$ (59,000)</u>	<u>(34,831)</u>	<u>\$ 24,169</u>
Fund balance at beginning of year			<u>55,821</u>	
Fund balance at end of year			<u>\$ 20,990</u>	

Workforce Development Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 368,000	\$ 976,175	\$ 471,428	\$ (504,747)
Investment income	-	-	325	325
Miscellaneous revenues	25,000	25,000	-	(25,000)
Total revenues	393,000	1,001,175	471,753	(529,422)
Expenditures				
Health and welfare				
Personal services				
Salaries	189,422	189,422	187,916	1,506
Benefits	86,709	86,709	84,803	1,906
Total personal services	276,131	276,131	272,719	3,412
Commodities				
Office supplies	1,000	1,800	1,755	45
Books and periodicals	200	200	-	200
Computer supplies	500	1,000	895	105
Food and beverages - human	2,000	2,000	546	1,454
Furniture and equipment - small value	1,000	550	482	68
Total commodities	4,700	5,550	3,678	1,872
Contractual services				
Consulting services	20,000	28,000	26,961	1,039
Copier maintenance agreement	700	850	847	3
Copiers/faxes - repairs and maintenance	-	500	204	296
Rentals - land and building	1,250	1,850	375	1,475
Subgrant awards/obligations	-	579,565	100,652	478,913
Advertising, legal notices	1,500	2,100	1,740	360
Printing/publishing	4,000	1,800	958	842
Postage/mailing services	1,000	1,000	213	787
Education, training, and seminars	3,000	4,250	4,208	42
Tuition Reimbursement	5,000	-	-	-
Mileage and travel	3,000	4,000	3,677	323
Meals and lodging	2,500	4,000	3,606	394
Dues and subscriptions	30,000	29,750	23,773	5,977
Telephone service - regular	600	600	-	600
Telephone service - cellular	1,500	1,500	692	808
Liability and fidelity insurance	3,000	3,000	2,973	27
Freight and cartage service	300	300	66	234

(Continued)

Workforce Development Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Contractual services (continued)				
Fuel surcharge	\$ 50	\$ 50	\$ -	\$ 50
Contingency	9,769	2,769	-	2,769
Total contractual services	<u>87,169</u>	<u>665,884</u>	<u>170,945</u>	<u>494,939</u>
Other expenditures	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>
Total expenditures	<u>393,000</u>	<u>972,565</u>	<u>447,342</u>	<u>525,223</u>
Excess of revenues over expenditures	<u>-</u>	<u>28,610</u>	<u>24,411</u>	<u>(4,199)</u>
Other financing uses				
Transfers out	<u>-</u>	<u>(28,610)</u>	<u>(10,776)</u>	<u>17,834</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>13,635</u>	<u>\$ 13,635</u>
Fund balance at beginning of year			<u>18,316</u>	
Fund balance at end of year			<u>\$ 31,951</u>	

Workforce Services Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 5,943,799	\$ 5,943,799	\$ 4,288,782	\$ (1,655,017)
Investment income	200	200	118	(82)
Miscellaneous revenues	1,003,000	1,003,000	491	(1,002,509)
Total revenues	6,946,999	6,946,999	4,289,391	(2,657,608)
Expenditures				
Health and welfare				
Personal services				
Salaries	1,322,171	1,322,171	1,124,549	197,622
Benefits	520,653	520,653	510,857	9,796
Total personal services	1,842,824	1,842,824	1,635,406	207,418
Commodities				
Office supplies	20,546	20,546	8,559	11,987
Office supplies - toner cartridges	13,001	13,001	5,184	7,817
Telephone supplies	1,000	1,000	-	1,000
Educational materials	5,001	5,001	4,102	899
Books and periodicals	3,000	3,000	-	3,000
Computer supplies	20,002	40,002	32,658	7,344
Buildings/grounds maintenance supplies	-	1,000	346	654
Food and beverages - human	7,001	7,001	1,623	5,378
Uniforms, clothing allowance	250	250	-	250
Fuel and lubricants	10,001	10,001	5,809	4,192
Furniture and equipment - small value	1,000	7,350	5,594	1,756
Total commodities	80,802	108,152	63,875	44,277
Contractual services				
Consulting services	8,827	41,827	34,482	7,345
Subgrant awards/obligations	729,265	729,265	503,590	225,675
Contractual instruction service	2,942,821	2,821,861	1,790,880	1,030,981
WIA supportive services	20,000	27,500	24,885	2,615
Copier maintenance agreement	3,500	3,900	3,884	16
Buildings/grounds - repairs and maintenance	88	288	165	123
Auto repairs and maintenance	20,002	20,002	233	19,769
Rentals - land and building	108,261	108,261	96,450	11,811
Advertising, legal notices	15,002	25,002	18,529	6,473
Printing/publishing	6,001	18,001	8,062	9,939
Postage/mailling services	2,500	2,500	1,506	994
Education, training, and seminars	3,000	3,000	2,404	596
Equipment maintenance agreement	-	10	1	9
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, 2013

	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	\$ 4,735	\$ 3,266
Meals and lodging	4,000	4,000	562	3,438
Dues and subscriptions	29,503	59,503	42,231	17,272
Telephone service - regular	14,401	14,401	3,269	11,132
Telephone service - cellular	2,000	2,500	2,290	210
Freight and cartage service	1,200	1,200	139	1,061
Contingency	100,000	100,000	-	100,000
Total contractual services	<u>4,023,373</u>	<u>3,996,023</u>	<u>2,538,297</u>	<u>1,457,726</u>
Other expenditures	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>
Total expenditures	<u>6,946,999</u>	<u>6,946,999</u>	<u>4,237,578</u>	<u>2,709,421</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	51,813	<u>\$ 51,813</u>
Fund balance (deficit) at beginning of year			<u>(66,086)</u>	
Fund balance (deficit) at end of year			<u>\$ (14,273)</u>	

HUD Lead Hazard Reduction Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 100,000	\$ 100,000	\$ 33,697	\$ (66,303)
Expenditures				
Health and welfare				
Personal services				
Salaries	-	-	468	(468)
Benefits	-	-	310	(310)
Total personal services	-	-	778	(778)
Contractual services				
Subgrant awards/obligations	100,000	100,000	33,697	66,303
Total expenditures	100,000	100,000	34,475	65,525
Net change in fund balance	\$ -	\$ -	(778)	(778)
Fund balance at beginning of year			3,506	
Fund balance at end of year			\$ 2,728	

Neighborhood Stabilization Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 1,642,050	\$ 1,642,050	\$ 959,226	\$ (682,824)
Expenditures				
Health and welfare				
Personal services				
Salaries	94,580	94,580	93,501	1,079
Benefits	43,328	43,328	40,776	2,552
Total personal services	137,908	137,908	134,277	3,631
Contractual services				
Auditing services	-	20,000	19,550	450
Subgrant awards/obligations	1,490,000	1,470,000	963,002	506,998
Postage/mailing services	100	100	-	100
Mileage and travel	1,700	1,700	16	1,684
Meals and lodging	8,750	8,750	7	8,743
Contingency	3,592	3,592	-	3,592
Total contractual services	1,504,142	1,504,142	982,575	521,567
Total expenditures	1,642,050	1,642,050	1,116,852	525,198
Net change in fund balance	\$ -	\$ -	(157,626)	\$ (157,626)
Fund balance at beginning of year			341,637	
Fund balance at end of year			\$ 184,011	

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, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Investment income	\$ 500	\$ 500	\$ 3,506	\$ 3,006
Expenditures				
Debt service - principal	215,000	215,000	214,286	714
Debt service - interest and fiscal charges	500	500	-	500
Total expenditures	215,500	215,500	214,286	1,214
Net change in fund balance	\$ (215,000)	\$ (215,000)	(210,780)	\$ 4,220
Fund balance at beginning of year			637,306	
Fund balance at end of year			\$ 426,526	

Clearview Debt Service Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 67,150	\$ 67,150	\$ 66,755	\$ (395)
Investment income	850	850	1,095	245
Total revenues	<u>68,000</u>	<u>68,000</u>	<u>67,850</u>	<u>(150)</u>
Expenditures				
Debt service - principal	51,250	51,250	51,140	110
Debt service - interest and fiscal charges	18,750	18,750	16,009	2,741
Total expenditures	<u>70,000</u>	<u>70,000</u>	<u>67,149</u>	<u>2,851</u>
Net change in fund balance	<u>\$ (2,000)</u>	<u>\$ (2,000)</u>	701	<u>\$ 2,701</u>
Fund balance at beginning of year			<u>147,723</u>	
Fund balance at end of year			<u>\$ 148,424</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, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Investment income	\$ 19,000	\$ 19,000	\$ 14,614	\$ (4,386)
Expenditures				
Debt service - principal	1,640,000	1,640,000	1,640,000	-
Debt service - interest and fiscal charges	383,000	383,000	365,646	17,354
Total expenditures	2,023,000	2,023,000	2,005,646	17,354
Deficiency of revenues over expenditures	(2,004,000)	(2,004,000)	(1,991,032)	12,968
Other financing sources				
Transfers in	2,004,000	2,004,000	2,004,000	-
Net change in fund balance	\$ -	\$ -	12,968	\$ 12,968
Fund balance at beginning of year			1,993,960	
Fund balance at end of year			\$ 2,006,928	

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, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Investment income	\$ 2,000	\$ 2,000	\$ 3,338	\$ 1,338
Expenditures				
Debt service - principal	196,000	196,000	195,000	1,000
Debt service - interest and fiscal charges	377,000	377,000	372,300	4,700
Total expenditures	573,000	573,000	567,300	5,700
Deficiency of revenues over expenditures	(571,000)	(571,000)	(563,962)	7,038
Other financing sources				
Transfers in	571,000	571,000	571,000	-
Net change in fund balance	\$ -	\$ -	7,038	\$ 7,038
Fund balance at beginning of year			589,744	
Fund balance at end of year			\$ 596,782	

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, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Investment income	\$ 16,000	\$ 16,000	\$ 11,030	\$ (4,970)
Expenditures				
Debt service - principal	887,500	887,500	885,000	2,500
Debt service - interest and fiscal charges	822,500	822,500	810,575	11,925
Total expenditures	1,710,000	1,710,000	1,695,575	14,425
Deficiency of revenues over expenditures	(1,694,000)	(1,694,000)	(1,684,545)	9,455
Other financing sources				
Transfers in	1,694,000	1,694,000	1,694,000	-
Net change in fund balance	\$ -	\$ -	9,455	\$ 9,455
Fund balance at beginning of year			1,743,065	
Fund balance at end of year			\$ 1,752,520	

Road Improvement Debt Service Fund - 2010
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Investment income	\$ 40,000	\$ 40,000	\$ 51,795	\$ 11,795
Expenditures				
Debt service - principal	3,975,000	3,975,000	3,970,000	5,000
Debt service - interest and fiscal charges	4,505,000	4,505,000	4,462,162	42,838
Total expenditures	8,480,000	8,480,000	8,432,162	47,838
Deficiency of revenues over expenditures	(8,440,000)	(8,440,000)	(8,380,367)	59,633
Other financing sources				
Transfers in	8,440,000	8,440,000	8,440,000	-
Net change in fund balance	\$ -	\$ -	59,633	\$ 59,633
Fund balance at beginning of year			8,506,389	
Fund balance at end of year			\$ 8,566,022	

Refunded ADF Debt Service Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Investment income	\$ -	\$ -	\$ 3,112	\$ 3,112
Expenditures				
Debt service - interest and fiscal charges	716,000	716,000	710,400	5,600
Deficiency of revenues over expenditures	(716,000)	(716,000)	(707,288)	8,712
Other financing sources (uses)				
Transfers in	712,000	712,000	712,000	-
Refunding bonds issued	4,000	4,000	-	(4,000)
Total other financing sources (uses)	716,000	716,000	712,000	(4,000)
Net change in fund balance	\$ -	\$ -	4,712	\$ 4,712
Fund balance at beginning of year			704,731	
Fund balance at end of year			\$ 709,443	

Community Health Center Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 75,000	\$ 75,000	\$ -	\$ (75,000)
Investment income	2,000	2,000	336	(1,664)
Miscellaneous revenues	100,000	100,000	-	(100,000)
Total revenues	177,000	177,000	336	(176,664)
Expenditures				
Health and welfare				
Commodities				
Furniture and equipment - small value	25,000	25,000	-	25,000
Machinery and equipment - small value	10,000	10,000	-	10,000
Total commodities	35,000	35,000	-	35,000
Contractual services				
Buildings/grounds - repairs and maintenance	10,000	10,000	4,440	5,560
Capital outlay				
Buildings and structures	20,000	20,000	-	20,000
Machinery and equipment	20,000	20,000	-	20,000
Office furniture and equipment	25,000	25,000	9,995	15,005
Computer hardware/software	30,000	30,000	-	30,000
Total capital outlay	95,000	95,000	9,995	85,005
Other expenditures	100,000	100,000	-	100,000
Total expenditures	240,000	240,000	14,435	225,565
Net change in fund balance	\$ (63,000)	\$ (63,000)	(14,099)	\$ 48,901
Fund balance at beginning of year			53,723	
Fund balance at end of year			\$ 39,624	

Capital Improvement/Repair Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2013

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 480,000	\$ 480,000	\$ 498,976	\$ 18,976
Investment income	20,000	20,000	22,414	2,414
Miscellaneous revenues	1,810,000	1,810,000	1,515,130	(294,870)
Total revenues	2,310,000	2,310,000	2,036,520	(273,480)
Expenditures				
General and administrative				
Commodities				
Furniture and equipment - small value	50,000	50,000	-	50,000
Machinery and equipment - small value	50,000	38,000	-	38,000
Total commodities	100,000	88,000	-	88,000
Contractual services				
Architectural services	-	12,000	-	12,000
Capital outlay				
Buildings and structures	921,000	921,000	69,574	851,426
Vehicles	-	26,000	24,206	1,794
Office furniture and equipment	650,000	624,000	-	624,000
Computer hardware/software	1,069,000	1,069,000	100,898	968,102
Total capital outlay	2,640,000	2,640,000	194,678	2,445,322
Other expenditures	150,000	150,000	-	150,000
Total expenditures	2,890,000	2,890,000	194,678	2,695,322
Excess (deficiency) of revenues over expenditures	(580,000)	(580,000)	1,841,842	2,421,842
Other financing uses				
Transfers in	-	-	1,513,200	1,513,200
Transfers out	(1,350,000)	(1,350,000)	(1,350,000)	-
Total other financing sources (uses)	(1,350,000)	(1,350,000)	163,200	1,513,200
Net change in fund balance	\$ (1,930,000)	\$ (1,930,000)	2,005,042	\$ 3,935,042
Fund balance at beginning of year			1,923,224	
Fund balance at end of year			<u>\$ 3,928,266</u>	

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.

	Assets					Liabilities			Total
	Cash and Cash Equivalents	Investments	Accrued Interest	Accounts Receivable	Total	Accounts Payable	Amounts Held for Others	Total	
County treasurer									
Property taxes-all county taxing bodies	\$ 17,703,617	\$ -	\$ -	\$ -	\$ 17,703,617	\$ -	\$ 17,703,617	\$ -	\$ 17,703,617
Special trust funds	2,288,352	367,236	718	-	2,656,306	-	2,656,306	-	2,656,306
Federal state and FICA taxes	250	806	-	-	1,056	-	1,056	-	1,056
Other treasurer's accounts	1,920,768	3,151,583	118	42,142	5,114,611	10,448	5,104,163	10,448	5,114,611
Total county treasurer	21,912,987	3,519,625	836	42,142	25,475,590	10,448	25,465,142	10,448	25,475,590
Circuit clerk									
Court fees	9,246,687	42,728	-	-	9,289,415	-	9,289,415	-	9,289,415
Alimony and child support	74,783	-	-	-	74,783	-	74,783	-	74,783
Total circuit clerk	9,321,470	42,728	-	-	9,364,198	-	9,364,198	-	9,364,198
Sheriff									
Sheriff's account	23,282,903	8,341	-	-	23,291,244	-	23,291,244	-	23,291,244
Total sheriff	23,282,903	8,341	-	-	23,291,244	-	23,291,244	-	23,291,244
County clerk									
County clerk accounts	3,215,763	626	-	35	3,216,424	1,842	3,214,582	1,842	3,216,424
County coroner	-	3,728	-	-	3,728	-	3,728	-	3,728
Sunny Hill nursing home									
Patients' trust account	13,470	-	-	-	13,470	-	13,470	-	13,470
Security deposits	39,982	109,878	-	-	149,860	-	149,860	-	149,860
Other accounts	447,137	191,071	-	-	638,208	-	638,208	-	638,208
Total Sunny Hill nursing home	500,589	300,949	-	-	801,538	-	801,538	-	801,538
Adult detention facility									
Prisoners' account	455,797	-	-	-	455,797	-	455,797	-	455,797
	455,797	-	-	-	455,797	-	455,797	-	455,797
State's Attorney	235,227	-	-	-	235,227	-	235,227	-	235,227
River Valley detention facility	339	-	-	-	339	-	339	-	339
Recorder of deeds	11,456	-	-	-	11,456	-	11,456	-	11,456
Regional office of education	4,992,598	-	-	-	4,992,598	-	4,992,598	-	4,992,598
Total agency funds	\$ 63,929,129	\$ 3,875,997	\$ 836	\$ 42,177	\$ 67,848,139	\$ 12,290	\$ 67,835,849	\$ 12,290	\$ 67,848,139

Agency Funds
Combining Statement of Changes in Assets and Liabilities
Year Ended November 30, 2013

	Assets and Liabilities at Beginning of Year	Additions	Deletions	Assets and Liabilities at End of Year
County treasurer				
<i>Property taxes-all county taxing bodies</i>				
Assets				
Cash and cash equivalents	\$ 11,373,318	\$ 11,552,429	\$ 5,222,130	\$ 17,703,617
Accrued interest	112	-	112	-
Total assets	<u>11,373,430</u>	<u>11,552,429</u>	<u>5,222,242</u>	<u>17,703,617</u>
Liabilities				
Amounts held for others	11,373,430	11,552,429	5,222,242	17,703,617
Total liabilities	<u>\$ 11,373,430</u>	<u>\$ 11,552,429</u>	<u>\$ 5,222,242</u>	<u>\$ 17,703,617</u>
<i>Special trust funds</i>				
Assets				
Cash and cash equivalents	\$ 2,034,130	\$ 9,526,773	\$ 9,272,551	\$ 2,288,352
Investments	367,236	-	-	367,236
Accrued interest	471	718	471	718
Total assets	<u>2,401,837</u>	<u>9,527,491</u>	<u>9,273,022</u>	<u>2,656,306</u>
Liabilities				
Amounts held for others	2,401,837	9,527,491	9,273,022	2,656,306
Total liabilities	<u>\$ 2,401,837</u>	<u>\$ 9,527,491</u>	<u>\$ 9,273,022</u>	<u>\$ 2,656,306</u>
<i>Federal state and FICA taxes</i>				
Assets				
Cash and cash equivalents	\$ 98	\$ 36,241,996	\$ 36,241,844	\$ 250
Investments	473	1,818	1,485	806
Total assets	<u>571</u>	<u>36,243,814</u>	<u>36,243,329</u>	<u>1,056</u>
Liabilities				
Accounts payable	-	19,039,545	19,039,545	-
Amounts held for others	571	17,204,269	17,203,784	1,056
Total liabilities	<u>\$ 571</u>	<u>\$ 17,204,269</u>	<u>\$ 17,203,784</u>	<u>\$ 1,056</u>

(Continued)

Agency Funds

Combining Statement of Changes in Assets and Liabilities (Continued)

Year Ended November 30, 2013

	Assets and Liabilities at Beginning of Year	Additions	Deletions	Assets and Liabilities at End of Year
County treasurer (continued)				
<i>Other treasurer's accounts</i>				
Assets				
Cash and cash equivalents	\$ 1,418,145	\$ 86,056,309	\$ 85,553,686	\$ 1,920,768
Investments	3,562,661	8,338,536	8,749,614	3,151,583
Accrued interest	114	118	114	118
Accounts receivable	240,673	42,142	240,673	42,142
Total assets	5,221,593	94,437,105	94,544,087	5,114,611
Liabilities				
Accounts payable	57,437	41,070,799	41,117,788	10,448
Amounts held for others	5,164,156	53,366,306	53,426,299	5,104,163
Total liabilities	\$ 5,221,593	\$ 94,437,105	\$ 94,544,087	\$ 5,114,611
Circuit clerk				
<i>Court fees</i>				
Assets				
Cash and cash equivalents	\$ 9,277,605	\$ 38,522,708	\$ 38,553,626	\$ 9,246,687
Investments	42,711	17	-	42,728
Total assets	9,320,316	38,522,725	38,553,626	9,289,415
Liabilities				
Amounts held for others	9,320,316	38,522,725	38,553,626	9,289,415
Total liabilities	\$ 9,320,316	\$ 38,522,725	\$ 38,553,626	\$ 9,289,415
<i>Alimony and child support</i>				
Assets				
Cash and cash equivalents	\$ 51,607	\$ 933,460	\$ 910,284	\$ 74,783
Total assets	51,607	933,460	910,284	74,783
Liabilities				
Amounts held for others	51,607	933,460	910,284	74,783
Total liabilities	\$ 51,607	\$ 933,460	\$ 910,284	\$ 74,783

(Continued)

Agency Funds

Combining Statement of Changes in Assets and Liabilities (Continued)

Year Ended November 30, 2013

	Assets and Liabilities at Beginning of Year	Additions	Deletions	Assets and Liabilities at End of Year
Sheriff				
<i>Sheriff's account</i>				
Assets				
Cash and cash equivalents	\$ 16,298,490	\$ 61,488,659	\$ 54,504,246	\$ 23,282,903
Investments	8,330	11	-	8,341
Total assets	<u>16,306,820</u>	<u>61,488,670</u>	<u>54,504,246</u>	<u>23,291,244</u>
Liabilities				
Amounts held for others	16,306,820	61,488,670	54,504,246	23,291,244
Total liabilities	<u>\$ 16,306,820</u>	<u>\$ 61,488,670</u>	<u>\$ 54,504,246</u>	<u>\$ 23,291,244</u>
County clerk				
<i>County clerk accounts</i>				
Assets				
Cash and cash equivalents	\$ 1,986,733	\$ 23,243,439	\$ 22,014,409	\$ 3,215,763
Investments	137,217	275,606	412,197	626
Accrued interest	-	163,671	163,671	-
Accounts receivable	40	40	45	35
Total assets	<u>2,123,990</u>	<u>23,682,756</u>	<u>22,590,322</u>	<u>3,216,424</u>
Liabilities				
Accounts payable	1,902	32,123	32,183	1,842
Amounts held for others	2,122,088	23,650,633	22,558,139	3,214,582
Total liabilities	<u>\$ 2,123,990</u>	<u>\$ 23,682,756</u>	<u>\$ 22,590,322</u>	<u>\$ 3,216,424</u>
County coroner				
Assets				
Investments	\$ -	\$ 16,978	\$ 13,250	\$ 3,728
Total assets	<u>-</u>	<u>16,978</u>	<u>13,250</u>	<u>3,728</u>
Liabilities				
Amounts held for others	-	16,978	13,250	3,728
Total liabilities	<u>\$ -</u>	<u>\$ 16,978</u>	<u>\$ 13,250</u>	<u>\$ 3,728</u>

(Continued)

Agency Funds
Combining Statement of Changes in Assets and Liabilities (Continued)
Year Ended November 30, 2013

	Assets and Liabilities at Beginning of Year	Additions	Deletions	Assets and Liabilities at End of Year
Sunny Hill nursing home				
<i>Patients' trust account</i>				
Assets				
Cash and cash equivalents	\$ 46,800	\$ 156,849	\$ 190,179	\$ 13,470
Total assets	46,800	156,849	190,179	13,470
Liabilities				
Amounts held for others	46,800	156,849	190,179	13,470
Total liabilities	\$ 46,800	\$ 156,849	\$ 190,179	\$ 13,470
<i>Security deposits</i>				
Assets				
Cash and cash equivalents	\$ 24,837	\$ 406,929	\$ 391,784	\$ 39,982
Investments	120,353	287,193	297,668	109,878
Total assets	145,190	694,122	689,452	149,860
Liabilities				
Accounts payable	-	25,120	25,120	-
Amounts held for others	145,190	669,002	664,332	149,860
Total liabilities	\$ 145,190	\$ 694,122	\$ 689,452	\$ 149,860
<i>Other accounts</i>				
Assets				
Cash and cash equivalents	\$ 107,454	\$ 1,434,207	\$ 1,094,524	\$ 447,137
Investments	159,282	31,789	-	191,071
Total assets	266,736	1,465,996	1,094,524	638,208
Liabilities				
Amounts held for others	266,736	1,465,996	1,094,524	638,208
Total liabilities	\$ 266,736	\$ 1,465,996	\$ 1,094,524	\$ 638,208

(Continued)

Agency Funds
Combining Statement of Changes in Assets and Liabilities (Continued)
Year Ended November 30, 2013

	Assets and Liabilities at Beginning of Year	Additions	Deletions	Assets and Liabilities at End of Year
Adult detention facility				
<i>Prisoners' account</i>				
Assets				
Cash and cash equivalents	\$ 335,540	\$ 2,337,878	\$ 2,217,621	\$ 455,797
Total assets	335,540	2,337,878	2,217,621	455,797
Liabilities				
Amounts held for others	335,540	2,337,878	2,217,621	455,797
Total liabilities	\$ 335,540	\$ 2,337,878	\$ 2,217,621	\$ 455,797
State's Attorney				
Assets				
Cash and cash equivalents	\$ 230,458	\$ 118,718	\$ 113,949	\$ 235,227
Total assets	230,458	118,718	113,949	235,227
Liabilities				
Amounts held for others	230,458	118,718	113,949	235,227
Total liabilities	\$ 230,458	\$ 118,718	\$ 113,949	\$ 235,227
River Valley detention facility				
Assets				
Cash and cash equivalents	\$ 1,137	\$ -	\$ 798	\$ 339
Total assets	1,137	-	798	339
Liabilities				
Amounts held for others	1,137	-	798	339
Total liabilities	\$ 1,137	\$ -	\$ 798	\$ 339
Recorder of deeds				
Assets				
Cash and cash equivalents	\$ 15,953	\$ 277,269	\$ 281,766	\$ 11,456
Total assets	15,953	277,269	281,766	11,456
Liabilities				
Amounts held for others	15,953	277,269	281,766	11,456
Total liabilities	\$ 15,953	\$ 277,269	\$ 281,766	\$ 11,456

(Continued)

Agency Funds
Combining Statement of Changes in Assets and Liabilities (Continued)
Year Ended November 30, 2013

	Assets and Liabilities at Beginning of Year	Additions	Deletions	Assets and Liabilities at End of Year
Regional office of education				
Assets				
Cash and cash equivalents	\$ 4,727,791	\$ 9,117,532	\$ 8,852,725	\$ 4,992,598
Total assets	<u>4,727,791</u>	<u>9,117,532</u>	<u>8,852,725</u>	<u>4,992,598</u>
Liabilities				
Amounts held for others	4,727,791	9,117,532	8,852,725	4,992,598
Total liabilities	<u>\$ 4,727,791</u>	<u>\$ 9,117,532</u>	<u>\$ 8,852,725</u>	<u>\$ 4,992,598</u>
All agency funds				
Assets				
Cash and cash equivalents	\$ 47,930,096	\$ 281,415,155	\$ 265,416,122	\$ 63,929,129
Investments	4,398,263	8,951,948	9,474,214	3,875,997
Accrued interest	697	164,507	164,368	836
Accounts receivable	240,713	42,182	240,718	42,177
Total assets	<u>52,569,769</u>	<u>290,573,792</u>	<u>275,295,422</u>	<u>67,848,139</u>
Liabilities				
Accounts payable	59,339	41,128,042	41,175,091	12,290
Amounts held for others	52,510,430	230,406,205	215,080,786	67,835,849
Total liabilities	<u>\$ 52,569,769</u>	<u>\$ 271,534,247</u>	<u>\$ 256,255,877</u>	<u>\$ 67,848,139</u>

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 Position by Component
Last Ten Fiscal Years
(Unaudited)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Primary Government:										
Governmental activities										
Net investment in capital assets	\$ 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	\$ 289,532,352
Restricted	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	134,567,332
Unrestricted	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	104,882,784
Total governmental activities net position	\$ 305,478,340	\$ 343,954,079	\$ 384,169,492	\$ 444,963,076	\$ 505,224,740	\$ 543,407,301	\$ 479,111,356	\$ 463,174,763	\$ 499,637,692	\$ 528,982,468

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 FY2013 as a blended component unit. Amounts from prior years have not been restated.

Sources: Will County Financial Statements 2004-2013.

Changes in Net Position
Last Ten Fiscal Years
(Unaudited)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Expenses										
Governmental activities										
General and administrative	\$ 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	\$ 47,612,229
Education and recreation	-	-	-	1,386,926	2,487,136	2,852,650	-	-	-	-
Public safety	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	88,471,073
Judicial	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	45,442,597
Health and welfare	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	61,559,210
Highway and roads	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	32,043,864
Interest on debt	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	6,521,355
Total governmental activities expenses	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	281,650,328
Revenues										
Governmental activities program revenues										
Fees, fines, and charges for services										
General and administrative	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	9,602,667
Education and recreation	-	-	-	517,478	649,143	733,984	-	-	-	-
Public safety	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	11,519,234
Judicial	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	18,390,919
Health and welfare	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	25,853,248
Highway and roads	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	423,019
Total fees, fines, and charges for services	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	65,789,087
Operating grants and contributions										
General and administrative	9,168,325	10,434,223	11,339,800	634,920	1,280,748	174,473	906,484	815,158	803,853	1,305,048
Public safety	1,741,274	1,085,662	539,415	3,219,597	-	1,873,553	4,737,581	4,708,169	4,549,397	5,014,178
Judicial	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	4,462,104
Health and welfare	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	27,822,421
Highway and roads	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	37,491,137
Total operating grants and contributions	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	76,094,888

(Continued)

Changes in Net Position (Continued)
Last Ten Fiscal Years
(Unaudited)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Capital grants and contributions										
General and administrative	\$ 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	1,453,426
Judicial	-	-	20,526	491,070	410,657	22,836	-	40,194	-	565,600
Health and welfare	225,000	-	2,023,757	-	3,795,607	3,442,796	569,226	3,249,655	-	3,200,000
Highway and roads	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	7,281,041
Total capital grants and contributions	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	12,500,067
Total governmental activities program revenues	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	154,384,042
Net (expense)/revenue										
Governmental activities	(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)	(127,266,286)
General revenues										
Governmental activities										
Taxes										
Property taxes	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	115,202,584
Replacement taxes	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	3,894,393
Income tax	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	10,046,455
Sales tax	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	22,575,453
Other taxes	854,416	1,290,053	682,278	1,043,962	1,321,838	974,482	1,042,093	784,768	1,040,529	675,405
Investment earnings	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	884,386
Other general revenues	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	3,332,386
Total governmental activities	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	156,611,062
Change in net position										
Governmental activities	\$ 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	\$ 29,344,776

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 FY2013. Amounts from prior years have not been restated.

Sources: Will County Financial Statements 2004-2013.

Fund Balances - Governmental Funds
Last Ten Fiscal Years
(Unaudited)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General fund										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,398,738	\$ 884,951	\$ 1,679,267
Restricted	-	-	-	-	-	-	-	23,597,269	25,197,855	24,443,737
Committed	-	-	-	-	-	-	-	10,703,579	11,556,082	12,932,838
Unassigned	-	-	-	-	-	-	-	48,697,204	52,916,801	56,502,889
Reserved	437,159	1,958,017	876,009	1,788,325	1,922,810	993,020	809,137	-	-	-
Unreserved	17,053,154	18,511,166	59,525,112	47,898,058	55,228,290	57,713,238	52,915,737	-	-	-
Total general fund	17,490,313	20,469,183	60,401,121	49,686,383	57,151,100	58,706,258	53,724,874	84,396,790	90,555,689	95,558,731
All other governmental funds										
Nonspendable	-	-	-	-	-	-	-	718,704	1,134,107	1,600,312
Restricted	-	-	-	-	-	-	-	128,242,030	119,484,281	110,404,811
Committed	-	-	-	-	-	-	-	51,301,129	50,884,974	53,006,145
Assigned	-	-	-	-	-	-	-	20,819,976	23,922,414	24,672,181
Unassigned	-	-	-	-	-	-	-	(1,296,885)	(2,626,039)	(3,452,075)
Reserved for:										
Inventory	-	-	-	-	-	-	347,760	-	-	-
Prepaid items	105,031	107,771	305,221	408,801	437,045	191,898	-	-	-	-
Debt service	2,257,993	5,028,083	2,285,978	7,209,916	10,416,181	9,355,062	14,964,579	-	-	-
Construction and development	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	58,806,687	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	\$ 108,737,479	\$ 229,396,016	\$ 183,706,780	\$ 133,582,740	\$ 161,024,657	\$ 158,835,135	\$ 222,506,629	\$ 199,784,954	\$ 192,799,737	\$ 186,231,374

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 FY2013. 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 2004-2013.

Changes in Fund Balances - Governmental Funds
Last Ten Fiscal Years
(Unaudited)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Revenues										
Property taxes	\$ 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	\$ 115,307,150
TIF surplus distribution	-	-	-	77,471	106,202	-	-	-	-	-
Licenses and permits	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	2,498,785
Intergovernmental	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	113,033,847
Charges for services	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	58,860,467
Fines and forfeitures	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	4,182,769
Interest revenue	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	495,510
Miscellaneous revenues	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	3,332,384
Total revenues	217,591,097	239,139,038	265,785,184	289,215,082	312,788,666	313,889,617	286,691,148	293,673,698	298,621,538	297,710,912
Expenditures										
Current:										
General and administrative	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	47,265,400
Education and recreation	-	-	-	1,304,937	2,170,460	2,758,113	-	-	-	-
Public safety	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	82,789,474
Judicial	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	44,380,608
Health and welfare	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	60,632,974
Highway and roads	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	12,776,534
Retirement	15,615,040	16,705,893	16,856,386	-	-	-	-	-	-	-
Debt service - principal	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	6,955,426
Debt service - interest and fiscal charge	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	6,737,092
Debt service - bond issuance costs	-	-	-	-	571,558	-	755,207	-	226,799	-
Capital outlay	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	37,738,725
Total expenditures	224,523,416	238,424,823	307,354,268	351,094,313	335,672,322	318,723,981	282,017,343	289,496,457	299,674,655	299,276,233

(Continued)

Changes in Fund Balances - Governmental Funds (Continued)
Last Ten Fiscal Years
(Unaudited)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Other Financing Sources (Uses)										
Transfers in	\$ 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	\$ 19,012,490
Issuance of bonds/debt certificates	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	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	(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)	(19,012,490)
Total other financing sources (uses)	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	\$ (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)	\$ (1,565,321)

Debt service as a percentage of noncapital expenditures

7.0% 9.3% 8.9% 8.4% 9.8% 9.6% 3.4% 5.7% 6.6% 5.1%

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 FY2013. Amounts from prior years have not been restated.

Sources: Will County Financial Statements 2004-2013.

Program Revenues by Function/Program
Last Ten Fiscal Years
(Unaudited)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Functions/programs										
Revenues										
Charges for services	\$ 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	\$ 65,789,087
Operating grants and contributions	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	76,094,888
Capital grants and contributions	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	12,500,067
Total governmental activities program revenues	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	154,384,042
Component unit										
Charges for services	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	7,324,722
Operating grants and contributions	-	-	-	-	-	-	100,822	382,183	-	272,587
Capital grants and contributions	-	-	-	-	-	-	2,254,633	2,334,509	1,664,735	1,219,926
Total component unit program revenues	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	8,817,235
Total reporting unit program revenues	\$ 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	\$ 163,201,277

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 FY2013. Amounts from prior years have not been restated.

Sources: Will County Financial Statements 2004-2013.

Tax Revenues by Source - Governmental Activities
 Last Ten Fiscal Years
 (Unaudited)

Fiscal Year	Property	Replacement	Income	Sales	Other	Total
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
2013	115,202,584	3,894,393	10,046,455	22,575,453	675,405	152,394,290
Change						
2004-2013	25.0%	40.2%	62.5%	18.8%	-21.0%	25.9%
2004-2009	50.8%	57.2%	14.8%	-2.3%	14.1%	40.5%

Notes: 2004-2009 taxes include the Forest Preserve and use the accrual basis of accounting due to the implementation of GASB 34.

2010-2013 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 2004-2013.

Property Tax Rates and Tax Levies
Last Ten Tax Years
(Unaudited)

	Current Limit	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General	0.2500	0.2500	0.2500	0.2500	0.2500	0.2435	0.2601	0.2818	0.2972	0.3122	0.3319
Worker's compensation	None	0.0216	0.0180	0.0163	0.0148	0.0138	0.0196	0.0196	0.0207	0.0218	0.0299
Liability insurance	None	0.0158	0.0161	0.0152	0.0138	0.0128	0.0163	0.0163	0.0173	0.0182	0.0195
Illinois Municipal Retirement	None	0.0604	0.0610	0.0743	0.0664	0.0611	0.0596	0.0621	0.0640	0.0673	0.0685
Sunny Hill sanitarium	0.0750	0.0038	0.0030	0.0028	0.0027	0.0024	0.0028	0.0026	0.0029	0.0031	0.0033
Highway	0.1000	0.0466	0.0436	0.0436	0.0407	0.0437	0.0326	0.0316	0.0326	0.0344	0.0367
Health	0.1000	0.0475	0.0459	0.0442	0.0433	0.0406	0.0428	0.0418	0.0444	0.0468	0.0499
Bridge	0.0500	0.0065	0.0072	0.0050	0.0042	0.0038	0.0001	0.0001	0.0002	0.0014	0.0011
Matching tax	0.0500	0.0347	0.0314	0.0289	0.0272	0.0216	0.0002	0.0001	0.0002	0.0002	0.0002
Social security	None	0.0336	0.0374	0.0319	0.0325	0.0299	0.0306	0.0273	0.0282	0.0297	0.0286
Will County Building Commission	None	0.0448	0.0417	0.0118	0.0127	0.0117	0.0191	0.0191	0.0197	0.0200	0.0212
Detention home construction	0.0400	0.0078	0.0076	0.0065	0.0104	0.0094	-	-	-	-	-
Detention home operation *	0.0200	0.0083	0.0079	0.0075	-	-	-	-	-	-	-
		0.5814	0.5708	0.5380	0.5154	0.4943	0.4942	0.5024	0.5274	0.5551	0.5908
Clearview debt service fund	None	1.1084	3.0392	2.0442	1.8333	1.6375	1.5630	1.5757	1.7128	2.0002	2.2155
General	\$	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	\$ 62,848,467
Worker's compensation		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	5,661,853
Liability insurance		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	3,692,513
Illinois Municipal Retirement		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	12,971,136
Sunny Hill sanitarium		492,877	429,659	451,481	495,665	488,361	608,281	566,158	613,890	624,081	624,887
Highway		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	6,949,499
Health		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	9,449,046
Bridge		843,080	1,031,182	806,217	771,034	773,239	21,724	21,775	42,337	281,843	208,296
Matching tax		4,500,749	4,497,101	4,659,933	4,387,553	4,395,251	43,449	21,775	42,337	40,263	37,872
Social security		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	5,415,686
Will County Building Commission		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	4,014,425
Detention home construction		1,011,696	1,088,470	1,048,082	1,909,228	1,912,748	2,259,329	-	-	-	-
Detention home operation *		1,076,548	1,131,436	1,209,325	-	-	-	-	-	-	-
Clearview debt service fund		35,801	95,845	67,150	67,150	67,151	67,151	67,153	67,152	67,151	67,150
Will County Special Services Area #1 (Bonnie Brae)		\$ 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	\$ 111,940,830

*2007 and 2008 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)

Taxpayer	Type Of Business	Fiscal Year 2004		Fiscal Year 2013	
		Taxable Assessed Value	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Exelon Generation Co. LLC (1)	Utility	\$ 281,227,949	1.80%	\$ 492,732,914	2.49%
Exxon Mobil Joliet Refining	Oil Refinery	144,176,189	0.92%	362,641,926	1.83%
PDV Midwest Refining	Oil Refinery	74,982,400	0.48%	264,947,867	1.34%
Walmart	Retail			76,514,088	0.39%
Centerpoint Intermodal LLC	Industrial			47,990,552	0.24%
Hart I55 Industrial LLC	Industrial			41,124,953	0.21%
Liberty Property LP	Industrial			33,963,562	0.17%
Duke Realty LP	Industrial			31,517,200	0.16%
Exeter	Industrial			29,737,574	0.15%
LIT Industrial LP	Industrial			26,169,799	0.13%
Catellus Development Corp.	Industrial	39,173,315	0.25%		
Des Plaines Development	Manufacturing	24,213,105	0.16%		
Louis Joliet Shopping	Retail	18,664,800	0.12%		
Chicago Carbon Co.	Manufacturing	18,500,000	0.12%		
BASF Corporation	Manufacturing	15,855,290	0.10%		
Flint Hills Resources	Manufacturing	15,631,447	0.10%		
Midwest Generation	Utility	14,476,751	0.09%		
Total		\$ 646,901,246	4.14%	\$ 1,407,340,435	7.11%

(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	
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%	
2013	2012	111,958,277	111,220,326	99.34%	-	111,220,326	99.34%	

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	
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%	
2013	2012	35,101,958	35,046,804	99.84%	-	35,046,804	99.84%	

** 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)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Direct rate - County	0.5814	0.5708	0.5380	0.5154	0.4943	0.4942	0.5024	0.5274	0.5551	0.5908
Overlapping rates:										
Municipalities	0.7921	0.9467	1.0232	0.9265	0.9523	1.2429	1.4080	0.9892	1.0242	1.1186
High school districts	1.9713	2.1598	2.0906	2.1171	2.1132	1.9681	1.9540	2.1042	2.2318	2.6074
Unit school districts	4.6961	4.3891	4.3902	4.2033	4.0725	4.0925	4.1975	4.4550	4.8312	5.3539
Elementary school districts	2.9375	2.8536	2.7576	2.7162	2.6314	2.6162	2.6334	2.7850	2.9744	3.3102
Junior colleges	0.2195	0.2917	0.2941	0.3013	0.2971	0.2763	0.2945	0.3137	0.3338	0.3927
Townships	0.2253	0.3480	0.3371	0.3169	0.3121	0.3113	0.3124	0.3279	0.3481	0.3817
Sanitary districts	0.0233	0.1247	0.1182	0.1090	0.1005	0.0967	0.0942	0.0992	0.1122	0.1332
Park district	0.3186	0.3187	0.3199	0.2868	0.3051	0.2955	0.2916	0.3136	0.3116	0.3600
Forest Preserve	0.1266	0.1235	0.1481	0.1369	0.1424	0.1445	0.1519	0.1567	0.1693	0.1859
Fire protection	0.5129	0.5531	0.5773	0.5937	0.6017	0.5988	0.5828	0.6146	0.6364	0.7126

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>
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
2012	18,935,964,745	1,672,660,038	0.08833

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	
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	33.3333%
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	33.3333%
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	33.3333%
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	33.3333%
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	33.3333%
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	33.3333%
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	33.3333%
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	33.3333%
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	33.3333%
2013	2012	18,882,324,461	56,646,973,383	53,640,284	160,920,852	0.5908	18,935,964,745	56,807,894,235	33.3333%

Source: Will County Clerk.

Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Gross General Bonded Debt	Loan Payable	Contribution Payable	Lease Payable	Capital Lease	Total Outstanding Debt	Percentage of Personal Income (1)	Population (2)	Debt Per Capita
2004	\$116,741,745	\$ 2,311,034	\$ -	\$ 5,695,000	\$ 2,716,691	\$ 127,464,470	0.68%	613,849	\$ 190.18
2005	224,986,924	1,757,185	-	4,885,000	2,395,227	234,024,336	1.15%	642,813	350.00
2006	225,721,720	1,187,603	-	4,075,000	1,436,803	232,421,126	1.01%	668,217	337.80
2007	239,276,871	602,024	1,500,000	3,280,000	810,392	245,469,287	0.99%	673,586	355.23
2008	284,689,782	-	1,500,000	2,480,000	252,806	288,922,588	1.09%	681,097	417.99
2009	277,198,757	-	1,285,714	1,685,000	129,002	280,298,473	1.06%	685,251	404.52
2010	161,579,261	-	1,071,428	840,000	-	163,490,689	0.60%	677,560	238.47
2011	155,115,967	-	857,142	-	-	155,973,109	0.53%	696,186	222.81
2012	144,481,168	-	642,856	-	-	145,124,024	0.47%	682,518	211.69
2013	137,740,028	-	428,572	-	-	138,168,600	N/A	682,829	202.35

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 FY2013. Amounts from prior years have not been restated.

Sources: Will County Clerk, Bureau of the Census, Will County Financial Reports 2004-2013, and Forest Preserve District of Will County.

(1) See Table 19 for personal income data.

(2) See Table 17 for population data.

N/A - Information not currently available.

Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Gross General Bonded Debt	Less: Amounts Available in Debt Service Fund (1)	Net General Bonded Debt Outstanding	Ratio Of General Bonded Debt to Assessed Value (2)	Net General Bonded Debt Per Capita (3)
2004	\$ 116,741,745	\$ 2,065,931	\$ 114,675,814	0.88%	\$ 186.81
2005	224,986,924	4,380,435	220,606,489	1.54%	343.19
2006	225,721,720	1,904,441	223,817,279	1.39%	334.95
2007	239,276,871	7,319,208	231,957,663	1.26%	344.36
2008	284,689,782	10,501,730	274,188,052	1.35%	402.57
2009	277,198,757	9,145,858	268,052,899	1.23%	391.17
2010	161,579,261	14,763,852	146,815,409	0.67%	216.68
2011	155,115,967	14,660,887	140,455,080	0.66%	201.75
2012	144,481,168	13,947,349	130,533,819	0.65%	191.25
2013	137,740,028	13,925,429	123,814,599	0.65%	181.33

the Forest Preserve is not included as a blended component unit in FY2010 through FY2013. Amounts from prior years have not been restated.

Sources: Will County Clerk, Bureau of the Census, Will County Financial Reports 2004-2013, and Forest Preserve District of Will County.

(1) This is the amount restricted for debt service principal payments.

(2) See Table 10 for equalized assessed value data.

(3) See Table 17 for population data.

N/A - Information not currently available.

Direct and Overlapping Governmental Activities Debt
As of November 30, 2013
(Unaudited)

<u>Governmental Unit</u>	<u>Debt Outstanding (1)</u>	<u>Percentage Applicable to County (2)</u>	<u>Amount Applicable to County</u>
Overlapping debt			
Forest Preserve	\$ 153,802,604	100.00%	\$ 153,802,604
Municipalities	1,085,997,340	Various	572,639,693
DuPage Water Commission	-	5.78%	-
School Districts	2,921,447,931	Various	1,751,226,551
Park Districts	208,708,889	Various	96,112,836
Library Districts	128,280,000	Various	72,952,171
Fire Protection Districts	26,442,000	Various	22,011,479
Special Service Areas	19,524,731	100.00%	19,524,731
TIF Districts	24,350,249	100.00%	24,350,249
New Lenox Township	1,380,893	100.00%	1,380,893
Homer Township	6,745,000	100.00%	6,745,000
Subtotal, overlapping debt			2,720,746,207
Will County direct debt	138,168,600	100.00%	138,168,600
Total direct and overlapping debt			<u>\$ 2,858,914,807</u>

Sources: (1) Information for entities other than the County is based on data obtained from the Will County Clerk's office.

See Table 12 for Will County direct debt.

(2) Percentages are based on 2012 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
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%
2013	6,955,426	6,737,092	13,692,518	267,455,372	5.12%

Sources: Will County Financial Statements 2004-2013.

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 2013										
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Debt limit	\$ 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	\$ 1,088,817,973
Total net debt applicable to limit	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	137,740,028
Legal debt margin	\$ 729,639,814	\$ 778,331,999	\$ 885,066,354	\$ 1,005,824,453	\$ 1,102,637,781	\$ 1,185,261,506	\$ 1,090,486,274	\$ 1,062,078,997	\$ 1,013,089,010	\$ 951,077,945
Total net debt applicable to the limit as a percentage of debt limit	2.17%	5.49%	4.54%	4.71%	5.76%	5.11%	12.91%	12.74%	12.48%	12.65%

Assessed value	\$ 18,935,964,745
Debt limit (5.75% of assessed value)	1,088,817,973
Debt applicable to limit:	
Bonds	137,740,028
Legal debt margin	\$ 951,077,945

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
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%
2013	682,829	35.9	116,027	9.4%

Sources: (1) Bureau of the Census:

Population: 2010 based on the 2010 Decennial Census.
2004-2013 based on estimates.

Median Age: 2004-2006 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.
2010-2013 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 2004			Fiscal Year 2013		
	Employees	Rank	Percentage of County	Employees	Rank	Percentage of County
Provena Saint Joseph Medical Center	2,400	2	0.39%	2,673	1	0.39%
Silver Cross Hospital	1,200	8	0.20%	1,800	2	0.26%
Caterpillar	2,762	1	0.45%	1,500	3	0.22%
Harrah's Joliet Casino & Hotel	1,575	6	0.26%	1,100	4	0.16%
Midwest Generation				987	5	0.14%
Southern Wine & Spirits of Illinois				900	6	0.13%
Quantum Foods, Inc.				700	7	0.10%
Comcast Cable Call Center				700	8	0.10%
Applied System				700	9	0.10%
RR Donnelley				700	10	0.10%
Nicor	2,200	3	0.36%			
Hollywood Casino (Empress)	1,669	4	0.27%			
Will County Government	1,666	5	0.27%			
Valley View School Dist. 365U	1,457	7	0.24%			
Tellabs Inc.	1,063	9	0.17%			
Filterations Group Inc.	1,000	10	0.16%			
County Population	613,849			682,829		

Sources: Will County Center for Economic Development and Bureau of Census (see Table 17).

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)	
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	30,900,000,000	38,576	45,316	336,919	33,466	9.0%	591,610
2013	317,135,349	682,829	12,200,000,000,000	N/A	38,576	N/A	336,174	34,808	9.4%	N/A

Sources:

- (1) U.S. Census Bureau:
2004-2013 based on estimates.
- (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, 2013
(Unaudited)

BOLINGBROOK:	<ul style="list-style-type: none"> ◆ Champion Realty Advisors LLC has completed a 125,000-sf lease on behalf of institutional landlord client, Prologis. The space has been leased by Dedicated Logistics Inc. and is located in the 200,000-sf building located at 505 Crossroads Blvd., Bolingbrook. They are a 3PL that offer services including tractor and trailer leasing, freight brokerage, warehousing, fleet management and logistics consulting and have operations throughout the Midwest. ◆ In 515 W. Crossroads Parkway in Bolingbrook, TCG Packaging Inc. renewed its lease for the entire 145,000-sf industrial building. ◆ At Crossroads 3, a 187,000-sf industrial building located at 375 W. South Frontage Road in Bolingbrook, Harmon Inc. renewed its lease for 71,400-sf. ◆ Innotrac renewed its lease for Duke Realty's 354,400-sf building located at 605 Crossroads Parkway in Bolingbrook. ◆ Pres-On has consolidated three smaller facilities in one centralized location that is now their corporate headquarters at 2600 E. 107th St. in Bolingbrook. For more than 50 years, Pres-On has been applying the science to stick to reliable adhesive, tape and gasket products. Their products help people in industries from marine, lighting and fenestration to automotive, packaging and HVAC produce their offerings more quickly, easily and with better results. At twice the size of the company's buildings in Addison, the renovated 115,000-sf facility on 7.71-acres consists of offices, customer service, manufacturing and warehouse space. The move to a larger facility was deemed essential by Pres-On due to the considerable growth the company has experienced over the past five years. The building offers room for future expansion. ◆ RTC Industries has leased 190,080-sf at 335 W. Crossroads. The Class-A industrial property, is located in the Crossroads Business Park. RTC is a designer of retail marketing displays. ◆ Art Van Furniture will lease 183,500-sf in a 453,090-sf building that is also occupied by Ozburn Hessey Logistics. The building is located within the Bolingbrook Corporate Center West at 1150 W. 115th St., 1.4 miles north of I-55. Art Van Furniture currently operates throughout Michigan and is planning an aggressive retail expansion into the Chicago market. The Bolingbrook location will serve as its distribution center for the area. ◆ ARCO/Murray completed an industrial interior improvement project of 2,700-sf located at 1501 Remington, Bolingbrook. Improvements included a full height 35-ft demising wall and open office plan with restrooms, a 12-person conference room and executive offices. The build-out was completed for an incoming tenant on behalf of CBRE. ◆ Ares Commercial Real Estate Corp landed Chicago Office Technology Group, a print and document management company that is a wholly owned subsidiary of Xerox Corp, which leased all 61,007-sf of office space and 64,441-sf of warehouse at 3 Territorial Court. The tenant is more than doubling its space in the move from 4 Territorial Court. The new, larger headquarters will allow for better interaction between the sales and service staffs. ◆ KTR Capital Partners is wrapping up raising its third fund, which will have \$1B of equity. The VP of direct investments has been charged with investing a large part of that in the Chicago market. Among KTR's recent local acquisitions a 108,000-sf facility at 595 Territorial Dr in Bolingbrook. ◆ Podolsky Circle CORFAC International repped New Breed Leasing of New Jersey (New Breed Logistics) in a 361,176-sf two-year lease renewal at 850 Veterans Pkwy in Bolingbrook. ◆ NAI Hiffman repped Sun Life Assurance Company of Canada in its lease renewal with Sony Music Holdings for the 281,464-sf building at 430 Gibraltar Dr. in Bolingbrook. ◆ IndCor Properties purchased a 15-property portfolio that sold for a published price of \$110,500,000, or an average price of \$51/sf, from Ares Commercial Real Estate. Two of the properties are, 3 Territorial Court (125,448-sf) and 455 Gibraltar Dr (111,071-sf) in Bolingbrook. ◆ Lincoln Property Company purchased a 225,311-sf building at 325 Marmon Dr. in Bolingbrook from Unique Mailing Services, Inc. for \$7.6 million.
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(Continued)

Major Projects in Will County (Continued)

As of November 30, 2013

(Unaudited)

BOLINGBROOK:	<ul style="list-style-type: none"> ◆ MacNeil Automotive completed a 46,000-sf addition at 510 Woodcreek Drive in Bolingbrook and now occupies 99,000-sf. ◆ Two speculative projects broke ground in second quarter. Panattoni Development Company's twin 115,200-sf properties, each at Territorial Business Campus in Bolingbrook. ◆ NAI Hiffman represented Duke Realty in its new lease with APL Logistics, a third-party logistics service provider, for 126,450-sf of industrial space in Crossroads 1, Bolingbrook. Crossroads 1 is a 289,920- sf, bulk distribution facility and one of seven Duke Realty industrial buildings in Crossroads Business Park at I-55 and Route 53 in Bolingbrook. This is the second lease that NAI Hiffman has completed in the building in the past nine months, bringing the facility to 100% occupancy. ◆ Exel renewed a 241,000-sf lease and expanded by 89,000-sf in Park 55 Building 1. Park 55 Building 1 is a 529,000-sf bulk distribution facility located a few miles southwest of Crossroads along I-55. The building's features help facilitate the storage and handling of products in an efficient and cost-effective manner, while the location offers quick and easy access to and from the highway. ◆ Midwest Industrial Funds, repped by Lee & Associates of Illinois, completed three new leases totaling over 35,000-sf at 1000 W Crossroads Pkwy in Bolingbrook. The most recent was a 20,000-sf lease with Chicago Tribune is a core service and inserting facility for their existing distribution network. The two other leases totaling 16,000-sf with Astral Industries and RAILS. ◆ A venture led by Wilmette investor Cameel Halim paid about \$30 million for the Innsbruck Apartments, a 475-unit complex in Bolingbrook. Innsbruck, built in the 1970s, offers an even bigger opportunity to add value through renovation. Calling the complex at 601 Preston Drive "a C property in an A location," the property is a candidate for a "deep rehab," said Dan Cohen, Sr VP at CBRE, the brokerage that sold it for an affiliate of Oak Brook-based real estate firm Inland Group Inc. ◆ Polymer Industries LLC, a plastics manufacturer with headquarters in Alabama, leased 15,000-sf at 694 Veterans Parkway. ◆ AllSaints, an acclaimed British fashion house, is moving their North American distribution center to Bolingbrook. It will be fully operational and open September 1 with 30 new hires. AllSaints will take over a new 85,000-sf facility located at 880 Remington Blvd., strategically located next to a UPS hub, allowing its brand to improve supply chain efficiency while making an impact on the digital customer experience, as well as expedited shipping for retail and e-commerce purchases. ◆ Liberty Property Trust has completed the acquisition of the operating partnership of Cabot Industrial Value Fund III for a purchase price of \$1.5 billion. Locally, the purchase includes 24 buildings in the Chicago metropolitan area, including 150 E. Crossroads Pkwy (352,338-sf) and 553 S. Joliet Road (417,090-sf) in Bolingbrook. ◆ Midwest Industrial Funds completed three new leases totaling more than 35,000-sf at 1000 W. Crossroads Parkway, Bolingbrook. The most recent was a 20,000-sf lease with Chicago Tribune that will be used as a core service and inserting facility for their existing distribution network. The other two new leases in 2013 at the property which totals 16,000-sf are with Astral Industries, a national distribution company, and RAILS, which will use its space for office and distribution of books and periodicals.
CHANNAHON:	<ul style="list-style-type: none"> ◆ Commonwealth Edison Co renewed their lease of 28,680-sf at 24151 S. Northern Illinois Dr.
CREST HILL:	<ul style="list-style-type: none"> ◆ Dayton Freight Lines' 67,000-sf build-to-suit freight terminal is underway in Crest Hill. ◆ Marcus & Millichap's Chicago Oak Brook office, repped the seller, a private investor, in the \$1.6M sale of Pioneer Road Apartments, a 24-unit apartment property located at 1424 and 1436 Pioneer Rd in Crest Hill. The buyer is also a private investor.

(Continued)

Major Projects in Will County (Continued)

As of November 30, 2013

(Unaudited)

CREST HILL:	<ul style="list-style-type: none"> ◆ A private investor in California purchased, two-tenant 88,000-sf retail buildings leased to Big Lots and Home Owners Bargain Outlet in suburban Crest Hill, from its local Chicago owner for \$2.25 million. Each had three years of primary term remaining on their leases and value at the time was \$1.85 million based on the combined income stream and existing lease terms. The seller ended up investing less than \$200,000 into a new store front in exchange for a 7-year lease extension (fresh 10-yr lease). This strategic move picked up an additional \$400,000 in property value, literally doubling the investment.
DIAMOND:	<ul style="list-style-type: none"> ◆ The Boulder Group brokered the \$1.6M sale of a net-leased Advance Auto Parts at 1135 E Division St in Diamond. The 6,000-sf property was built in 2012. The buyer is an Ohio-based 1031 exchange investor, and the seller is a Midwest-based partnership.
ELWOOD:	<ul style="list-style-type: none"> ◆ CenterPoint Properties completed a lease renewal with Partners Warehouse at 26416 CenterPoint Drive in Elwood, just south of Joliet. Partners Warehouse, a warehousing and logistics service provider, occupies 440,000-sf of industrial space at the 600,000-sf facility.
FRANKFORT:	<ul style="list-style-type: none"> ◆ Mariano's opened at 21001 S. La Grange Road, which is just north of U.S. Route 30. The Frankfort store is the upscale grocer's first in the south suburbs and hired 450 employees in Frankfort.
JOLIET:	<ul style="list-style-type: none"> ◆ A groundbreaking ceremony is set for January 22 for the expansion of the City Center Campus of Joliet Junior College. The \$50 million campus expansion will be six stories, totaling 96,000-sf, at Chicago and Webster streets in downtown Joliet. ◆ Canadian National Railway plans to build a terminal at its Joliet yard to move cargo between trucks and trains for customers bringing goods from Asia through Canadian ports on the Pacific coast. The 30-acre facility would be similar in operation but smaller in scale than the CenterPoint Properties intermodal sites in Joliet and Elwood. The project would lie partially in CN's rail yard, along U.S. 6 on the East Side, but would also extend into land being acquired by the railroad, including property that was part of the old Silver Cross Hospital at the northwest corner of U.S. 6 and Draper Avenue. CN estimates that 175 trucks a day would use the intermodal facility, which would employ 15-30. ◆ NewStream Enterprises, LLC announced the addition of a 134,260-sf facility located in Joliet. This will be the second U.S. location for the custom supply chain management solutions company. The Joliet location will be a warehousing and packaging facility, with its primary business in single parts packaging. Forty employees will start the venture, which is slated to open its doors for operation in April 2013. ◆ A&R Logistics, Inc., a distributor of plastic pellets to the manufacturers of plastic containers, will be the newest tenant in Rock Run VI, leasing 121,450-sf and taking the building to 100% leased. A&R is using Rock Run VI as a regional distribution center. For A&R Logistics, Inc. it is an ideal location, as it is an expansion of their nearby Morris Facility. ◆ IDI secured a lease at its Rock Run Business Park, Petco Animal Supplies Store Inc. extended an existing lease for 156,326-sf. They are using this site as a regional distribution center. ◆ A&R Logistics will be the newest tenant in the Rock Run VI building (bringing it to 100% leased) with 121,450-sf. The company is using the site as a regional distribution center. ◆ CN railroad acquired 16.5 acres in Joliet. The company plans to expand its rail yard with an intermodal ramp and offer daily West Coast service starting June 2013. ◆ WAP LLC paid \$1.1M for a 13,000-sf office building located at 370 Houbolt Rd in Joliet. The seller was Houbolt LLC. ◆ A 1.1-million-sf speculative warehouse and distribution facility at 3851 Youngs Road in Clarius Park, Joliet, was completed in first quarter 2013.

(Continued)

Major Projects in Will County (Continued)

As of November 30, 2013

(Unaudited)

JOLIET:	<ul style="list-style-type: none"> ◆ ARCO/Murray recently completed a container and wheeled storage yard project for Central States Trucking, located at 1250 Millsdale Rd in Joliet. Central States Trucking is among the largest Midwest-based carriers, operating for more than 30 years. The new terminal and depot operations complex featured 12 acres of roller compacted concrete (RCC). ◆ Touchpoint Logistics leased 150,560-sf of industrial space located at 4001 Rock Creek Rd in Joliet. ◆ A 200-room hotel and conference center has been proposed for Joliet by developer Hospitality Guru Group. It would be located near the I-80 interchange at Houbolt Road. The developer is contemplating break-out meeting rooms typically found in modern conference centers and a banquet space likely to accommodate at least 400 people. The complex would actually consist of two hotels. One would be a 120-room Holiday Inn. The other would be an 80-room Candlewood Suites. The two hotels would be connected to the 8,000-sf conference center and also would share a restaurant, fitness center, lobby area, swimming pool, and outdoor patio garden. Construction could be under way this summer and work completed by spring 2014. ◆ A developer will build a \$5.5 million auto/truck stop travel center on Illinois Route 53 on the south end of the city, at Route 53 and Laraway Road. The Route 66 Food N Fun Travel Center will be a 2.6-acre development featuring a "Route 66" theme designed to appeal to those driving the historic road, which follows Route 53 through Joliet. The 5,700-sf building will include a drive-through Dunkin' Donuts, a Pop's Italian Beef counter with seating for 25 and two stores selling convenience items and alcohol. There will be five islands selling gasoline and five for diesel fuel. All told, 40 jobs will be created. ◆ Arthur J. Rogers & Co completed a 3-year lease extension for Exel for 420,500-sf in the Laraway Distribution Center, 1151 East Laraway Rd, Joliet. Exel is involved in contract logistics and supply chain management, providing services to the automotive, chemical, consumer, industrial, life sciences, retail and technology industries. They chose to remain at the facility due to its location. They had earlier signed a 5-year lease, set to expire in 2015, but opted to lock in a 3-year extension to 2018. ◆ Chicago-based IndCor Properties, a portfolio company of The Blackstone Group, purchased two buildings at 251 & 401 E. Laraway Rd in Joliet totaling 849,564-sf for an undisclosed price. ◆ Versant Supply Chain Inc. leased 98,600-sf at 251 Laraway Rd, Joliet ◆ Partners Warehouse leased 30,000-sf at 3401 S. Chicago Street, Joliet. ◆ HD Supply leased 23,250-sf at 3400-3474 W. Mound Rd, Joliet. ◆ Ozburn-Hessey Logistics renewed their lease of 476,965-sf at 2780 McDonough Rd. ◆ CenterPoint Properties announced the acquisition of a 19.64-acre barge terminal and conveyor system known as the Port of Will County Barge Terminal. Operational and immediately adjacent to CenterPoint Intermodal Center-Joliet, this property connects North America's largest inland port to the Des Plaines, Illinois and Mississippi River Systems with strategic access to the Great Lakes. ◆ Oak Brook-based CenterPoint Properties has just acquired a 31.88-acre intermodal site from Autobahn Realty LLC in Joliet and started construction of 485,500-sf class A facility on a speculative basis. Located only half a mile from the Union Pacific-Joliet Intermodal Terminal at CenterPoint's flagship CenterPoint Intermodal Center, the site also has easy access to I-55 and I-80. They will most likely market the CenterPoint Way Spec Building to major retailers or logistics providers searching for a smaller space with excellent transportation options, tenants looking for 200,000-sf to 500,000-sf. The facility will boast more than 111 loading docks, 70-ft speed bays, 222 auto and 133 trailer parking spaces and a divisible floor plan. CenterPoint plans to finish the project by late fall or early winter. ◆ Black Horse Carriers Inc., a third party logistics company, has signed a 100,144-sf lease at Rock Run VIII to bring the 352,500-sf building in Joliet to 100% occupied. Menlo Logistics occupies the balance of the building with 252,356-sf. Black Horse will use the space for storage, warehousing and distribution of automotive parts, retail and consumer products and food and bakery products.
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(Continued)

Major Projects in Will County (Continued)

As of November 30, 2013

(Unaudited)

JOLIET:	<ul style="list-style-type: none"> ◆ Jones Lang LaSalle Income Property Trust, a non-listed real estate investment trust (REIT), acquired the Joliet Distribution Center, 2780 McDonough St., from Exeter Property Group for \$21 million, or about \$48 per square foot. It totals 442,484-sf and is situated at the intersection of I-55 and I-80 in an industrial district. ◆ Cushman & Wakefield has orchestrated the sale of Southfield Business Center, a 442,484-sf Class A industrial building at 3500 Corporate Dr. ◆ First Industrial Realty Trust Inc. recently acquired a 509,216-sf distribution center for \$20.5 million from IDI, Inc. The building is a state-of-the-art, 32' clear height cross-dock facility located at 4100 Rock Creek Boulevard in Joliet at the intersection of I-55 and I-80. The building was acquired unleased and is suitable for a range of logistics and other requirements for customers serving Chicago, regional Midwest and national markets. ◆ A Home Depot expansion in Joliet has created what the company says is its largest distribution operation in the United States. Governor Pat Quinn joined Home Depot executives and employees Thursday for the opening of the 1.6 million-sf Stocking Distribution Center. The facility is combined with the company's 658,000-sf Rapid Deployment Center, which opened January 2012. The Joliet operation employs 670 workers and expects to increase the work force there to 750. About a quarter of Home Depot customers will be served out of the Joliet base. ◆ NF Demo purchased 20.5 acres of industrial land at 292 Logan Ave. The seller is AGI No. America. ◆ Wintrust Financial Corporation bought approximately 32.3 acres of retail development land at Joliet Crossings in Joliet for \$3 million. Located at the signalized northwest corner of Route 59 and Theodore Street, improved and annexed with all utilities.
LOCKPORT:	<ul style="list-style-type: none"> ◆ PressSense Pressure Sensitive Papers Inc., a specialty label paper and print media distributor and converter, has leased 52,005-sf of warehouse space at Heritage Crossing Corporate Center, 14503 Gougar Road.
MOKENA:	<ul style="list-style-type: none"> ◆ Irgens has announced the upcoming development of Mokena Medical Commons, located on 191st St. in Mokena. The single-story, 30,000-sf Class A facility will be anchored by Women's Healthcare of Illinois, a high-profile OB/GYN practice that has committed to lease 15,000-sf in the project. The 3.7-acre site will allow for a flexible floor plan to accommodate tenants of all sizes, an abundance of surface parking and customized suites. ◆ The Valspar Corp., a Rosemont-based paint sales company, leased 7,155-sf at 8910 W. 192nd St. in Mokena. Valspar chose the Mokena location for its south suburban distribution facility.
MONEE:	<ul style="list-style-type: none"> ◆ Liberty Furniture Industries Inc., an Atlanta-based furniture manufacturer, has decided to lease a 246,300-sf, class A industrial property located at 25777 S. Cleveland Ave. in Monee, IL. The lease will begin on April 1, 2014 and will last for 8.5 years. The facility will also have 10,000-sf of office space, 25 truck docks, two drive-in doors, ESFR sprinklers and sits within the town's Tax Increment Financing district.
NEW LENOX:	<ul style="list-style-type: none"> ◆ Principle Construction Corp. has completed the 4,658-sf build-out of a new Sherwin Williams retail store located at 1060 E. Lincoln Highway in New Lenox. The project combined completely finished retail/showroom/display space with warehouse space which allowed for racked product storage. ◆ TM Tires is expanding its operations and opening a 24,000-sf facility along Gougar Road in New Lenox. The facility both sells repaired tires and produces retreaded/recapped tires. They expect to hire between 25-40 ◆ Grandbridge Real Estate Capital subsidiary BB&T Real Estate Funding (BBTREF) recently closed over \$18M in acquisition and refinance bridge loans in Illinois. Paradise Park, an 80-unit senior housing property in New Lenox, was funded with a \$7.4M acquisition/renovation bridge loan with a 36-month term.

(Continued)

Major Projects in Will County (Continued)

As of November 30, 2013

(Unaudited)

NEW LENOX:	<ul style="list-style-type: none"> ◆ Leopardo recently started work on the New Lenox Police Department, a new \$11.2 million, 31,000-sf police station. When complete, the public safety facility will feature a state-of-the-art multi-purpose/training room, and staff areas for code enforcement, investigations and command staff. New detention facilities include an enclosed, secure sally port, detention block, DUI processing area, interview rooms and juvenile detention area.
PLAINFIELD:	<ul style="list-style-type: none"> ◆ A local recycler's purchase of a 160,000-sf crane facility contributed more than 50% of all second quarter sale volume. The building, located at 13543 S. Route 30 in Plainfield, was sold in May. A former newspaper printing facility gets new life as the North American headquarters of one of the largest electronics recycling companies in the world, Vintage Tech Recyclers. They are partnering with Finnish recycling company Kuusakoski to convert the building into a state-of-the-art electronics recycling plant. The partners will invest an estimated \$12.2 million in the project. Vintage Tech currently has a Plainfield location at the northwest corner of Route 59 and 143rd Street, along with a Romeoville location. The firm offers free electronics recycling pickup throughout Will County. ◆ Diageo North America unveiled a \$120 million expansion at its Plainfield facility August 5th, playing host to elected officials and other dignitaries who toured the 530,000-sf bottling facility. The plant, located at 24440 W. 143rd St., has added 100,000-sf and 100 new jobs since 2011, bringing the employee count to 600. The Plainfield location, 62-acre site, is Diageo's largest bottling operation in North America. The expansion added three new high-speed bottling lines, a flexible production area and several high-tech packaging machines. In 2009, the Plainfield site became Diageo's first zero waste to landfill site, meaning no trash is sent to landfills or incinerators. ◆ A private investor in a 1031 Exchange bought Plainfield Medical, a 19,232-sf multi-tenant medical office property located at 23909 W. Renwick Road. The asset is comprised of rentable space demised into seven tenant suites. The property is currently operating at 86% occupancy with six tenants currently under lease. The property boasts a tenant mix of medical tenants with staggered leases.
ROMEDEVILLE:	<ul style="list-style-type: none"> ◆ Venture One Real Estate completed 36,000-sf of leasing and acquired two condos totaling 16,000-sf at its 140-162 Pinnacle Dr property in Romeoville. Venture One purchased the remaining unsold industrial condos at the property in March 2012 and has since bought an 8,000-sf leased unit and completed a 9,000-sf sale/leaseback with Drytac Corp. Venture One also dissolved the condo association and converted the property to fee simple ownership. ◆ Venture One Real Estate LLC, in partnership with DRA Advisors, has closed on a 643,617-sf industrial facility located at 1300 Naperville Dr in Romeoville for \$7.325 million, or about \$11/sf. The acquisition is one of the largest industrial transactions year-to-date in the Chicago market. The property was acquired from Sharp Electronics, which will lease back the entire facility on a short-term basis. Venture One plans to renovate and reposition the building following Sharp's exit and will be marketing spaces between 100,000 and 643,617-sf. The building is located in the center of the I-55 corridor in Marquette Business Park. The property's existing amenities include 10 acres of surplus land, 15,000 Amps of power, 400,000-sf of air conditioned space, up to 100,000-sf of office, a furnished/wired call center, and a functional data room with fiber and dry sprinklers. Venture One's renovations will include additional loading docks, façade enhancements, the construction of up to 224 secured trailer parking positions and energy efficient lighting. A 17,875-sf lease was signed with Concept Communications Co., a national distributor of products used by convenience stores, service stations, car washes and truck stops and a 9,517-sf lease was executed with Pharmacy Automation Supplies. ◆ Sleepy's took 307,624-sf in a DCT-owned building at 99 N. Pinnacle Drive in Romeoville. ◆ Marcus & Millichap Real Estate Investment Services has sold Rasmussen College Building, a 25,000-sf, Class B, single-tenant office property for a sales price of \$6.7 million. The property, leased to Rasmussen College, is located at 1400 W. Normantown Rd, Romeoville. The building was built in 2009 on a 4.16 acre site located in the SW corner of the I-55 / Weber Rd interchange. ◆ The largest new lease signed during the second quarter involved Peacock Engineering, a large contract private food packager, taking the entire 532,560-sf ProLogis building at 1001 W Crossroads. ◆ Bunzl leased 300,000-sf at 901 W. Crossroads Pky in Romeoville from ProLogis.

(Continued)

Major Projects in Will County (Continued)

As of November 30, 2013

(Unaudited)

ROMEDEVILLE:	<ul style="list-style-type: none"> ◆ Arthur J Rogers & Co. completed a 359,000-sf lease renewal and expansion for Exel at 875 Crossroads, Romeoville. Exel provides logistics and supply chain management to automotive, chemical, retail, life sciences and technology companies. ◆ DJ Shopping Connection Inc. leased 15,326-sf at 1200 Independence Blvd in Romeoville. DJ Shopping Connection is expanding into the building from Woodridge. ◆ DCT Industrial Trust Inc. has executed a 401,000-sf long-term lease at DCT 55 in Romeoville. DCT 55 is a new 604,000-sf facility at 1160 W. Crossroads Parkway. The tenant, Minneapolis-based Valspar Corp., a publicly traded international manufacturer of paints and coatings, is expected to open a paint distribution center in the fourth quarter. ◆ Trustees approved an incentive plan for an 898,560-sf facility at 870 Taylor Rd. The new building will house manufacturing for Pactiv, a food-packaging manufacturer that already operates a facility at 1100 Taylor Road. Pactiv plans to operate both facilities. The developer of the facility, Pizzuti, also plans to construct a 672,000-sf facility in the lot adjacent to the Pactiv development. ◆ The Pizzuti Companies has closed a new 10-year lease for an 898,560-sf build-to-suit facility at the company's 800-acre Pinnacle Business Center in Romeoville. The new project will be a state-of-the-art distribution facility with upgraded life-safety systems and an energy efficient design. Scheduled completion Q4 of 2013. ◆ Hub One Logistics signed a renewal deal for 124,800-sf at Duke's Crossroads II facility, a 460,800-sf building at 1255 Schmidt Road. ◆ Kole Construction has purchased a 30,480-sf warehouse located at 1404 Sherman Rd. ◆ Modular Installations leased 13,500-sf at 1231-1233 Naperville Drive for 4-years from Sitex Group.
TINLEY PARK:	<ul style="list-style-type: none"> ◆ UGN Inc., a \$375 million international automotive supplier, will retain and expand its corporate headquarters in Tinley Park. The \$300,000 expansion project will be completed this autumn and will result in the employment of 104 people.
UNIVERSITY PARK:	<ul style="list-style-type: none"> ◆ NAI Hiffman represented PepsiCo Americas in the sale of 12.3 acres of land in University Park. The International Brotherhood of Electrical Workers (IBEW #9) purchased the land with plans to use it for an office building & training center, selecting this location for its close proximity to and visibility from I-57. The property sits on the southwest corner of Joseph Court and Industrial Drive with frontage along I-57. ◆ Exeter Property Group's acquired a 696,540-sf facility located in University Park. Exeter acquired the property as part of a two-building package for \$60 MM or \$46/sf, with both properties 100% leased to Georgia Pacific. (The second property is located in McDonough, Georgia) ◆ Lineage Logistics purchased 450 Central Ave, University Park, a 518,000-sf building from Blue Vista Capital for \$23.5M or \$45/sf. ◆ CenterPoint Properties just sold a pair of manufacturing and distribution buildings in the suburban Chicago area with a total of 674,209-sf for \$39,650,000. The purchase closed during the last week of June. Known as the Federal Signal Industrial Property Portfolio, it includes the 457,198-sf building at 2645 Federal Signal Dr. in University Park and a 217,011-sf building at 1300 Bartlett Ave. in Elgin, along with more than 56 acres of land. Ten years remains on the fifteen-year lease, which also includes annual rent increases of 2%. Under several brand names, Federal Signal designs, manufactures and sells security systems and fire rescue equipment, among many other products and services. In 2012, the company took in \$803 million, up from \$633 million in 2010.
WILMINGTON:	<ul style="list-style-type: none"> ◆ Illinois Transport is open and full operations began after closing the South Holland facility on December 16, 2012. At this time, daily operations has about 600-700 trucks coming into the facility either for cargo storage and refrigeration repairs.

(Continued)

Major Projects in Will County (Continued)
As of November 30, 2013
(Unaudited)

WILMINGTON:	<ul style="list-style-type: none">♦ US Cold Storage - Phase two addition (103,000-sf) received its conditional occupancy permit and the facility is ready for use.♦ McKay TransCold announced last week that it will be using the BNSF Railway access at the RidgePort Logistics Center to operate a one-of-a-kind service, "TransCold Express" - a hub-to-hub dedicated refrigerated boxcar unit train running between Wilmington and Selma, CA - beginning in the first quarter of 2014.
WOODRIDGE:	<ul style="list-style-type: none">♦ Morgan/Harbour Construction just announced that the firm has broken ground on a new 180,480-sf speculative warehouse in suburban Woodridge. The new structure, the second phase of Park 355, a 37-acre complex near the junction of I-355 and I-55. Located at 2143 Internationale Parkway, the new building will sit on 9.49 acres.

Source: Will County Center for Economic Development.

Full-time Equivalent County Government Employees by Function
 Last Ten Fiscal Years
 (Unaudited)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Function										
General and administrative	293	313	322	314	308	305	290	286	292	283
Public safety	611	627	641	658	679	716	735	743	730	735
Judicial	346	365	376	384	393	403	402	406	395	390
Health and welfare	577	571	568	584	599	613	602	613	581	581
Highway	75	75	70	69	70	69	72	73	73	76
Total	1,902	1,951	1,977	2,009	2,049	2,106	2,101	2,121	2,071	2,065

Note: 2004-2013 based on internal HR reports (E-4 form).

Sources: 2004-2008 Will County Auditor.
 2009-2013 Will County Executive - Finance Department.

Operating Indicators by Program
Last Ten Fiscal Years
(Unaudited)

Program	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Law enforcement:										
Physical arrest total county (1)	3,166	3,220	3,247	3,732	3,784	3,948	4,763	4,510	N/A	N/A
Physical arrest by sheriff (1)	427	421	326	266	241	273	229	334	577	617
Traffic violations (2)	128,371	146,507	149,310	154,927	150,719	130,091	119,513	114,380	107,785	107,781
Police protection - rural areas (3):										
Employees, including jail	494	528	549	579	621	623	614	603	590	601
Sworn employees	260	259	248	252	254	473	485	497	464	468
Non-sworn employees - full time	211	242	272	292	330	134	129	135	126	133
Non-sworn employees - part time	23	27	29	35	37	16	9	4	8	9
Twelfth Judicial Circuit Court (4):										
Total filed caseload	167,579	188,475	195,536	206,645	205,396	187,001	175,448	164,967	158,763	150,925
Total disposed caseload	171,009	209,082	196,337	211,433	212,240	195,606	189,745	170,097	168,510	159,551
Pending civil caseload	18,008	17,073	19,055	20,753	22,548	24,458	27,014	26,161	26,402	22,054
Pending felony caseload	2,257	2,369	2,795	2,562	2,966	3,058	3,018	2,776	3,067	2,948
Pending juvenile caseload	1,219	1,353	1,346	1,299	1,363	1,248	572	967	961	887
Will County 9-1-1 (5):										
Emergency response calls	285,663	293,870	300,262	328,959	327,730	312,522	324,160	284,068	343,177	21,117
Health department / Community health center (6):										
Total number of physician visits	47,494	52,671	48,239	41,448	40,454	48,011	40,872	38,403	32,971	29,652
Total number of nursing visits	5,087	2,794	3,776	2,092	13,228	10,647	7,040	5,011	7,619	8,352
Total number of dental visits	6,198	7,060	7,332	7,793	8,181	9,121	5,542	5,067	5,635	5,310
Clinical lab performed	24,684	24,669	82,137	68,836	72,132	30,352	27,613	16,110	71,310	52,665
Waste generation / refuse collection:										
Total Will County generated municipal waste (MW) (tons per year) (7)	804,896	769,084	706,471	693,055	596,640	448,449	706,045	702,737	704,956	N/A
Total Will County recycled municipal waste (MW) (tons per year) (7)	239,030	235,746	222,403	242,045	232,689	150,796	313,601	263,234	197,162	N/A
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	704,956	793,998
Building permits (7):										
Building permits issued	2,594	2,779	2,255	1,942	2,036	1,687	1,705	1,980	2,236	2,026
Fire protection (9):										
Fire protection - rural areas - fire protection	37	37	39	37	38	38	38	38	38	38
Supervisor of assessments (10):										
Total land - square miles	846	846	846	846	849	849	849	849	849	849
Public schools (11):										
High schools	19	22	23	24	25	26	19	19	19	19
Preschools	24	23	23	16	30	27	67	66	66	66
Elementary schools	130	131	142	150	150	146	144	144	144	144
Number of full time teachers	6,889	7,538	8,846	9,257	9,229	9,434	9,047	9,046	8,429	8,687

(Continued)

Operating Indicators by Program (Continued)
Last Ten Fiscal Years
(Unaudited)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Program										
Highway department (12):										
Centerline miles of incorporated	69.05	105.06	105.06	105.06	104.06	104.06	104.06	100.46	99.93	101.18
Centerline miles of unincorporated	201.35	163.78	163.78	163.78	160.08	160.08	160.08	160.08	155.86	153.63
Lane miles	588.2	583.8	599.2	598.6	598.6	601.1	601.1	601.1	597.7	599.1
Forest Preserve (13):										
Acres preserved	16,522	16,628	18,018	18,960	20,430	20,784	20,915	21,360	21,477	21,657
Miles of walking / biking trails	*	*	92	100	80	108	116	116	123	127
Miles of equestrian trails	*	*	26	23	20	33	35	35	38	38
Number of picnic shelters	26	26	26	27	40	32	32	33	35	35
Number other facilities	6	6	6	6	7	6	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	7	7	7	7
Number of forest preserves	59	59	76	83	76	74	74	77	82	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.
- (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)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Function										
General and administrative										
Land and right of way	8	8	8	8	8	8	7	4	4	4
Building and building improvements	25	26	28	30	30	30	33	37	37	37
Equipment	160	179	198	215	219	239	191	194	197	241
Construction in progress	-	1	1	1	11	16	7	4	5	3
Total	193	214	235	254	268	293	238	239	243	285
Public safety										
Land and right of way	6	6	6	6	6	6	6	6	6	13
Building and building improvements	21	25	26	27	27	28	30	30	30	31
Equipment	547	612	644	708	726	946	916	965	991	1,035
Construction in progress	-	2	1	1	42	17	8	10	12	11
Total	574	645	677	742	801	997	960	1,011	1,039	1,090
Judicial										
Land and right of way	5	5	5	5	5	5	5	3	3	3
Building and building improvements	25	27	29	31	33	36	42	48	49	53
Equipment	46	51	46	50	56	69	87	82	85	95
Construction in progress	-	-	-	-	3	7	3	1	5	6
Total	76	83	80	86	97	117	137	134	142	157
Health and welfare										
Land and right of way	2	2	2	2	2	2	3	2	2	2
Building and building improvements	22	24	26	28	30	32	33	39	43	44
Equipment	72	85	95	97	103	111	110	109	115	110
Construction in progress	-	-	-	-	-	4	3	1	2	4
Total	96	111	123	127	135	149	149	151	162	160
Highway										
Land and right of way	67	70	68	77	78	84	85	89	98	98
Building and building improvements	15	15	15	15	14	14	15	17	18	20
Equipment	144	150	158	159	177	199	168	175	180	183
Infrastructures	198	209	213	231	248	252	310	305	321	327
Construction in progress	-	12	10	19	36	42	67	68	73	78
Total	424	456	464	501	553	591	645	654	690	706
Total capital assets	1,363	1,509	1,579	1,710	1,854	2,147	2,129	2,189	2,276	2,398

Sources: 2004-2009 Will County Auditor.

2010-2013 Will County Executive - Finance Department.

