

Will County, Illinois

Comprehensive Annual Financial Report

As of and for the Fiscal Year Ended November 30, 2011



WILL COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

AS OF AND FOR THE FISCAL YEAR ENDED
NOVEMBER 30, 2011

Prepared by

Duffy Blackburn, C.P.A.
Will County Auditor

Paul P. Rafac
Will County Finance Director

Will County, Illinois

Comprehensive Annual Financial Report
For The Year Ended November 30, 2011

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WILL COUNTY

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

May 25, 2012

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, 2011. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the County. The information presented in the CAFR is the responsibility of the County's management and not the independent auditor. All disclosures necessary to allow the reader to gain an understanding of the County's financial activities have been included. Please see the Management's Discussion and Analysis on page 3 for a narrative overview and analysis of the financial activities of the County for the fiscal year ended November 30, 2011.

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, 2011, 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, 2011) 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:

- available, 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 recently opened Joliet Intermodal Terminal facility in Joliet, a multi-modal business park in Wilmington, and a proposed intermodal yard in Crete solidify our unique position for future development of transload (rail to truck) operations and potential expansion of intermodal operations in the Chicago metro area. Will County’s status as an Inland Port provides benefits to businesses seeking reliable connections to global markets, reduced transportation costs and supply chain diversification. There already exists a significant cluster of transportation and logistics-based business and employment in Will County attracted by its history of industry and manufacturing, access to a multi-modal transportation system and interdependent firms.

- Will County’s population has more than doubled (adding 372,357 residents) between 1985 and 2012, increasing from 328,511 to 700,868. (Nielsen)
- Since the 2000 Census, Will County was estimated to have gained 176,486+ residents (35% 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. (US Census Bureau)
- The U.S. Census Bureau lists Will County as one of the fastest growing and one of the 100 largest counties in the nation...#88 as of 2010.
- Will County is set to become the state’s 2nd largest county by 2030, behind only Cook County. (US Census Bureau, NIPC and DCEO)
- 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 5.1% to 21.792 billion in 2011, down from 22.983 billion in 2010. (Will County Supervisor of Assessments)
- Between 1990 and 2011, Will County added over 100,126 single-family dwelling units. (US Census Bureau)
- The construction cost value of single-family building permits issued in Will County jumped from \$80.3 million in 1985 to \$126.1 million in 2011. (US Census Bureau)
- In 2009, Will County had a total personal income of \$26.3 billion. This aggregate income ranked fourth in the state and accounted for 4.9 percent of the state total. (BEA)
- In 2009, Will County had a per capita personal income of \$38,457. (BEA)
- The *estimated* average effective buying income was \$67,002 in 2012, an increase of 83.5% from \$36,530 in 1985. (Nielsen)
- The number of Will County business establishments was just over 20,000 in 2010. (Nielsen)

In 2011, the total amount of industrial square footage was 132,880,184 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 the County. The long-awaited I-355 Extension south from I-55 to I-80 opened in November of 2007. A new hospital opened in Bolingbrook in 2008, and another relocated/expanded to New Lenox and opened in February 2012. Anchored by the new hospital to the south and a large retail center to the north, the I-355 corridor is poised to attract new development in health care-related industries as well as destination-type shopping and entertainment. 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. It is currently envisioned as a multi-modal freight corridor with limited access that could reduce congestion on I-80. The Illinois Department of Transportation has released a preliminary preferred route for the Illiana. The future South Suburban Airport also presents solid opportunities for industrial, commercial, and residential development.

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, 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.

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

With its strategic location and availability of affordable land, Will County continues to have much to offer to both businesses and residents. For a sample of major commercial projects as well as economic information please see the statistical section that starts on page 257.

FINANCIAL INFORMATION

Internal Accounting Control

County management is responsible for establishing and maintaining an internal accounting control system that is structured to ensure 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. 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. 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.

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 adjustment and 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 2011. 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, and 2010 are all alternative revenue bonds and rated AA+ or Aa1 by Standard and Poor's Fitch Ratings and/or Moody's.

Financial Condition

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

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

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

As a part of this reporting model, management is responsible for preparing a Management's Discussion and Analysis of the County. This discussion follows the Independent Auditor's Report and provides: (1) an assessment of the County finances for 2011 and a comparison, where available, to performance in 2010; (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

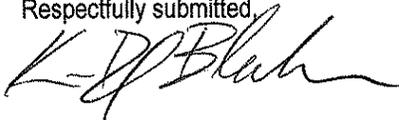
The Government Financial Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its comprehensive annual financial report for the fiscal year ended November 30, 2010, attached. This was the ninth consecutive 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 would like to thank all the County elected officials, County department heads, County employees, and the staff of the County Auditor's office and Finance Department 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,



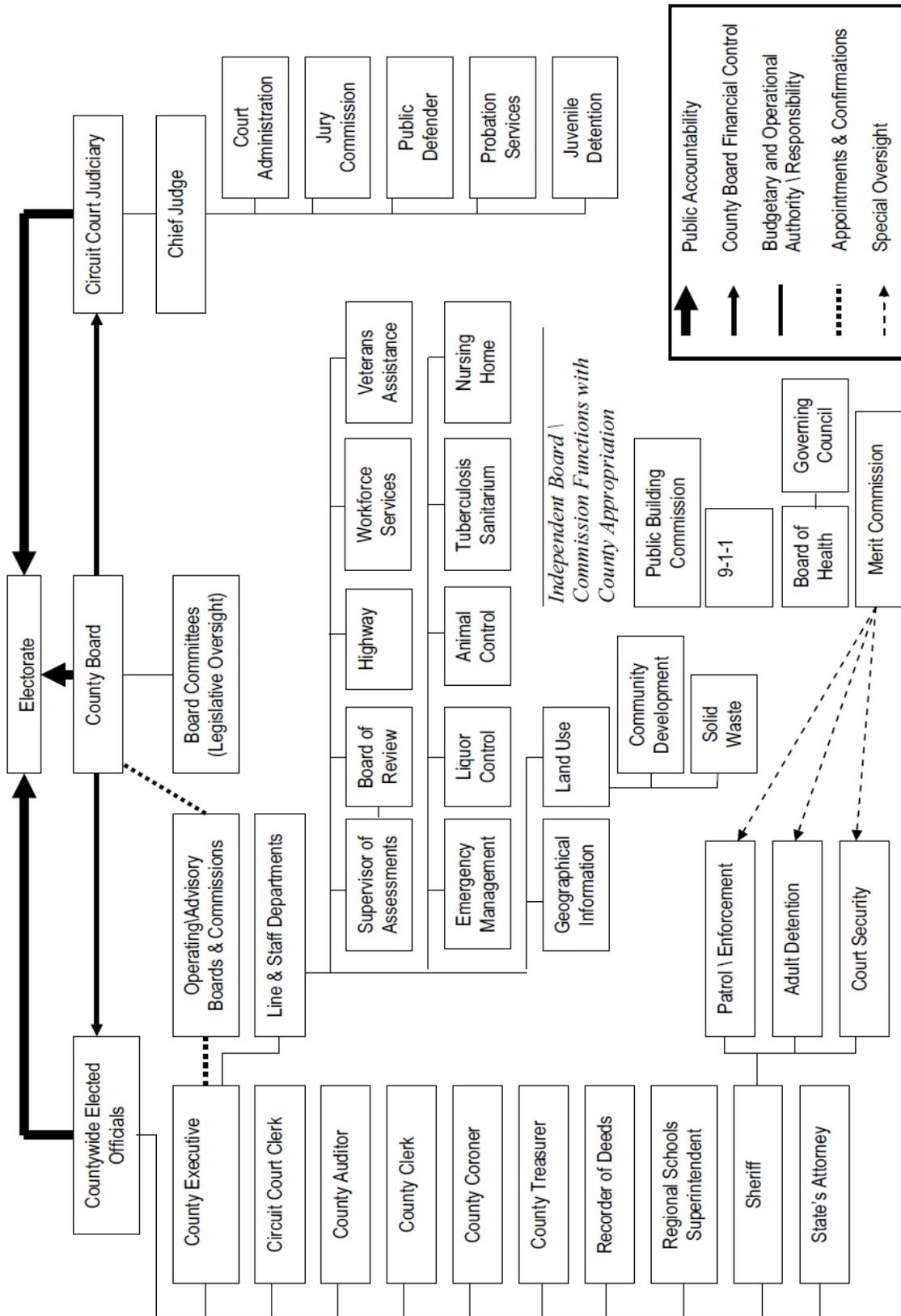
Duffy Blackburn, C.P.A.
Will County Auditor



Paul P. Rafac
Will County Finance Director

WILL COUNTY, ILLINOIS

ORGANIZATIONAL CHART



Will County, Illinois

County Board Members and Elected Officials
As of Year Ended November 30, 2011

COUNTY BOARD MEMBERS

District #1
Katrina Duetsche
Robert Howard
Cory Singer

District #6
Don Gould
Sharon May
Deborah A. Rozak

District #2
David Izzo
James G. Moustis
Tom Wiegel

District #7
Jim Bilotta
Kathleen Konicki
Diane Seiler

District #3
Ann Dralle
Suzanne Hart
Laurie McPhillips

District #8
Herbert Brooks
Frank D. Stewart
Denise Winfrey

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

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

District #5
John Argoudelis
Lee Ann Goodson
Brian Smith

ELECTED OFFICIALS

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

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

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, 2010

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



Linda C. Danson

President

Jeffrey R. Emery

Executive Director

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT



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

INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Will County, Illinois, as of and for the year ended November 30, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Will County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Circuit Clerk fund, which represents 15.9 percent of the assets and liabilities of the agency funds. We also did not audit the financial statements of the Forest Preserve District of Will County or the Will County Public Building Commission, which are presented in the component unit column. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Circuit Clerk fund, Forest Preserve District of Will County, and Will County Public Building Commission, is based on the report of the other auditors.

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

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Will County, Illinois, as of November 30, 2011 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 1 and 20, Will County has adopted the provisions of GASB Statement No. 54 – *Fund Balance Reporting*, as of December 1, 2010. Will County also restated opening net assets of the governmental activities as a result of a change in accounting for capital assets.

To the Members of the County Board
Will County

In accordance with *Government Auditing Standards*, we have also issued our report dated May 25, 2012 on our consideration of Will County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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

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

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

Baker Tilly Virchow Krause, LLP

Chicago, Illinois
May 25, 2012

Will County, Illinois

Management's Discussion and Analysis For the Year Ended November 30, 2011 (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, 2011. 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 \$463,174,763 (net assets). Of this amount, \$94,363,925 (unrestricted net assets) may be used to meet the County's ongoing obligations (Statement 1).

The County's total net assets decreased by \$26,055,050 (after a net increased restatement of \$10,118,457 due to a change in capital assets accounting) from \$489,229,813 (restated) at December 1, 2010 to \$463,174,763 at November 30, 2011 (Statement 2).

As of the close of fiscal year 2011, the County's governmental funds reported combined ending fund balances of \$284,181,744 which is an increase of \$4,177,241 in comparison to the prior year (Statement 5).

At the end of fiscal year 2011, the unassigned fund balance was \$47,400,319 which is 16% of the total governmental fund expenditures (Statement 3 & 5).

OVERVIEW OF FINANCIAL STATEMENTS

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

County-wide Financial Statements

The county-wide financial statements include the activity of the County. The Forest Preserve District of Will County (Forest Preserve) and the Will County Public Building Commission (PBC) are included as part of the County's reporting entity as discretely presented component units. The Forest Preserve and the PBC are not included in this discussion and analysis. The county-wide financial statements can be found on pages 15 and 16 of this report. These are designed to provide readers with a broad overview of the County's finances, in a manner similar to private-sector businesses, using the economic resources measurement focus and the accrual basis of accounting.

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

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

Will County, Illinois

Management's Discussion and Analysis (Continued) For the Year Ended November 30, 2011 (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 17-22 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 23-24 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 27-68 of this report.

Required Supplementary Information

Required Supplementary Information is presented concerning the County's General Fund, the Health 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 Health 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 69-75 of this report.

Management's Discussion and Analysis (Continued)
For the Year Ended November 30, 2011
(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 76-236 of this report.

COUNTY-WIDE FINANCIAL STATEMENTS ANALYSIS

Statement of Net Assets

The following table reflects the condensed statement of net assets. Current and other assets consist mainly of cash; investments; intergovernmental receivables (sales tax, income tax, grant revenue, etc.); property tax receivables; and other receivables. Current and other assets are higher by \$3.6 million because intergovernmental receivables have increased. Capital assets include land; construction in progress; buildings and improvements; equipment; and highway infrastructure such as roads, bridges, and streetlights. Capital assets decreased \$20.7 million mainly due to the net effect of a \$28.4 million increase in road construction projects and jurisdictional transfers of \$50.7 million.

Long-term liabilities consist mainly of bonds/debt certificates payable, capital leases, accrued claims and judgments, net OPEB obligations, and compensated absences. In 2011, these liabilities decreased \$1.5 million due to scheduled debt service principal payments. Other liabilities primarily include accounts payable, accrued payroll, deferred property taxes, and interest payable. They increased by \$0.4 million.

The County's combined net assets are \$463.2 million. At the end of the current fiscal year, the County has positive balances in each of the net asset categories. The largest portion of The County's net assets (60% in 2011) 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, 2011
(Unaudited)

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

	Governmental Activities	
	2010	2011
Assets:		
Current and other assets	\$ 423.9	\$ 427.5
Capital assets	394.6	373.9
Total assets	<u>\$ 818.5</u>	<u>\$ 801.4</u>
Liabilities:		
Long-term liabilities	\$ 207.6	\$ 206.1
Other liabilities	131.8	132.2
Total liabilities	<u>339.4</u>	<u>338.3</u>
Net assets:		
Invested in capital assets, net of related debt	315.6	277.5
Restricted	75.6	91.3
Unrestricted	87.9	94.4
Total net assets	<u>479.1</u>	<u>463.2</u>
Total liabilities and net assets	<u>\$ 818.5</u>	<u>\$ 801.4</u>

The statement of net assets can be found on page 15 of this report.

Statement of Activities

The following table reflects the condensed statement of activities. Net assets decreased \$26 million over the restated prior year. The main reason for this decrease was \$50.7 million of infrastructure jurisdictional transfers of capital assets. The net assets may over time serve as a useful indicator of the County's financial position.

General and administrative expenses increased by \$7.1 due to the increase in health insurance and contribution to the OPEB trust fund. Health and welfare expenses decreased \$8.7 million due to the spend down of ARRA funds and declines in state funding. Highway and Roads expenses increased \$56.4 million due mainly to \$50.7 million in jurisdictional transfers.

Management's Discussion and Analysis (Continued)
 For the Year Ended November 30, 2011
 (Unaudited)

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

	Governmental Activities	
	2010	2011
	<u>2010</u>	<u>2011</u>
Revenues:		
Program revenues:		
Fees, fines & charges for services	\$ 63.9	\$ 64.5
Operating grants and contributions	76.4	75.9
Capital grants and contributions	5.4	6.6
General revenues:		
Property taxes	108.8	111.1
Replacement taxes	4.0	3.5
Income tax	6.9	7.6
Sales tax	19.4	21.2
Other taxes	1.0	0.8
Investment earnings	5.1	5.1
Other general revenues	5.0	3.1
Total revenues	<u>295.9</u>	<u>299.4</u>
Expenses:		
General and administrative	51.6	58.6
Public safety	77.2	79.3
Judicial	42.7	45.5
Health and welfare	69.9	61.2
Highway and roads	17.0	73.4
Interest on long-term debt	5.3	7.4
Total expenses	<u>263.7</u>	<u>325.4</u>
Increase (decrease) in net assets	32.2	(26.0)
Restatement	(96.5)	10.1
Net assets beginning of year	543.4	479.1
Net assets end of year	<u>\$ 479.1</u>	<u>\$ 463.2</u>

The statement of activities can be found on page 16 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 \$284.2 million, an increase of \$4.2 million in comparison with the previous fiscal year. This is consistent with the excess of revenues over expenditures from fiscal year 2010 (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 \$48.7 million (Statement 3). Unassigned fund balance represents 29.1% 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 \$5.6 million during the current fiscal year with the consolidation of the Social Security and Illinois Municipal Retirement accounts into the General Fund and improved intergovernmental revenues (Statement 5).

The three other major funds which are shown in the Fund Financial Statements are the Health Fund, the County Motor Fuel Fund, and the Road Improvement Fund. The Health Fund and County Motor Fuel Fund are Special Revenue funds with ending fund balances of \$7.2 and \$46.9, respectively, an increase of \$67.6 thousand and \$12.2 million, respectively (Statement 3 & 4). The Road Improvement Fund is a Capital Projects fund with an ending fund balance of \$60.7, a decrease of \$24.1 million, which represents the balance of the 2010 road bond proceeds (Statement 3 & 4). The County Motor Fuel Fund increase and the Road Improvement Fund decrease are attributed to the County's focus on spending down road bond proceeds before using other road related funds.

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

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

Revenues

The most significant revenue sources for all funds during fiscal year 2011 continues to be property taxes, intergovernmental sources, and charges for services. Property tax revenues are flat overall, but higher in the cooperate fund as the social security (FICA) and pension (IMRF) are now being treated as corporate accounts, just as worker's comp and tort have been previously. Intergovernmental revenues are higher due to the federal government catching up with the nursing home bonus and the state catching up with the local distribution of state income taxes and the replacement tax. Revenue from service operations has stabilized and interest revenue continues to be down due to the economy. Revenue generating departments regularly review service costs to determine the need to change fee structures to cover costs and a more comprehensive cost study is being conducted in 2012.

Will County, Illinois

Management's Discussion and Analysis (Continued)
 For the Year Ended November 30, 2011
 (Unaudited)

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

	2010 GENERAL FUND	2011 GENERAL FUND	INCREASE (DECREASE) 2010 to 2011	% CHANGE
Property taxes	\$ 68,766,278	\$ 89,829,922	\$ 21,063,644	30.6%
Licenses and permits	837,463	926,192	88,729	10.6%
Intergovernmental	39,963,982	52,550,620	12,586,638	31.5%
Charges for services	30,381,231	30,467,133	85,902	0.3%
Fines and forfeitures	3,608,597	3,018,873	(589,724)	-16.3%
Interest revenue	4,552,285	4,317,511	(234,774)	-5.2%
Miscellaneous revenue	848,435	820,797	(27,638)	-3.3%
Total	<u>\$ 148,958,271</u>	<u>\$ 181,931,048</u>	<u>\$ 32,972,777</u>	22.1%

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, 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 increased due to the initial \$2 million contribution to the OPEB trust fund.

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

	2010 GENERAL FUND	2011 GENERAL FUND	INCREASE (DECREASE) 2010 to 2011	% CHANGE
General and administrative	\$ 40,735,436	\$ 42,820,914	\$ 2,085,478	5.1%
Public safety	65,062,182	66,892,508	1,830,326	2.8%
Judicial	37,064,583	38,635,153	1,570,570	4.2%
Health and welfare	18,264,771	18,929,181	664,410	3.6%
Debt service - principal	106,329	-	(106,329)	-100.0%
Debt service - interest and fiscal charges	3,232	-	(3,232)	-100.0%
Capital outlay	346,531	185,832	(160,699)	-46.4%
Total	<u>\$ 161,583,064</u>	<u>\$ 167,463,588</u>	<u>\$ 5,880,524</u>	3.6%

Will County, Illinois

Management's Discussion and Analysis (Continued)
 For the Year Ended November 30, 2011
 (Unaudited)

GENERAL FUND BUDGETARY HIGHLIGHTS

The County's budget is prepared according to Illinois law and is based on accounting for certain transactions on a modified accrual basis of accounting. A budget to actual schedule is provided as required supplementary information for the General Fund. Budget columns are provided for both the original adopted budget for fiscal year 2011 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	\$ 42,992,691	\$ 43,294,205	\$ 301,514	Grants are appropriated in the budget by decreasing budgeted Miscellaneous revenues and increasing budgets for grant revenue accounts.
Charges for services	30,724,210	30,843,758	119,548	
Miscellaneous revenues	3,609,300	3,188,238	(421,062)	

<u>Expenditures</u>	<u>Original</u>	<u>Final Budget</u>	<u>Variance</u>	<u>Reason For Amendment</u>
County board	\$ 7,322,234	\$ 8,768,268	\$ 1,446,034	Budget amended to allow for OPEB contribution as an expenditure instead of a transfer.
Sheriff - administration	34,236,845	33,465,869	(770,976)	Reallocation of budget authority to meet service delivery needs within the Sheriff's operations.
Sheriff - building security	3,175,937	2,636,253	(539,684)	
Sheriff - ADF custody of prisoners	27,237,028	29,071,572	1,834,544	

<u>Revenues</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Reason For Difference</u>
No significant variances				

Will County, Illinois

Management's Discussion and Analysis (Continued)
 For the Year Ended November 30, 2011
 (Unaudited)

<u>Expenditures</u>	<u>Final Budget</u>	<u>Actual Results</u>	<u>Variance</u>	<u>Reason For Difference</u>
County board	\$ 8,768,268	\$ 5,689,900	\$ 3,078,368	Anticipated grants were lower than expected and contingency costs were controlled.
Support services	5,302,984	5,007,416	295,568	Controlled expenditures.
Records management	959,830	818,151	141,679	Controlled expenditures.
Illinois Municipal Retirement	574,944	-	574,944	Controlled expenditures.
Worker's Compensation	7,709,369	4,938,310	2,771,059	Controlled expenditures.
Human Resources	989,944	2,866,800	(1,876,856)	Increase in health insurance claims.
Sunny Hill nursing home	19,369,800	18,941,679	428,121	Controlled expenditures.
Circuit courts	3,744,205	3,509,576	234,629	Controlled expenditures.
Probation department	5,523,406	5,413,509	109,897	Controlled expenditures.
Circuit clerk	7,528,771	7,251,381	277,390	Controlled expenditures.
County clerk - elections	2,625,664	2,390,515	235,149	Controlled expenditures.
Sheriff - administration	33,465,869	33,681,625	(215,756)	Payment of vacation time for separating employees.
Sheriff - ADF custody of prisoners	29,071,572	29,198,164	(126,592)	Overtime incurred.

Management's Discussion and Analysis (Continued)
For the Year Ended November 30, 2011
(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 \$373,946,138 (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 \$65,662,844 of capital asset additions recorded during the year and \$13,190,973 of depreciation charges were expensed on total capital assets.

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

Infrastructure	\$ 40,615,806
Construction in progress	16,484,975
Buildings and improvements	4,224,559
Vehicles	2,337,660

Additional information on the County's capital assets can be found in Note 6 on pages 40-41 of this report.

Debt Administration

Total County long-term debt at year end was \$206.1 million (Statement 1).

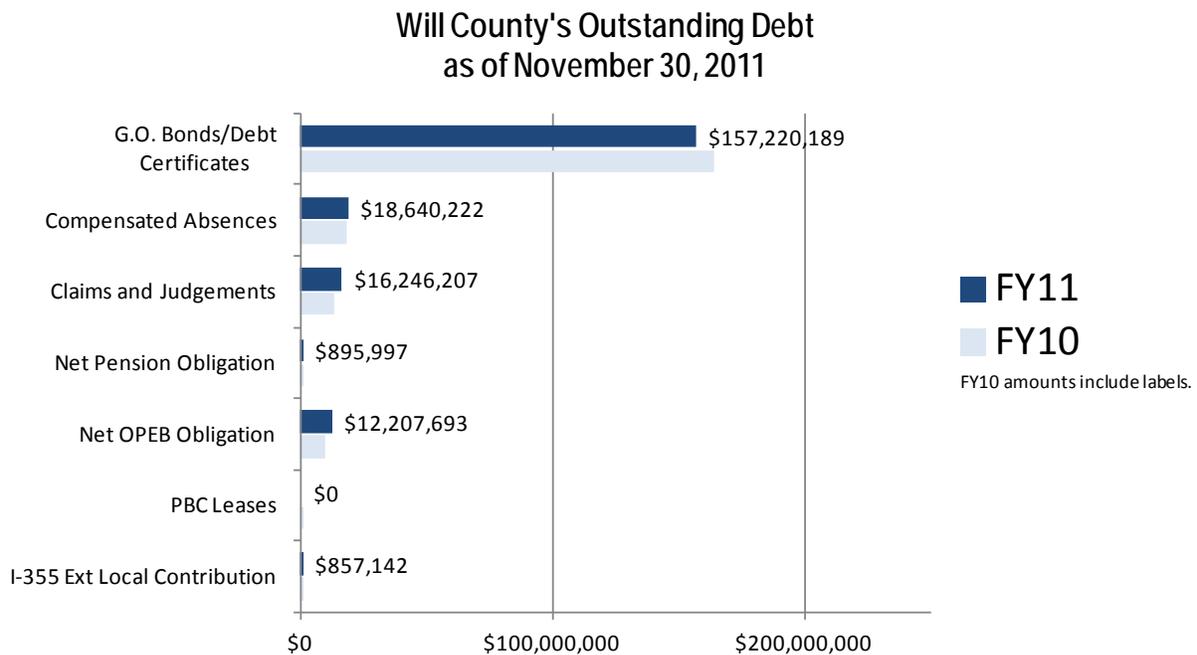
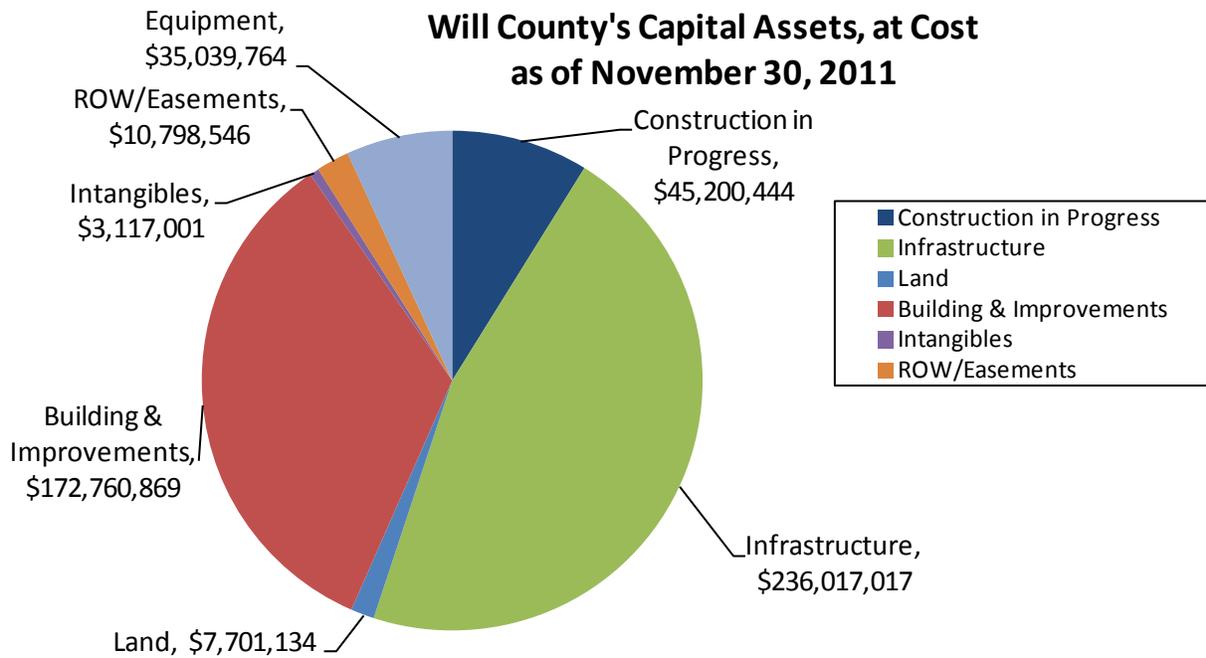
The debt is comprised of the following (in millions): general obligation bonds payable, \$157.2 ; I-355 extension local contribution payable, \$0.9 ; compensated absences, \$18.6 ; net OPEB obligation, \$12.2 ; net pension obligation, \$0.9 ; and claims and judgments, \$16.2 . The entire amount of the general obligation issues and leases payable to the PBC are backed by the full faith and credit of the County through property taxes.

There was no new general obligation bonds/debt certificates issued during the year. \$7 million was retired through the payment of principal.

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

Additional information on the County's long-term debt can be found in Note 7 on pages 41-44 of this report.

Management's Discussion and Analysis (Continued)
 For the Year Ended November 30, 2011
 (Unaudited)



Management's Discussion and Analysis (Continued)
For the Year Ended November 30, 2011
(Unaudited)

CONDITIONS EXPECTED TO HAVE A SIGNIFICANT EFFECT ON FINANCIAL POSITION

The current economic downturn has had a financial impact on both the local area and the County. The unemployment rate for the County for 2011 was 10.1%, a decrease over the previous year's rate of 10.4%. The impact on the County has been most evident in the reductions in revenue from state and local sales taxes. Sales tax decreased substantially in 2009, leveled off in 2010, and increased modestly in 2011. The County will use expenditure controls to address the impact of the slow economy.

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

Based on 2010 census data, the County has been allocated five new judges but none have been appointed to date. There will be an increased cost to the court system as support staff are added and build out is required. Initial planning has also begun for a new Sheriff's administrative facility.

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 three of the last four years and is expected to do so again for the 2012 levy.

The County reduced its debt service costs during 2012 by redeeming all of the 2001B Debt Certificates and refunding most of the 2005 series bonds (see note on subsequent events). Standard & Poors Rating Services rated the County AA+ for the 2008, 2010, and subsequent 2012 series bonds. Moody's Investor Services rated the subsequent 2012 series bonds Aa1. Fitch Rating Services had previously recalibrated the 2005 and 2006 series bonds to AA+.

The factors above are considered throughout the planning and decision making process and were considered when preparing the November 30, 2012 budget.

REQUESTS FOR INFORMATION

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

COUNTY-WIDE FINANCIAL STATEMENTS

Statement of Net Assets

November 30, 2011

	Primary Government <u>Governmental</u> Activities	Component Units
ASSETS		
Cash and investments	\$ 276,199,960	\$ 33,253,775
Restricted cash and cash equivalents	256,864	17,930,662
Restricted investments	-	1,381,967
Accrued interest	341,507	34,997
Property tax receivable, net	113,448,692	34,845,502
Accounts receivable	9,923,998	2,593
Other receivables	50	-
Due from other governmental agencies	23,869,626	194,894
Inventory	2,117,442	-
Prepaid items	-	201,299
Lease payments receivable	-	1,430,000
Deferred charges	1,344,327	-
Unamortized Bond Costs	-	1,207,873
Capital assets not being depreciated/amortized	63,932,534	268,375,698
Capital assets being depreciated/amortized, net	310,013,604	33,465,477
Total assets	<u>\$ 801,448,604</u>	<u>\$ 392,324,737</u>
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable	\$ 15,365,674	\$ 2,691,523
Retainage payable	712,475	-
Salaries payable	3,630,836	192,251
Other current liabilities	207,441	109,901
Unearned property tax revenue	111,914,396	35,201,071
Interest payable	375,569	344,005
Long-term debt, due within one year	17,663,642	16,917,596
Long-term debt, due in more than one year	188,403,808	195,757,371
Total liabilities	<u>\$ 338,273,841</u>	<u>\$ 251,213,718</u>
Net Assets		
Invested in capital assets, net of related debt	\$ 277,464,844	\$ 143,727,892
Restricted for:		
Debt service	14,660,887	2,279,338
Construction and development	-	5,289,647
Road projects	51,626,875	-
Other purposes	25,058,232	1,513,106
Unrestricted net assets (deficit)	94,363,925	(11,698,964)
Total net assets	<u>\$ 463,174,763</u>	<u>\$ 141,111,019</u>

Note: Invested in capital assets, net of related debt equals capital assets of \$373,946,138; less debt of \$157,220,189; plus unspent bond proceeds of \$60,738,895 to total \$277,464,844.

See accompanying Notes to Financial Statements.

Statement of Activities
November 30, 2011

Functions/programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government Governmental Activities	Component Units
Primary government						
Governmental activities:						
General and administrative	\$ 58,655,628	\$ 7,899,823	\$ 815,158	\$ -	\$ (49,940,647)	
Public safety	79,271,474	10,129,158	4,708,169	-	(64,434,147)	
Judicial	45,518,748	20,986,815	4,803,063	40,194	(19,688,676)	
Health and welfare	61,228,405	23,688,356	30,144,329	3,249,655	(4,146,065)	
Highway and roads	73,409,418	1,833,161	35,415,742	3,278,806	(32,881,709)	
Interest on debt	7,385,992	-	-	-	(7,385,992)	
Total primary government	\$ 325,469,665	\$ 64,537,313	\$ 75,886,461	\$ 6,568,655	(178,477,236)	
Component units	\$ 34,650,429	\$ 8,320,764	\$ 382,183	\$ 2,334,509		\$ (23,612,973)
General revenues						
Taxes						
Property taxes					111,130,235	32,946,716
Replacement taxes					3,506,503	640,894
Income tax					7,617,039	-
Sales tax					21,203,541	-
Other taxes					784,768	-
Investment earnings					5,044,230	207,915
Other general revenues					3,135,870	161,500
Total general revenues					152,422,186	33,957,025
Change in net assets					(26,055,050)	10,344,052
Net assets, beginning of the year, as restated (Note 20)					489,229,813	130,766,967
Net assets, end of the year					\$ 463,174,763	\$ 141,111,019

See accompanying Notes to Financial Statements.

FUND FINANCIAL STATEMENTS

Will County, Illinois

Balance Sheet
 Governmental Funds
 November 30, 2011

	General Fund	Health Fund	County Motor Fuel Tax Fund	Road Improvement Fund
ASSETS				
Cash and investments	\$ 74,504,753	\$ 6,324,696	\$ 43,693,597	\$ 65,794,255
Restricted cash and cash equivalents	43,199	-	-	-
Accrued interest	209,784	-	34,639	55,883
Property tax receivable, net	1,315,983	136,693	-	-
Property tax receivable-2011	90,431,396	9,421,615	-	-
Accounts receivable	3,450,785	3,386,673	546,970	-
Other receivables	50	-	-	-
Due from other funds	174,917	101,666	1,504,398	206,610
Due from other governmental agencies	17,263,320	14,099	1,412,250	-
Inventory	1,398,738	-	718,704	-
Total assets	\$ 188,792,925	\$ 19,385,442	\$ 47,910,558	\$ 66,056,748
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 4,759,202	\$ 513,754	\$ 750,500	\$ 4,605,335
Retainage payable	-	-	13,124	623,035
Salaries payable	2,272,864	1,122,139	2,108	-
Other current liabilities	136,754	-	-	-
Due to other funds	108,531	4,996	118,114	80,226
Deferred governmental revenues	6,687,388	1,116,929	107,893	18,916
Deferred property taxes-2011	90,431,396	9,421,615	-	-
Total liabilities	104,396,135	12,179,433	991,739	5,327,512
Fund balances				
Nonspendable	1,398,738	-	718,704	-
Restricted	23,597,269	-	19,625,378	60,104,464
Committed	10,703,579	7,119,774	18,071,288	624,772
Assigned	-	86,235	8,503,449	-
Unassigned (deficit)	48,697,204	-	-	-
Total fund balances	84,396,790	7,206,009	46,918,819	60,729,236
Total liabilities and fund balances	\$ 188,792,925	\$ 19,385,442	\$ 47,910,558	\$ 66,056,748

See accompanying Notes to Financial Statements.

STATEMENT 3

	Other Governmental Funds		Total Governmental Funds
\$	85,882,659	\$	276,199,960
	213,665		256,864
	41,201		341,507
	178,047		1,630,723
	11,964,958		111,817,969
	2,539,570		9,923,998
	-		50
	34,958		2,022,549
	5,179,957		23,869,626
	-		2,117,442
<u>\$</u>	<u>106,035,015</u>	<u>\$</u>	<u>428,180,688</u>

\$	4,736,883	\$	15,365,674
	76,316		712,475
	233,725		3,630,836
	70,687		207,441
	1,710,682		2,022,549
	2,310,874		10,242,000
	11,964,958		111,817,969
<u>\$</u>	<u>21,104,125</u>	<u>\$</u>	<u>143,998,944</u>

	-		2,117,442
	48,512,188		151,839,299
	25,485,295		62,004,708
	12,230,292		20,819,976
	(1,296,885)		47,400,319
<u>\$</u>	<u>84,930,890</u>	<u>\$</u>	<u>284,181,744</u>
<u>\$</u>	<u>106,035,015</u>	<u>\$</u>	<u>428,180,688</u>

Reconciliation of Governmental Funds Balance Sheet
to Statement of Net Assets
November 30, 2011

Total fund balances - governmental funds	\$	284,181,744
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Amounts reported for governmental activities in the statement of net assets are different because:

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

Capital assets	\$	510,634,775	
Accumulated depreciation		(136,688,637)	
Net capital assets		<u>373,946,138</u>	373,946,138

Revenues in the statement of activities that do not provide current financial resources are deferred in the funds.	10,145,573
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Costs related to the issuance of long-term debt are recorded as expenditures when incurred in governmental funds, but are capitalized and amortized over the life of the debt issue in the statement of net assets.	1,344,327
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Interest on long-term debt is not accrued in governmental funds, but rather is recognized when due.	(375,569)
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Some liabilities reported in the statement of net assets do not require the use of current financial resources and therefore are not reported as liabilities in governmental funds.

These liabilities consist of :

General obligation bonds/debt certificates payable	(157,220,189)	
Loans payable	(857,142)	
Compensated absences	(18,640,222)	
Net OPEB obligation	(12,207,693)	
Net Pension Obligation	(895,997)	
Claims and judgments payable	(16,246,207)	
Total long-term liabilities	<u>(206,067,450)</u>	(206,067,450)

Net assets of governmental activities	\$	<u>463,174,763</u>
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See accompanying Notes to Financial Statements.

Will County, Illinois

Statement of Revenues, Expenditures and Changes in Fund Balances
 Governmental Funds
 Year Ended November 30, 2011

	General Fund	Health Fund	County Motor Fuel Tax Fund	Road Improvement Fund
REVENUES				
Property taxes	\$ 89,829,922	\$ 9,337,740	\$ -	\$ -
Licenses and permits	926,192	973,326	-	-
Intergovernmental	52,550,620	9,625,129	13,364,825	-
Charges for services	30,467,133	8,694,346	893,173	-
Fines and forfeitures	3,018,873	-	-	-
Interest revenue	4,317,511	-	169,232	444,555
Miscellaneous revenues	820,797	559	-	-
Total revenues	<u>181,931,048</u>	<u>28,631,100</u>	<u>14,427,230</u>	<u>444,555</u>
EXPENDITURES				
Current:				
General and administrative	42,820,914	-	-	-
Public safety	66,892,508	-	-	-
Judicial	38,635,153	-	-	-
Health and welfare	18,929,181	28,723,489	-	-
Highway and roads	-	-	2,011,287	117,389
Debt service - principal	-	-	-	-
Debt service - interest and fiscal charges	-	-	-	-
Capital outlay	185,832	272,319	255,875	24,425,069
Total expenditures	<u>167,463,588</u>	<u>28,995,808</u>	<u>2,267,162</u>	<u>24,542,458</u>
Excess (deficiency) of revenues over expenditures	<u>14,467,460</u>	<u>(364,708)</u>	<u>12,160,068</u>	<u>(24,097,903)</u>
Other financing sources (uses)				
Transfers in	104,990	432,353	-	-
Transfers out	(8,932,353)	-	-	-
Total other financing sources (uses)	<u>(8,827,363)</u>	<u>432,353</u>	<u>-</u>	<u>-</u>
Net change in fund balances	5,640,097	67,645	12,160,068	(24,097,903)
Fund balances at beginning of year, as restated (Note 20)	<u>78,756,693</u>	<u>7,138,364</u>	<u>34,758,751</u>	<u>84,827,139</u>
Fund balances at end of year	<u>\$ 84,396,790</u>	<u>\$ 7,206,009</u>	<u>\$ 46,918,819</u>	<u>\$ 60,729,236</u>

See accompanying Notes to Financial Statements.

STATEMENT 5

Other Governmental Funds	Total Governmental Funds
\$ 11,788,648	\$ 110,956,310
402,262	2,301,780
34,741,235	110,281,809
17,187,483	57,242,135
1,355,578	4,374,451
223,174	5,154,472
2,541,385	3,362,741
<u>68,239,765</u>	<u>293,673,698</u>
9,461,922	52,282,836
7,275,852	74,168,360
5,929,000	44,564,153
13,015,377	60,668,047
10,947,389	13,076,065
7,517,779	7,517,779
7,450,000	7,450,000
4,630,122	29,769,217
<u>66,227,441</u>	<u>289,496,457</u>
<u>2,012,324</u>	<u>4,177,241</u>
18,460,000	18,997,343
(10,064,990)	(18,997,343)
<u>8,395,010</u>	<u>-</u>
10,407,334	4,177,241
<u>74,523,556</u>	<u>280,004,503</u>
<u>\$ 84,930,890</u>	<u>\$ 284,181,744</u>

Reconciliation of Statement of Revenues, Expenditures and Changes in Fund
Balances of Governmental Funds to Statement of Activities
Year Ended November 30, 2011

Net change in total fund balances	\$	4,177,241
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	\$	26,654,653
Depreciation		<u>(13,190,973)</u>
Capital expenditures in excess of depreciation		13,463,680
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.		
		6,568,655
Transfer of capital assets to other jurisdictions		
		(50,697,590)
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.		
		(250,966)
Repayment of principal on long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.		
Bond/debt certificate principal retirement	6,463,494	
Loan retirement	214,286	
Lease payable to component unit retirement	840,000	
Total retirement of debt		<u>7,517,780</u>
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
		(827,738)
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	(544,038)	
Increase in claims and judgments payable	(3,134,095)	
Decrease in accrued interest on debt	13,272	
Increase in net OPEB obligation	(2,248,397)	
Increase in net pension obligation	(143,590)	
Amortization of bond premiums and issuance costs	50,736	
Total expenses of noncurrent resources		<u>(6,006,112)</u>
Change in net assets of governmental activities	\$	<u><u>(26,055,050)</u></u>

See accompanying Notes to Financial Statements.

Statement of Fiduciary Net Assets
 Fiduciary Funds
 November 30, 2011

	Other Post Employment Benefits Trust Fund	Agency Funds
ASSETS		
Cash and cash equivalents	\$ 2,000,000	\$ 57,536,133
Investments	-	1,194,477
Accrued interest	1	2,410
Accounts receivable	-	35,721
	<hr/>	<hr/>
Total assets	<u>\$ 2,000,001</u>	<u>\$ 58,768,741</u>
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable	\$ -	\$ 22,707
Amounts held for others	-	58,746,034
	<hr/>	<hr/>
Total liabilities	<u>-</u>	<u>58,768,741</u>
Net Assets		
Held in Trust for OPEB Benefits	<u>\$ 2,000,001</u>	<u>\$ -</u>

See accompanying Notes to Financial Statements.

Statement of Changes in Fiduciary Net Assets
 Other Post Employment Benefits Trust Fund
 November 30, 2011

Additions	
Contributions	
Employer contributions	\$ 2,000,000
Investment income	
Interest and dividends	1
Total additions	<u>2,000,001</u>
Change in net assets	2,000,001
Net assets at beginning of year	<u>-</u>
Net assets at end of year	<u><u>\$ 2,000,001</u></u>

See accompanying Notes to Financial Statements.

COMPONENT UNIT STATEMENTS

Statement of Net Assets - Component Units
November 30, 2011

	Forest Preserve District of Will County	Public Building Commission	Total
ASSETS			
Cash and cash equivalents	\$ 12,777,090	\$ 6,123,006	\$ 18,900,096
Investments	7,239,230	7,114,449	14,353,679
Restricted cash and cash equivalents	17,930,662	-	17,930,662
Restricted investments	220,398	1,161,569	1,381,967
Accrued interest	26,655	8,342	34,997
Property tax receivable, net	34,845,502	-	34,845,502
Accounts receivable	2,593	-	2,593
Due from other governmental agencies	194,894	-	194,894
Prepaid items	201,299	-	201,299
Lease payments receivable	-	1,430,000	1,430,000
Unamortized bond costs	1,207,873	-	1,207,873
Capital assets not being depreciated/amortized	267,974,901	400,797	268,375,698
Capital assets being depreciated/amortized, net	33,465,477	-	33,465,477
Total assets	\$ 376,086,574	\$ 16,238,163	\$ 392,324,737
LIABILITIES AND NET ASSETS			
Liabilities			
Accounts payable	\$ 1,531,965	\$ 1,159,558	\$ 2,691,523
Salaries payable	157,666	34,585	192,251
Other current liabilities	-	109,901	109,901
Unearned revenue	35,201,071	-	35,201,071
Interest payable	282,689	61,316	344,005
Long-term debt, due within one year	15,852,596	1,065,000	16,917,596
Long-term debt, due in more than one year	194,327,371	1,430,000	195,757,371
Total liabilities	247,353,358	3,860,360	251,213,718
Net Assets			
Invested in capital assets, net of related debt	\$ 143,327,095	\$ 400,797	\$ 143,727,892
Restricted for:			
Debt service	1,117,769	1,161,569	2,279,338
Construction and development	5,289,647	-	5,289,647
Other purposes	913,106	600,000	1,513,106
Unrestricted net assets	(21,914,401)	10,215,437	(11,698,964)
Total net assets	\$ 128,733,216	\$ 12,377,803	\$ 141,111,019

See accompanying Notes to Financial Statements.

Statement of Activities - Component Units
November 30, 2011

Functions/programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
		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	\$ 12,947,421	\$ -	\$ 9,394	\$ 1,722,492	\$ (11,215,535)		
Education and recreation	3,204,346	878,090	25,500	612,017	(1,688,739)		
Public safety	1,715,653	-	-	-	(1,715,653)		
Interest on debt	10,583,929	-	347,289	-	(10,236,640)		
Total Forest Preserve District of Will County	28,451,349	878,090	382,183	2,334,509	(24,856,567)		
Public Building Commission							
Public building operations	6,199,080	7,442,674	-	-	\$ 1,243,594		
Total	\$ 34,650,429	\$ 8,320,764	\$ 382,183	\$ 2,334,509			\$ (23,612,973)
General revenues							
Taxes							
Property taxes					32,946,716	-	32,946,716
Replacement taxes					640,894	-	640,894
Income tax					-	-	-
Investment earnings					112,267	95,648	207,915
Other general revenues					161,255	245	161,500
Total general revenues					33,861,132	95,893	33,957,025
Change in net assets					9,004,565	1,339,487	10,344,052
Net assets at beginning of year, as restated (Note 18)					119,728,651	11,038,316	130,766,967
Net assets, end of the year					\$ 128,733,216	\$ 12,377,803	\$ 141,111,019

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 2011 population of 696,186. The County operates under a County Executive form of government providing services, which include: corrections and rehabilitation, county development, public health, judiciary, human services, public safety, highways and roads, public service, and general administrative services. The Will County Board (Board) is the designated governing body of the County. The County's structure and legal activities are controlled by state statute. The primary function of the Board is to establish the various budgets for County funds and to levy taxes for County purposes. In addition, the Board adopts ordinances and rules pertaining to the management and operations of County departments. Three Board members are elected from each of the nine districts for a four-year term. The County Executive is elected at large by the voters of the County.

The accounting policies and the presentation of the basic financial statements of the County (the primary government) and its component units have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies.

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

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

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

Discrete Component Units – The Forest Preserve District of Will County (Forest Preserve), a separate legal entity, has been included as a discretely presented component unit for the fiscal year ended December 31, 2011, 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, 2011) in the County's basic financial statements. The PBC was formed through an intergovernmental agreement between the County and the City of Joliet, Illinois. The PBC provides building maintenance, construction, and renovation services to the County as well as to Kankakee County, Illinois. The Will County Executive is responsible for approving a voting majority of appointments made to the PBC board as well as for appointing its Executive Director. The PBC is financially dependent on the County because the County is liable to the PBC for a portion of the PBC's long-term debt. The PBC reports as a special purpose government engaged only in business-type activities. Separately issued component unit financial statements are available for the PBC and can be obtained from their office at 57 N. Ottawa St., Suite 512, Joliet, IL 60432.

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

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

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

In February 2009, the GASB issued statement No. 54 – *Fund Balance Reporting and Governmental Fund Type Definitions*. This statement establishes fund balance classifications based primarily on the extent to which the government is bound to honor constraints on the use of the resources reported in each governmental fund as well as establishes additional note disclosures regarding fund balance classification policies and procedures.

The County made the decision to implement this standard effective December 1, 2010.

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

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

Governmental fund revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose the County considers revenues to be available if they are collected within sixty (60) days of the end of the current fiscal period. Revenues considered to be susceptible to accrual include property taxes, intergovernmental revenue, interest income, certain charges for services, and fines and forfeitures. Amounts have been recognized as receivables for these revenue sources. Property taxes are recorded in the year levied as receivables and deferred revenues. They are recognized as revenues in the succeeding year when services financed by the levy are being provided. Sales taxes are recognized as revenues in the year in which the underlying sales relating to it take place.

Intergovernmental aids and grants are recognized as revenues in the period the County is entitled the resources and the amounts are available. Amounts owed to the County which are not available are recorded as receivables and deferred revenues. Amounts received prior to the entitlement period are also recorded as deferred revenues. All other revenue items are considered to be measurable and available only when cash is received by the County.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.
- *Health Fund* – The Health Fund is a special revenue fund that accounts for financial resources restricted, committed, or assigned for the use in promoting health or suppressing disease within the County.
- *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, and Treasurer offices.
- *Governmental Funds* – In addition to the general fund type mentioned above, the County uses the following governmental fund types:
 - *Special Revenue Funds* – Special Revenue Funds are used to account for the proceeds of specific revenue sources requiring separate accounting because of legal or regulatory provisions or administrative action that are restricted or committed to expenditures for specific purposes (other than debt service or capital projects).
 - *Debt Service Funds* – The Debt Service Funds are used to account for the accumulation of resources that are restricted for the payment of, general long-term debt, principal, interest, and related costs.
 - *Capital Projects Funds* – The Capital Projects Funds are used to account for and report financial resources that are committed to the purchase or construction of major capital facilities, which are not financed by other funds.

The County has reported three categories of program revenues in the statement of activities (1) charges for services, (2) program-specific operating grants and contributions, and (3) program-specific capital grants and contributions. The determining factor for charges for service is the function that generates the revenue. Program-specific revenues are

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

derived directly from the program itself or from external sources, such as the State of Illinois; they reduce the net cost of each function to be financed from the County's general revenues. For identifying the function to which operating and capital grants and contributions pertain, the determining factor is the function to which the revenues are restricted.

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

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

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

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

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

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

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

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

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

Government-Wide Statements

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

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

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

Fund Statements

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

- a. Nonspendable – Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.
- b. Restricted – Consists of fund balances with constraints 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.
- 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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

balance amounts are committed through a formal action (ordinance, resolution, motion) of the County. 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) Adopt a financial policy authorizing a person responsible to assign amounts for a specific purpose 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.
The County Board designated the Finance Director as the individual authorized to assign amounts.
- 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 exceeds amounts restricted, committed, or assigned for those purposes.

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

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

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

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Information

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

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

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

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, State's Attorney Drug Forfeiture/Money Laundering, State's Attorney Drug Prosecution, Law Library, Probation Services, Children's Advocacy Center, Order of Protection (OP) Enforcement, 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, Homeless Prevention Rapid Rehousing, Energy Efficiency Conservation Block Grant, Community Development Block Grant, Community Development Home Program, Local Law Enforcement Block Grant, Workforce Development, Workforce Services, HUD Lead Hazard Reduction, Neighborhood Stabilization, State's Attorney Chicago Street Debt Service, Clearview Debt Service, Adult Detention Center Debt Service - 2005, Adult Detention Center Debt Service - 2006, Adult Detention Center Debt Service - 2008, Road Improvement Debt Service - 2010, Community Health Center, Capital Improvement/Repair, ADF Expansion, and Road Improvement.
- (7) Budgets for all budgeted General, Special Revenue, Debt Service, and Capital Projects funds are adopted on a basis consistent with GAAP.

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	162,118,270	168,397,406	Custodial credit
Illinois Funds*	500,000	500,038	Credit
US Treasuries	11,460,311	11,537,320	Custodial credit; Interest Rate
US agencies - implicitly guaranteed	118,391,042	118,249,805	Credit; Custodial credit; Concentration of credit; Interest rate
State & Local Bonds	2,024,020	2,024,020	Credit; Custodial credit; Concentration of credit; Interest rate
Commercial paper	5,010,075	5,010,075	Credit; Custodial credit; Concentration of credit; Interest rate
Corporate bonds	17,150,470	17,295,362	Credit; Custodial credit; Concentration of credit; Interest rate
Held by other County departments			
Deposits	19,968,053	25,511,070	Custodial credit
Illinois Funds*	424,529	432,560	Credit
Mutual funds - bond funds	33,388	33,388	Credit; Interest rate
Mutual funds - other than bonds	107,276	107,276	-
	<u>\$ 337,187,434</u>	<u>\$ 349,098,320</u>	

Reconciliation of Notes to Financial Statements:

Per statement of net assets	
Cash and investments	\$ 276,199,960
Restricted cash and cash equivalents	256,864
Per statement of fiduciary net assets	
Cash and cash equivalents	59,536,133
Investments	1,194,477
	<u>\$ 337,187,434</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. The Illinois Park District Liquid Asset Fund is a money market fund that maintains a \$1 per share value. The fund was created by the Illinois State Legislation under the control and authority of the Illinois Association of Parks.

Restricted assets: Restricted cash and cash equivalents is comprised of cash accounts totaling \$256,864 of which \$43,199 are disbursed at the discretion of the Chief Judge of the County's Circuit Court and \$213,665 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, 2011 are as follows:

Investment Type:	Standard & Poor's	Fitch Ratings	Moody's Investor Service
Commercial paper	A-1 and P-1	-	A-1 and P-1
US agencies - implicitly guaranteed	AAA to AA+	AAA	Aaa to Aa2
State & Local Bonds	A-1+	F1+	P-1
Corporate bonds	AA+ to A-	AA- to A-	AA2 to A3

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

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

The accounts not held by the County Treasurer are not required to follow County policy. At November 30, 2011, deposits for these were under collateralized and uninsured in the amount of approximately \$3,590,000.

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

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

Issuer	Investment Type	Percentage of Portfolio
Fannie Mae (FNMA)	US agencies - implicitly guaranteed	40.8%
Freddie Mac (FHLMC)	US agencies - implicitly guaranteed	21.4%
Federal Home Loan Bank (FHLB)	US agencies - implicitly guaranteed	6.9%
Federal Farm Credit Bank (FFCB)	US agencies - implicitly guaranteed	5.6%

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, 2011.

Investment Type	Fair Value	Less Than One Year	One to Five Years	Six to Ten Years
Held by County Treasurer				
US Treasuries	\$ 11,537,319	\$ 999,233	\$ 5,250,392	\$ 5,287,694
US agencies - implicitly guaranteed	119,266,930	25,644,509	871,289	92,751,132
State & Local Bonds	2,024,020	2,024,020	-	-
Commercial paper	3,992,950	3,992,950	-	-
Corporate bonds	17,295,362	14,223,570	436,681	2,635,111
Held by other County departments				
Mutual funds - bond funds	33,388	33,388	-	-
Mutual funds - other than bonds	107,276	107,276	-	-
	<u>\$ 154,257,245</u>	<u>\$ 47,024,946</u>	<u>\$ 6,558,362</u>	<u>\$ 100,673,937</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 2010 was recorded as revenue in fiscal year 2011 net of estimated loss on collections. The property tax calendar for Will County is as follows:

Lien date	January 1, 2010
Levy date	November 30, 2010
First installment (one-half of the total bill) due	June 1, 2011
Second installment (balance of the total bill) due	September 1, 2011

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

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

NOTE 5 - DUE FROM OTHER GOVERNMENTAL AGENCIES

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

<u>Receivable</u>	<u>Amount</u>
Sales and use taxes	\$ 10,119,548
Income tax	3,102,429
Personal property replacement tax	122,627
Motor fuel tax	1,656,626
Grants and other reimbursements	8,868,396
Total	<u>\$ 23,869,626</u>

Notes to Financial Statements (Continued)

November 30, 2011

NOTE 6 - CAPITAL ASSETS

A summary of changes for the County's capital assets for the period December 1, 2010 through November 30, 2011 are as follows:

	Balance as restated December 1, 2010	Additions	Deletions	Balance November 30, 2011
Capital assets not being depreciated/amortized				
Land	\$ 7,384,524	\$ 316,610	\$ -	\$ 7,701,134
ROW/Easements	10,671,583	433,229	306,266	10,798,546
Intangibles	177,310	55,100	-	232,410
Construction in progress	85,215,476	16,484,975	56,500,007	45,200,444
Total capital assets not being depreciated/amortized	103,448,893	17,289,914	56,806,273	63,932,534
Capital assets being depreciated/amortized				
Buildings and improvements	168,536,310	4,224,559	-	172,760,869
Equipment	33,043,866	3,458,067	1,462,169	35,039,764
Intangibles	2,842,133	74,498	32,040	2,884,591
Infrastructure	233,205,500	40,615,806	37,804,289	236,017,017
Total capital assets being depreciated/amortized, gross	437,627,809	48,372,930	39,298,498	446,702,241
Accumulated depreciation/amortization				
Buildings and improvements	34,661,825	3,381,407	-	38,043,232
Equipment	21,946,583	3,499,926	1,443,384	24,003,125
Intangibles	1,683,512	440,174	27,069	2,096,617
Infrastructure	77,922,423	5,869,466	11,246,226	72,545,663
Total accumulated depreciation/amortization	136,214,343	13,190,973	12,716,679	136,688,637
Capital assets being depreciated/amortized, net of depreciation/amortization	301,413,466	35,181,957	26,581,819	310,013,604
Total capital assets, net of depreciation/amortization	\$ 404,862,359	\$ 52,471,871	\$ 83,388,092	\$ 373,946,138

Notes to Financial Statements (Continued)

November 30, 2011

NOTE 6 - CAPITAL ASSETS (Continued)

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

General and administrative	\$	796,466
Public safety		4,139,520
Judicial		784,214
Health and welfare		645,321
Highway and roads		6,825,452
Total depreciation/amortization expense	\$	<u>13,190,973</u>

Beginning of the year balances of capital assets were adjusted by \$10,118,457 to account for the changes in the accounting policy for capital assets.

Construction Commitments: At November 30, 2011, the County had approximately \$40,000,000 in outstanding engineering and building commitments for road/bridge construction projects. In addition, the County had approximately \$143,330 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, 2010 through November 30, 2011 follows:

	Balance		Balance		Principal Due
	December 1, 2010	Additions	Retirements	November 30, 2011	Within One Year
G.O. Bonds/Debt Certificates Payable:					
2005 G.O. Bonds - ADF bonds	\$ 28,115,000	\$ -	\$ 1,520,000	\$ 26,595,000	\$ 1,585,000
2006 G.O. Bonds - ADF bonds	9,660,000	-	180,000	9,480,000	185,000
2008 G.O. Bonds - ADF bonds	19,600,000	-	835,000	18,765,000	860,000
2010 G.O. Bonds - Road Bonds	100,000,000	-	3,670,000	96,330,000	3,780,000
Debt Certificates series 2001 B (EMCO)	3,495,000	-	210,000	3,285,000	220,000
Special Service Area Bond Y2001 -A (IEPA - DW)	316,525	-	21,635	294,890	22,218
Special Service Area Bond Y2000 -A (IEPA - WW)	392,936	-	26,859	366,077	27,581
Add: Deferred Issuance Premiums	2,237,086	-	132,864	2,104,222	132,864
Total G.O. Bonds/Debt Certificate Payable	<u>163,816,547</u>	<u>-</u>	<u>6,596,358</u>	<u>157,220,189</u>	<u>6,812,663</u>
I-355 Ext Local Contribution Payable	1,071,428	-	214,286	857,142	214,286
Leases Payable to Component Unit:					
Public Building Commission 2001	840,000	-	840,000	-	-
Compensated Absences	18,096,184	11,426,451	10,882,413	18,640,222	2,407,930
Net OPEB Obligation (Note 9)	9,959,296	7,976,451	5,728,054	12,207,693	-
Net Pension Obligation (Note 8)	752,407	143,590	-	895,997	-
Claims and Judgments	13,112,112	37,681,456	34,547,361	16,246,207	8,228,763
Total County	<u>\$ 207,647,974</u>	<u>\$ 57,227,948</u>	<u>\$ 58,808,472</u>	<u>\$ 206,067,450</u>	<u>\$ 17,663,642</u>

NOTE 7 - LONG-TERM DEBT (Continued)

At November 30, 2011, the County long-term debt was comprised of the following components:

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

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

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

In 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.

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.

NOTE 7 - LONG-TERM DEBT (Continued)

Capital Leases Payable to Component Unit – On October 15, 1996, the County entered into a lease agreement with the Will County Public Building Commission (PBC) and Kankakee County. Under the agreement, the PBC issued Public Building Revenue Bonds, Series 1996, which were used for the cost of constructing and equipping a Juvenile Justice Center. The County's share of the debt was \$9,000,000 with Kankakee County's share being \$2,760,000. On August 1, 2001, the PBC issued Public Building Revenue Bonds Series 2001 to advance refund a portion of outstanding Public Building Revenue Bonds, Series 1996. The County's share of the remaining Series 2001 is \$2,480,000 and is payable in annual installments of \$10,000 to \$840,000 through December 1, 2011 with interest due semi-annually at rates of 3.80% to 5.00%. The debt will be paid from the Public Building Commission 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.

Compensated Absences – The County has recorded a liability of approximately \$18.6 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.

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

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

Claims and Judgments – Obligations of the County include approximately \$16.2 million has been accrued relating to incurred but not reported health, tort and workmen's compensation claims. These liabilities are liquidated by the General Fund (Tort Immunity Account and Worker's Compensation Account).

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, 2011 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
2012	\$ 1,585,000	\$ 1,170,102	\$ 185,000	\$ 379,200	\$ 860,000	\$ 835,625
2013	1,640,000	1,114,626	195,000	371,800	885,000	809,825
2014	1,710,000	1,040,826	205,000	364,000	910,000	781,062
2015	1,790,000	955,326	220,000	355,800	945,000	749,212
2016	1,865,000	877,014	230,000	347,000	975,000	716,138
2017-2020	10,500,000	3,222,940	1,285,000	1,590,000	5,495,000	2,972,826
2021-2025	7,505,000	727,446	7,160,000	1,202,000	6,980,000	1,487,900
2026-2030	-	-	-	-	1,715,000	77,175
Totals	\$ 26,595,000	\$ 9,108,280	\$ 9,480,000	\$ 4,609,800	\$ 18,765,000	\$ 8,429,763

Notes to Financial Statements (Continued)

November 30, 2011

NOTE 7 - LONG-TERM DEBT (Continued)

Due in Fiscal Year	G.O. Bonds Series 2010		Debt Certificates Series 2001B		Special Service Area Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2012	\$ 3,780,000	\$ 4,649,662	\$ 220,000	\$ 157,932	\$ 49,799	\$ 17,350
2013	3,970,000	4,460,662	230,000	147,807	51,140	16,009
2014	4,150,000	4,280,362	240,000	137,082	52,517	14,631
2015	4,230,000	4,152,210	270,000	124,782	53,932	13,218
2016	4,330,000	4,002,552	285,000	110,907	55,384	11,765
2017-2020	23,450,000	17,238,734	1,655,000	308,261	300,110	35,642
2021-2025	27,265,000	11,383,662	385,000	19,731	98,088	2,636
2026-2030	25,155,000	3,581,066	-	-	-	-
Totals	\$ 96,330,000	\$ 53,748,910	\$ 3,285,000	\$ 1,006,502	\$ 660,970	\$ 111,251

Due in Fiscal Year	I-355 Extension Local Contribution Payable		Total	
	Principal	Interest	Principal	Interest
2012	\$ 214,286	\$ -	\$ 6,894,085	\$ 7,209,871
2013	214,286	-	7,185,426	6,920,729
2014	214,286	-	7,481,803	6,617,963
2015	214,284	-	7,723,216	6,350,548
2016	-	-	7,740,384	6,065,376
2017-2020	-	-	42,685,110	25,368,403
2021-2025	-	-	49,393,088	14,823,375
2026-2030	-	-	26,870,000	3,658,241
Totals	\$ 857,142	\$ -	\$ 155,973,112	\$ 77,014,506

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, and 2008. 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 \$77 million, payable through November 2027. For the current year, principal and interest paid totaled \$3 million and total incremental sales/use tax and landfill host fee revenues were \$21.2 million and \$3.6 million, respectively.

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 2011 were 11.3, 24.94, and 33.21 percent of annual covered payroll, respectively. The County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while supplemental retirement benefit rates are set by statute.

Annual Pension Costs. For fiscal year ending November 30, 2011, the County's Regular plan's pension costs were \$9,157,865 and the actual contributions were \$9,014,275 which resulted in a net pension obligation of \$143,590. The County's SLEP and Elected Officials plans' pension costs were \$8,103,744 and \$477,516, respectively, which equal the required and actual contributions.

	IMRF	SLEP	Elected Officials
Annual pension cost (APC)	\$ 9,157,865	\$ 8,103,744	\$ 477,516
Less: Contribution made	9,014,275	8,103,744	477,516
Increase in net pension obligation (NPO)	143,590	-	-
Net pension obligation beginning of year	752,407	-	-
Net pension obligation end of year	\$ 895,997	\$ -	\$ -

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
11/30/2011	\$ 9,157,865	98%	\$ 143,590	\$ 8,103,744	100%	\$ -	\$ 477,516	100%	\$ -
11/30/2010	8,972,861	92%	752,407	7,832,624	100%	-	512,892	100%	-
11/30/2009	7,472,393	100%	-	7,722,853	100%	-	501,098	100%	-

The required contributions for 2011 were determined as a part of the December 31, 2009, actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.5% investment rate of return (net of administrative expenses and direct investment expenses), (b) projected salary increases 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service attributable to seniority/merit, and (d) postretirement benefit increases of 3% annually. The actuarial value of IMRF plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The County's Regular,

NOTE 8 - PENSION PLANS (Continued)

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.

Funded Status and Funding Progress. The funded status of the County's Regular, SLEP, and Elected Officials plans as of December 31, 2011, 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	\$ 142,468,324	\$ 198,558,016	\$ 56,089,692	71.75%	\$ 79,772,343	70.31%
County - SLEP	33,429,963	113,394,561	79,964,598	29.48%	32,492,958	246.10%
County - Elected Officials	2,132,905	6,825,955	4,693,050	31.25%	1,437,869	326.39%

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, 2011 are \$135,196,788; \$28,059,947; and \$1,889,739, respectively. On a market basis, the funded ratio would be 68.09%, 24.75%, and 27.68%, 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 2011, the County contributed \$5,728,054 to the plan. Plan members receiving benefits contributed \$1,104,013 or approximately 19.27% 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, 2011, 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

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS (Continued)

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.

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)	\$ 7,919,614
Amortization of net OPEB obligation	(441,128)
Interest on net OPEB obligation	497,965
Annual OPEB cost	<u>7,976,451</u>
Less: Contribution made	<u>5,728,054</u>
Increase in net OPEB obligation	2,248,397
Net OPEB obligation beginning of year	<u>9,959,296</u>
Net OPEB obligation end of year	<u><u>\$ 12,207,693</u></u>

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2011 was as follows:

Fiscal Year Ending	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
11/30/2011	\$ 7,976,451	72%	\$ 12,207,693
11/30/2010	5,177,243	72%	9,959,296
11/30/2009	6,413,450	38%	8,512,589

Funded Status and Funding Progress

In the April 1, 2010 actuarial valuation (most recent available), the actuarial accrued liability for benefits was \$75,985,756 and the actuarial value of assets was \$- , resulting in an unfunded actuarial accrued liability (UAAL) of \$75,985,756 . The covered payroll (annual payroll of active employees covered by the plan) was \$114,028,468 and the ratio of the UAAL to the covered payroll was 66.64%.

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

Membership

Plan participant information as of November 30, 2010 actuarial report includes 1,779 total participants. This represents 1,122 active employees of which 375 are law enforcement and 657 inactive/retirees of which 70 are law enforcement.

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 April 1, 2010 actuarial valuation (most recent available), the entry age actuarial cost method was used. The actuarial assumptions included a 5% discount rate, annual dental cost trend rate of 5% and an annual healthcare cost trend rate of 9%, reduced by decrements to an ultimate rate of 5% ultimately. Both rates included a 3% inflation assumption. The actuarial value of assets was determined using market value. The UAAL is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at November 30, 2011, was 27 years.

NOTE 10 - RISK MANAGEMENT

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

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

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

For the years ended November 30, 2011 and 2010, 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, 2011				
Reserve for Health Insurance	\$ 2,376,473	\$ 28,690,380	\$ 28,242,594	\$ 2,824,259
Reserve for Tort Insurance	3,694,332	4,350,402	2,061,061	5,983,673
Reserve for Worker's Compensation	7,041,307	4,640,674	4,243,706	7,438,275
Total	<u>\$ 13,112,112</u>	<u>\$ 37,681,456</u>	<u>\$ 34,547,361</u>	<u>\$ 16,246,207</u>
Year Ended November 30, 2010				
Reserve for Health Insurance	\$ 2,148,008	\$ 23,993,196	\$ 23,764,731	\$ 2,376,473
Reserve for Tort Insurance	2,702,752	3,171,683	2,180,103	3,694,332
Reserve for Worker's Compensation	8,226,496	2,363,931	3,549,120	7,041,307
Total	<u>\$ 13,077,256</u>	<u>\$ 29,528,810</u>	<u>\$ 29,493,954</u>	<u>\$ 13,112,112</u>

NOTE 10 - RISK MANAGEMENT (Continued)

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

The County has recorded a liability of \$5,983,673 in the statement of net assets for estimated amounts of probable loss (Reserve for Tort) pertaining to lawsuits. In addition to the reserve, the County is party to several lawsuits that have not yet been settled.

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

NOTE 11 - LEASES

The County paid \$1,611,116 on operating leases during the fiscal year ended November 30, 2011. At year end, the County was obligated under 35 operating leases for office space and equipment. The leases expire between 2011 and 2024, with monthly payments ranging between \$70 and \$19,667. The aggregate minimum annual lease payments required under these leases are as follows:

Fiscal Years Ending November 30,	Amount
2012	\$ 1,703,024
2013	1,075,197
2014	673,193
2015	38,764
2016	20,082
2017-2021	109,819
2022-2024	67,616
Totals	<u>\$ 3,687,695</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 and equip 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 debt service and addition to reserve accounts. The leases relate to the construction of buildings to be used by the County. The buildings were financed by the proceeds of bonds issued by the PBC. The construction of the buildings was under the supervision of the PBC. The buildings have been included in the statement of net assets of the County. The actual titles to the buildings are held by the PBC until all debt service payments have been made by the PBC. The following is a schedule of future operating lease payments (not including amounts for principal and interest (capital lease), which were discussed in Note 7) to be provided.

Will County, Illinois

Notes to Financial Statements (Continued)
November 30, 2011

NOTE 11 - LEASES (Continued)

Due in Fiscal Year	1996 Lease		
	Operation and Maintenance Account	Renewal and Replacement Account	Total Payment
2012	\$ 1,399,140	\$ 42,000	\$ 1,441,140
2013	1,471,200	42,000	1,513,200
2014	1,546,900	42,000	1,588,900
2015	1,626,300	42,000	1,668,300
2016	1,709,700	42,000	1,751,700
Totals	\$ 7,753,240	\$ 210,000	\$ 7,963,240

NOTE 12 - FUND BALANCES

Governmental fund balances reported on the fund financial statements at November 30, 2011 include the following:

	General Fund	Health Fund	County Motor Fuel Tax Fund	Road Improvement Fund	Other Governmental Funds	Total Governmental Funds
Fund balances						
Nonspendable						
Inventory	\$ 1,398,738	\$ -	\$ 718,704	\$ -	\$ -	\$ 2,117,442
Restricted						
Federal/State statutes and enabling legislation	23,597,269	-	7,661,841	-	30,897,053	62,156,163
Grant/Contractual agreements	-	-	11,963,537	60,104,464	2,565,407	74,633,408
Debt service	-	-	-	-	15,049,728	15,049,728
Committed						
Social security	85,941	-	-	-	-	85,941
IMRF	82,366	-	-	-	-	82,366
Insurance premiums/liability claims	1,820,340	-	-	-	-	1,820,340
Health and welfare	-	7,119,774	-	-	-	7,119,774
Road improvements	-	-	-	624,772	-	624,772
Sunny Hill sanitarium	-	-	-	-	669,930	669,930
Animal control	-	-	-	-	2,979,089	2,979,089
GIS	-	-	-	-	380,097	380,097
Improving/maintaining county roads	-	-	18,071,288	-	-	18,071,288
Improving/maintaining township roads	-	-	-	-	1,939,743	1,939,743
Operating alimony and child support division	-	-	-	-	1,782	1,782
Circuit clerk operations	-	-	-	-	283,287	283,287
Electronic citations	-	-	-	-	152,401	152,401
Prosecutions	-	-	-	-	913,145	913,145
Law library operations	-	-	-	-	1,062,908	1,062,908
Probation services	-	-	-	-	1,533,654	1,533,654
Children's advocacy center	-	-	-	-	4,532	4,532

Will County, Illinois

Notes to Financial Statements (Continued)
November 30, 2011

NOTE 12 - FUND BALANCES (Continued)

	General Fund	Health Fund	County Motor Fuel Tax Fund	Road Improvement Fund	Other Governmental Funds	Total Governmental Funds
Fund balances (continued)						
Committed (continued)						
Child exchange center	-	-	-	-	1,023,278	1,023,278
Sheriff salaries	-	-	-	-	721,774	721,774
Sheriff commissary	-	-	-	-	5,337	5,337
Arrestee's medical costs	-	-	-	-	33,659	33,659
Foreclosure mediation	-	-	-	-	173,800	173,800
Maintaining/operating court house parking	-	-	-	-	1,291,675	1,291,675
Veteran's assistance	-	-	-	-	53,016	53,016
911 emergency telephone system	-	-	-	-	3,156,727	3,156,727
Solid waste management	-	-	-	-	2,083,109	2,083,109
Automating departments	-	-	-	-	4,582,640	4,582,640
Document storage system	-	-	-	-	718,706	718,706
Capital outlays	-	-	-	-	1,721,006	1,721,006
Other purposes	8,714,932	-	-	-	-	8,714,932
Assigned						
Health and welfare	-	86,235	-	-	-	86,235
Sunny Hill sanitarium	-	-	-	-	4,349	4,349
Animal control	-	-	-	-	607,844	607,844
GIS	-	-	-	-	92,019	92,019
Improving/maintaining county roads	-	-	8,503,449	-	141,000	8,644,449
Improving/maintaining township roads	-	-	-	-	2,453,558	2,453,558
Improving/maintaining bridges & other highway struct.	-	-	-	-	51,854	51,854
Operating alimony and child support division	-	-	-	-	120,686	120,686
Circuit clerk operations	-	-	-	-	14,198	14,198
Electronic citations	-	-	-	-	318	318
Prosecutions	-	-	-	-	155,820	155,820
Law library operations	-	-	-	-	7,431	7,431
Probation services	-	-	-	-	967	967
Children's advocacy center	-	-	-	-	284	284
Child exchange center	-	-	-	-	4,465	4,465
Sheriff commissary	-	-	-	-	609,927	609,927
Public building commission	-	-	-	-	378,051	378,051
Maintaining/operating court house parking	-	-	-	-	2,369	2,369
Veteran's assistance	-	-	-	-	218,980	218,980
911 emergency telephone system	-	-	-	-	3,519,806	3,519,806
Solid waste management	-	-	-	-	2,526,966	2,526,966
Automating departments	-	-	-	-	1,292,148	1,292,148
Document storage system	-	-	-	-	27,252	27,252
Unassigned (deficit)	48,697,204	-	-	-	(1,296,885)	47,400,319
Total fund balances	84,396,790	7,206,009	46,918,819	60,729,236	84,930,890	284,181,744

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, respectfully. Total capacity used to date is approximately 35% and 19%, respectively. At the time the landfills reach capacity (estimated to be the year 2027 and 2026, respectfully) 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 \$4,873,837 and \$1,857,840, respectfully. 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, 2011, the following funds have deficit fund balances: Highway Fund, \$1,071,953 ; Energy Efficiency Conservation Block Grant Fund, \$180 ; and Workforce Services Fund, \$224,752. 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	\$ 174,917	\$ 108,531
Health Fund	101,666	4,996
County Motor Fuel Tax Fund	1,504,398	118,114
Road Improvement Fund	206,610	80,226
Nonmajor governmental funds	34,958	1,710,682
Total interfund balances	\$ 2,022,549	\$ 2,022,549

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

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

	Transfers from Other Funds	Transfers to Other Funds
Major governmental funds:		
General Fund	\$ 104,990	\$ 8,932,353
Health Fund	432,353	-
Nonmajor governmental funds	18,460,000	10,064,990
Total interfund balances	\$ 18,997,343	\$ 18,997,343

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

NOTE 15 - INTERFUND ACTIVITY (Continued)

\$620,000 . 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 \$5,630,000 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, 2011 is \$146,298,333.

NOTE 17 - LITIGATION/CONTINGENCIES

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

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

NOTE 18 - PENDING GASB STATEMENTS

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

Statement No. 57 – *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, was issued to clarify when actuarially determined OPEB measurers are reported by an agent multiple-employer OPEB plan and its participating employers. The County is required to implement this Statement for the fiscal year ending November 30, 2012.

Statement No. 62 – *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, was issued to incorporate into the GASB's authoritative literature certain accounting and financial reporting guidance that is included in the following pronouncements issued on or before November 30, 1989, which does not conflict with or contradict GASB pronouncements: (1) Financial Accounting Standards Board (FASB) Statements and Interpretations, (2) Accounting Principle Board Opinions, and (3) Accounting Research Bulletins of the American Institute of Certified Public Accountants' (AICPA) Committee on Accounting Procedure. The County is required to implement this Statement for the fiscal year ending November 30, 2013.

NOTE 18 - PENDING GASB STATEMENTS (Continued)

Statement No. 63 – *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, was issued to improve financial reporting by standardizing the presentation of deferred outflows of resources and deferred inflows of resources and their effects on a government’s net position. The County is required to implement this Statement for the fiscal year ending November 30, 2013.

Management has not currently determined what impact, if any, these Statements may have on its financial statements.

NOTE 19 – SUBSEQUENT EVENTS

On May 1, 2012, the County redeemed \$3,065,000 in 2001B Debt Certificates. The 2001B Debt Certificates are now fully paid and extinguished. This use of cash reserves saves the County \$861,314 in future interest payments. Also on May 1, 2012, the County refunded \$16,660,000 of the 2005 General Obligation Bonds. The present value of the saving from cash flow is \$1,086,619.

NOTE 20 - RESTATEMENT (CHANGE IN FUND BALANCES/NET ASSETS)

As described in Note 1, the County implemented GASB Statement No. 54 – *Fund Balance Reporting and Governmental Fund Type Definitions*. This caused the Social Security Fund and the Illinois Municipal Retirement Fund to become accounts under the General Fund. As a result, the General Fund beginning fund balance increased by \$21,259,819. The Other Governmental Funds decreased by the same amount for this reason and by \$34,758,751 due to the County Motor Fuel Tax Fund now being reported as a Major Fund.

Governmental Funds:

	General Fund	Other Governmental Funds
Fund balances as reported	\$ 57,497,874	\$ 130,541,126
General Fund - Social Security Account	6,789,410	(6,789,410)
General Fund - Illinois Municipal Retirement Account	14,469,409	(14,469,409)
County Motor Fuel Tax Fund	-	(34,758,751)
Fund balances as restated	<u>\$ 78,756,693</u>	<u>\$ 74,523,556</u>

As described in Note 6, the County has increased beginning of the year balances of capital assets by \$10,118,457 to account for additions mainly in construction in progress due to the revision of the County’s capital asset policies.

Government-Wide:

Net assets as reported	\$ 479,111,356
Capital assets	10,118,457
Net assets as restated	<u>\$ 489,229,813</u>

NOTE 21 - 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 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 Park District Liquid Asset Fund (a money market fund created by the state legislature under the control of the Illinois Association of Parks that maintains a \$1 per share value). The Trust Fund also allows investment in certain equity securities and mutual funds.

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

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

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

The following schedules report the fair value and maturities (using the segmented time distribution method) for the Forest Preserve's investments at December 31, 2011.

NOTE 21 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

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	\$ 1,101,720	\$ -	\$ 1,101,720	\$ -
Total	\$ 1,101,720	\$ -	\$ 1,101,720	\$ -

Investment Maturities (in Years) - Trust				
Investment Type	Fair Value	Less Than One Year	One to Five Years	Six to Ten Years
Mutual Funds	\$ 440,010	\$ -	\$ 440,010	\$ -
Total	\$ 440,010	\$ -	\$ 440,010	\$ -

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 money market mutual funds, Illinois Funds, and Illinois Park District Asset Fund are rated AAA by a national rating agency.

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

Custodial Credit Risk: Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Forest Preserve will not be able to recover the value of its investments that are in the possession of an outside party. To limit its exposure, the Forest Preserve's investment policy requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investments held by a third party acting as the Forest Preserve's agent separate from where the investment was purchased in the Forest Preserve's name. Illinois Funds, Illinois Park Liquid Asset Fund, 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, 2011; however, the Trust does not have any exposure to custodial credit risk as of December 31, 2011.

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.

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

Notes to Financial Statements (Continued)

November 30, 2011

NOTE 21 - 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 2010 tax levy was based on the appropriations ordinance for the year ended December 31, 2010, and thus has been recorded as revenue. The Forest Preserve has recorded a receivable for 2011 taxes levied for collection in fiscal year 2012, 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, 2011 through December 31, 2011 was as follows:

	Balance		Balance	
	January 1, 2011	Additions	Deletions	December 31, 2011
Capital assets not being depreciated				
Land	\$ 249,751,624	\$ 6,882,259	\$ -	\$ 256,633,883
Construction in progress	7,038,948	4,302,070	-	11,341,018
Total capital assets not being depreciated	256,790,572	11,184,329	-	267,974,901
Capital assets being depreciated				
Buildings and preserve improvements	49,685,341	170,480	-	49,855,821
Equipment and vehicles	4,555,363	117,573	57,217	4,615,719
Total capital assets being depreciated, gross	54,240,704	288,053	57,217	54,471,540
Accumulated depreciation				
Buildings and preserve improvements	15,381,272	2,081,970	-	17,463,242
Equipment and vehicles	2,974,794	625,244	57,217	3,542,821
Total accumulated depreciation	18,356,066	2,707,214	57,217	21,006,063
Capital assets being depreciated, net of depreciation	35,884,638	(2,419,161)	-	33,465,477
Total capital assets, net of depreciation	\$ 292,675,210	\$ 8,765,168	\$ -	\$ 301,440,378

NOTE 21 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

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

General and administrative	\$ 2,199,930
Education and recreation	409,636
Public Safety	97,648
Total depreciation/amortization expense	<u>\$ 2,707,214</u>

Long-Term Debt

A summary of changes for the Forest Preserve's long-term debt for the period January 1, 2011 through December 31, 2011 was as follows:

	Balance		Balance		Principal Due
	January 1, 2011	Additions	Retirements	December 31, 2011	Within One Year
G.O. Bonds/Debt Certificates Payable:					
1998 G.O. Capital Appreciation Bonds*	\$ 2,016,689	\$ 108,311	\$ 2,125,000	\$ -	\$ -
1999B G.O. Capital Appreciation Bonds*	79,125,359	4,413,699	9,430,000	74,109,058	12,135,000
2005A G.O. Bonds	69,900,000	-	2,100,000	67,800,000	1,000,000
2005B G.O. Bonds	5,825,000	-	-	5,825,000	-
2007 G.O. Bonds - Limited	10,000,000	-	-	10,000,000	-
2008A G.O. Bonds	30,000,000	-	490,000	29,510,000	2,135,000
2008B G.O. Bonds	615,000	-	-	615,000	325,000
2009 G.O. Bonds	4,200,000	-	-	4,200,000	-
2010A G.O. Bonds	10,000,000	-	-	10,000,000	-
2010B G.O. Bonds	860,000	-	-	860,000	210,000
Add: Deferred Issuance Premiums	6,960,225	-	515,504	6,444,721	-
Total G.O. Bonds Payable	<u>219,502,273</u>	<u>4,522,010</u>	<u>14,660,504</u>	<u>209,363,779</u>	<u>15,805,000</u>
Compensated Absences	484,016	112,947	121,004	475,959	47,596
Net OPEB Obligation	307,070	33,159	-	340,229	-
Total Forest Preserve	<u>\$ 220,293,359</u>	<u>\$ 4,668,116</u>	<u>\$ 14,781,508</u>	<u>\$ 210,179,967</u>	<u>\$ 15,852,596</u>

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

General Obligation Capital Appreciation Bonds Series 1998 – On May 28, 1998, the Forest Preserve issued \$6,295,208 in general obligation capital appreciation bonds dated May 28, 1998, to provide funds for the acquisition and development of Forest Preserve land. The Series 1998 Bonds bear interest ranging from 4.00% to 5.30%. Interest is not paid but rather accretes to principal each June 1 and December 1. The principal matured December 1, 2011.

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, 2011 totaling \$74,109,058 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.

NOTE 21 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

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, 2011 totaling \$67,800,000 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, 2024.

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, 2011 totaling \$5,825,000 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 of each year through December 15, 2021.

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, 2011 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, 2011 totaling \$29,510,000 bear interest ranging from 3.50% to 5.00%. Interest is payable semiannually on June 15 and December 15 and the bonds mature serially on December 15 annually beginning on December 15, 2011 through December 15, 2024.

General Obligation Bonds, Series 2008B – On January 3, 2008, the Forest Preserve sold \$5,000,000 general obligation bonds, Series 2008B, dated January 3, 2008 to purchase land for future use. The Series 2008B Bonds outstanding as of December 31, 2011 totaling \$615,000 bear interest at 4.00%. Interest is payable semiannually on June 15 and December 15 and the bonds mature serially on December 15 of each year through December 15, 2013.

General Obligation Unlimited Tax Bonds, Series 2009 – On October 28, 2009, the Forest Preserve sold \$4,200,000 taxable general obligation unlimited tax bonds, Series 2009, Build America Bonds, to improve current forest preserves and purchase new land for future forest preserves. The Series 2009 Bonds outstanding as of December 31, 2011 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, 2011 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.

NOTE 21 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

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, 2011 totaling \$860,000 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.

The bond debt service requirements to maturity are as follows:

Fiscal Year Ending December 31,	General Obligation Bonds		
	Principal	Interest	Total
2012	\$ 3,670,000	\$ 6,360,506	\$ 10,030,506
2013	3,915,000	6,224,630	10,139,630
2014	4,015,000	6,066,545	10,081,545
2015	3,570,000	5,871,428	9,441,428
2016	3,445,000	5,693,188	9,138,188
2017-2021	48,265,000	24,092,626	72,357,626
2022-2026	46,445,000	9,665,038	56,110,038
2027-2030	15,485,000	2,060,193	17,545,193
Totals	\$ 128,810,000	\$ 66,034,154	\$ 194,844,154

General Obligation Capital Appreciation Bonds

Fiscal Year Ending December 31,	Series 1999B	
	Accretion	Principal Repayment
2012	\$ 4,173,899	\$ 12,135,000
2013	3,777,545	12,500,000
2014	3,335,848	12,875,000
2015	2,845,815	13,260,000
2016	2,303,351	13,660,000
2017-2018	2,444,484	28,560,000
Totals	\$ 18,880,942	\$ 92,990,000

Accreted Value at December 31, 2011 \$ 74,109,058

Forest Preserve Compensated Absences – The Forest Preserve has recorded a liability of \$475,959 for accumulated vacation and sick leave benefits. The amount will be paid from the Forest Preserve’s General and Special Revenue funds.

NOTE 21 - 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, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

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 2011 was 11.73% 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 2011 was 30.42% of covered payroll.

NOTE 21 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

Annual Pension Costs

Three-Year Trend Information

For fiscal year ending December 31, 2011, the Forest Preserve's Regular and SLEP plans' pension costs were \$689,061 and \$212,087 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
12/31/2011	\$ 689,061	100%	\$ -	\$ 212,087	100%	\$ -
12/31/2010	848,552	100%	-	176,837	100%	-
12/31/2009	730,656	100%	-	209,404	100%	-

The funded status of the plans as of December 31, 2011 is based on actuarial valuations performed as of December 31, 2010 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 Value of Assets (AAL) (a)	Actuarial Accrued Liability (AAL) -- Entry Age (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	\$ 13,830,031	\$ 9,286,142	\$ 4,543,889	67.14%	\$ 6,068,159	74.88%
Forest Preserve - SLEP	1,636,765	(552,700)	2,189,465	-33.77%	666,360	328.57%

Other Postemployment Benefits

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

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

NOTE 21 - 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, 2011, membership consisted of:

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

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

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

For the fiscal year ending December 31, 2011, retirees contributed approximately \$38,644 and the Forest Preserve contributed approximately \$125,000. The Forest Preserve is not required to advance fund the cost of benefits that will become due and payable in the future. Active employees do not contribute to the plan until retirement.

Annual OPEB Costs and Net OPEB Obligation: The Forest Preserve had an actuarial valuation performed for the plan as of December 31, 2010 to determine the funded status of the plan as of that date as well as the employer's annual required contribution (ARC) for the fiscal year ended December 31, 2011. The Forest Preserve's annual OPEB cost (expense) was \$158,159 for the year ended December 31, 2011. The Forest Preserve's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2011 was as follows:

Fiscal Year Ended	Annual OPEB Cost	Employer Contributions	Percentage of Annual OPEB Cost Contributed	Increase (Decrease) in Net OPEB Obligation
December 31, 2009	\$ 189,131	\$ 675,203	357.00%	\$ 302,315
December 31, 2010	242,755	238,000	98.04%	307,070
December 31, 2011	158,159	125,000	79.03%	340,229

NOTE 21 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

The net OPEB obligation (NOPEBO) as of December 31, 2011 (latest available) was calculated as follows:

Annual Required Contribution	\$ 153,041
Interest on Net OPEB Obligation	15,354
Adjustment to Annual Required Contribution	<u>(10,236)</u>
Annual OPEB Cost	158,159
Contributions Made	<u>125,000</u>
Increase (Decrease) in Net OPEB Obligations	33,159
Net OPEB Obligation Beginning of Year	<u>307,070</u>
Net OPEB Obligation End of Year	<u><u>\$ 340,229</u></u>

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

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

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

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

In the December 31, 2010 actuarial valuation, the entry-age actuarial cost method was used. The actuarial assumptions included a 5.00% investment rate of return (net of administrative expenses) and an annual healthcare cost trend rate of 8.00% with an ultimate rate of 6%. Both rates include a 3.00% 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 21 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

Risk Management

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

The Forest Preserve is exposed to various risks of loss including property and casualty and worker's compensation. The Forest Preserve purchases third party indemnity insurance to limit its exposure to these losses. The policies are in effect from January 1, 2011 to December 31, 2011. The policies limit the Forest Preserve's exposure to deductibles of \$1,000 - \$10,000 per occurrence depending on the coverage. The maximum payout is limited to \$2,000,000 per occurrence and in the aggregate for property, \$500,000 for general liability, \$1,000,000 per occurrence and in the aggregate for law enforcement liability and statutory for worker's compensation. Settled claims have not exceeded coverages for either the current year or the prior two.

Jointly Governed Organizations

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

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

Subsequent Event

On February 28, 2012, the Forest Preserve issued \$66,775,000 general obligation unlimited tax refunding bonds, Series 2012. The proceeds of the bonds are being used to advance refund portions of the Forest Preserve's outstanding General Obligation Bonds, Series 2005A, dated June 16, 2005 and General Obligation Bonds, Series 2005B, dated January 4, 2006 and pay costs of issuance of the bonds. Interest on the bonds is payable semiannually, each June 15 and December 15, commencing June 15, 2012. As a result of the refunding transaction, the Forest Preserve will save approximately \$4.8 million in interest costs over the life of the bonds.

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 \$6,122,956 and the bank balance was \$6,137,286. Additionally, the PBC had cash on hand of \$50. The PBC held investments with a fair value of \$8,276,018 in U.S. Government securities which were fully covered with collateral by the individual banks in excess of FDIC insurance.

NOTE 21 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

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

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

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

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

As of November 30, 2011, 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	\$ 1,623,009	\$ 1,104,569	\$ 518,440	19.61%	N/A
Other Investments:					
Federated-Government Obligations Tax- Manages Fund SS	6,414,284	6,414,284	-	77.50%	AAAm
Virtus Insight Government Money Market Fund I	238,725	238,725	-	2.89%	AAAm
Total Investments	<u>\$ 8,276,018</u>	<u>\$ 7,757,578</u>	<u>\$ 518,440</u>	<u>100.00%</u>	

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

Notes to Financial Statements (Continued)

November 30, 2011

NOTE 21 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

Reconciliation of notes to financial statements:

Cash on Hand	\$	50
Cash - Book Value of Deposits		6,122,956
Investments		8,276,018
Total	\$	<u>14,399,024</u>
Cash Per Statement of Net Assets	\$	6,123,006
Investments Per Statement of Net Assets		7,114,449
Investments Restricted Per Statement of Net Assets		1,161,569
Total	\$	<u>14,399,024</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 amounts due from Will and Kankakee were \$840,000 and \$1,655,000, respectively, at November 30, 2011. The PBC received lease payments from the counties in November 2011; however, the corresponding bond payments were made in December 2011 (the next fiscal year).

Capital Assets

The following is a schedule of changes in capital assets of PBC for the year ended November 30, 2011. Any assets purchased/constructed on behalf of the counties serviced by the PBC are capitalized in each individual county's financial statements.

	Balance		Balance	
	December 1, 2010	Additions	Deletions	November 30, 2011
Capital Assets Not Being Depreciated				
Land	\$ 400,797	\$ -	\$ -	\$ 400,797
Capital Assets Being Depreciated				
Equipment - Maintenance	60,182	-	-	60,182
Office Furniture and Equipment	80,486	-	-	80,486
Capital Assets Being Depreciated, Gross	140,668	-	-	140,668
Accumulated Depreciation				
Equipment - Maintenance	60,182	-	-	60,182
Office Furniture and Equipment	80,486	-	-	80,486
Total Accumulated Depreciation	140,668	-	-	140,668
Total Capital Assets, Net of Depreciation	\$ 400,797	\$ -	\$ -	\$ 400,797

NOTE 21 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

Changes in Long-Term Debt

PBC had the following changes in long-term debt:

	Balance			Balance	
	December 1, 2010	Additions	Deletions	November 30, 2011	Due Within 1 Year
Public Building Revenue Bonds, 2001	\$ 3,545,000	\$ -	\$ 1,050,000	\$ 2,495,000	\$ 1,065,000
Total	\$ 3,545,000	\$ -	\$ 1,050,000	\$ 2,495,000	\$ 1,065,000

Outstanding Debt

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

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

Debt service requirements to maturity:

Fiscal Year	Series 2001		Total Fiscal Year Debt Service
	Principal	Interest	
2012	\$ 1,065,000	\$ 96,569	\$ 1,161,569
2013	230,000	64,756	294,756
2014	265,000	52,878	317,878
2015	300,000	39,250	339,250
2016	315,000	23,875	338,875
2017	320,000	8,000	328,000
	\$ 2,495,000	\$ 285,328	\$ 2,780,328

Leases

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

Fiscal Year	Due in	Operation and Maintenance Account
2012	\$	1,724,237
2013		1,806,930
2014		1,898,428
2015		1,990,052
2016		2,089,900
Totals	\$	9,509,547

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, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 90,391,635	\$ 90,391,635	\$ 89,829,922	\$ (561,713)
Licenses and permits	728,900	728,900	926,192	197,292
Intergovernmental	42,992,691	43,294,205	52,550,620	9,256,415
Charges for services	30,724,210	30,843,758	30,467,133	(376,625)
Fines and forfeitures	3,202,500	3,202,500	3,018,873	(183,627)
Interest revenue	5,098,600	5,098,600	4,317,511	(781,089)
Miscellaneous revenues	3,609,300	3,188,238	820,797	(2,367,441)
Total revenues	176,747,836	176,747,836	181,931,048	5,183,212
Expenditures				
General and administrative				
County board	7,322,234	8,768,268	5,689,900	3,078,368
County executive	1,517,341	1,547,644	1,492,389	55,255
Purchasing	511,464	512,372	462,441	49,931
Support services	5,352,678	5,302,984	5,007,416	295,568
Liquor control commission	650	650	-	650
Supervisor of assessments	1,915,987	1,919,711	1,829,955	89,756
Board of review	232,585	232,885	226,105	6,780
Information communications technology	2,185,945	2,159,709	2,142,715	16,994
Records management	959,830	959,830	818,151	141,679
Land use	3,286,831	3,298,627	3,220,522	78,105
Planning and zoning commission	52,897	52,982	50,887	2,095
Stormwater management	41,090	41,090	40,375	715
Building maintenance	1,797,131	1,804,906	1,793,662	11,244
Human resources	1,014,233	989,944	2,866,800	(1,876,856)
County clerk	934,395	1,001,369	943,082	58,287
County clerk - elections	2,676,838	2,625,664	2,390,515	235,149
County coroner	1,536,186	1,537,314	1,502,363	34,951
County treasurer	1,565,244	1,565,245	1,498,337	66,908
County auditor	501,532	511,533	505,062	6,471
County recorder	1,028,464	1,028,464	968,329	60,135
School administration	729,643	729,643	689,777	39,866
Illinois Municipal Retirement	574,944	574,944	-	574,944
Tort Immunity	3,895,068	3,895,068	3,862,397	32,671
Worker's compensation	7,709,369	7,709,369	4,938,310	2,771,059
Total general and administrative	47,342,579	48,770,215	42,939,490	5,830,725

(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, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (Continued)				
Public safety				
Emergency management agency	\$ 575,222	\$ 569,202	\$ 564,937	\$ 4,265
Radio system	598,319	625,167	625,167	-
Sheriff - administration	34,236,845	33,465,869	33,681,625	(215,756)
Sheriff - ADF custody of prisoners	27,237,028	29,071,572	29,198,164	(126,592)
Merit commission	298,616	298,616	273,400	25,216
Sheriff - building security	3,175,937	2,636,253	2,595,752	40,501
Total public safety	<u>66,121,967</u>	<u>66,666,679</u>	<u>66,939,045</u>	<u>(272,366)</u>
Judicial				
Circuit courts	3,836,607	3,744,205	3,509,576	234,629
Probation department	5,488,237	5,523,406	5,413,509	109,897
Public defender	5,753,133	5,810,368	5,798,653	11,715
Juvenile detention facility	6,257,447	6,257,448	6,164,466	92,982
Jury commission	241,453	246,132	239,193	6,939
Circuit clerk	7,528,771	7,528,771	7,251,381	277,390
State's attorney	10,328,023	10,332,368	10,266,596	65,772
Total judicial	<u>39,433,671</u>	<u>39,442,698</u>	<u>38,643,374</u>	<u>799,324</u>
Health and welfare				
Sunny Hill nursing home	19,351,175	19,369,800	18,941,679	428,121
Total expenditures	<u>172,249,392</u>	<u>174,249,392</u>	<u>167,463,588</u>	<u>6,785,804</u>
Excess of revenues over expenditures	<u>4,498,444</u>	<u>2,498,444</u>	<u>14,467,460</u>	<u>11,969,016</u>
Other financing sources (uses)				
Transfers in	170,467	170,467	104,990	(65,477)
Transfers out	(8,976,823)	(6,976,823)	(8,932,353)	(1,955,530)
Total other financing sources (uses)	<u>(8,806,356)</u>	<u>(6,806,356)</u>	<u>(8,827,363)</u>	<u>(2,021,007)</u>
Net change in fund balance	<u>\$ (4,307,912)</u>	<u>\$ (4,307,912)</u>	<u>5,640,097</u>	<u>\$ 9,948,009</u>
Fund balance at beginning of year			<u>78,756,693</u>	
Fund balance at end of year			<u>\$ 84,396,790</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

Health Fund

Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 9,430,894	\$ 9,430,894	\$ 9,337,740	\$ (93,154)
Licenses and permits	912,000	912,000	973,326	61,326
Intergovernmental	8,166,639	8,369,514	9,625,129	1,255,615
Charges for services	11,598,584	11,598,584	8,694,346	(2,904,238)
Miscellaneous revenues	3,000,100	2,797,225	559	(2,796,666)
Total revenues	33,108,217	33,108,217	28,631,100	(4,477,117)
Expenditures				
Health and welfare				
Health administration	7,063,675	6,931,780	3,589,092	3,342,688
Environmental	2,402,413	2,441,610	2,347,001	94,609
Mental health	7,073,178	7,114,138	6,860,056	254,082
Health clinic	9,739,816	9,758,647	8,954,233	804,414
Family health/case management	7,500,958	7,533,865	7,245,426	288,439
Total expenditures	33,780,040	33,780,040	28,995,808	4,784,232
Deficiency of revenues over expenditures	(671,823)	(671,823)	(364,708)	307,115
Other financing sources				
Transfers in	471,823	471,823	432,353	(39,470)
Net change in fund balance	\$ (200,000)	\$ (200,000)	67,645	\$ 267,645
Fund balance at beginning of year			<u>7,138,364</u>	
Fund balance at end of year			<u>\$ 7,206,009</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, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 8,028,000	\$ 8,028,000	\$ 13,364,825	\$ 5,336,825
Charges for services	-	-	893,173	893,173
Interest revenue	300,000	300,000	169,232	(130,768)
Miscellaneous revenues	1,000,000	1,000,000	-	(1,000,000)
Total revenues	9,328,000	9,328,000	14,427,230	5,099,230
Expenditures				
Highways and roads				
Personal services	191,484	197,510	194,468	191,484
Contractual services	18,886,516	10,325,490	1,816,819	18,886,516
Capital outlay	1,250,000	9,805,000	255,875	1,250,000
Other expenditures	1,000,000	1,000,000	-	1,000,000
Total expenditures	21,328,000	21,328,000	2,267,162	21,328,000
Net change in fund balance	\$ (12,000,000)	\$ (12,000,000)	12,160,068	\$ 26,427,230
Fund balance at beginning of year			<u>34,758,751</u>	
Fund balance at end of year			<u>\$ 46,918,819</u>	

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

Required Supplementary Information
Notes to the Budgetary Comparison Schedules
November 30, 2011

NOTE 1 - BUDGETARY BASIS OF ACCOUNTING

The General, Health, 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 2011.

NOTE 3 - EXPENDITURES EXCEEDING OPERATING BUDGETS

During fiscal year 2011, the following total individual department or fund expenditures exceeded budgeted expenditures:

Fund / Department	Final Budget	Actual
General Fund:		
Human resources	989,944	2,866,800
Sheriff - administration	33,465,869	33,681,625
Sheriff - ADF custody of prisoners	29,071,572	29,198,164

See Independent Auditor's Report.

Analysis of Funding Progress - County Employees
November 30, 2011

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)
12/31/2011	\$ 142,468,324	\$ 198,558,016	\$ 56,089,692	71.75%	\$ 79,772,343	70.31%
12/31/2010	140,568,399	192,150,432	51,582,033	73.16%	80,043,366	64.44%
12/31/2009	144,687,090	190,928,723	46,241,633	75.78%	80,004,209	57.80%

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)
12/31/2011	\$ 33,429,963	\$ 113,394,561	\$ 79,964,598	29.48%	\$ 32,492,958	246.10%
12/31/2010	34,580,176	113,509,984	78,929,808	30.46%	31,749,592	248.60%
12/31/2009	39,506,853	116,039,244	76,532,391	34.05%	32,751,711	233.67%

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)
12/31/2011	\$ 2,132,905	\$ 6,825,955	\$ 4,693,050	31.25%	\$ 1,437,869	326.39%
12/31/2010	1,553,027	6,564,910	5,011,883	23.66%	1,482,774	338.01%
12/31/2009	1,318,257	5,673,580	4,355,323	23.24%	1,463,060	297.69%

Other Post Employment Benefits County

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) -- Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
11/30/2011	\$ -	\$ 75,985,756	\$ 75,985,756	0.00%	\$ 114,028,468	66.64%
11/30/2010	-	64,354,359	64,354,359	0.00%	115,375,657	55.78%
11/30/2009	-	69,894,339	69,894,339	0.00%	115,602,254	60.46%

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.

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

Schedule of Employer Contributions - Other Post Employment Benefits
November 30, 2011

County

Fiscal Year Ending	Required Contribution	Percentage Contributed
11/30/2011	\$ 7,919,614	72%
11/30/2010	5,739,077	65%
11/30/2009	6,387,432	39%

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

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

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, 2011

	General Fund - General Corporate Account	General Fund - Social Security Account	General Fund - Illinois Municipal Retirement Account	General Fund - Tort Immunity Account
ASSETS				
Cash and investments	\$ 47,637,400	\$ 7,122,575	\$ 15,580,454	\$ 2,404,176
Restricted cash and cash equivalents	43,199	-	-	-
Accrued interest	209,784	-	-	-
Property tax receivable, net	915,432	86,703	196,995	53,271
Property tax receivable-2011	62,851,028	5,979,102	13,548,604	3,663,961
Accounts receivable	3,450,785	-	-	-
Other receivables	50	-	-	-
Due from other funds	1,583,424	-	-	-
Due from other governmental agencies	17,098,539	46,706	105,985	5,493
Inventory	1,398,738	-	-	-
Total assets	\$ 135,188,379	\$ 13,235,086	\$ 29,432,038	\$ 6,126,901
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 4,366,044	\$ -	\$ -	\$ 135,948
Salaries payable	2,271,126	-	-	998
Other current liabilities	136,754	-	-	-
Due to other funds	108,531	130,987	277,520	500,000
Deferred governmental revenues	6,644,022	9,445	21,478	5,654
Deferred property taxes-2011	62,851,028	5,979,102	13,548,604	3,663,961
Total liabilities	76,377,505	6,119,534	13,847,602	4,306,561
Fund balances				
Nonspendable	1,398,738	-	-	-
Restricted	-	7,029,611	15,502,070	-
Committed	8,714,932	85,941	82,366	1,820,340
Unassigned	48,697,204	-	-	-
Total fund balances	58,810,874	7,115,552	15,584,436	1,820,340
Total liabilities and fund balances	\$ 135,188,379	\$ 13,235,086	\$ 29,432,038	\$ 6,126,901

EXHIBIT 1

General Fund - Worker's Compensation Account		Elimination	Total
\$	1,760,148	\$ -	\$ 74,504,753
	-	-	43,199
	-	-	209,784
	63,582	-	1,315,983
	4,388,701	-	90,431,396
	-	-	3,450,785
	-	-	50
	-	(1,408,507)	174,917
	6,597	-	17,263,320
	-	-	1,398,738
<u>\$</u>	<u>6,219,028</u>	<u>\$ (1,408,507)</u>	<u>\$ 188,792,925</u>

\$	257,210	\$ -	\$ 4,759,202
	740	-	2,272,864
	-	-	136,754
	500,000	(1,408,507)	108,531
	6,789	-	6,687,388
	4,388,701	-	90,431,396
<u>\$</u>	<u>5,153,440</u>	<u>(1,408,507)</u>	<u>104,396,135</u>

	-	-	1,398,738
	1,065,588	-	23,597,269
	-	-	10,703,579
	-	-	48,697,204
<u>\$</u>	<u>1,065,588</u>	<u>-</u>	<u>84,396,790</u>
<u>\$</u>	<u>6,219,028</u>	<u>\$ (1,408,507)</u>	<u>\$ 188,792,925</u>

Will County, Illinois

General Fund

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

Year Ended November 30, 2011

	General Fund - General Corporate Account	General Fund - Social Security Account	General Fund - Illinois Municipal Retirement Account	General Fund - Tort Immunity Account
Revenues				
Property taxes	\$ 62,467,522	\$ 5,923,486	\$ 13,456,718	\$ 3,638,949
Licenses and permits	926,192	-	-	-
Intergovernmental	49,625,010	868,097	2,057,513	-
Charges for services	30,467,133	-	-	-
Fines and forfeitures	3,018,873	-	-	-
Interest revenue	4,317,511	-	-	-
Miscellaneous revenues	586,111	1,597	-	233,089
Total revenues	151,408,352	6,793,180	15,514,231	3,872,038
Expenditures				
Current				
General and administrative	34,020,207	-	-	3,862,397
Public safety	66,892,508	-	-	-
Judicial	38,635,153	-	-	-
Health and welfare	18,929,181	-	-	-
Capital outlay	185,832	-	-	-
Total expenditures	158,662,881	-	-	3,862,397
Excess (Deficiency) of revenues over expenditures	(7,254,529)	6,793,180	15,514,231	9,641
Other financing sources (uses)				
Transfers in	20,971,232	-	-	-
Transfers out	(8,932,353)	(6,467,038)	(14,399,204)	-
Total other financing sources (uses)	12,038,879	(6,467,038)	(14,399,204)	-
Net change in fund balance	4,784,350	326,142	1,115,027	9,641
Fund balance at beginning of year	54,026,524	6,789,410	14,469,409	1,810,699
Fund balance at end of year	\$ 58,810,874	\$ 7,115,552	\$ 15,584,436	\$ 1,820,340

EXHIBIT 2

General Fund - Worker's Compensation Account		Elimination	Total
\$	4,343,247	\$ -	\$ 89,829,922
	-	-	926,192
	-	-	52,550,620
	-	-	30,467,133
	-	-	3,018,873
	-	-	4,317,511
	-	-	820,797
	<u>4,343,247</u>	<u>-</u>	<u>181,931,048</u>
	4,938,310	-	42,820,914
	-	-	66,892,508
	-	-	38,635,153
	-	-	18,929,181
	-	-	185,832
	<u>4,938,310</u>	<u>-</u>	<u>167,463,588</u>
	(595,063)	-	14,467,460
	-	(20,866,242)	104,990
	-	20,866,242	(8,932,353)
	-	-	(8,827,363)
	(595,063)	-	5,640,097
	<u>1,660,651</u>	<u>-</u>	<u>78,756,693</u>
\$	<u>1,065,588</u>	\$ -	\$ 84,396,790

General Fund - General Corporate Account
 Schedule of Revenues - Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 62,680,725	\$ 62,680,725	\$ 62,467,522	\$ (213,203)
Licenses and permits				
Liquor licenses	120,000	120,000	125,075	5,075
Building and zoning	413,000	413,000	513,366	100,366
Site developer permits	62,000	62,000	108,968	46,968
Marriage licenses and civil union	62,000	62,000	64,700	2,700
Other licenses and permits	71,900	71,900	114,083	42,183
Total licenses and permits	728,900	728,900	926,192	197,292
Intergovernmental				
Grants	358,000	539,953	832,105	292,152
Personal property replacement tax	-	-	580,893	580,893
Retailer's occupation (sales) tax	3,200,000	3,200,000	3,552,297	352,297
Inheritance tax	300,000	300,000	43,373	(256,627)
Franchise tax	700,000	700,000	748,287	48,287
Local use sales tax	1,100,000	1,100,000	1,436,687	336,687
County supplementary tax	14,100,000	14,100,000	16,159,347	2,059,347
Illinois state income tax	6,300,000	6,300,000	7,844,151	1,544,151
Sheriff	3,200,000	3,200,000	3,451,687	251,687
Salary reimbursements	2,528,369	2,528,369	3,546,201	1,017,832
Sunny Hill nursing home	6,000,000	6,000,000	9,003,285	3,003,285
Other reimbursements	2,183,000	2,302,561	2,426,697	124,136
Total intergovernmental	39,969,369	40,270,883	49,625,010	9,354,127
Charges for services				
Recorder fees	3,370,000	3,370,000	3,180,231	(189,769)
County clerk fees	527,000	527,000	464,940	(62,060)
Assessors fees	10,000	10,000	13,598	3,598
Treasurer fees	541,000	541,000	389,267	(151,733)
Land use and zoning fees	261,200	261,200	268,545	7,345
MIS fees	5,000	5,000	4,810	(190)
Subdivision fees	-	-	84	84
Coroner fees	65,000	65,000	78,572	13,572
Judicial fees	14,018,300	14,018,300	12,537,302	(1,480,998)
Sheriff fees	619,400	738,948	630,223	(108,725)

(Continued)

General Fund - General Corporate Account
 Schedule of Revenues - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues (continued)				
Charges for services (continued)				
Sunny Hill nursing home fees	8,328,910	8,328,910	8,713,473	384,563
Landfill host fees	2,350,000	2,350,000	3,633,075	1,283,075
Miscellaneous fees	628,400	628,400	553,013	(75,387)
Total charges for services	<u>30,724,210</u>	<u>30,843,758</u>	<u>30,467,133</u>	<u>(376,625)</u>
Fines and forfeitures				
Circuit clerk fines	1,800,000	1,800,000	1,745,144	(54,856)
Sheriff's fines	70,000	70,000	96,631	26,631
Building permit fines	-	-	3,938	3,938
Liquor license fines	2,500	2,500	-	(2,500)
Sheriff's foreclosures	1,100,000	1,100,000	824,404	(275,596)
Bond forfeitures	230,000	230,000	348,756	118,756
Total fines and forfeitures	<u>3,202,500</u>	<u>3,202,500</u>	<u>3,018,873</u>	<u>(183,627)</u>
Interest revenue	<u>5,098,600</u>	<u>5,098,600</u>	<u>4,317,511</u>	<u>(781,089)</u>
Miscellaneous revenues	<u>2,609,300</u>	<u>2,188,238</u>	<u>586,111</u>	<u>(1,602,127)</u>
Total revenues	<u>\$ 145,013,604</u>	<u>\$ 145,013,604</u>	<u>\$ 151,408,352</u>	<u>\$ 6,394,748</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, 2011

	Personal Services		Commodities		Contractual Services	
	Budget	Actual	Budget	Actual	Budget	Actual
General and administrative						
County board	\$ 2,660,839	\$ 2,352,778	\$ 14,600	\$ 10,116	\$ 1,325,017	\$ 1,067,904
County executive	1,163,815	1,143,860	6,927	2,917	376,902	345,612
Purchasing	189,812	189,124	262,100	246,550	60,460	26,767
Support services	544,420	536,039	2,472,082	2,376,157	2,280,482	2,094,819
Liquor control commission	-	-	-	-	650	-
Supervisor of assessments	1,406,954	1,358,526	109,600	97,874	403,157	373,555
Board of review	231,864	225,132	400	400	621	573
Information communications technology	1,256,904	1,246,867	188,465	183,553	714,340	712,295
Records management	448,740	406,989	281,575	238,052	192,515	151,560
Land use	3,154,782	3,105,320	41,304	34,027	67,541	49,018
Planning and zoning commission	42,382	42,311	-	-	10,600	8,576
Stormwater management	-	-	475	-	40,615	40,375
Building maintenance	1,030,773	1,020,410	201,153	200,347	572,980	572,905
Human resources	692,684	2,652,572	11,155	10,049	286,105	204,179
County clerk	875,369	848,014	55,387	38,030	42,334	29,109
County clerk - elections	1,480,627	1,420,393	164,292	117,833	980,745	852,289
County coroner	1,078,075	1,056,181	41,055	39,645	408,189	396,542
County treasurer	1,465,399	1,418,167	16,644	10,328	83,202	69,842
County auditor	497,315	492,052	3,629	2,676	10,589	10,334
County recorder	1,000,449	948,343	8,575	4,351	19,440	15,635
School administration	659,644	624,330	6,583	6,579	63,416	58,868
Total general and administrative	19,880,847	21,087,408	3,886,001	3,619,484	7,939,900	7,080,757
Public safety						
Emergency management agency	510,376	506,931	37,061	36,653	21,765	21,353
Radio system	358,926	358,926	139,874	139,874	126,367	126,367
Sheriff - administration	31,869,291	32,066,879	839,703	839,643	726,267	744,495
Sheriff - ADF custody of prisoners	23,922,085	24,048,677	924,855	924,855	4,203,208	4,203,208
Merit commission	187,771	164,904	2,512	1,645	108,333	106,851
Sheriff - building security	2,631,969	2,591,468	2,871	2,871	1,413	1,413
Total public safety	59,480,418	59,737,785	1,946,876	1,945,541	5,187,353	5,203,687
Judicial						
Circuit courts	2,338,258	2,240,053	123,319	80,978	1,277,628	1,188,545
Probation department	5,435,289	5,376,286	4,981	3,231	83,136	33,992
Public defender	5,687,223	5,675,908	26,326	25,926	96,819	96,819
Juvenile detention facility	5,040,813	4,949,537	287,431	287,166	929,204	927,763
Jury commission	227,170	224,100	4,400	4,190	14,562	10,903
Circuit clerk	7,405,268	7,154,408	27,285	19,285	96,218	77,688
State's attorney	9,770,418	9,751,036	112,204	112,204	441,525	395,135
Total judicial	35,904,439	35,371,328	585,946	532,980	2,939,092	2,730,845
Health and welfare						
Sunny Hill nursing home	15,169,432	14,726,745	2,015,738	2,005,015	2,184,630	2,197,421
Total expenditures	\$ 130,435,136	\$ 130,923,266	\$ 8,434,561	\$ 8,103,020	\$ 18,250,975	\$ 17,212,710

Capital Outlay		Other Expenditures		Total		Variance from Budget Positive (Negative)
Budget	Actual	Budget	Actual	Budget	Actual	
\$ 41,532	\$ 59,102	\$ 4,726,280	\$ 2,200,000	\$ 8,768,268	\$ 5,689,900	\$ 3,078,368
-	-	-	-	1,547,644	1,492,389	55,255
-	-	-	-	512,372	462,441	49,931
-	-	6,000	401	5,302,984	5,007,416	295,568
-	-	-	-	650	-	650
-	-	-	-	1,919,711	1,829,955	89,756
-	-	-	-	232,885	226,105	6,780
-	-	-	-	2,159,709	2,142,715	16,994
37,000	21,550	-	-	959,830	818,151	141,679
-	-	35,000	32,157	3,298,627	3,220,522	78,105
-	-	-	-	52,982	50,887	2,095
-	-	-	-	41,090	40,375	715
-	-	-	-	1,804,906	1,793,662	11,244
-	-	-	-	989,944	2,866,800	(1,876,856)
28,279	27,929	-	-	1,001,369	943,082	58,287
-	-	-	-	2,625,664	2,390,515	235,149
9,995	9,995	-	-	1,537,314	1,502,363	34,951
-	-	-	-	1,565,245	1,498,337	66,908
-	-	-	-	511,533	505,062	6,471
-	-	-	-	1,028,464	968,329	60,135
-	-	-	-	729,643	689,777	39,866
116,806	118,576	4,767,280	2,232,558	36,590,834	34,138,783	2,452,051
-	-	-	-	569,202	564,937	4,265
-	-	-	-	625,167	625,167	-
25,113	25,113	5,495	5,495	33,465,869	33,681,625	(215,756)
21,424	21,424	-	-	29,071,572	29,198,164	(126,592)
-	-	-	-	298,616	273,400	25,216
-	-	-	-	2,636,253	2,595,752	40,501
46,537	46,537	5,495	5,495	66,666,679	66,939,045	(272,366)
-	-	5,000	-	3,744,205	3,509,576	234,629
-	-	-	-	5,523,406	5,413,509	109,897
-	-	-	-	5,810,368	5,798,653	11,715
-	-	-	-	6,257,448	6,164,466	92,982
-	-	-	-	246,132	239,193	6,939
-	-	-	-	7,528,771	7,251,381	277,390
8,221	8,221	-	-	10,332,368	10,266,596	65,772
8,221	8,221	5,000	-	39,442,698	38,643,374	799,324
-	12,498	-	-	19,369,800	18,941,679	428,121
\$ 171,564	\$ 185,832	\$ 4,777,775	\$ 2,238,053	\$ 162,070,011	\$ 158,662,881	\$ 3,407,130

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures				
General and administrative				
County board				
Personal services	\$ 2,454,700	\$ 2,660,839	\$ 2,352,778	\$ 308,061
Commodities				
Office supplies	5,000	5,000	3,042	1,958
Copy machine supplies	100	100	-	100
Telephone supplies	500	500	-	500
Books and periodicals	500	500	392	108
Computer supplies	1,500	1,500	1,338	162
Food and beverages - human	2,000	2,000	844	1,156
Furniture and equipment - small value	-	5,000	4,500	500
Total commodities	9,600	14,600	10,116	4,484
Contractual services				
Legal services	40,000	15,000	-	15,000
Chief negotiator	70,000	95,000	90,360	4,640
Auditing services	100,000	100,000	80,200	19,800
Consulting services	60,000	60,000	48,600	11,400
Court reporter services	1,000	1,000	966	34
Other professional services	280,000	280,000	192,451	87,549
Computers/printers - repairs	-	1,925	1,925	-
Crete land lease	4,500	4,500	4,500	-
Advertising, legal notices	4,000	4,000	2,543	1,457
Printing/publishing	10,000	10,000	2,656	7,344
Education, training, and seminars	10,000	10,000	4,090	5,910
Mileage and travel	20,000	20,000	13,987	6,013
Meals and lodging	20,000	20,000	9,510	10,490
Dues and subscriptions	55,000	55,000	43,405	11,595
Freight and cartage service	300	300	249	51
Contingency	1,000,000	648,292	572,462	75,830
Total contractual services	1,674,800	1,325,017	1,067,904	257,113
Capital outlay				
Computer hardware/software	-	41,532	59,102	(17,570)
OPEB Contribution	-	2,000,000	2,000,000	-
Other expenditures	3,183,134	2,726,280	200,000	2,526,280
Total county board	7,322,234	8,768,268	5,689,900	3,078,368

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
County executive				
Personal services	\$ 1,112,021	\$ 1,163,815	\$ 1,143,860	\$ 19,955
Commodities				
Office supplies	700	700	593	107
Telephone supplies	1,200	1,200	-	1,200
Books and periodicals	1,000	890	86	804
Computer supplies	2,000	3,200	2,135	1,065
Food and beverages - human	500	437	103	334
Furniture and equipment - small value	500	500	-	500
Total commodities	5,900	6,927	2,917	4,010
Contractual services				
Auditing services	100	100	-	100
Consulting services	100,000	119,000	118,702	298
Systems analyst/planning	8,000	8,000	-	8,000
Court reporter services	500	773	773	-
Other professional services	194,000	152,209	138,564	13,645
Machinery - repairs and maintenance	200	200	-	200
Auto repairs and maintenance	500	500	-	500
Advertising, legal notices	3,000	2,975	142	2,833
Printing/publishing	2,000	2,000	952	1,048
Postage/mailing services	-	5	5	-
Education, training, and seminars	3,000	2,976	284	2,692
Mileage and travel	4,000	4,044	4,044	-
Meals and lodging	4,000	4,000	3,458	542
Dues and subscriptions	80,000	80,000	78,596	1,404
Freight and cartage service	120	120	92	28
Total contractual services	399,420	376,902	345,612	31,290
Total county executive	1,517,341	1,547,644	1,492,389	55,255
Purchasing				
Personal services	188,904	189,812	189,124	688
Commodities				
Office supplies	100,000	88,210	76,935	11,275
Office supplies - toner cartridges	150,000	159,000	158,093	907
Copy machine supplies - micro/copy	10,000	10,000	6,701	3,299
Computer supplies	1,000	1,150	1,133	17
Food and beverages - human	1,200	1,400	1,348	52
Furniture and equipment - small value	-	2,340	2,340	-
Total commodities	262,200	262,100	246,550	15,550

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Purchasing (continued)				
Contractual services				
Equipment maintenance agreement	\$ 360	\$ 360	\$ 218	\$ 142
Rentals - equipment	55,000	55,000	23,454	31,546
Advertising, legal notices	3,000	3,000	1,383	1,617
Mileage and travel	-	52	52	-
Dues and subscriptions	-	435	435	-
Freight and cartage service	2,000	1,408	1,087	321
Fuel surcharge	-	205	138	67
Total contractual services	60,360	60,460	26,767	33,693
Total purchasing	511,464	512,372	462,441	49,931
Support services				
Personal services	554,218	544,420	536,039	8,381
Commodities				
Office supplies	203	203	198	5
Telephone supplies	1,000	1,000	32	968
Computer supplies	3,200	3,221	3,221	-
Fuel and lubricants	900,000	969,346	946,041	23,305
Vehicle licenses	900	879	384	495
Furniture and equipment - small value	3,100	3,100	-	3,100
Gas - energy supplies	300,000	249,206	209,765	39,441
Electricity - energy supplies	965,923	965,923	958,464	7,459
Water and sewer	280,000	279,204	258,052	21,152
Total commodities	2,454,326	2,472,082	2,376,157	95,925
Contractual services				
Other professional services	10,000	-	-	-
Garbage disposal - cleaning	124,000	127,073	127,073	-
Equipment maintenance agreement	-	654	654	-
Auto repairs and maintenance	-	490	364	126
Rentals - land and building	1,166,234	1,165,634	1,042,863	122,771
Printing/publishing	1,000	950	-	950
Postage/ mailing services	800,000	797,723	744,687	53,036
Education, training, and seminars	1,000	1,100	1,093	7
Mileage and travel	500	500	187	313
Meals and lodging	500	500	13	487
Dues and subscriptions	2,000	1,865	1,425	440
Telephone service - cellular	220,000	170,898	170,335	563
Telephone service - pagers	2,500	2,500	950	1,550

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Support services (continued)				
Contractual services (continued)				
Freight and cartage service	\$ 200	\$ 200	\$ 186	\$ 14
Fuel surcharge	200	395	386	9
Recycling program	10,000	10,000	4,603	5,397
Total contractual services	2,338,134	2,280,482	2,094,819	185,663
Other expenditures	6,000	6,000	401	5,599
Total support services	5,352,678	5,302,984	5,007,416	295,568
Liquor control commission				
Contractual services				
Liquor hearings	450	450	-	450
Printing/publishing	200	200	-	200
Total liquor control commission	650	650	-	650
Supervisor of assessments				
Personal services	1,399,276	1,406,954	1,358,526	48,428
Commodities				
Office supplies	500	12,800	11,822	978
Office supplies - toner cartridges	14,000	12,300	11,437	863
Telephone supplies	-	875	873	2
Books and periodicals	75	549	549	-
Computer supplies	5,000	69,873	62,531	7,342
Operating supplies/materials	4,500	115	36	79
Food and beverages - human	1,000	2,100	1,470	630
Uniforms, clothing allowance	-	3,000	2,200	800
Furniture and equipment - small value	9,500	7,988	6,956	1,032
Total commodities	34,575	109,600	97,874	11,726
Contractual services				
Systems analyst/planning	-	9,674	-	9,674
Property appraisal services	105,000	95,020	95,000	20
Other professional services	7,000	33,860	29,520	4,340
Equipment maintenance agreement	-	382	382	-
Machinery - repairs and maintenance	-	380	340	40
Rentals - land and building	-	765	765	-
Advertising, legal notices	355,500	250,400	241,299	9,101
Printing/publishing	75	25	6	19
Postage/mailing services	2,000	1,800	37	1,763

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Supervisor of assessments (continued)				
Contractual services (continued)				
Education, training, and seminars	\$ 3,800	\$ 310	\$ 310	\$ -
Mileage and travel	2,836	2,836	1,180	1,656
Meals and lodging	4,250	4,250	2,548	1,702
Dues and subscriptions	925	925	797	128
Telephone service - cellular	500	500	-	500
Freight and cartage service	250	2,030	1,371	659
Total contractual services	482,136	403,157	373,555	29,602
Total supervisor of assessments	1,915,987	1,919,711	1,829,955	89,756
Board of review				
Personal services	230,985	231,864	225,132	6,732
Commodities				
Furniture and equipment - small value	500	400	400	-
Contractual services				
Education, training, and seminars	500	382	340	42
Mileage and travel	200	89	89	-
Meals and lodging	400	150	144	6
Total contractual services	1,100	621	573	48
Total board of review	232,585	232,885	226,105	6,780
Information communications technology				
Personal services	1,250,145	1,256,904	1,246,867	10,037
Commodities				
Office supplies	2,000	2,719	2,709	10
Telephone supplies	45,000	57,759	52,857	4,902
Books and periodicals	300	-	-	-
Computer supplies	100,000	110,769	110,769	-
Food and beverages - human	100	491	491	-
Furniture and equipment - small value	34,500	16,727	16,727	-
Total commodities	181,900	188,465	183,553	4,912
Contractual services				
Systems analyst/planning	-	19,760	19,760	-
Other professional services	10,000	1,480	1,480	-
Temporary contracted services	2,400	7,000	7,000	-
Equipment maintenance agreement	300,000	303,212	301,167	2,045
Printing/publishing	-	1	1	-
Education, training, and seminars	500	-	-	-

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Information communications technology (continued)				
Contractual services (continued)				
Mileage and travel	\$ 500	\$ 719	\$ 719	\$ -
Meals and lodging	500	-	-	-
Dues and subscriptions	3,500	3,644	3,644	-
Telephone service - regular	435,000	376,794	376,794	-
Freight and cartage service	1,500	1,730	1,730	-
Total contractual services	753,900	714,340	712,295	2,045
Total Information communications technology	2,185,945	2,159,709	2,142,715	16,994
Records management				
Personal services	448,740	448,740	406,989	41,751
Commodities				
Office supplies	500	500	465	35
Copy machine supplies	95,000	96,500	95,627	873
Copy machine supplies - micro/copy	109,000	106,885	82,651	24,234
Fax supplies	15,000	15,000	8,710	6,290
Microfilm supplies	600	950	925	25
Telephone supplies	-	50	50	-
Janitorial and cleaning supplies	25	40	30	10
Books and periodicals	100	100	-	100
Computer supplies	4,000	4,000	2,851	1,149
Operating supplies/materials	5,500	5,500	4,611	889
Machinery and equipment parts	900	900	-	900
Furniture and equipment - small value	40,000	46,150	39,862	6,288
Machinery and equipment - small value	5,000	5,000	2,270	2,730
Total commodities	275,625	281,575	238,052	43,523
Contractual services				
Systems analyst/planning	5,000	6,500	6,229	271
Film processing services	100	100	-	100
Equipment maintenance agreement	9,000	7,850	4,747	3,103
Copier maintenance agreement	175,000	168,325	134,924	33,401
Machinery - repairs and maintenance	4,000	4,000	1,339	2,661
Copiers/faxes - repairs and maintenance	3,000	3,000	2,269	731
Rentals - land and building	840	840	840	-
Education, training, and seminars	300	300	80	220
Mileage and travel	600	600	217	383
Dues and subscriptions	250	250	225	25

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Records management (continued)				
Commodities (continued)				
Freight and cartage service	\$ 375	\$ 490	\$ 465	\$ 25
Fuel surcharge	-	260	225	35
Total contractual services	198,465	192,515	151,560	40,955
Capital outlay				
Office furniture and equipment	30,000	30,000	21,550	8,450
Computer hardware/software	7,000	7,000	-	7,000
Total capital outlay	37,000	37,000	21,550	15,450
Total records management	959,830	959,830	818,151	141,679
Land use				
Personal services	3,142,986	3,154,782	3,105,320	49,462
Commodities				
Office supplies	11,000	7,111	5,057	2,054
Telephone supplies	300	195	112	83
Books and periodicals	-	702	702	-
Computer supplies	15,000	20,191	20,122	69
Food and beverages - human	100	459	459	-
Auto parts/maintenance	-	274	274	-
Sign and safety supplies	-	43	43	-
Furniture and equipment - small value	-	8,533	3,754	4,779
Machinery and equipment - small value	-	3,796	3,504	292
Total commodities	26,400	41,304	34,027	7,277
Contractual services				
Consulting services	52,200	16,263	10,805	5,458
Systems analyst/planning	7,000	7,000	1,200	5,800
Summons services	400	400	-	400
Other professional services	-	750	750	-
Temporary contracted services	-	175	175	-
Equipment maintenance agreement	850	1,183	1,183	-
Copiers/faxes - repairs and maintenance	300	300	-	300
Computers/printers - repairs	195	195	-	195
Auto repairs and maintenance	5,000	5,000	3,996	1,004
Rentals - land and building	500	500	250	250
Advertising, legal notices	5,000	1,836	1,642	194
Printing/publishing	3,500	3,609	3,609	-
Postage/mailing services	-	167	167	-
Education, training, and seminars	2,000	7,500	6,658	842

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Land use (continued)				
Contractual services (continued)				
Tuition reimbursement	\$ -	\$ 8,185	\$ 8,185	\$ -
Mileage and travel	500	4,862	2,678	2,184
Meals and lodging	500	3,761	1,875	1,886
Dues and subscriptions	4,000	5,116	5,116	-
Freight and cartage service	500	739	729	10
Total contractual services	82,445	67,541	49,018	18,523
Other expenditures				
Judgments and demolitions	5,000	2,778	-	2,778
Historic preservation commission	30,000	32,222	32,157	65
Total other expenditures	35,000	35,000	32,157	2,843
Total land use	3,286,831	3,298,627	3,220,522	78,105
Planning and zoning commission				
Personal services	40,697	42,382	42,311	71
Contractual services				
Temporary contracted services	10,000	8,400	7,660	740
Postage/mailling services	200	200	-	200
Mileage and travel	2,000	2,000	916	1,084
Total contractual services	12,200	10,600	8,576	2,024
Total planning and zoning commission	52,897	52,982	50,887	2,095
Stormwater management				
Commodities				
Office supplies	850	475	-	475
Contractual services				
Engineering services	40,000	40,375	40,375	-
Mileage and travel	240	240	-	240
Total contractual services	40,240	40,615	40,375	240
Total stormwater management	41,090	41,090	40,375	715
Building maintenance				
Personal services	1,029,431	1,030,773	1,020,410	10,363
Commodities				
Office supplies	1,000	-	-	-
Telephone supplies	10,000	240	240	-
Janitorial and cleaning supplies	14,000	19,608	19,608	-
Computer supplies	-	1,281	1,281	-

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Building maintenance (continued)				
Commodities (continued)				
Buildings/grounds maintenance supplies	\$ 170,000	\$ 172,970	\$ 172,164	\$ 806
Operating supplies/materials	10,000	-	-	-
Chemicals	1,500	-	-	-
Uniforms, clothing allowance	4,200	3,951	3,951	-
Auto parts/maintenance	-	1,538	1,538	-
Machinery and equipment parts	3,000	1,010	1,010	-
Sign and safety supplies	1,000	555	555	-
Furniture and equipment - small value	6,000	-	-	-
Machinery and equipment - small value	23,500	-	-	-
Total commodities	244,200	201,153	200,347	806
Contractual services				
Architectural services	-	250	250	-
Consulting services	5,000	-	-	-
Other professional services	6,000	3,060	3,060	-
Custodial janitorial service	170,000	157,415	157,415	-
Contracted snow removal	18,000	26,049	26,049	-
Grounds/landscaping services	13,000	7,543	7,543	-
Security service contract	1,000	-	-	-
Equipment maintenance agreement	8,000	6,830	6,830	-
Elevator maintenance agreement	52,000	64,094	64,094	-
Fire equipment	40,000	43,794	43,794	-
HVAC maintenance agreement	75,000	75,998	75,998	-
Machinery - repairs and maintenance	38,000	4,296	4,296	-
Buildings/grounds - repairs and maintenance	90,000	174,326	174,326	-
Auto repairs and maintenance	3,000	2,554	2,554	-
Rentals - equipment	1,000	490	490	-
Advertising, legal notices	1,000	-	-	-
Dues and subscriptions	500	-	-	-
Freight and cartage service	2,000	1,707	1,632	75
Fuel surcharge	-	242	242	-
Recycling program	-	4,332	4,332	-
Total contractual services	523,500	572,980	572,905	75
Total building maintenance	1,797,131	1,804,906	1,793,662	11,244

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Human resources				
Personal services	\$ 716,973	\$ 692,684	\$ 2,652,572	\$ (1,959,888)
Commodities				
Office supplies	500	2,649	2,231	418
Telephone supplies	300	300	162	138
Books and periodicals	300	465	464	1
Computer supplies	3,000	3,346	3,344	2
Food and beverages - human	200	500	288	212
Furniture and equipment - small value	500	3,895	3,560	335
Total commodities	4,800	11,155	10,049	1,106
Contractual services				
Medical services	500	500	-	500
Consulting services	75,000	68,206	6,738	61,468
Other professional services	5,000	4,148	1,945	2,203
Equipment maintenance agreement	-	569	569	-
Advertising, legal notices	8,125	5,326	4,542	784
Printing/publishing	8,500	7,764	7,763	1
Education, training, and seminars	2,000	17,622	17,562	60
Mileage and travel	500	1,931	1,931	-
Meals and lodging	1,000	2,534	2,534	-
Dues and subscriptions	1,000	970	914	56
Property insurance	190,575	176,275	159,638	16,637
Freight and cartage service	260	260	43	217
Total contractual services	292,460	286,105	204,179	81,926
Total human resources	1,014,233	989,944	2,866,800	(1,876,856)
County clerk				
Personal services	881,495	875,369	848,014	27,355
Commodities				
Office supplies	5,000	15,000	6,710	8,290
Telephone supplies	-	150	150	-
Books and periodicals	2,500	2,500	603	1,897
Computer supplies	7,500	7,500	1,673	5,827
Food and beverages - human	-	884	137	747
Uniforms, clothing allowance	-	312	243	69
Furniture and equipment - small value	7,500	28,991	28,475	516
Bottled water	-	50	39	11
Total commodities	22,500	55,387	38,030	17,357

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
County clerk (continued)				
Contractual services				
Systems analyst/planning	\$ -	\$ 5,040	\$ 5,040	\$ -
Other professional services	16,000	16,000	7,994	8,006
Security service contract	500	366	-	366
Equipment maintenance agreement	-	350	350	-
Machinery - repairs and maintenance	1,000	1,650	168	1,482
Computers/printers - repairs	200	200	-	200
Rentals - equipment	2,000	1,400	-	1,400
Advertising, legal notices	500	475	397	78
Printing/publishing	6,000	13,596	13,596	-
Education, training, and seminars	1,000	1,000	-	1,000
Mileage and travel	200	200	70	130
Meals and lodging	200	200	-	200
Dues and subscriptions	2,500	940	940	-
Telephone service - cellular	-	32	32	-
Freight and cartage service	300	879	519	360
Fuel surcharge	-	6	3	3
Total contractual services	30,400	42,334	29,109	13,225
Capital outlay				
Office furniture and equipment	-	28,279	27,929	350
Total county clerk	934,395	1,001,369	943,082	58,287
County clerk - elections				
Personal services	1,444,838	1,480,627	1,420,393	60,234
Commodities				
Office supplies	100,000	101,138	54,874	46,264
Telephone supplies	-	749	749	-
Computer supplies	35,000	44,770	44,768	2
Operating supplies/materials	-	386	386	-
Food and beverages - human	-	150	73	77
Uniforms, clothing allowance	-	393	279	114
Furniture and equipment - small value	5,000	16,706	16,704	2
Total commodities	140,000	164,292	117,833	46,459
Contractual services				
Auditing services	2,000	865	-	865
Systems analyst/planning	470,000	470,000	453,560	16,440
Court reporter services	1,500	795	629	166
Other professional services	25,000	52,703	52,703	-

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
County clerk - elections (continued)				
Contractual services (continued)				
Equipment maintenance agreement	\$ 22,000	\$ 63,200	\$ 46,603	\$ 16,597
Machinery - repairs and maintenance	1,500	3,000	2,622	378
Computers/printers - repairs	300	300	240	60
Auto repairs and maintenance	1,000	1,000	293	707
Rentals - land and building	85,000	36,672	36,345	327
Rentals - equipment	12,000	7,194	4,490	2,704
Advertising, legal notices	50,000	47,000	1,891	45,109
Printing/publishing	400,000	273,316	245,683	27,633
Education, training, and seminars	10,000	9,998	-	9,998
Mileage and travel	500	602	602	-
Meals and lodging	500	400	13	387
Dues and subscriptions	500	6,800	2,822	3,978
Telephone service - cellular	200	200	160	40
Freight and cartage service	10,000	6,700	3,633	3,067
Total contractual services	1,092,000	980,745	852,289	128,456
Total county clerk - elections	2,676,838	2,625,664	2,390,515	235,149
County coroner				
Personal services	1,076,947	1,078,075	1,056,181	21,894
Commodities				
Office supplies	2,000	1,450	1,447	3
Telephone supplies	750	52	52	-
Books and periodicals	300	995	995	-
Computer supplies	2,000	2,000	1,841	159
Buildings/grounds maintenance supplies	400	426	426	-
Operating supplies/materials	20,000	25,560	24,524	1,036
Food and beverages - human	100	100	96	4
Linens and bedding	1,200	1,943	1,935	8
Uniforms, clothing allowance	2,200	1,255	1,136	119
Vehicle licenses	99	99	99	-
Furniture and equipment - small value	7,000	7,010	7,010	-
Machinery and equipment - small value	5,000	5	-	5
Bottled water	-	160	84	76
Total commodities	41,049	41,055	39,645	1,410
Contractual services				
Medical services	15,000	10,500	10,403	97
Court reporter services	1,500	-	-	-

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
County coroner (continued)				
Contractual services (continued)				
Autopsy services	\$ 286,000	\$ 286,000	\$ 275,200	\$ 10,800
Laboratory services	67,500	78,980	78,803	177
Film processing services	100	20	-	20
Other professional services	15,000	8,850	8,838	12
Equipment maintenance agreement	1,100	1,276	1,276	-
Machinery - repairs and maintenance	2,500	2,125	2,052	73
Buildings/grounds - repairs and maintenance	700	400	395	5
Computers/printers - repairs	200	24	-	24
Auto repairs and maintenance	5,000	6,587	6,583	4
Advertising, legal notices	-	1,450	1,327	123
Printing/publishing	250	325	303	22
Postage/mailing services	2,700	1,727	1,664	63
Education, training, and seminars	5,000	310	310	-
Mileage and travel	1,500	250	119	131
Meals and lodging	4,500	825	781	44
Dues and subscriptions	5,500	4,170	4,170	-
Freight and cartage service	2,200	2,300	2,251	49
Fuel surcharge	500	630	627	3
Employee parking reimbursement	1,440	1,440	1,440	-
Total contractual services	418,190	408,189	396,542	11,647
Capital outlay				
Computer hardware/software	-	9,995	9,995	-
Total county coroner	1,536,186	1,537,314	1,502,363	34,951
County treasurer				
Personal services	1,424,894	1,465,399	1,418,167	47,232
Commodities				
Office supplies	5,000	9,574	9,574	-
Telephone supplies	-	300	15	285
Educational materials	2,000	-	-	-
Books and periodicals	500	500	198	302
Computer supplies	4,000	3,470	45	3,425
Food and beverages - human	-	500	353	147
Fuel and lubricants	-	300	143	157
Furniture and equipment - small value	2,500	2,000	-	2,000
Total commodities	14,000	16,644	10,328	6,316

(Continued)

General Fund - General Corporate Account

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

Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
County treasurer (continued)				
Contractual services				
Consulting services	\$ 500	\$ 500	\$ -	\$ 500
Other professional services	10,000	7,656	-	7,656
Security service contract	300	-	-	-
Equipment maintenance agreement	29,500	17,006	17,006	-
Machinery - repairs and maintenance	1,500	1,500	1,266	234
Copiers/faxes - repairs and maintenance	200	200	-	200
Computers/printers - repairs	1,000	1,000	678	322
Rentals - land and building	4,000	-	-	-
Advertising, legal notices	14,000	6,360	6,360	-
Printing/publishing	55,500	39,130	37,259	1,871
Education, training, and seminars	1,000	1,000	850	150
Mileage and travel	750	750	132	618
Meals and lodging	1,000	1,000	823	177
Dues and subscriptions	4,600	4,600	3,872	728
Freight and cartage service	2,500	2,500	1,596	904
Total contractual services	126,350	83,202	69,842	13,360
Total county treasurer	1,565,244	1,565,245	1,498,337	66,908
County auditor				
Personal services	487,305	497,315	492,052	5,263
Commodities				
Office supplies	925	831	416	415
Books and periodicals	350	1,015	1,015	-
Computer supplies	1,866	1,016	742	274
Operating supplies/materials	250	250	41	209
Food and beverages - human	250	383	352	31
Furniture and equipment - small value	586	-	-	-
Bottled water	-	134	110	24
Total commodities	4,227	3,629	2,676	953
Contractual services				
Equipment maintenance agreement	600	399	399	-
Advertising, legal notices	300	379	352	27
Printing/publishing	100	182	182	-
Education, training, and seminars	5,250	6,753	6,753	-
Mileage and travel	850	888	888	-
Meals and lodging	850	497	434	63

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
County auditor (continued)				
Contractual services (continued)				
Dues and subscriptions	\$ 2,000	\$ 1,439	\$ 1,274	\$ 165
Freight and cartage service	50	52	52	-
Total contractual services	10,000	10,589	10,334	255
Total county auditor	501,532	511,533	505,062	6,471
County recorder				
Personal services	1,000,449	1,000,449	948,343	52,106
Commodities				
Office supplies	500	500	489	11
Copy machine supplies	3,375	2,175	490	1,685
Microfilm supplies	1,300	1,300	1,017	283
Telephone supplies	-	-	-	-
Books and periodicals	250	250	198	52
Computer supplies	-	-	-	-
Operating supplies/materials	4,850	3,450	1,320	2,130
Uniforms, clothing allowance	-	900	837	63
Total commodities	10,275	8,575	4,351	4,224
Contractual services				
Security service contract	400	400	195	205
Equipment maintenance agreement	6,350	6,250	5,390	860
Machinery - repairs and maintenance	850	900	855	45
Copiers/faxes - repairs and maintenance	-	150	150	-
Rentals - land and building	1,500	960	365	595
Rentals - equipment	2,400	2,400	2,268	132
Advertising, legal notices	925	575	375	200
Printing/publishing	-	290	267	23
Postage/mailing services	-	212	170	42
Education, training, and seminars	1,500	1,300	709	591
Mileage and travel	1,000	2,400	2,330	70
Meals and lodging	800	1,150	1,021	129
Dues and subscriptions	800	1,600	1,280	320
Telephone and other communication	500	200	-	200
Freight and cartage service	715	628	235	393
Fuel surcharge	-	25	25	-
Total contractual services	17,740	19,440	15,635	3,805
Total county recorder	1,028,464	1,028,464	968,329	60,135

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
School administration				
Personal services	\$ 659,643	\$ 659,644	\$ 624,330	\$ 35,314
Commodities				
Office supplies	1,250	1,304	1,304	-
Telephone supplies	500	309	309	-
Books and periodicals	250	482	482	-
Computer supplies	1,500	3,012	3,008	4
Operating supplies/materials	1,250	1,151	1,151	-
Food and beverages - human	100	325	325	-
Furniture and equipment - small value	500	-	-	-
Total commodities	5,350	6,583	6,579	4
Contractual services				
Consulting services	2,000	3,150	3,150	-
Systems analyst/planning	6,000	5,013	5,012	1
Other professional services	44,000	34,169	29,669	4,500
Equipment maintenance agreement	-	109	109	-
Machinery - repairs and maintenance	200	-	-	-
Rentals - equipment	500	-	-	-
Advertising, legal notices	1,750	1,347	1,347	-
Printing/publishing	2,000	1,280	1,234	46
Education, training, and seminars	500	2,300	2,300	-
Mileage and travel	3,000	8,355	8,355	-
Meals and lodging	1,000	3,098	3,098	-
Dues and subscriptions	3,250	3,343	3,343	-
Telephone service - regular	350	1,122	1,121	1
Freight and cartage service	100	130	130	-
Total contractual services	64,650	63,416	58,868	4,548
Total school administration	729,643	729,643	689,777	39,866
Total general and administrative	35,163,198	36,590,834	34,138,783	2,452,051
Public safety				
Emergency management agency				
Personal services	516,397	510,376	506,931	3,445
Commodities				
Office supplies	11,700	11,171	10,968	203
Telephone supplies	200	202	202	-
Janitorial and cleaning supplies	-	78	78	-
Books and periodicals	800	541	541	-
Computer supplies	3,200	3,514	3,396	118

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Emergency management agency (continued)				
Commodities (continued)				
Buildings/grounds maintenance supplies	\$ -	\$ 29	\$ 29	\$ -
Operating supplies/materials	-	5,531	5,531	-
Food and beverages - human	1,500	22	22	-
Uniforms, clothing allowance	5,600	5,199	5,139	60
Machinery and equipment parts	800	1,587	1,585	2
Sign and safety supplies	4,000	2,712	2,712	-
Furniture and equipment - small value	500	-	-	-
Machinery and equipment - small value	5,800	6,320	6,320	-
Bottled water	-	155	130	25
Total commodities	34,100	37,061	36,653	408
Contractual services				
Auditing services	100	1	-	1
Other professional services	675	83	83	-
Temporary contracted services	2,800	2,800	2,800	-
Equipment maintenance agreement	100	133	133	-
Fire equipment	300	711	710	1
Machinery - repairs and maintenance	900	1,947	1,947	-
Buildings/grounds - repairs and maintenance	1,000	991	991	-
Computers/printers - repairs	100	-	-	-
Radios/phones - repairs and maintenance	-	1,504	1,504	-
Auto repairs and maintenance	6,500	5,034	5,034	-
Printing/publishing	750	796	795	1
Education, training, and seminars	1,500	600	590	10
Employee physicals	1,500	-	-	-
Mileage and travel	500	239	238	1
Meals and lodging	1,300	1,641	1,253	388
Dues and subscriptions	2,000	1,287	1,287	-
Telephone service - pagers	3,300	2,492	2,491	1
Freight and cartage service	1,400	1,504	1,495	9
Fuel surcharge	-	2	2	-
Total contractual services	24,725	21,765	21,353	412
Total emergency management agency	575,222	569,202	564,937	4,265

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Radio system				
Personal services	\$ 329,399	\$ 358,926	\$ 358,926	\$ -
Commodities				
Office supplies	73,550	49,310	49,310	-
Telephone supplies	100	200	200	-
Janitorial and cleaning supplies	300	120	120	-
Computer supplies	1,000	2,653	2,653	-
Operating supplies/materials	-	35,771	35,771	-
Food and beverages - human	100	136	136	-
Uniforms, clothing allowance	300	189	189	-
Furniture and equipment - small value	-	673	673	-
Machinery and equipment - small value	90,000	50,822	50,822	-
Total commodities	165,350	139,874	139,874	-
Contractual services				
Legal services	-	4,050	4,050	-
Consulting services	1,500	3,940	3,940	-
Security service contract	330	-	-	-
Equipment maintenance agreement	75,000	53,400	53,400	-
Fire equipment	200	59	59	-
Machinery - repairs and maintenance	15,700	57,625	57,625	-
Buildings/grounds - repairs and maintenance	-	530	530	-
Radios/phones - repairs and maintenance	6,000	1,879	1,879	-
Auto repairs and maintenance	900	2,320	2,320	-
Printing/publishing	90	65	65	-
Education, training, and seminars	250	-	-	-
Mileage and travel	250	-	-	-
Meals and lodging	750	-	-	-
Dues and subscriptions	1,500	1,541	1,541	-
Freight and cartage service	1,100	954	954	-
Fuel surcharge	-	4	4	-
Total contractual services	103,570	126,367	126,367	-
Total radio system	598,319	625,167	625,167	-
Sheriff - administration				
Personal services	32,689,902	31,869,291	32,066,879	(197,588)
Commodities				
Office supplies	125,463	84,261	84,261	-
Telephone supplies	5,000	10,599	10,599	-

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive Negative
Expenditures (continued)				
Public safety (continued)				
Sheriff - administration (continued)				
Commodities (continued)				
Educational materials	\$ 1,000	\$ -	\$ -	\$ -
Books and periodicals	3,800	316	316	-
Computer supplies	58,815	94,320	94,260	60
Food and beverages - human	1,900	1,823	1,823	-
Food - canine	2,000	868	868	-
Medical supplies	4,000	559	559	-
Uniforms, clothing allowance	160,000	203,380	203,380	-
Vehicle licenses	10,000	5,073	5,073	-
Squad car supply/arsenal	120,000	107,093	107,093	-
Machinery and equipment parts	173,333	230,126	230,126	-
Shop supplies	5,000	-	-	-
Sign and safety supplies	7,000	2,849	2,849	-
Furniture and equipment - small value	21,125	64,726	64,726	-
Machinery and equipment - small value	20,000	25,694	25,694	-
Bottled water	-	8,016	8,016	-
Total commodities	718,436	839,703	839,643	60
Contractual services				
Chief negotiator	20,000	47,495	47,495	-
Medical services	11,927	8,180	8,180	-
Consulting services	1,000	380	380	-
Systems analyst/planning	7,800	9,980	9,980	-
Laboratory services	187,286	182,070	182,070	-
Film processing services	1,400	443	442	1
Other professional services	36,000	37,004	54,731	(17,727)
Temporary contracted services	-	-	-	-
Grounds/landscaping services	1,200	1,927	1,927	-
Security service contract	240	240	240	-
Equipment maintenance agreement	62,054	59,805	59,805	-
Copier maintenance agreement	1,500	40	40	-
Fire equipment	500	-	-	-
Machinery - repairs and maintenance	25,000	20,286	20,286	-
Buildings/grounds - repairs and maintenance	3,000	2,957	3,460	(503)
Copiers/faxes - repairs and maintenance	500	481	481	-
Auto repairs and maintenance	150,000	116,836	116,836	-
Rentals - land and building	24,000	3,600	3,600	-
Rentals - vehicles	1,500	440	440	-
Rentals - equipment	125,000	115,235	115,235	-

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive Negative
Expenditures (continued)				
Public safety (continued)				
Sheriff - administration (continued)				
Contractual services (continued)				
Advertising, legal notices	\$ -	\$ 3,820	\$ 3,820	\$ -
Printing/publishing	2,000	1,589	1,589	-
Postage/mailing services	-	4	4	-
Education, training, and seminars	75,000	37,013	37,012	1
Mileage and travel	2,500	4,581	4,581	-
Meals and lodging	2,500	13,635	13,635	-
Dues and subscriptions	56,000	31,432	31,432	-
Freight and cartage service	20,000	24,357	24,357	-
Fuel surcharge	100	937	937	-
Informant pay	2,500	1,500	1,500	-
Total contractual services	820,507	726,267	744,495	(18,228)
Capital outlay				
Machinery and equipment	-	6,988	6,988	-
Computer hardware/software	-	18,125	18,125	-
Total capital outlay	-	25,113	25,113	-
Other expenditures				
Article 36 vehicle seizure	8,000	5,495	5,495	-
Total sheriff - administration	34,236,845	33,465,869	33,681,625	(215,756)
Sheriff - ADF custody of prisoners				
Personal services	22,209,878	23,922,085	24,048,677	(126,592)
Commodities				
Office supplies	160,000	101,066	101,066	-
Janitorial and cleaning supplies	160,000	113,262	113,262	-
Computer supplies	10,000	23,533	23,533	-
Buildings/grounds maintenance supplies	160,000	142,673	142,673	-
Personal products	30,000	28,929	28,929	-
Operating supplies/materials	-	99,152	99,152	-
Food and beverages - human	125,000	138,567	138,567	-
Cleaning and laundry	10,000	18,308	18,308	-
Linens and bedding	33,000	59,219	59,219	-
Uniforms, clothing allowance	112,500	170,611	170,611	-
Furniture and equipment - small value	-	11,880	11,880	-
Machinery and equipment - small value	2,000	17,655	17,655	-
Total commodities	802,500	924,855	924,855	-

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Sheriff - ADF custody of prisoners (continued)				
Contractual services				
Medical services	\$ 3,926,000	\$ 3,926,000	\$ 3,926,000	\$ -
Consulting services	7,000	13,497	13,497	-
Other professional services	10,000	8,412	8,412	-
Non-employee transportation	85,000	51,393	51,393	-
Contracted snow removal	-	550	550	-
Equipment maintenance agreement	40,000	39,699	39,699	-
Machinery - repairs and maintenance	71,400	80,319	80,319	-
Buildings/grounds - repairs and maintenance	25,000	37,195	37,195	-
Rentals - equipment	17,000	17,095	17,095	-
Education, training, and seminars	34,750	22,867	22,867	-
Mileage and travel	2,500	2,228	2,228	-
Meals and lodging	5,000	2,213	2,213	-
Dues and subscriptions	1,000	840	840	-
Housing prisoners	-	900	900	-
Total contractual services	4,224,650	4,203,208	4,203,208	-
Capital outlay				
Machinery and equipment	-	21,424	21,424	-
Total sheriff - ADF custody of prisoners	27,237,028	29,071,572	29,198,164	(126,592)
Merit commission				
Personal services	187,771	187,771	164,904	22,867
Commodities				
Office supplies	1,500	1,519	1,519	-
Computer supplies	1,300	863	-	863
Food and beverages - human	100	130	126	4
Total commodities	2,900	2,512	1,645	867
Contractual services				
Legal services	5,000	866	776	90
Court reporter services	600	400	110	290
Laboratory services	500	22	-	22
Other professional services	90,000	89,096	89,095	1
Temporary contracted services	4,000	6,901	6,900	1
Printing/publishing	40	38	-	38
Postage/mailing services	5	7	7	-
Employee physicals	5,000	7,017	7,004	13
Mileage and travel	500	1,478	1,476	2

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Merit commission (continued)				
Contractual services (continued)				
Dues and subscriptions	\$ 2,000	\$ 1,980	\$ 955	\$ 1,025
Freight and cartage service	-	8	8	-
Employee parking reimbursement	300	520	520	-
Total contractual services	107,945	108,333	106,851	1,482
Total merit commission	298,616	298,616	273,400	25,216
Sheriff - building security				
Personal services	3,169,537	2,631,969	2,591,468	40,501
Commodities				
Office supplies	2,750	2,601	2,601	-
Books and periodicals	250	-	-	-
Computer supplies	300	270	270	-
Total commodities	3,300	2,871	2,871	-
Contractual services				
Machinery - repairs and maintenance	3,000	1,335	1,335	-
Freight and cartage service	100	78	78	-
Total contractual services	3,100	1,413	1,413	-
Total sheriff - building security	3,175,937	2,636,253	2,595,752	40,501
Total public safety	66,121,967	66,666,679	66,939,045	(272,366)
Judicial				
Circuit courts				
Personal services	2,429,104	2,338,258	2,240,053	98,205
Commodities				
Office supplies	20,000	21,393	20,638	755
Copy machine supplies	500	500	-	500
Fax supplies	600	2,200	2,179	21
Telephone supplies	1,000	100	100	-
Books and periodicals	10,700	35,700	24,680	11,020
Computer supplies	1,000	3,500	2,856	644
Operating supplies/materials	-	4,381	4,381	-
Food and beverages - human	7,000	20,775	17,980	2,795
Uniforms, clothing allowance	12,000	3,000	2,516	484
Furniture and equipment - small value	45,000	26,070	-	26,070
Bottled water	-	5,700	5,648	52
Total commodities	97,800	123,319	80,978	42,341

(Continued)

General Fund - General Corporate Account

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

Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Circuit courts (continued)				
Contractual services				
Legal services	\$ 49,827	\$ 48,327	\$ 47,911	\$ 416
Medical services	132,000	115,120	108,191	6,929
Court reporter services	37,661	40,961	40,430	531
Court interpreter services	50,000	64,000	59,135	4,865
Expert witness services	16,000	1,500	1,429	71
Investigators services	1,500	500	-	500
Indigent attorneys services	130,000	80,000	77,291	2,709
Special prosecutors services	10,000	6,000	5,738	262
Jurors services	500,000	411,081	411,081	-
Laboratory services	2,000	200	-	200
Guardian service	170,000	117,294	67,489	49,805
Court appointed attorney	30,000	96,500	87,428	9,072
Other professional services	67,599	140,629	140,629	-
Security service contract	15,000	30,500	29,120	1,380
Equipment maintenance agreement	-	2,750	2,750	-
Copier maintenance agreement	2,000	3,800	3,601	199
Machinery - repairs and maintenance	3,500	2,650	348	2,302
Buildings/grounds - repairs and maintenance	-	500	-	500
Copiers/faxes - repairs and maintenance	500	500	357	143
Computers/printers - repairs	400	400	-	400
Auto repairs and maintenance	1,000	1,350	1,192	158
Advertising, legal notices	12,000	9,200	7,035	2,165
Printing/publishing	3,000	3,000	1,894	1,106
Mileage and travel	-	275	218	57
Dues and subscriptions	43,716	80,966	77,406	3,560
Freight and cartage service	2,000	1,900	1,796	104
Fuel surcharge	-	100	92	8
Boarding of jurors	25,000	17,600	15,959	1,641
Employee parking reimbursement	-	25	25	-
Total contractual services	1,304,703	1,277,628	1,188,545	89,083
Other expenditures				
Department of Corrections cases	5,000	5,000	-	5,000
Total circuit courts	3,836,607	3,744,205	3,509,576	234,629

(Continued)

General Fund - General Corporate Account

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

Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Probation department				
Personal services	\$ 5,400,120	\$ 5,435,289	\$ 5,376,286	\$ 59,003
Commodities				
Office supplies	2,400	2,400	1,723	677
Copy machine supplies	143	-	-	-
Telephone supplies	400	400	137	263
Janitorial and cleaning supplies	95	95	82	13
Books and periodicals	700	700	146	554
Operating supplies/materials	800	943	882	61
Food and beverages - human	95	95	-	95
Uniforms, clothing allowance	150	150	63	87
Bottled water	-	198	198	-
Total commodities	4,783	4,981	3,231	1,750
Contractual services				
Laboratory services	1,825	1,825	1,825	-
Other professional services	6,010	5,002	3,441	1,561
Machinery - repairs and maintenance	142	142	123	19
Radios/phones - repairs and maintenance	143	104	-	104
Auto repairs and maintenance	925	925	925	-
Rentals - equipment	4,380	3,790	2,510	1,280
Postage/mailing services	-	35	35	-
Education, training, and seminars	190	450	450	-
Mileage and travel	1,600	2,150	1,656	494
Meals and lodging	475	514	513	1
Dues and subscriptions	4,184	4,834	4,761	73
Telephone service - cellular	480	680	668	12
Telephone service - pagers	300	-	-	-
Freight and cartage service	380	372	101	271
Fuel surcharge	-	5	5	-
Employee parking reimbursement	12,300	12,308	12,300	8
Victim restitution	50,000	50,000	4,679	45,321
Total contractual services	83,334	83,136	33,992	49,144
Total probation department	5,488,237	5,523,406	5,413,509	109,897
Public defender				
Personal services	5,605,898	5,687,223	5,675,908	11,315
Commodities				
Office supplies	12,000	9,827	9,427	400
Telephone supplies	1,000	-	-	-

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Public defender (continued)				
Commodities (continued)				
Educational materials	\$ 1,000	\$ -	\$ -	\$ -
Books and periodicals	11,500	3,864	3,864	-
Computer supplies	5,000	2,267	2,267	-
Operating supplies/materials	5,000	1,834	1,834	-
Food and beverages - human	3,000	1,799	1,799	-
Uniforms, clothing allowance	2,500	7	7	-
Fuel and lubricants	1,500	133	133	-
Sign and safety supplies	1,585	3,738	3,738	-
Furniture and equipment - small value	5,000	2,736	2,736	-
Bottled water	-	121	121	-
Total commodities	49,085	26,326	25,926	400
Contractual services				
Systems analyst/planning	1,000	-	-	-
Court reporter services	7,500	5,754	5,754	-
Court interpreter services	2,000	-	-	-
Expert witness services	15,000	32,382	32,382	-
Film processing services	-	22	22	-
Other professional services	16,650	8,277	8,277	-
Equipment maintenance agreement	-	109	109	-
Auto repairs and maintenance	5,000	5,508	5,508	-
Advertising, legal notices	1,000	-	-	-
Printing/publishing	500	65	65	-
Postage/mailing services	1,000	380	380	-
Education, training, and seminars	20,000	10,662	10,662	-
Mileage and travel	8,000	4,528	4,528	-
Meals and lodging	5,000	4,119	4,119	-
Dues and subscriptions	14,000	24,434	24,434	-
Freight and cartage service	1,000	579	579	-
Employee parking reimbursement	500	-	-	-
Total contractual services	98,150	96,819	96,819	-
Total public defender	5,753,133	5,810,368	5,798,653	11,715
Juvenile detention facility				
Personal services	5,008,692	5,040,813	4,949,537	91,276
Commodities				
Office supplies	25,000	6,086	6,086	-
Telephone supplies	-	385	385	-

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Juvenile detention facility (continued)				
Commodities (continued)				
Educational materials	\$ 5,100	\$ 7,258	\$ 7,258	\$ -
Books and periodicals	5,000	7,011	7,011	-
Computer supplies	15,000	2,165	1,906	259
Personal products	11,000	7,472	7,472	-
Operating supplies/materials	-	44,754	44,754	-
Food and beverages - human	180,000	146,274	146,274	-
Cleaning and laundry	6,000	8,122	8,122	-
Linens and bedding	4,000	-	-	-
Uniforms, clothing allowance	31,000	35,785	35,779	6
Fuel and lubricants	-	96	96	-
Furniture and equipment - small value	10,200	20,162	20,162	-
Machinery and equipment - small value	3,100	-	-	-
Bottled water	-	1,861	1,861	-
Total commodities	295,400	287,431	287,166	265
Contractual services				
Medical services	737,602	726,954	726,954	-
Systems analyst/planning	4,000	283	283	-
Contractual instruction service	8,580	2,659	2,659	-
Laboratory services	500	-	-	-
Other professional services	4,000	-	-	-
Temporary contracted services	151,667	161,488	161,470	18
Equipment maintenance agreement	3,236	268	242	26
Machinery - repairs and maintenance	500	188	35	153
Auto repairs and maintenance	2,000	751	751	-
Printing/publishing	-	98	98	-
Postage/mailing services	-	650	642	8
Education, training, and seminars	22,855	12,473	12,213	260
Tuition reimbursement	-	5,000	5,000	-
Mileage and travel	2,500	2,963	2,797	166
Meals and lodging	3,515	2,508	2,508	-
Dues and subscriptions	2,500	2,900	2,900	-
Telephone service - regular	-	1,000	259	741
Telephone service - cellular	4,900	4,888	4,839	49
Freight and cartage service	5,000	4,112	4,109	3
Fuel surcharge	-	21	4	17
Total contractual services	953,355	929,204	927,763	1,441
Total juvenile detention facility	6,257,447	6,257,448	6,164,466	92,982

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Jury commission				
Personal services	\$ 221,503	\$ 227,170	\$ 224,100	\$ 3,070
Commodities				
Office supplies	1,200	1,200	1,015	185
Computer supplies	1,000	1,686	1,686	-
Furniture and equipment - small value	500	1,439	1,439	-
Bottled water	-	75	50	25
Total commodities	2,700	4,400	4,190	210
Contractual services				
Systems analyst/planning	9,000	9,000	7,949	1,051
Court interpreter services	6,000	2,762	1,360	1,402
Equipment maintenance agreement	350	350	-	350
Machinery - repairs and maintenance	500	500	-	500
Computers/printers - repairs	300	300	-	300
Printing/publishing	1,000	1,550	1,550	-
Freight and cartage service	100	100	44	56
Total contractual services	17,250	14,562	10,903	3,659
Total jury commission	241,453	246,132	239,193	6,939
Circuit clerk				
Personal services	7,405,268	7,405,268	7,154,408	250,860
Commodities				
Office supplies	13,685	20,618	15,693	4,925
Telephone supplies	400	400	200	200
Educational materials	800	800	73	727
Books and periodicals	400	400	222	178
Computer supplies	2,000	637	637	-
Food and beverages - human	300	300	168	132
Fuel and lubricants	-	10	10	-
Furniture and equipment - small value	1,520	1,520	-	1,520
Bottled water	-	2,400	2,282	118
Miscellaneous commodities	200	200	-	200
Total commodities	19,305	27,285	19,285	8,000
Contractual services				
Legal services	2,308	5,208	5,191	17
Auditing services	15,000	12,500	12,500	-
Consulting services	2,500	-	-	-
Systems analyst/planning	150	150	133	17
Other professional services	1,000	2,796	2,665	131

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Circuit clerk (continued)				
Contractual services (continued)				
Equipment maintenance agreement	\$ 4,007	\$ 4,007	\$ 3,271	\$ 736
Machinery - repairs and maintenance	1,500	1,500	288	1,212
Computers/printers - repairs	1,000	842	-	842
Auto repairs and maintenance	1,000	1,148	1,148	-
Advertising, legal notices	1,150	1,150	120	1,030
Printing/publishing	40,000	31,196	21,432	9,764
Postage/mailing services	300	695	695	-
Education, training, and seminars	5,000	5,034	4,314	720
Mileage and travel	13,000	13,608	13,608	-
Meals and lodging	2,200	1,592	1,505	87
Dues and subscriptions	3,600	4,209	4,208	1
Telephone service - cellular	720	720	528	192
Freight and cartage service	2,500	2,500	1,517	983
Fuel surcharge	-	100	15	85
Employee parking reimbursement	7,263	7,263	4,550	2,713
Total contractual services	104,198	96,218	77,688	18,530
Total circuit clerk	7,528,771	7,528,771	7,251,381	277,390
State's attorney				
Personal services	9,687,093	9,770,418	9,751,036	19,382
Commodities				
Office supplies	20,000	14,040	14,040	-
Copy machine supplies	2,400	380	380	-
Fax supplies	3,000	200	200	-
Telephone supplies	2,500	1,295	1,295	-
Educational materials	900	-	-	-
Books and periodicals	9,500	8,542	8,542	-
Computer supplies	70,000	79,363	79,363	-
Operating supplies/materials	-	6	6	-
Food and beverages - human	1,000	1,493	1,493	-
Uniforms, clothing allowance	750	245	245	-
Fuel and lubricants	550	243	243	-
Vehicle licenses	650	693	693	-
Machinery and equipment parts	500	-	-	-
Furniture and equipment - small value	25,000	4,496	4,496	-
Bottled water	-	1,208	1,208	-
Total commodities	136,750	112,204	112,204	-

(Continued)

General Fund - General Corporate Account

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

Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
State's attorney (continued)				
Contractual services				
Legal services	\$ 3,000	\$ -	\$ -	\$ -
Auditing services	100	-	-	-
Medical services	5,000	7,805	7,805	-
Consulting services	5,000	-	-	-
Systems analyst/planning	5,000	-	-	-
Civil experts	18,000	1,600	1,600	-
Court reporter services	35,000	43,871	43,871	-
Court interpreter services	1,000	-	-	-
Expert witness services	35,000	60,460	60,460	-
Investigators services	15,000	3,415	3,415	-
Summons services	1,500	467	467	-
Special prosecutors services	150,000	129,710	83,309	46,401
Laboratory services	5,000	-	-	-
Film processing services	300	-	-	-
Other professional services	15,000	6,986	6,986	-
Temporary contracted services	500	-	-	-
Security service contract	800	-	-	-
Equipment maintenance agreement	700	95	95	-
Copier maintenance agreement	3,000	3,062	3,062	-
Machinery - repairs and maintenance	1,000	149	149	-
Buildings/grounds - repairs and maintenance	-	5,315	5,315	-
Copiers/faxes - repairs and maintenance	1,500	-	-	-
Computers/printers - repairs	1,800	1,535	1,535	-
Auto repairs and maintenance	7,000	11,010	11,010	-
Rentals - equipment	1,100	435	435	-
Advertising, legal notices	1,500	45	45	-
Printing/publishing	30,000	15,490	15,490	-
Postage/mailing services	3,500	3,114	3,125	(11)
Education, training, and seminars	30,000	1,669	1,669	-
Tuition reimbursement	-	-	-	-
Mileage and travel	3,000	3,758	3,758	-
Meals and lodging	3,500	2,670	2,670	-
Dues and subscriptions	75,000	96,081	96,081	-
Telephone service - regular	2,000	-	-	-
Telephone service - cellular	2,000	76	76	-
Freight and cartage service	3,500	2,862	2,862	-
Fuel surcharge	-	445	445	-

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
State's attorney (continued)				
Contractual services (continued)				
Finance charges/late fees	\$ -	\$ 40	\$ 40	\$ -
Employee parking reimbursement	38,880	39,360	39,360	-
Total contractual services	504,180	441,525	395,135	46,390
Capital outlay				
Computer hardware/software	-	8,221	8,221	-
Total state's attorney	10,328,023	10,332,368	10,266,596	65,772
Total judicial	39,433,671	39,442,698	38,643,374	799,324
Health and welfare				
Sunny Hill nursing home				
Personal services				
Administrative salaries	299,302	286,738	283,706	3,032
Office/clerical salaries	532,882	518,501	484,289	34,212
Social services salaries	469,185	448,536	440,714	7,822
Dietary salaries	1,294,826	1,267,568	1,137,296	130,272
Housekeeping salaries	1,602,427	1,584,510	1,553,401	31,109
Nursing administration salaries	2,092,707	2,069,537	2,022,096	47,441
Rehabilitation salaries	411,113	364,592	339,560	25,032
CNA/nursing salaries	5,010,126	4,586,032	4,523,586	62,446
Activities salaries	471,259	442,845	407,086	35,759
Clerical nursing salaries	380,370	338,491	322,705	15,786
LPN/nursing salaries	3,046,528	3,262,082	3,212,306	49,776
Total personal services	15,610,725	15,169,432	14,726,745	442,687
Commodities				
Office supplies	13,800	24,987	24,987	-
Copy machine supplies	100	-	-	-
Telephone supplies	100	4,538	4,538	-
Janitorial and cleaning supplies	109,000	138,222	137,956	266
Books and periodicals	500	830	830	-
Computer supplies	20,000	10,441	10,441	-
Buildings/grounds maintenance supplies	-	2,671	2,671	-
Food and beverages - human	509,700	595,607	585,312	10,295
Food - canine	1,500	-	-	-
Medical supplies	470,000	509,700	509,538	162
Uniforms, clothing allowance	77,610	65,940	65,940	-
Sign and safety supplies	500	-	-	-
Drugs and medicines	390,000	253,190	253,190	-

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Sunny Hill nursing home (continued)				
Commodities (continued)				
Oxygen	\$ 38,000	\$ 20,053	\$ 20,053	\$ -
Medical records/supplies	2,500	-	-	-
Cleaning and laundry	17,000	15,290	15,290	-
Linens and bedding	30,000	56,974	56,974	-
Therapy/recreational supplies	18,000	12,693	12,693	-
Furniture and equipment - small value	3,000	7,144	7,144	-
Machinery and equipment - small value	5,000	4,043	4,043	-
Gas - energy supplies	100,000	71,050	71,050	-
Electricity - energy supplies	160,000	168,889	168,889	-
Water and sewer	30,000	42,982	42,982	-
Bottled water	-	7,515	7,515	-
Miscellaneous commodities	1,500	2,979	2,979	-
Total commodities	1,997,810	2,015,738	2,005,015	10,723
Contractual services				
Legal services	5,000	17,250	17,250	-
Medical services	925,000	1,170,858	1,170,858	-
Consulting services	34,000	33,571	33,571	-
Systems analyst/planning	16,500	26,295	26,295	-
Laboratory services	9,300	8,372	8,370	2
Film processing services	500	-	-	-
Other professional services	36,000	27,127	27,127	-
Temporary contracted services	300,000	488,947	503,039	(14,092)
Security service contract	81,420	80,502	80,502	-
Equipment maintenance agreement	12,000	8,697	8,697	-
Machinery - repairs and maintenance	4,900	9,077	9,077	-
Buildings/grounds - repairs and maintenance	1,800	4,631	4,631	-
Computers/printers - repairs	-	185	185	-
Auto repairs and maintenance	500	1,334	1,334	-
Rentals - equipment	82,700	43,372	42,333	1,039
Advertising, legal notices	1,000	4,391	4,391	-
Printing/publishing	2,200	3,565	3,565	-
Postage/mailing services	100	287	287	-
Education, training, and seminars	1,000	2,338	2,338	-
Mileage and travel	1,250	2,278	2,278	-
Dues and subscriptions	18,100	36,470	36,470	-
Telephone service - regular	31,000	31,180	31,180	-
Telephone service - cellular	2,220	1,067	1,067	-

(Continued)

General Fund - General Corporate Account

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

Year Ended November 30, 2011

	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)				
Telephone service - pagers	\$ 2,500	\$ 3,374	\$ 3,374	\$ -
Freight and cartage service	8,650	9,400	9,140	260
Fuel surcharge	-	234	234	-
Finance charges/late fees	-	5,578	5,578	-
Nursing home bed tax	165,000	164,250	164,250	-
Total contractual services	1,742,640	2,184,630	2,197,421	(12,791)
Capital outlay				
Machinery and equipment	-	-	12,498	(12,498)
Total health and welfare	19,351,175	19,369,800	18,941,679	428,121
Total expenditures	\$ 160,070,011	\$ 162,070,011	\$ 158,662,881	\$ 3,407,130

General Fund - Social Security Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 6,001,277	\$ 6,001,277	\$ 5,923,486	\$ (77,791)
Intergovernmental	924,245	924,245	868,097	(56,148)
Miscellaneous revenues	-	-	1,597	1,597
Total revenues	<u>6,925,522</u>	<u>6,925,522</u>	<u>6,793,180</u>	<u>(132,342)</u>
Excess of revenues over expenditures	<u>6,925,522</u>	<u>6,925,522</u>	<u>6,793,180</u>	<u>(132,342)</u>
Other financing uses				
Transfers out	<u>(6,926,920)</u>	<u>(6,926,920)</u>	<u>(6,467,038)</u>	<u>459,882</u>
Net change in fund balance	<u>\$ (1,398)</u>	<u>\$ (1,398)</u>	<u>326,142</u>	<u>\$ 327,540</u>
Fund balance at beginning of year			<u>6,789,410</u>	
Fund balance at end of year			<u>\$ 7,115,552</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, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 13,638,710	\$ 13,638,710	\$ 13,456,718	\$ (181,992)
Intergovernmental	2,099,077	2,099,077	2,057,513	(41,564)
Total revenues	<u>15,737,787</u>	<u>15,737,787</u>	<u>15,514,231</u>	<u>(223,556)</u>
Expenditures				
General and administrative				
Contractual services				
Contingency	574,944	574,944	-	(574,944)
Excess of revenues over expenditures	<u>15,162,843</u>	<u>15,162,843</u>	<u>15,514,231</u>	<u>(798,500)</u>
Other financing uses				
Transfers out	<u>(15,162,843)</u>	<u>(15,162,843)</u>	<u>(14,399,204)</u>	<u>763,639</u>
Net change in fund balance	<u>\$ 574,944</u>	<u>\$ 574,944</u>	<u>1,115,027</u>	<u>\$ 540,083</u>
Fund balance at beginning of year			<u>14,469,409</u>	
Fund balance at end of year			<u>\$ 15,584,436</u>	

General Fund - Tort Immunity Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 3,669,374	\$ 3,669,374	\$ 3,638,949	\$ (30,425)
Miscellaneous revenues	-	-	233,089	233,089
Total revenues	3,669,374	3,669,374	3,872,038	202,664
Expenditures				
General and administrative				
Personal services				
Salaries	71,260	71,608	71,608	-
Benefits	32,095	32,095	31,194	901
Total personal services	103,355	103,703	102,802	901
Contractual services				
Mileage and travel	325	325	39	286
Surety premiums	28,900	36,900	32,700	4,200
Liability and fidelity insurance	1,649,565	1,633,565	1,630,992	2,573
General liabilities administration	130,000	124,000	117,500	6,500
Judicial inquiry	50,000	1,000	-	1,000
General liabilities deductible	1,600,000	1,974,010	1,974,010	-
General liability claim fees	330,000	18,990	4,354	14,636
Contingency	2,923	2,575	-	2,575
Total contractual services	3,791,713	3,791,365	3,759,595	31,770
Total expenditures	3,895,068	3,895,068	3,862,397	32,671
Net change in fund balance	\$ (225,694)	\$ (225,694)	9,641	\$ 235,335
Fund balance at beginning of year			1,810,699	
Fund balance at end of year			\$ 1,820,340	

General Fund - Worker's Compensation Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 4,401,549	\$ 4,401,549	\$ 4,343,247	\$ (58,302)
Miscellaneous revenues	1,000,000	1,000,000	-	(1,000,000)
Total revenues	5,401,549	5,401,549	4,343,247	(1,058,302)
Expenditures				
General and administrative				
Personal services				
Salaries	57,759	57,759	53,865	3,894
Benefits	29,474	29,474	27,963	1,511
Worker's comp - fees	145,000	143,967	1,133	142,834
Worker's comp - claims	2,166,000	3,667,690	3,667,690	-
Worker's comp - reserves for settlement	3,877,900	2,377,243	848,142	1,529,101
Worker's comp - premiums	1,000	1,000	-	1,000
Unemployment claims	400,000	400,000	330,911	69,089
Unemployment administration fees	8,500	8,500	8,155	345
Total personal services	6,685,633	6,685,633	4,937,859	1,747,774
Contractual services				
Consulting services	15,000	15,000	-	15,000
Education, training, and seminars	500	500	-	500
Mileage and travel	25	25	-	25
Contingency	8,211	8,211	451	7,760
Total contractual services	23,736	23,736	451	23,285
Other expenditures	1,000,000	1,000,000	-	1,000,000
Total expenditures	7,709,369	7,709,369	4,938,310	2,771,059
Deficiency of revenues over expenditures	(2,307,820)	(2,307,820)	(595,063)	1,712,757
Other financing sources				
Transfers in	2,000,000	2,000,000	-	(2,000,000)
Net change in fund balance	\$ (307,820)	\$ (307,820)	(595,063)	\$ (287,243)
Fund balance at beginning of year			1,660,651	
Fund balance at end of year			\$ 1,065,588	

Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 9,430,894	\$ 9,430,894	\$ 9,337,740	\$ (93,154)
Licenses and permits	912,000	912,000	973,326	61,326
Intergovernmental	8,166,639	8,369,514	9,625,129	1,255,615
Charges for services	11,598,584	11,598,584	8,694,346	(2,904,238)
Miscellaneous revenues	3,000,100	2,797,225	559	(2,796,666)
Total revenues	33,108,217	33,108,217	28,631,100	(4,477,117)
Expenditures				
Health and welfare				
Health administration				
Personal services				
Salaries	1,559,125	1,582,025	1,582,025	-
Benefits	718,262	723,156	703,768	19,388
Total personal services	2,277,387	2,305,181	2,285,793	19,388
Commodities				
Office supplies	18,000	9,890	9,804	86
Copy machine supplies	10,000	7,644	1,865	5,779
Fax supplies	600	324	324	-
Telephone supplies	15,000	13,226	12,975	251
Janitorial and cleaning supplies	10,000	11,865	11,865	-
Educational materials	-	5,443	5,382	61
Books and periodicals	400	158	107	51
Computer supplies	20,000	37,292	37,292	-
Buildings/grounds maintenance supplies	8,000	8,819	8,819	-
Operating supplies/materials	13,000	18,736	18,736	-
Chemicals	400	647	647	-
Food and beverages - human	800	1,450	1,240	210
Medical supplies	-	600	600	-
Fuel and lubricants	12,000	11,600	7,249	4,351
Vehicle licenses	-	107	107	-
Machinery and equipment parts	300	300	175	125
Furniture and equipment - small value	15,000	25,639	25,040	599
Gas - energy supplies	60,000	48,527	34,869	13,658
Electricity - energy supplies	120,000	120,000	99,484	20,516
Water and sewer	8,000	8,000	4,664	3,336
Total commodities	311,500	330,267	281,244	49,023

Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Health administration (continued)				
Contractual services				
Chief negotiator	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
Architectural services	-	1,375	1,375	-
Auditing services	10,000	10,000	3,100	6,900
Medical services	1,000	1,000	-	1,000
Consulting services	5,000	9,347	9,276	71
Systems analyst/planning	52,000	48,910	48,910	-
Contractual instruction service	122,558	86,750	56,475	30,275
Court interpreter services	-	516	516	-
Other professional services	5,000	8,630	8,630	-
Temporary contracted services	6,000	9,884	8,974	910
Custodial janitorial service	90,000	82,005	69,025	12,980
Garbage disposal - cleaning	3,000	1,600	1,466	134
Contracted snow removal	25,000	23,887	20,205	3,682
Grounds/landscaping services	6,300	6,300	5,230	1,070
Security service contract	53,000	51,186	44,066	7,120
Equipment maintenance agreement	112,339	138,797	137,751	1,046
Copier maintenance agreement	2,900	5,330	5,330	-
Elevator maintenance agreement	600	764	621	143
Fire equipment	3,000	2,836	2,581	255
Machinery - repairs and maintenance	300	300	-	300
Buildings/grounds - repairs and maintenance	18,000	28,665	28,319	346
Copiers/faxes - repairs and maintenance	250	250	-	250
Radios/phones - repairs and maintenance	400	100	-	100
Auto repairs and maintenance	3,000	3,341	3,341	-
Rentals - land and building	217,000	216,428	215,450	978
Rentals - equipment	2,000	2,857	2,945	(88)
Advertising, legal notices	8,000	7,184	5,515	1,669
Printing/publishing	10,000	40,553	40,547	6
Postage/mailing services	56,000	38,972	30,918	8,054
Education, training, and seminars	8,000	6,252	6,252	-
Mileage and travel	7,000	6,830	6,724	106
Meals and lodging	1,200	2,876	2,831	45
Dues and subscriptions	20,000	19,696	19,637	59
Telephone service - regular	175,000	153,711	136,968	16,743
Telephone service - cellular	17,000	26,019	25,241	778

(Continued)

Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Health administration (continued)				
Contractual services (continued)				
Telephone service - pagers	\$ 100	\$ 253	\$ 253	\$ -
Freight and cartage service	4,000	3,800	2,813	987
Fuel surcharge	-	135	128	7
Finance charges/late fees	150	100	-	100
Contingency	423,991	423,991	70,026	353,965
Refunds	100	100	-	100
Recycling program	600	616	616	-
Total contractual services	1,474,788	1,477,146	1,022,055	455,091
Other expenditures	3,000,000	2,819,186	-	2,819,186
Total health administration	7,063,675	6,931,780	3,589,092	3,342,688
Environmental				
Personal services				
Salaries	1,364,700	1,371,637	1,371,637	-
Benefits	736,213	736,213	722,032	14,181
Total personal services	2,100,913	2,107,850	2,093,669	14,181
Commodities				
Office supplies	4,000	6,065	6,065	-
Copy machine supplies	400	3,084	3,084	-
Telephone supplies	-	3	3	-
Educational materials	4,000	4,040	4,040	-
Books and periodicals	300	260	-	260
Computer supplies	24,500	24,500	7,762	16,738
Operating supplies/materials	69,000	72,411	53,542	18,869
Chemicals	37,000	57,306	56,034	1,272
Food and beverages - human	200	197	105	92
Medical supplies	-	449	152	297
Uniforms, clothing allowance	300	300	38	262
Machinery and equipment parts	1,600	1,600	-	1,600
Furniture and equipment - small value	18,800	18,800	1,628	17,172
Machinery and equipment - small value	2,300	2,300	2,300	-
Total commodities	162,400	191,315	134,753	56,562

Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Environmental (continued)				
Contractual services				
Laboratory services	\$ 3,500	\$ 3,500	\$ 2,646	\$ 854
Other professional services	1,000	1,000	-	1,000
Equipment maintenance agreement	22,000	22,000	18,382	3,618
Copier maintenance agreement	1,500	1,500	992	508
Machinery - repairs and maintenance	6,000	5,043	5,043	-
Rentals - equipment	-	1,322	1,049	273
Advertising, legal notices	800	637	527	110
Printing/publishing	4,000	4,000	1,606	2,394
Postage/mailing services	-	3,143	2,669	474
Education, training, and seminars	5,000	5,000	2,062	2,938
Mileage and travel	81,000	80,600	71,323	9,277
Meals and lodging	1,400	1,400	899	501
Dues and subscriptions	4,000	4,000	3,495	505
Telephone service - cellular	3,900	3,900	3,173	727
Freight and cartage service	4,500	4,450	3,903	547
Fuel surcharge	-	50	7	43
Refunds	500	900	803	97
Total contractual services	139,100	142,445	118,579	23,866
Total environmental	2,402,413	2,441,610	2,347,001	94,609
Mental health				
Personal services				
Salaries	3,789,720	3,698,275	3,698,275	-
Benefits	1,812,846	1,909,408	1,824,241	85,167
Total personal services	5,602,566	5,607,683	5,522,516	85,167
Commodities				
Office supplies	16,000	18,381	18,381	-
Copy machine supplies	6,800	8,061	8,061	-
Fax supplies	-	2,464	2,380	84
Telephone supplies	-	585	585	-
Educational materials	10,000	7,200	7,113	87
Books and periodicals	1,200	807	794	13
Computer supplies	13,500	31,259	28,749	2,510
Operating supplies/materials	5,000	1,378	530	848
Food and beverages - human	400	400	251	149

Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Mental health (continued)				
Commodities (continued)				
Medical supplies	\$ 4,000	\$ 4,000	\$ 2,903	\$ 1,097
Drugs and medicines	37,364	32,130	32,130	-
Therapy/recreational supplies	2,400	2,400	268	2,132
Furniture and equipment - small value	12,000	18,220	18,220	-
Miscellaneous commodities	55,000	51,190	20,371	30,819
Total commodities	163,664	178,475	140,736	37,739
Contractual services				
Medical services	986,720	956,172	839,630	116,542
Consulting services	60,000	84,945	84,840	105
Systems analyst/planning	-	119	-	119
Contractual instruction service	55,000	47,535	41,426	6,109
Court interpreter services	-	728	728	-
Laboratory services	1,800	1,800	1,387	413
Other professional services	40,498	36,710	36,710	-
Temporary contracted services	15,000	35,350	34,976	374
Garbage disposal - cleaning	-	564	336	228
Equipment maintenance agreement	13,200	16,665	16,322	343
Copier maintenance agreement	6,000	7,258	7,258	-
Copiers/faxes - repairs and maintenance	-	23	23	-
Printing/publishing	3,000	1,650	1,498	152
Postage/mailing services	-	2,206	2,062	144
Education, training, and seminars	8,000	3,716	2,843	873
Mileage and travel	74,400	75,470	75,470	-
Meals and lodging	3,000	1,661	184	1,477
Dues and subscriptions	17,150	27,149	27,149	-
Telephone service - regular	-	3,211	3,211	-
Telephone service - cellular	19,200	18,646	18,022	624
Telephone service - pagers	1,680	1,809	1,809	-
Freight and cartage service	1,300	1,250	650	600
Fuel surcharge	-	70	57	13
Finance charges/late fees	-	25	13	12
Contingency	-	2,273	-	2,273
Refunds	1,000	975	200	775
Total contractual services	1,306,948	1,327,980	1,196,804	131,176
Total mental health	7,073,178	7,114,138	6,860,056	254,082

Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Health clinic				
Personal services				
Salaries	\$ 5,175,417	\$ 4,408,430	\$ 4,176,537	\$ 231,893
Benefits	2,399,875	2,440,052	2,035,397	404,655
Total personal services	<u>7,575,292</u>	<u>6,848,482</u>	<u>6,211,934</u>	<u>636,548</u>
Commodities				
Office supplies	26,325	13,235	12,509	726
Copy machine supplies	6,403	7,747	7,747	-
Fax supplies	2,031	2,484	2,484	-
Telephone supplies	-	1,232	1,228	4
Janitorial and cleaning supplies	13,650	10,519	10,513	6
Educational materials	975	665	-	665
Books and periodicals	3,413	113	42	71
Computer supplies	19,500	70,905	50,756	20,149
Buildings/grounds maintenance supplies	13,233	4,471	4,471	-
Operating supplies/materials	5,850	6,328	5,968	360
Food and beverages - human	1,950	450	265	185
Medical supplies	97,500	90,993	90,993	-
Drugs and medicines	49,725	40,725	40,593	132
Oxygen	293	259	168	91
Medical records/supplies	22,425	2,826	2,826	-
Uniforms, clothing allowance	1,000	-	-	-
Fuel and lubricants	1,000	244	244	-
Vehicle licenses	-	107	107	-
Furniture and equipment - small value	119,500	75,347	17,576	57,771
Machinery and equipment - small value	9,774	8,270	-	8,270
Gas - energy supplies	18,000	10,909	6,531	4,378
Electricity - energy supplies	75,000	62,567	57,920	4,647
Water and sewer	3,900	3,900	3,550	350
Total commodities	<u>491,447</u>	<u>414,296</u>	<u>316,491</u>	<u>97,805</u>
Contractual services				
Auditing services	2,500	3,100	3,100	-
Medical services	879,902	1,618,950	1,617,813	1,137
Consulting services	50,000	50,000	48,750	1,250
Systems analyst/planning	70,000	32,216	789	31,427
Court interpreter services	-	2,918	2,918	-
Laboratory services	40,000	49,246	49,246	-

Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Health clinic (continued)				
Contractual services (continued)				
Other professional services	9,326	15,894	15,890	4
Temporary contracted services	20,000	61,895	58,241	3,654
Non-employee transportation	341	341	94	247
Custodial janitorial service	60,000	50,126	48,120	2,006
Garbage disposal - cleaning	14,625	14,046	14,022	24
Contracted snow removal	-	23,887	20,205	3,682
Grounds/landscaping services	-	826	801	25
Security service contract	44,000	51,480	51,480	-
Equipment maintenance agreement	39,000	31,379	31,379	-
Copier maintenance agreement	6,825	6,621	6,363	258
Elevator maintenance agreement	5,265	6,352	6,352	-
Fire equipment	2,925	2,801	-	2,801
Machinery - repairs and maintenance	10,993	7,604	7,342	262
Buildings/grounds - repairs and maintenance	7,995	9,358	9,126	232
Rentals - land and building	10,000	6,000	4,200	1,800
Rentals - equipment	3,900	3,220	2,580	640
Advertising, legal notices	10,000	2,400	2,400	-
Printing/publishing	12,675	10,192	10,192	-
Postage/mailing services	-	11,683	10,644	1,039
Education, training, and seminars	30,800	7,931	6,968	963
Mileage and travel	7,800	4,366	5,142	(776)
Meals and lodging	10,000	5,000	4,936	64
Dues and subscriptions	23,000	83,374	75,847	7,527
Telephone service - regular	4,875	15,426	15,426	-
Telephone service - cellular	3,000	8,746	8,694	52
Telephone service - pagers	1,073	1,189	1,189	-
Freight and cartage service	3,890	3,533	1,577	1,956
Fuel surcharge	-	357	340	17
Finance charges/late fees	78	146	57	89
Refunds	6,045	10,978	10,978	-
Recycling program	244	288	288	-
Total contractual services	1,391,077	2,213,869	2,153,489	60,380

(Continued)

Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Health clinic (continued)				
Capital outlay				
Vehicles	\$ -	\$ 272,319	\$ 272,319	\$ -
Office furniture and equipment	282,000	9,681	-	9,681
Total capital outlay	282,000	282,000	272,319	9,681
Total health clinic	9,739,816	9,758,647	8,954,233	804,414
Family health/case management				
Personal services				
Salaries	4,577,072	4,490,220	4,441,161	49,059
Benefits	2,428,606	2,504,131	2,409,481	94,650
Total personal services	7,005,678	6,994,351	6,850,642	143,709
Commodities				
Office supplies	31,000	30,600	17,447	13,153
Copy machine supplies	4,100	6,100	3,548	2,552
Fax supplies	600	600	432	168
Educational materials	15,250	19,998	19,367	631
Books and periodicals	450	3,048	3,048	-
Computer supplies	13,000	13,000	13,832	(832)
Operating supplies/materials	56,250	47,263	30,673	16,590
Food and beverages - human	2,735	2,735	2,068	667
Medical supplies	57,000	51,000	16,859	34,141
Drugs and medicines	60,000	60,300	36,318	23,982
Uniforms, clothing allowance	300	300	285	15
Fuel and lubricants	-	50	36	14
Furniture and equipment - small value	12,700	12,650	5,073	7,577
Total commodities	253,385	247,644	148,986	98,658
Contractual services				
Medical services	7,000	7,000	510	6,490
Contractual instruction service	71,400	89,400	88,262	1,138
Court interpreter services	-	704	596	108
Other professional services	8,900	3,596	1,755	1,841
Temporary contracted services	15,000	28,824	17,532	11,292
Non-employee transportation	600	600	438	162
Custodial janitorial service	2,400	2,400	2,400	-
Garbage disposal - cleaning	-	700	336	364

(Continued)

Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	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)				
Equipment maintenance agreement	\$ 2,400	\$ 2,400	\$ 2,190	\$ 210
Copier maintenance agreement	4,400	4,542	4,542	-
Copiers/faxes - repairs and maintenance	1,000	858	-	858
Rentals - land and building	2,400	2,400	-	2,400
Advertising, legal notices	4,600	19,100	16,685	2,415
Printing/publishing	6,775	6,775	5,593	1,182
Postage/mailing services	-	649	649	-
Education, training, and seminars	6,050	6,050	2,930	3,120
Mileage and travel	81,875	81,975	78,495	3,480
Meals and lodging	5,032	5,032	3,394	1,638
Dues and subscriptions	5,725	5,641	4,524	1,117
Telephone service - regular	1,050	5,162	5,162	-
Telephone service - cellular	11,370	10,507	6,806	3,701
Telephone service - pagers	-	287	287	-
Freight and cartage service	3,918	3,843	2,609	1,234
Fuel surcharge	-	115	103	12
Contingency	-	3,310	-	3,310
Total contractual services	241,895	291,870	245,798	46,072
Total family health/case management	7,500,958	7,533,865	7,245,426	288,439
Total expenditures	33,780,040	33,780,040	28,995,808	4,784,232
Deficiency of revenues over expenditures	(671,823)	(671,823)	(364,708)	307,115
Other financing sources				
Transfers in	471,823	471,823	432,353	(39,470)
Net change in fund balance	\$ (200,000)	\$ (200,000)	67,645	\$ 267,645
Fund balance at beginning of year			7,138,364	
Fund balance at end of year			\$ 7,206,009	

County Motor Fuel Tax Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 8,028,000	\$ 8,028,000	\$ 13,364,825	\$ 5,336,825
Charges for services	-	-	893,173	893,173
Interest revenue	300,000	300,000	169,232	(130,768)
Miscellaneous revenues	1,000,000	1,000,000	-	(1,000,000)
Total revenues	9,328,000	9,328,000	14,427,230	5,099,230
Expenditures				
Highways and roads				
Personal services				
Salaries	148,520	154,544	154,544	-
Benefits	42,964	42,966	39,924	3,042
Total personal services	191,484	197,510	194,468	3,042
Contractual services				
Engineering services	2,450,609	1,219,583	4,768	1,214,815
Temporary contracted services	100,000	100,000	-	100,000
Construction-roads	2,500,000	1,250,000	-	1,250,000
Construction-materials	1,500,000	1,500,000	810,954	689,046
Construction-signs	30,000	170,000	141,375	28,625
Construction-maintenance	10,000,000	4,930,000	859,722	4,070,278
Construction-bridges	2,300,000	1,150,000	-	1,150,000
Finance charges/late fees	5,907	5,907	-	5,907
Total contractual services	18,886,516	10,325,490	1,816,819	8,508,671
Capital outlay				
Land	1,000,000	-	-	-
Right of way/easements	-	100,000	-	100,000
Infrastructure	-	9,455,000	108,417	9,346,583
Buildings and structures	250,000	250,000	147,458	102,542
Total capital outlay	1,250,000	9,805,000	255,875	9,549,125
Other expenditures	1,000,000	1,000,000	-	1,000,000
Total expenditures	21,328,000	21,328,000	2,267,162	19,060,838
Net change in fund balance	\$ (12,000,000)	\$ (12,000,000)	12,160,068	\$ 24,160,068
Fund balance at beginning of year			34,758,751	
Fund balance at end of year			\$ 46,918,819	

Road Improvement Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Interest revenue	\$ 364,800	\$ 364,800	\$ 444,555	\$ 79,755
Miscellaneous revenues	-	-	-	-
Total revenues	364,800	364,800	444,555	79,755
Expenditures				
Highways and roads				
Contractual services				
Engineering services	10,450,000	-	9,892	(9,892)
Construction-roads	62,222,300	870,387	-	870,387
Construction-materials	9,500,000	-	-	-
Construction-signs	9,500,000	-	-	-
Construction-maintenance	1,425,000	-	107,497	(107,497)
Construction-bridges	2,850,000	-	-	-
Total contractual services	95,947,300	870,387	117,389	752,998
Capital outlay				
Right of way/easements	-	3,000,000	2,489,007	510,993
Infrastructure	-	92,076,913	21,936,062	70,140,851
Total capital outlay	-	95,076,913	24,425,069	70,651,844
Total expenditures	95,947,300	95,947,300	24,542,458	71,404,842
Net change in fund balance	\$ (95,582,500)	\$ (95,582,500)	(24,097,903)	\$ (71,325,087)
Fund balance at beginning of year			<u>84,827,139</u>	
Fund balance at end of year			<u>\$ 60,729,236</u>	

NONMAJOR FUNDS

SPECIAL REVENUE FUNDS

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

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.

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

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 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.

Order of Protection (OP) Enforcement Fund – To account for funds collected to maintain the operations of the state's attorney's order of protection process.

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.

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

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

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

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

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

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

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

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

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

DEBT SERVICE FUNDS

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

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

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

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

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

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

CAPITAL PROJECTS FUNDS

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

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

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

Will County, Illinois

Nonmajor Governmental Funds
 Combining Balance Sheet
 November 30, 2011

	Sunny Hill Sanitarium Fund	Animal Control Fund	Geographical Information System Fund	Highway Fund
Assets				
Cash and investments	\$ 789,511	\$ 3,623,513	\$ 481,586	\$ 805,416
Restricted cash and cash equivalents	-	-	-	-
Accrued interest	-	2,926	419	-
Property tax receivable, net	8,905	-	-	100,294
Property tax receivable-2011	624,081	-	-	6,925,289
Accounts receivable	3,250	390	13,490	12,830
Due from other funds	-	-	-	23,686
Due from other governmental agencies	884	-	-	10,629
Total assets	\$ 1,426,631	\$ 3,626,829	\$ 495,495	\$ 7,878,144
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 15,276	\$ 27,725	\$ 10,266	\$ 358,801
Retainage payable	-	-	-	-
Salaries payable	4,626	10,146	12,674	93,916
Other current liabilities	1,704	-	-	61,009
Due to other funds	-	984	70	1,500,000
Deferred governmental revenues	911	1,041	369	11,082
Deferred property taxes-2011	624,081	-	-	6,925,289
Total liabilities	646,598	39,896	23,379	8,950,097
Fund balances				
Restricted	105,754	-	-	-
Committed	669,930	2,979,089	380,097	-
Assigned	4,349	607,844	92,019	-
Unassigned (deficit)	-	-	-	(1,071,953)
Total fund balances	780,033	3,586,933	472,116	(1,071,953)
Total liabilities and fund balances	\$ 1,426,631	\$ 3,626,829	\$ 495,495	\$ 7,878,144

Special Revenue Funds

RTA Tax Revenue Fund	Township Motor Fuel Tax Fund	Bridge Fund	Federal Matching Tax Fund	Circuit Court Automation Fund	Alimony and Child Support Fund
\$ 27,736,282	\$ 5,349,824	\$ 78,174	\$ 1,525,880	\$ 5,414,459	\$ 123,977
-	-	-	-	-	-
-	4,436	-	-	4,406	96
-	-	625	625	-	-
-	-	281,843	40,263	-	-
-	-	45,221	-	109,284	19,510
-	-	-	4,398	-	-
4,846,533	244,376	36	36	-	-
<u>\$ 32,582,815</u>	<u>\$ 5,598,636</u>	<u>\$ 405,899</u>	<u>\$ 1,571,202</u>	<u>\$ 5,528,149</u>	<u>\$ 143,583</u>
\$ 316,191	\$ 1,113,363	\$ 9,878	\$ 16,161	\$ 110,302	\$ -
6,413	66,723	-	-	-	-
-	-	-	-	4,559	1,518
-	-	-	-	-	-
-	23,686	17,066	-	-	52
1,632,454	1,563	45,258	38	1,565	19,545
-	-	281,843	40,263	-	-
1,955,058	1,205,335	354,045	56,462	116,426	21,115
30,627,757	-	-	1,373,740	-	-
-	1,939,743	-	-	4,566,120	1,782
-	2,453,558	51,854	141,000	845,603	120,686
-	-	-	-	-	-
30,627,757	4,393,301	51,854	1,514,740	5,411,723	122,468
<u>\$ 32,582,815</u>	<u>\$ 5,598,636</u>	<u>\$ 405,899</u>	<u>\$ 1,571,202</u>	<u>\$ 5,528,149</u>	<u>\$ 143,583</u>

(Continued)

Will County, Illinois

Nonmajor Governmental Funds
 Combining Balance Sheet (Continued)
 November 30, 2011

	Court Document Storage Fund	Circuit Clerk Operations and Administrative Fund	Circuit Clerk Electronic Citation Fund	State's Attorney Drug Forfeiture/Money Laundering Fund
Assets				
Cash and cash equivalents	\$ 766,744	\$ 285,503	\$ 137,816	\$ 330,999
Restricted cash and cash equivalents	-	-	-	213,665
Accrued interest	619	234	104	467
Property tax receivable, net	-	-	-	-
Property tax receivable-2011	-	-	-	-
Accounts receivable	109,242	13,660	14,838	62,590
Due from other funds	-	-	-	6,865
Due from other governmental agencies	-	-	-	-
Total assets	\$ 876,605	\$ 299,397	\$ 152,758	\$ 614,586
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 141,620	\$ -	\$ -	\$ 956
Retainage payable	-	-	-	-
Salaries payable	11,199	1,829	-	7,235
Other current liabilities	-	-	-	-
Due to other funds	-	-	-	-
Deferred governmental revenues	213	83	39	170
Deferred property taxes-2011	-	-	-	-
Total liabilities	153,032	1,912	39	8,361
Fund balances				
Restricted	-	-	-	176,042
Committed	718,706	283,287	152,401	424,834
Assigned	4,867	14,198	318	5,349
Unassigned (deficit)	-	-	-	-
Total fund balances	723,573	297,485	152,719	606,225
Total liabilities and fund balances	\$ 876,605	\$ 299,397	\$ 152,758	\$ 614,586

Special Revenue Funds (Continued)

State's Attorney Drug Prosecution Fund	Law Library Fund	Probation Services Fund	Children's Advocacy Center Fund	Order of Protection (OP) Enforcement Fund	Child Exchange Center Fund
\$ 629,976	\$ 1,053,346	\$ 1,535,283	\$ 53,924	\$ -	\$ 1,016,437
-	-	-	-	-	-
497	-	-	31	-	-
-	-	-	-	-	-
-	-	-	-	-	-
42,667	34,996	42,156	29,665	-	13,530
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 673,140</u>	<u>\$ 1,088,342</u>	<u>\$ 1,577,439</u>	<u>\$ 83,620</u>	<u>\$ -</u>	<u>\$ 1,029,967</u>
\$ 31,496	\$ 8,818	\$ 41,680	\$ 5,341	\$ -	\$ -
-	-	-	-	-	-
2,674	1,211	772	1,360	-	2,224
-	7,974	-	-	-	-
9	-	366	58,653	-	-
179	-	-	13,450	-	-
-	-	-	-	-	-
<u>34,358</u>	<u>18,003</u>	<u>42,818</u>	<u>78,804</u>	<u>-</u>	<u>2,224</u>
-	-	-	-	-	-
488,311	1,062,908	1,533,654	4,532	-	1,023,278
150,471	7,431	967	284	-	4,465
-	-	-	-	-	-
<u>638,782</u>	<u>1,070,339</u>	<u>1,534,621</u>	<u>4,816</u>	<u>-</u>	<u>1,027,743</u>
\$ 673,140	\$ 1,088,342	\$ 1,577,439	\$ 83,620	\$ -	\$ 1,029,967

(Continued)

Will County, Illinois

Nonmajor Governmental Funds
 Combining Balance Sheet (Continued)
 November 30, 2011

	Juvenile Drug Court Fund	Off Duty Assignment Fund	Sheriff's Weight Scale Fund	Sheriff's Restricted Fund
Assets				
Cash and cash equivalents	\$ 380	\$ 197,017	\$ 933,496	\$ 591,322
Restricted cash and cash equivalents	-	-	-	-
Accrued interest	-	-	-	466
Property tax receivable, net	-	-	-	-
Property tax receivable-2011	-	-	-	-
Accounts receivable	1,500	14,575	36,930	160,579
Due from other funds	9	-	-	-
Due from other governmental agencies	-	-	-	-
Total assets	\$ 1,889	\$ 211,592	\$ 970,426	\$ 752,367
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 623	\$ 2,500	\$ 433,359	\$ 136,943
Retainage payable	-	-	-	-
Salaries payable	-	6,487	11,178	-
Other current liabilities	-	-	-	-
Due to other funds	-	-	6,720	-
Deferred governmental revenues	-	-	-	160
Deferred property taxes-2011	-	-	-	-
Total liabilities	623	8,987	451,257	137,103
Fund balances				
Restricted	1,266	-	-	-
Committed	-	202,605	519,169	5,337
Assigned	-	-	-	609,927
Unassigned (deficit)	-	-	-	-
Total fund balances	1,266	202,605	519,169	615,264
Total liabilities and fund balances	\$ 1,889	\$ 211,592	\$ 970,426	\$ 752,367

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
\$ 52,296	\$ 160,800	\$ 132,201	\$ 47,424	\$ 317,257	\$ 8,496
-	-	-	-	-	-
-	-	70	49	-	7
-	-	-	-	60,602	-
-	-	-	-	4,026,331	-
1,365	83,650	-	59,510	375	-
-	-	-	-	-	-
-	-	-	-	6,423	-
<u>\$ 53,661</u>	<u>\$ 244,450</u>	<u>\$ 132,271</u>	<u>\$ 106,983</u>	<u>\$ 4,410,988</u>	<u>\$ 8,503</u>
\$ 20,002	\$ 70,650	\$ 7,917	\$ 10,978	\$ -	\$ 42
-	-	-	-	-	-
-	-	275	271	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	29	19	6,606	3
-	-	-	-	4,026,331	-
<u>20,002</u>	<u>70,650</u>	<u>8,221</u>	<u>11,268</u>	<u>4,032,937</u>	<u>45</u>
-	-	124,050	95,715	-	-
33,659	173,800	-	-	-	7,508
-	-	-	-	378,051	950
-	-	-	-	-	-
<u>33,659</u>	<u>173,800</u>	<u>124,050</u>	<u>95,715</u>	<u>378,051</u>	<u>8,458</u>
<u>\$ 53,661</u>	<u>\$ 244,450</u>	<u>\$ 132,271</u>	<u>\$ 106,983</u>	<u>\$ 4,410,988</u>	<u>\$ 8,503</u>

(Continued)

Will County, Illinois

Nonmajor Governmental Funds
 Combining Balance Sheet (Continued)
 November 30, 2011

	County Clerk Document Storage Fund	Treasurer's Automation Fund	Recorder's Automation Fund	County Owned Parking Facility Fund
Assets				
Cash and cash equivalents	\$ 22,732	\$ 294,207	\$ 194,698	\$ 1,298,330
Restricted cash and cash equivalents	-	-	-	-
Accrued interest	18	204	156	-
Property tax receivable, net	-	-	-	-
Property tax receivable-2011	-	-	-	-
Accounts receivable	132	3,517	7,317	1,580
Due from other funds	-	-	-	-
Due from other governmental agencies	-	-	-	-
Total assets	\$ 22,882	\$ 297,928	\$ 202,171	\$ 1,299,910
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 490	\$ 26,813	\$ 6,675	\$ 650
Retainage payable	-	-	-	-
Salaries payable	-	546	6,999	5,216
Other current liabilities	-	-	-	-
Due to other funds	-	-	376	-
Deferred governmental revenues	7	3,589	494	-
Deferred property taxes-2011	-	-	-	-
Total liabilities	497	30,948	14,544	5,866
Fund balances				
Restricted	-	-	-	-
Committed	-	9,012	-	1,291,675
Assigned	22,385	257,968	187,627	2,369
Unassigned (deficit)	-	-	-	-
Total fund balances	22,385	266,980	187,627	1,294,044
Total liabilities and fund balances	\$ 22,882	\$ 297,928	\$ 202,171	\$ 1,299,910

Special Revenue Funds (Continued)

Veteran's Assistance Commission Fund	911 Emergency Fund	Solid Waste Management Fund	Homeless Prevention Rapid Rehousing	Energy Efficiency Conservation Block Grant Fund	Community Development Block Grants Fund
\$ 287,220	\$ 7,214,951	\$ 4,491,775	\$ -	\$ 6,017	\$ 328,209
-	-	-	-	-	-
-	5,846	3,657	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
20	1,195,786	203,045	1,494	24,215	62,034
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 287,240</u>	<u>\$ 8,416,583</u>	<u>\$ 4,698,477</u>	<u>\$ 1,494</u>	<u>\$ 30,232</u>	<u>\$ 390,243</u>
\$ 11,652	\$ 1,179,768	\$ 61,846	\$ 1,494	\$ 28,657	\$ 72,621
-	-	3,180	-	-	-
3,228	12,755	5,196	-	1,755	1,858
-	-	-	-	-	-
364	-	511	-	-	204
-	547,527	17,669	-	-	400
-	-	-	-	-	-
15,244	1,740,050	88,402	1,494	30,412	75,083
-	-	-	-	-	315,160
53,016	3,156,727	2,083,109	-	-	-
218,980	3,519,806	2,526,966	-	-	-
-	-	-	-	(180)	-
271,996	6,676,533	4,610,075	-	(180)	315,160
<u>\$ 287,240</u>	<u>\$ 8,416,583</u>	<u>\$ 4,698,477</u>	<u>\$ 1,494</u>	<u>\$ 30,232</u>	<u>\$ 390,243</u>

(Continued)

Will County, Illinois

Nonmajor Governmental Funds
 Combining Balance Sheet (Continued)
 November 30, 2011

	Special Revenue Funds (Cor			
	Community Development Home Program Fund	Local Law Enforcement Block Grant Fund	Workforce Development Fund	Workforce Services Fund
Assets				
Cash and cash equivalents	\$ 35,063	\$ 54,476	\$ 28,859	\$ 113,369
Restricted cash and cash equivalents	-	-	-	-
Accrued interest	-	42	16	10
Property tax receivable, net	-	-	-	-
Property tax receivable-2011	-	-	-	-
Accounts receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governmental agencies	-	-	981	70,059
Total assets	\$ 35,063	\$ 54,518	\$ 29,856	\$ 183,438
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ -	\$ -	\$ 7,929	\$ 289,267
Retainage payable	-	-	-	-
Salaries payable	-	-	2,834	17,308
Other current liabilities	-	-	-	-
Due to other funds	-	-	6	101,615
Deferred governmental revenues	-	15	970	-
Deferred property taxes-2011	-	-	-	-
Total liabilities	-	15	11,739	408,190
Fund balances				
Restricted	35,063	54,503	18,117	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned (deficit)	-	-	-	(224,752)
Total fund balances	35,063	54,503	18,117	(224,752)
Total liabilities and fund balances	\$ 35,063	\$ 54,518	\$ 29,856	\$ 183,438

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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
\$ 8,887	\$ 567,650	\$ 69,125,782	\$ 1,067,381	\$ 140,801	\$ 3,002,627
-	-	213,665	-	-	-
-	-	24,776	755	118	3,081
-	-	171,051	-	6,996	-
-	-	11,897,807	-	67,151	-
114,567	60	2,539,570	-	-	-
-	-	34,958	-	-	-
-	-	5,179,957	-	-	-
\$ 123,454	\$ 567,710	\$ 89,187,566	\$ 1,068,136	\$ 215,066	\$ 3,005,708
\$ 109,006	\$ 44,989	\$ 4,732,745	\$ -	\$ -	\$ -
-	-	76,316	-	-	-
367	1,509	233,725	-	-	-
-	-	70,687	-	-	-
-	-	1,710,682	-	-	-
-	-	2,305,448	217	43	1,023
-	-	11,897,807	-	67,151	-
109,373	46,498	21,027,410	217	67,194	1,023
14,081	521,212	33,462,460	1,067,919	147,872	3,004,685
-	-	23,764,289	-	-	-
-	-	12,230,292	-	-	-
-	-	(1,296,885)	-	-	-
14,081	521,212	68,160,156	1,067,919	147,872	3,004,685
\$ 123,454	\$ 567,710	\$ 89,187,566	\$ 1,068,136	\$ 215,066	\$ 3,005,708

(Continued)

Will County, Illinois

Nonmajor Governmental Funds
 Combining Balance Sheet (Continued)
 November 30, 2011

Debt Service Funds (Continued)				
	Adult Detention Center Debt Service Fund - 2006	Adult Detention Center Debt Service Fund - 2008	Road Improvement Debt Service Fund - 2010	Total All Nonmajor Debt Service Funds
Assets				
Cash and cash equivalents	\$ 584,580	\$ 1,739,249	\$ 8,498,775	\$ 15,033,413
Restricted cash and cash equivalents	-	-	-	-
Accrued interest	584	1,791	8,700	15,029
Property tax receivable, net	-	-	-	6,996
Property tax receivable-2011	-	-	-	67,151
Accounts receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governmental agencies	-	-	-	-
Total assets	\$ 585,164	\$ 1,741,040	\$ 8,507,475	\$ 15,122,589
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ -	\$ -	\$ 750	\$ 750
Retainage payable	-	-	-	-
Salaries payable	-	-	-	-
Other current liabilities	-	-	-	-
Due to other funds	-	-	-	-
Deferred governmental revenues	195	594	2,888	4,960
Deferred property taxes-2011	-	-	-	67,151
Total liabilities	195	594	3,638	72,861
Fund balances				
Restricted	584,969	1,740,446	8,503,837	15,049,728
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances	584,969	1,740,446	8,503,837	15,049,728
Total liabilities and fund balances	\$ 585,164	\$ 1,741,040	\$ 8,507,475	\$ 15,122,589

EXHIBIT 13

Capital Projects Funds

Community Health Center Fund	Capital Improvement/Repair Fund	ADF Expansion Fund	Total All Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
\$ 174,948	\$ 1,535,505	\$ 13,011	\$ 1,723,464	\$ 85,882,659
-	-	-	-	213,665
158	1,190	48	1,396	41,201
-	-	-	-	178,047
-	-	-	-	11,964,958
-	-	-	-	2,539,570
-	-	-	-	34,958
-	-	-	-	5,179,957
<u>\$ 175,106</u>	<u>\$ 1,536,695</u>	<u>\$ 13,059</u>	<u>\$ 1,724,860</u>	<u>\$ 106,035,015</u>
\$ -	\$ -	\$ 3,388	\$ 3,388	\$ 4,736,883
-	-	-	-	76,316
-	-	-	-	233,725
-	-	-	-	70,687
-	-	-	-	1,710,682
53	401	12	466	2,310,874
-	-	-	-	11,964,958
<u>53</u>	<u>401</u>	<u>3,400</u>	<u>3,854</u>	<u>21,104,125</u>
-	-	-	-	48,512,188
175,053	1,536,294	9,659	1,721,006	25,485,295
-	-	-	-	12,230,292
-	-	-	-	(1,296,885)
<u>175,053</u>	<u>1,536,294</u>	<u>9,659</u>	<u>1,721,006</u>	<u>84,930,890</u>
<u>\$ 175,106</u>	<u>\$ 1,536,695</u>	<u>\$ 13,059</u>	<u>\$ 1,724,860</u>	<u>\$ 106,035,015</u>

Will County, Illinois

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Year Ended November 30, 2011

	Sunny Hill Sanitarium Fund	Animal Control Fund	Geographical Information System Fund	Highway Fund
Revenues				
Property taxes	\$ 608,284	\$ -	\$ -	\$ 6,873,443
Licenses and permits	-	-	-	402,262
Intergovernmental	12,500	-	-	-
Charges for services	3,411	1,077,531	984,670	489,560
Fines and forfeitures	-	-	-	-
Interest revenue	-	17,972	3,326	-
Miscellaneous revenues	35	-	-	51,824
Total revenues	624,230	1,095,503	987,996	7,817,089
Expenditures				
Current				
General and administrative	-	-	1,182,372	-
Public safety	-	852,368	-	-
Judicial	-	-	-	-
Health and welfare	515,030	-	-	-
Highway and roads	-	-	-	7,652,010
Debt service - principal	-	-	-	-
Debt service - interest and fiscal charges	-	-	-	-
Capital outlay	-	5,848	-	751,393
Total expenditures	515,030	858,216	1,182,372	8,403,403
Excess (deficiency) of revenues over expenditures	109,200	237,287	(194,376)	(586,314)
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	109,200	237,287	(194,376)	(586,314)
Fund balances (deficit) at beginning of year, as restated (Note 20)	670,833	3,349,646	666,492	(485,639)
Fund balance (deficit) at end of year	\$ 780,033	\$ 3,586,933	\$ 472,116	\$ (1,071,953)

Special Revenue Funds

RTA Tax Revenue Fund	Township Motor Fuel Tax Fund	Bridge Fund	Federal Matching Tax Fund	Circuit Court Automation Fund	Alimony and Child Support Fund
\$ -	\$ -	\$ 42,904	\$ 43,722	\$ -	\$ -
-	-	-	-	-	-
19,160,966	1,730,733	-	1,411,103	-	52,251
-	1,912	41,101	-	1,420,139	95,361
-	-	-	-	-	-
-	26,613	-	-	26,819	656
-	-	-	141,000	45,582	-
19,160,966	1,759,258	84,005	1,595,825	1,492,540	148,268
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	1,081,554	171,285
-	-	-	-	-	-
981,033	2,169,767	144,579	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
91,898	-	106,715	37,307	51,022	-
1,072,931	2,169,767	251,294	37,307	1,132,576	171,285
18,088,035	(410,509)	(167,289)	1,558,518	359,964	(23,017)
-	-	-	-	-	-
(8,440,000)	-	-	-	-	-
(8,440,000)	-	-	-	-	-
9,648,035	(410,509)	(167,289)	1,558,518	359,964	(23,017)
20,979,722	4,803,810	219,143	(43,778)	5,051,759	145,485
\$ 30,627,757	\$ 4,393,301	\$ 51,854	\$ 1,514,740	\$ 5,411,723	\$ 122,468

(Continued)

Will County, Illinois

Nonmajor Governmental Funds

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

Year Ended November 30, 2011

	Court Document Storage Fund	Circuit Clerk Operations and Administrative Fund	Circuit Clerk Electronic Citation Fund	State's Attorney Drug Forfeiture/Money Laundering Fund
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	80,365
Charges for services	1,420,876	178,379	152,401	-
Fines and forfeitures	-	-	-	363,571
Interest revenue	4,867	1,521	318	2,769
Miscellaneous revenues	-	-	-	-
Total revenues	1,425,743	179,900	152,719	446,705
Expenditures				
Current				
General and administrative	-	-	-	-
Public safety	-	-	-	-
Judicial	1,772,740	184,287	-	267,894
Health and welfare	-	-	-	-
Highway and roads	-	-	-	-
Debt service - principal	-	-	-	-
Debt service - interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	1,772,740	184,287	-	267,894
Excess (deficiency) of revenues over expenditures	(346,997)	(4,387)	152,719	178,811
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(346,997)	(4,387)	152,719	178,811
Fund balances (deficit) at beginning of year, as restated (Note 20)	1,070,570	301,872	-	427,414
Fund balance (deficit) at end of year	\$ 723,573	\$ 297,485	\$ 152,719	\$ 606,225

Special Revenue Funds (Continued)

State's Attorney Drug Prosecution Fund	Law Library Fund	Probation Services Fund	Children's Advocacy Center Fund	Order of Protection (OP) Enforcement Fund	Child Exchange Center Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	228,781	152,796	-
585,475	436,020	544,272	69,414	-	168,420
-	-	-	-	-	-
3,534	-	-	284	-	-
194	21	-	-	-	-
589,203	436,041	544,272	298,479	152,796	168,420
-	-	-	-	-	-
-	-	-	-	-	-
532,201	277,311	238,934	316,308	142,511	39,216
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
137,188	-	-	-	-	-
669,389	277,311	238,934	316,308	142,511	39,216
(80,186)	158,730	305,338	(17,829)	10,285	129,204
-	-	-	-	-	-
-	-	(104,990)	-	-	-
-	-	(104,990)	-	-	-
(80,186)	158,730	200,348	(17,829)	10,285	129,204
718,968	911,609	1,334,273	22,645	(10,285)	898,539
\$ 638,782	\$ 1,070,339	\$ 1,534,621	\$ 4,816	\$ -	\$ 1,027,743

(Continued)

Will County, Illinois

Nonmajor Governmental Funds

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

Year Ended November 30, 2011

	Juvenile Drug Court Fund	Off Duty Assignment Fund	Sheriff's Weight Scale Fund	Sheriff's Restricted Fund
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	1,500	-	-	137,902
Charges for services	-	164,523	-	702,074
Fines and forfeitures	-	-	970,414	-
Interest revenue	-	-	-	2,728
Miscellaneous revenues	-	-	-	31,499
Total revenues	1,500	164,523	970,414	874,203
Expenditures				
Current				
General and administrative	-	-	-	-
Public safety	-	112,498	224,957	822,692
Judicial	5,359	-	-	-
Health and welfare	-	-	-	-
Highway and roads	-	-	-	-
Debt service - principal	-	-	-	-
Debt service - interest and fiscal charges	-	-	-	-
Capital outlay	-	-	557,881	11,947
Total expenditures	5,359	112,498	782,838	834,639
Excess (deficiency) of revenues over expenditures	(3,859)	52,025	187,576	39,564
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(3,859)	52,025	187,576	39,564
Fund balances (deficit) at beginning of year, as restated (Note 20)	5,125	150,580	331,593	575,700
Fund balance (deficit) at end of year	\$ 1,266	\$ 202,605	\$ 519,169	\$ 615,264

Special Revenue Funds (Continued)

Arrestee's Medical Cost Fund	Foreclosure Mediation Fund	Illinois Department of Nuclear Safety Fund	EMA Warning and Training Fund	Public Building Commission Fund	County Clerk Assignment Automation Fund
\$ -	\$ -	\$ -	\$ -	\$ 4,153,435	\$ -
-	-	-	-	-	-
-	-	73,150	99,731	-	-
-	927,400	-	-	-	1,172
21,593	-	-	-	-	-
-	-	546	377	-	66
-	-	-	-	4,680	-
21,593	927,400	73,696	100,108	4,158,115	1,238
-	-	-	-	7,078,293	4,830
20,002	-	49,046	75,146	-	-
-	899,400	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	840,000	-
-	-	-	-	21,000	-
-	-	28,000	-	-	-
20,002	899,400	77,046	75,146	7,939,293	4,830
1,591	28,000	(3,350)	24,962	(3,781,178)	(3,592)
-	-	-	-	3,770,000	-
-	-	-	-	-	-
-	-	-	-	3,770,000	-
1,591	28,000	(3,350)	24,962	(11,178)	(3,592)
32,068	145,800	127,400	70,753	389,229	12,050
\$ 33,659	\$ 173,800	\$ 124,050	\$ 95,715	\$ 378,051	\$ 8,458

(Continued)

Will County, Illinois

Nonmajor Governmental Funds

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

Year Ended November 30, 2011

	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	49,789	72,610	508,297	388,910
Fines and forfeitures	-	-	-	-
Interest revenue	119	1,387	2,420	-
Miscellaneous revenues	-	6,590	-	-
Total revenues	49,908	80,587	510,717	388,910
Expenditures				
Current				
General and administrative	58,793	100,169	688,820	348,645
Public safety	-	-	-	-
Judicial	-	-	-	-
Health and welfare	-	-	-	-
Highway and roads	-	-	-	-
Debt service - principal	-	-	-	-
Debt service - interest and fiscal charges	-	-	-	-
Capital outlay	-	-	185,576	-
Total expenditures	58,793	100,169	874,396	348,645
Excess (deficiency) of revenues over expenditures	(8,885)	(19,582)	(363,679)	40,265
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(8,885)	(19,582)	(363,679)	40,265
Fund balances (deficit) at beginning of year, as restated (Note 20)	31,270	286,562	551,306	1,253,779
Fund balance (deficit) at end of year	\$ 22,385	\$ 266,980	\$ 187,627	\$ 1,294,044

Special Revenue Funds (Continued)

Veteran's Assistance Commission Fund	911 Emergency Fund	Solid Waste Management Fund	Homeless Prevention Rapid Rehousing	Energy Efficiency Conservation Block Grant Fund	Community Development Block Grants Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	189,355	222,191	697,816	1,727,891
-	5,593,714	1,110,052	-	-	-
-	-	-	-	-	-
-	40,469	21,330	-	-	-
17,819	58,208	80,242	-	-	442,739
17,819	5,692,391	1,400,979	222,191	697,816	2,170,630
-	-	-	-	-	-
-	5,115,268	-	-	-	-
-	-	-	-	-	-
566,984	-	742,687	222,191	277,032	1,409,279
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,508,038	31,803	-	365,106	-
566,984	6,623,306	774,490	222,191	642,138	1,409,279
(549,165)	(930,915)	626,489	-	55,678	761,351
620,000	-	-	-	-	-
-	-	-	-	-	-
620,000	-	-	-	-	-
70,835	(930,915)	626,489	-	55,678	761,351
201,161	7,607,448	3,983,586	-	(55,858)	(446,191)
\$ 271,996	\$ 6,676,533	\$ 4,610,075	\$ -	\$ (180)	\$ 315,160

(Continued)

Will County, Illinois

Nonmajor Governmental Funds

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

Year Ended November 30, 2011

	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	602,811	51,147	320,000	3,925,453
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest revenue	-	150	81	152
Miscellaneous revenues	-	-	226	8,800
Total revenues	602,811	51,297	320,307	3,934,405
Expenditures				
Current				
General and administrative	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Health and welfare	924,008	-	319,143	4,051,268
Highway and roads	-	-	-	-
Debt service - principal	-	-	-	-
Debt service - interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	924,008	-	319,143	4,051,268
Excess (deficiency) of revenues over expenditures	(321,197)	51,297	1,164	(116,863)
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(321,197)	51,297	1,164	(116,863)
Fund balances (deficit) at beginning of year, as restated (Note 20)	356,260	3,206	16,953	(107,889)
Fund balance (deficit) at end of year	\$ 35,063	\$ 54,503	\$ 18,117	\$ (224,752)

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	
\$ -	\$ -	\$ 11,721,788	\$ -	\$ 66,860	\$ -	
-	-	402,262	-	-	-	
869,093	2,993,700	34,741,235	-	-	-	
-	-	17,187,483	-	-	-	
-	-	1,355,578	-	-	-	
-	-	158,504	3,127	751	13,614	
-	-	889,459	-	-	-	
869,093	2,993,700	66,456,309	3,127	67,611	13,614	
-	-	9,461,922	-	-	-	
-	-	7,271,977	-	-	-	
-	-	5,929,000	-	-	-	
899,913	3,044,207	12,971,742	-	-	-	
-	-	10,947,389	-	-	-	
-	-	840,000	424,286	48,493	1,520,000	
-	-	21,000	169,606	18,656	1,231,401	
-	-	3,869,722	-	-	-	
899,913	3,044,207	51,312,752	593,892	67,149	2,751,401	
(30,820)	(50,507)	15,143,557	(590,765)	462	(2,737,787)	
-	-	4,390,000	600,000	-	2,760,000	
-	-	(8,544,990)	-	-	-	
-	-	(4,154,990)	600,000	-	2,760,000	
(30,820)	(50,507)	10,988,567	9,235	462	22,213	
44,901	571,719	57,171,589	1,058,684	147,410	2,982,472	
\$ 14,081	\$ 521,212	\$ 68,160,156	\$ 1,067,919	\$ 147,872	\$ 3,004,685	

(Continued)

Will County, Illinois

Nonmajor Governmental Funds

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

Year Ended November 30, 2011

	Debt Service Funds (Continued)			
	Adult Detention Center Debt Service Fund - 2006	Adult Detention Center Debt Service Fund - 2008	Road Improvement Debt Service Fund - 2010	Total All Nonmajor Debt Service Funds
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ 66,860
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest revenue	2,448	7,280	27,848	55,068
Miscellaneous revenues	-	-	-	-
Total revenues	2,448	7,280	27,848	121,928
Expenditures				
Current				
General and administrative	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Health and welfare	-	-	-	-
Highway and roads	-	-	-	-
Debt service - principal	180,000	835,000	3,670,000	6,677,779
Debt service - interest and fiscal charges	386,900	861,175	4,761,262	7,429,000
Capital outlay	-	-	-	-
Total expenditures	566,900	1,696,175	8,431,262	14,106,779
Excess (deficiency) of revenues over expenditures	(564,452)	(1,688,895)	(8,403,414)	(13,984,851)
Other financing sources (uses)				
Transfers in	570,000	1,700,000	8,440,000	14,070,000
Transfers out	-	-	-	-
Total other financing sources (uses)	570,000	1,700,000	8,440,000	14,070,000
Net change in fund balances	5,548	11,105	36,586	85,149
Fund balances (deficit) at beginning of year, as restated (Note 20)	579,421	1,729,341	8,467,251	14,964,579
Fund balance (deficit) at end of year	\$ 584,969	\$ 1,740,446	\$ 8,503,837	\$ 15,049,728

Capital Projects Funds

Community Health Center Fund	Capital Improvement/Repair Fund	ADF Expansion Fund	Total All Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ 11,788,648
-	-	-	-	402,262
-	-	-	-	34,741,235
-	-	-	-	17,187,483
-	-	-	-	1,355,578
1,279	5,909	2,414	9,602	223,174
-	1,651,926	-	1,651,926	2,541,385
1,279	1,657,835	2,414	1,661,528	68,239,765
-	-	-	-	9,461,922
-	-	3,875	3,875	7,275,852
-	-	-	-	5,929,000
43,635	-	-	43,635	13,015,377
-	-	-	-	10,947,389
-	-	-	-	7,517,779
-	-	-	-	7,450,000
68,081	23,200	669,119	760,400	4,630,122
111,716	23,200	672,994	807,910	66,227,441
(110,437)	1,634,635	(670,580)	853,618	2,012,324
-	-	-	-	18,460,000
-	(1,520,000)	-	(1,520,000)	(10,064,990)
-	(1,520,000)	-	(1,520,000)	8,395,010
(110,437)	114,635	(670,580)	(666,382)	10,407,334
285,490	1,421,659	680,239	2,387,388	74,523,556
\$ 175,053	\$ 1,536,294	\$ 9,659	\$ 1,721,006	\$ 84,930,890

Sunny Hill Sanitarium Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 604,520	\$ 604,520	\$ 608,284	\$ 3,764
Intergovernmental	15,000	15,000	12,500	(2,500)
Charges for services	4,100	4,100	3,411	(689)
Miscellaneous revenues	50,000	50,000	35	(49,965)
Total revenues	673,620	673,620	624,230	(49,390)
Expenditures				
Health and welfare				
Personal services				
Salaries	285,045	285,045	251,728	33,317
Benefits	130,111	130,111	101,444	28,667
Total personal services	415,156	415,156	353,172	61,984
Commodities				
Office supplies	3,500	4,500	3,668	832
Copy machine supplies	500	400	112	288
Telephone supplies	-	200	82	118
Educational materials	1,200	200	-	200
Books and periodicals	150	150	-	150
Computer supplies	3,500	3,500	674	2,826
Buildings/grounds maintenance supplies	200	200	149	51
Operating supplies/materials	2,000	2,000	-	2,000
Food and beverages - human	700	700	567	133
Medical supplies	11,760	11,760	8,090	3,670
Drugs and medicines	42,000	42,000	33,117	8,883
Fuel and lubricants	750	750	-	750
Furniture and equipment - small value	2,000	1,700	-	1,700
Machinery and equipment - small value	3,675	3,675	1,743	1,932
Electricity - energy supplies	10,000	10,000	7,240	2,760
Miscellaneous commodities	500	500	60	440
Total commodities	82,435	82,235	55,502	26,733
Contractual services				
Medical services	42,000	42,000	32,585	9,415
Subgrant awards/obligations	5,000	5,000	1,589	3,411
Court interpreter services	300	300	-	300
Laboratory services	24,350	24,350	12,940	11,410
Other professional services	15,370	15,370	12,571	2,799
Non-employee transportation	800	800	-	800
Custodial janitorial service	8,000	8,000	7,375	625

Sunny Hill Sanitarium Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	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	\$ 26,384	\$ 1,616
Equipment maintenance agreement	6,000	6,000	2,497	3,503
Copier maintenance agreement	-	300	270	30
Fire equipment	150	150	-	150
HVAC maintenance agreement	500	375	-	375
Machinery - repairs and maintenance	4,000	4,000	1,604	2,396
Buildings/grounds - repairs and maintenance	3,000	3,000	791	2,209
Copiers/faxes - repairs and maintenance	500	400	275	125
Printing/publishing	1,200	1,200	1,161	39
Postage/mailing services	850	975	964	11
Education, training, and seminars	500	500	-	500
Mileage and travel	4,600	4,600	3,866	734
Meals and lodging	500	400	-	400
Dues and subscriptions	250	250	180	70
Telephone service - regular	900	1,000	996	4
Freight and cartage service	400	400	308	92
Finance charges/late fees	50	50	-	50
Contingency	6,045	6,045	-	6,045
Total contractual services	<u>153,265</u>	<u>153,465</u>	<u>106,356</u>	<u>47,109</u>
Other expenditures	<u>50,300</u>	<u>50,300</u>	<u>-</u>	<u>50,300</u>
Total expenditures	<u>701,156</u>	<u>701,156</u>	<u>515,030</u>	<u>186,126</u>
Net change in fund balance	<u>\$ (27,536)</u>	<u>\$ (27,536)</u>	<u>109,200</u>	<u>\$ 136,736</u>
Fund balance at beginning of year			<u>670,833</u>	
Fund balance at end of year			<u>\$ 780,033</u>	

Animal Control Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 1,100,000	\$ 1,100,000	\$ 1,077,531	\$ (22,469)
Interest revenue	16,000	16,000	17,972	1,972
Miscellaneous revenues	-	-	-	-
Total revenues	1,116,000	1,116,000	1,095,503	(20,497)
Expenditures				
Public safety				
Personal services				
Salaries	432,012	432,012	405,055	26,957
Benefits	239,623	239,623	225,278	14,345
Total personal services	671,635	671,635	630,333	41,302
Commodities				
Office supplies	5,000	5,700	5,697	3
Copy machine supplies	300	300	-	300
Fax supplies	200	200	-	200
Telephone supplies	1,000	1,000	36	964
Educational materials	1,000	1,000	352	648
Books and periodicals	1,000	1,100	1,023	77
Computer supplies	1,000	472	472	-
Operating supplies/materials	3,000	2,828	686	2,142
Rabies tags	7,200	7,200	6,727	473
Food and beverages - human	1,000	1,000	64	936
Food - canine	100	100	18	82
Drugs and medicines	1,600	1,600	639	961
Cleaning and laundry	300	300	-	300
Uniforms, clothing allowance	3,000	3,000	1,127	1,873
Fuel and lubricants	50,000	50,000	15,085	34,915
Vehicle licenses	100	100	-	100
Furniture and equipment - small value	8,500	8,500	6,245	2,255
Machinery and equipment - small value	2,000	2,000	-	2,000
Bottled water	500	500	248	252
Miscellaneous commodities	500	400	-	400
Total commodities	87,300	87,300	38,419	48,881
Contractual services				
Impounding/disposal	75,000	75,000	53,363	21,637
Spaying of animals	65,000	65,000	47,847	17,153
Destruction of livestock	500	500	-	500
Architectural services	100,000	100,000	-	100,000

Animal Control Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	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	\$ 280	\$ 720
Systems analyst/planning	20,000	20,000	7,298	12,702
Contractual instruction service	1,000	1,000	-	1,000
Other professional services	1,000	1,000	63	937
Custodial janitorial service	3,000	3,000	2,969	31
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	15,000	7,614	7,386
Rentals - land and building	43,000	43,000	41,316	1,684
Advertising, legal notices	1,000	1,000	-	1,000
Printing/publishing	2,000	2,000	68	1,932
Postage/mailing services	6,000	4,500	2,440	2,060
Education, training, and seminars	3,000	3,000	890	2,110
Employee physicals	1,000	1,000	-	1,000
Mileage and travel	1,500	1,500	1,034	466
Meals and lodging	2,500	2,500	612	1,888
Dues and subscriptions	950	950	948	2
Telephone service - regular	8,500	8,500	8,154	346
Telephone service - cellular	6,000	6,000	5,647	353
Telephone service - pagers	300	300	-	300
Freight and cartage service	2,000	3,500	3,073	427
Contingency	27,236	27,236	-	27,236
Total contractual services	<u>388,736</u>	<u>388,736</u>	<u>183,616</u>	<u>205,120</u>
Capital outlay				
Vehicles	40,000	40,000	-	40,000
Office furniture and equipment	20,000	20,000	-	20,000
Computer hardware/software	10,000	10,000	5,848	4,152
Total capital outlay	<u>70,000</u>	<u>70,000</u>	<u>5,848</u>	<u>64,152</u>
Other expenditures	500	500	-	500
Total expenditures	<u>1,218,171</u>	<u>1,218,171</u>	<u>858,216</u>	<u>359,955</u>
Net change in fund balance	<u>\$ (102,171)</u>	<u>\$ (102,171)</u>	<u>237,287</u>	<u>\$ 339,458</u>
Fund balance at beginning of year			<u>3,349,646</u>	
Fund balance at end of year			<u>\$ 3,586,933</u>	

Geographical Information System Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 1,050,000	\$ 1,050,000	\$ 984,670	\$ (65,330)
Interest revenue	4,000	4,000	3,326	(674)
Miscellaneous revenues	-	-	-	-
Total revenues	1,054,000	1,054,000	987,996	(66,004)
Expenditures				
General and administrative				
GIS mapping - executive				
Personal services				
Salaries	365,307	363,290	295,911	67,379
Benefits	152,732	154,749	123,371	31,378
Total personal services	518,039	518,039	419,282	98,757
Commodities				
Office supplies	2,000	2,000	1,990	10
Books and periodicals	200	200	36	164
Computer supplies	10,000	110,000	90,560	19,440
Operating supplies/materials	2,000	2,000	-	2,000
Food and beverages - human	200	200	-	200
Uniforms, clothing allowance	200	200	-	200
Furniture and equipment - small value	15,000	15,000	2,930	12,070
Bottled water	-	500	183	317
Total commodities	29,600	130,100	95,699	34,401
Contractual services				
Other professional services	338,847	237,847	-	237,847
Equipment maintenance agreement	50,000	50,000	38,984	11,016
Computers/printers - repairs	-	500	35	465
Advertising, legal notices	200	100	-	100
Printing/publishing	-	100	3	97
Postage/mailing services	200	200	41	159
Education, training, and seminars	15,000	15,000	1,575	13,425
Mileage and travel	4,000	4,000	1,863	2,137
Meals and lodging	5,000	5,000	1,697	3,303
Dues and subscriptions	500	500	300	200
Freight and cartage service	200	200	42	158
Contingency	6,895	6,895	-	6,895
Total contractual services	420,842	320,342	44,540	275,802

Geographical Information System Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
GIS mapping - executive (continued)				
Capital outlay				
Computer hardware/software	\$ 30,000	\$ 30,000	\$ -	\$ 30,000
Total GIS mapping - executive	998,481	998,481	559,521	438,960
Mapping/planning - supervisor of assessments				
Personal services				
Salaries	445,031	442,978	392,495	50,483
Benefits	232,149	234,202	202,092	32,110
Total personal services	677,180	677,180	594,587	82,593
Commodities				
Office supplies	1,300	3,300	2,152	1,148
Office supplies - toner cartridges	6,000	5,700	5,566	134
Computer supplies	7,000	16,424	13,078	3,346
Furniture and equipment - small value	6,000	4,376	2,502	1,874
Total commodities	20,300	29,800	23,298	6,502
Contractual services				
Systems analyst/planning	20,000	11,000	4,140	6,860
Machinery - repairs and maintenance	-	612	612	-
Mileage and travel	-	180	108	72
Freight and cartage service	-	320	106	214
Contingency	11,040	9,428	-	9,428
Total commodities	31,040	21,540	4,966	16,574
Total mapping/planning - supervisor of assessments	728,520	728,520	622,851	105,669
Total expenditures	1,727,001	1,727,001	1,182,372	544,629
Net change in fund balance	\$ (673,001)	\$ (673,001)	(194,376)	\$ 478,625
Fund balance at beginning of year			666,492	
Fund balance at end of year			\$ 472,116	

Highway Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 6,975,710	\$ 6,975,710	\$ 6,873,443	\$ (102,267)
Licenses and permits	400,000	400,000	402,262	2,262
Intergovernmental	15,000	15,000	-	(15,000)
Charges for services	103,000	103,000	489,560	386,560
Miscellaneous revenues	1,000,000	1,000,000	51,824	(948,176)
Total revenues	8,493,710	8,493,710	7,817,089	(676,621)
Expenditures				
Highways and roads				
Personal services				
Salaries	4,925,445	4,920,045	4,497,265	422,780
Benefits	2,121,321	2,126,721	1,903,105	223,616
Total personal services	7,046,766	7,046,766	6,400,370	646,396
Commodities				
Office supplies	7,000	12,000	11,316	684
Copy machine supplies	3,250	3,250	2,947	303
Telephone supplies	2,050	2,050	93	1,957
Janitorial and cleaning supplies	28,000	28,000	16,728	11,272
Educational materials	200	200	-	200
Books and periodicals	700	700	418	282
Computer supplies	8,500	8,500	1,271	7,229
Buildings/grounds maintenance supplies	5,000	5,000	3,769	1,231
Operating supplies/materials	3,000	3,000	-	3,000
Food and beverages - human	3,000	3,500	3,072	428
Uniforms, clothing allowance	6,000	4,000	-	4,000
Fuel and lubricants	350,000	350,000	219,345	130,655
Vehicle licenses	600	600	214	386
Machinery and equipment parts	110,000	150,000	131,990	18,010
Shop supplies	50,000	61,000	57,652	3,348
Engineering supplies	13,300	13,300	2,166	11,134
Engineering lab - in house	12,500	12,500	364	12,136
Sign and safety supplies	25,000	25,000	6,279	18,721
Furniture and equipment - small value	16,000	17,000	16,484	516
Machinery and equipment - small value	15,000	24,000	23,207	793
Gas - energy supplies	46,500	46,500	28,274	18,226
Electricity - energy supplies	38,000	38,000	35,688	2,312
Electric energy - street lights	68,500	68,500	58,967	9,533

Highway Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Highways and roads (continued)				
Commodities (continued)				
Water and sewer	\$ 2,000	\$ 2,750	\$ 2,300	\$ 450
Bottled water	3,000	3,000	1,912	1,088
Total commodities	817,100	882,350	624,456	257,894
Contractual services				
Architectural services	5,000	5,000	-	5,000
Engineering services	165,000	165,000	2,346	162,654
Auditing services	1,200	1,200	-	1,200
Medical services	3,000	6,500	5,875	625
Systems analyst/planning	14,000	14,000	8,035	5,965
Laboratory services	4,000	4,000	-	4,000
Other professional services	21,000	21,000	396	20,604
Custodial janitorial service	1,000	1,000	-	1,000
Garbage disposal - cleaning	15,000	19,000	16,337	2,663
Tree trimming	8,000	8,000	4,900	3,100
Equipment maintenance agreement	2,000	2,000	1,752	248
Copier maintenance agreement	1,500	1,500	1,260	240
Machinery - repairs and maintenance	110,000	140,000	131,577	8,423
Buildings/grounds - repairs and maintenance	50,000	75,000	58,397	16,603
Computers/printers - repairs	-	1,000	720	280
Radios/phones - repairs and maintenance	6,000	6,000	3,799	2,201
Auto repairs and maintenance	120,000	120,000	97,092	22,908
Rentals - equipment	500	500	-	500
Construction-roads	250,000	250,000	1,704	248,296
Construction-signs	2,000	2,000	-	2,000
Construction-materials	1,500	1,500	-	1,500
Construction-maintenance	285,000	285,000	225,541	59,459
Construction-bridges	24,000	24,000	3,089	20,911
Construction-culverts	6,000	12,000	10,143	1,857
Construction-aggregates	2,400	2,400	-	2,400
Advertising, legal notices	2,000	2,000	90	1,910
Printing/publishing	200	200	-	200
Postage/mailing services	4,800	4,800	4,565	235
Education, training, and seminars	6,000	6,000	3,325	2,675
Employee physicals	800	800	-	800
Mileage and travel	9,000	9,000	8,880	120
Meals and lodging	3,000	3,000	1,010	1,990

(Continued)

Highway Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Highways and roads (continued)				
Contractual services (continued)				
Dues and subscriptions	\$ 9,600	\$ 9,600	\$ 5,645	\$ 3,955
Telephone and other communication	730	730	719	11
Telephone service - regular	5,000	5,000	3,523	1,477
Telephone service - cellular	14,600	14,600	11,630	2,970
Freight and cartage service	2,650	3,500	3,161	339
Fuel surcharge	1,000	1,000	373	627
Contingency	251,344	115,744	11,300	104,444
Total contractual services	<u>1,408,824</u>	<u>1,343,574</u>	<u>627,184</u>	<u>716,390</u>
Capital outlay				
Land	200,000	-	-	-
Right of way/easements	-	200,000	-	200,000
Buildings and structures	-	99,100	103,113	(4,013)
Machinery and equipment	960,000	860,900	152,707	708,193
Vehicles	635,000	635,000	495,573	139,427
Office furniture and equipment	12,000	12,000	-	12,000
Computer hardware/software	10,000	10,000	-	10,000
Total capital outlay	<u>1,817,000</u>	<u>1,817,000</u>	<u>751,393</u>	<u>1,065,607</u>
Other expenditures	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>
Total expenditures	<u>12,089,690</u>	<u>12,089,690</u>	<u>8,403,403</u>	<u>3,686,287</u>
Net change in fund balance	<u>\$ (3,595,980)</u>	<u>\$ (3,595,980)</u>	<u>(586,314)</u>	<u>\$ 3,009,666</u>
Fund balance (deficit) at beginning of year			<u>(485,639)</u>	
Fund balance (deficit) at end of year			<u>\$ (1,071,953)</u>	

RTA Tax Revenue Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 17,000,000	\$ 17,000,000	\$ 19,160,966	\$ 2,160,966
Miscellaneous revenues	4,870,278	4,870,278	-	(4,870,278)
Total revenues	21,870,278	21,870,278	19,160,966	(2,709,312)
Expenditures				
Highways and roads				
Contractual services				
Engineering services	5,000,000	1,250,000	915,610	334,390
Other professional services	300,000	300,000	22,824	277,176
Construction-roads	6,240,000	1,560,000	-	1,560,000
Construction-bridges	5,000,000	1,250,000	42,599	1,207,401
Advertising, legal notices	20,000	20,000	-	20,000
Total contractual services	16,560,000	4,380,000	981,033	3,398,967
Capital outlay				
Land	7,000,000	-	-	-
Right of way/easements	-	7,000,000	-	7,000,000
Infrastructure	-	12,180,000	91,898	12,088,102
Total capital outlay	7,000,000	19,180,000	91,898	19,088,102
Other expenditures	4,870,278	4,870,278	-	4,870,278
Total expenditures	28,430,278	28,430,278	1,072,931	27,357,347
Excess of revenues over expenditures	(6,560,000)	(6,560,000)	18,088,035	24,648,035
Other financing uses				
Transfers out	(8,440,000)	(8,440,000)	(8,440,000)	-
Net change in fund balance	\$ (15,000,000)	\$ (15,000,000)	9,648,035	\$ 24,648,035
Fund balance at beginning of year			20,979,722	
Fund balance at end of year			<u>\$ 30,627,757</u>	

Township Motor Fuel Tax Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 1,835,000	\$ 1,835,000	\$ 1,730,733	\$ (104,267)
Charges for services	-	-	1,912	1,912
Interest revenue	50,000	50,000	26,613	(23,387)
Miscellaneous revenues	100,000	100,000	-	(100,000)
Total revenues	1,985,000	1,985,000	1,759,258	(225,742)
Expenditures				
Highways and roads				
Contractual services				
Engineering services	500,000	500,000	123,786	376,214
Tree trimming	30,000	30,000	-	30,000
Construction-roads	400,000	400,000	416,363	(16,363)
Construction-maintenance	2,855,000	2,855,000	1,211,240	1,643,760
Construction-bridges	600,000	600,000	418,378	181,622
Total contractual services	4,385,000	4,385,000	2,169,767	2,215,233
Capital outlay				
Land	200,000	200,000	-	200,000
Other expenditures	100,000	100,000	-	100,000
Total expenditures	4,685,000	4,685,000	2,169,767	2,515,233
Net change in fund balance	\$ (2,700,000)	\$ (2,700,000)	(410,509)	\$ 2,289,491
Fund balance at beginning of year			<u>4,803,810</u>	
Fund balance at end of year			<u>\$ 4,393,301</u>	

Bridge Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 24,476	\$ 24,476	\$ 42,904	\$ 18,428
Intergovernmental	32,000	32,000	-	(32,000)
Charges for services	-	-	41,101	41,101
Miscellaneous revenues	-	-	-	-
Total revenues	<u>56,476</u>	<u>56,476</u>	<u>84,005</u>	<u>27,529</u>
Expenditures				
Highways and roads				
Contractual services				
Engineering services	125,000	99,976	79,204	20,772
Construction-bridges	73,500	70,500	65,375	5,125
Contingency	72,976	-	-	-
Total contractual services	<u>271,476</u>	<u>170,476</u>	<u>144,579</u>	<u>25,897</u>
Capital outlay				
Infrastructure	-	101,000	106,715	(5,715)
Total expenditures	<u>271,476</u>	<u>271,476</u>	<u>251,294</u>	<u>20,182</u>
Deficiency of revenues over expenditures	<u>(215,000)</u>	<u>(215,000)</u>	<u>(167,289)</u>	<u>47,711</u>
Other financing sources				
Transfers in	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>(15,000)</u>
Net change in fund balance	<u>\$ (200,000)</u>	<u>\$ (200,000)</u>	<u>(167,289)</u>	<u>\$ 32,711</u>
Fund balance at beginning of year			<u>219,143</u>	
Fund balance at end of year			<u>\$ 51,854</u>	

Federal Matching Tax Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 29,976	\$ 29,976	\$ 43,722	\$ 13,746
Intergovernmental	12,000	12,000	1,411,103	1,399,103
Miscellaneous revenues	-	-	141,000	141,000
Total revenues	41,976	41,976	1,595,825	1,553,849
Expenditures				
Highways and roads				
Contractual services				
Engineering services	145,500	72,750	-	72,750
Construction-roads	50,000	25,000	-	25,000
Contingency	121,476	121,476	-	121,476
Total contractual services	316,976	219,226	-	219,226
Capital outlay				
Infrastructure	-	97,750	37,307	60,443
Total expenditures	316,976	316,976	37,307	279,669
Net change in fund balance	\$ (275,000)	\$ (275,000)	1,558,518	\$ 1,833,518
Fund balance (deficit) at beginning of year			<u>(43,778)</u>	
Fund balance at end of year			<u>\$ 1,514,740</u>	

Circuit Court Automation Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 1,600,000	\$ 1,600,000	\$ 1,420,139	\$ (179,861)
Interest revenue	26,000	26,000	26,819	819
Miscellaneous revenues	300,000	300,000	45,582	(254,418)
Total revenues	1,926,000	1,926,000	1,492,540	(433,460)
Expenditures				
Judicial				
Personal services				
Salaries	417,101	414,600	358,547	56,053
Benefits	190,560	193,060	146,853	46,207
Total personal services	607,661	607,660	505,400	102,260
Commodities				
Office supplies	15,000	15,000	302	14,698
Telephone supplies	500	500	-	500
Educational materials	1,000	1,000	-	1,000
Books and periodicals	1,000	1,000	73	927
Computer supplies	50,000	50,000	32,249	17,751
Furniture and equipment - small value	75,000	70,694	65,378	5,316
Total commodities	142,500	138,194	98,002	40,192
Contractual services				
Consulting services	50,000	-	-	-
Systems analyst/planning	236,000	431,542	431,542	-
Other professional services	114,275	30,240	2,500	27,740
Equipment maintenance agreement	120,000	62,616	27,726	34,890
Computers/printers - repairs	3,500	3,500	622	2,878
Education, training, and seminars	10,000	10,000	7,237	2,763
Tuition reimbursement	2,000	2,000	-	2,000
Mileage and travel	10,000	10,000	1,761	8,239
Meals and lodging	8,000	8,000	4,458	3,542
Dues and subscriptions	500	684	684	-
Telephone service - cellular	3,500	3,500	1,152	2,348
Freight and cartage service	1,000	1,000	470	530
Contingency	12,125	12,125	-	12,125
Total contractual services	570,900	575,207	478,152	97,055

Circuit Court Automation Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	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	\$ -	\$ 65,000
Computer hardware/software	3,200,000	3,200,000	51,022	3,148,978
Total capital outlay	<u>3,265,000</u>	<u>3,265,000</u>	<u>51,022</u>	<u>3,213,978</u>
Other expenditures	300,000	300,000	-	300,000
Total expenditures	<u>4,886,061</u>	<u>4,886,061</u>	<u>1,132,576</u>	<u>3,753,485</u>
Net change in fund balance	<u>\$ (2,960,061)</u>	<u>\$ (2,960,061)</u>	359,964	<u>\$ 3,320,025</u>
Fund balance at beginning of year			<u>5,051,759</u>	
Fund balance at end of year			<u>\$ 5,411,723</u>	

Alimony and Child Support Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 70,000	\$ 70,000	\$ 52,251	\$ (17,749)
Charges for services	65,000	65,000	95,361	30,361
Interest revenue	1,500	1,500	656	(844)
Miscellaneous revenues	-	-	-	-
Total revenues	136,500	136,500	148,268	11,768
Expenditures				
Judicial				
Personal services				
Salaries	114,809	114,809	107,537	7,272
Benefits	71,192	71,192	61,345	9,847
Total personal services	186,001	186,001	168,882	17,119
Commodities				
Office supplies	1,500	1,500	-	1,500
Computer supplies	1,000	1,000	-	1,000
Furniture and equipment - small value	500	500	-	500
Total commodities	3,000	3,000	-	3,000
Contractual services				
Systems analyst/planning	5,000	5,000	995	4,005
Other professional services	4,322	4,322	-	4,322
Equipment maintenance agreement	3,000	3,000	-	3,000
Printing/publishing	4,000	4,000	-	4,000
Postage/mailing services	3,000	3,000	1,091	1,909
Freight and cartage service	700	700	-	700
Contingency	2,745	2,745	317	2,428
Total contractual services	22,767	22,767	2,403	20,364
Total expenditures	211,768	211,768	171,285	40,483
Net change in fund balance	\$ (75,268)	\$ (75,268)	(23,017)	\$ 52,251
Fund balance at beginning of year			145,485	
Fund balance at end of year			\$ 122,468	

Court Document Storage Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 1,600,000	\$ 1,600,000	\$ 1,420,876	\$ (179,124)
Interest revenue	6,000	6,000	4,867	(1,133)
Miscellaneous revenues	-	-	-	-
Total revenues	1,606,000	1,606,000	1,425,743	(180,257)
Expenditures				
Judicial				
Personal services				
Salaries	993,922	988,422	831,824	156,598
Benefits	666,621	672,121	551,183	120,938
Total personal services	1,660,543	1,660,543	1,383,007	277,536
Commodities				
Office supplies	131,249	125,749	107,499	18,250
Computer supplies	5,000	5,000	-	5,000
Furniture and equipment - small value	6,500	2,500	-	2,500
Total commodities	142,749	133,249	107,499	25,750
Contractual services				
Consulting services	500	500	-	500
Systems analyst/planning	1,000	1,000	-	1,000
Film processing services	140,000	209,906	208,030	1,876
Equipment maintenance agreement	55,000	18,173	2,484	15,689
Machinery - repairs and maintenance	1,000	5,000	3,934	1,066
Rentals - land and building	3,500	3,500	2,422	1,078
Printing/publishing	65,000	63,000	60,917	2,083
Mileage and travel	1,200	1,200	546	654
Meals and lodging	200	200	-	200
Freight and cartage service	5,500	5,500	3,901	1,599
Contingency	25,579	-	-	-
Total contractual services	298,479	307,979	282,234	25,745
Capital outlay				
Office furniture and equipment	25,000	25,000	-	25,000
Total expenditures	2,126,771	2,126,771	1,772,740	354,031
Net change in fund balance	\$ (520,771)	\$ (520,771)	(346,997)	\$ 173,774
Fund balance at beginning of year			1,070,570	
Fund balance at end of year			\$ 723,573	

Circuit Clerk Operations and Administrative Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 165,000	\$ 165,000	\$ 178,379	\$ 13,379
Interest revenue	2,000	2,000	1,521	(479)
Miscellaneous revenues	-	-	-	-
Total revenues	167,000	167,000	179,900	12,900
Expenditures				
Judicial				
Personal services				
Salaries	130,678	132,666	132,666	-
Benefits	52,400	51,662	51,621	41
Total personal services	183,078	184,328	184,287	41
Contractual services				
Contingency	1,250	-	-	-
Total expenditures	184,328	184,328	184,287	41
Net change in fund balance	\$ (17,328)	\$ (17,328)	(4,387)	\$ 12,941
Fund balance at beginning of year			<u>301,872</u>	
Fund balance at end of year			<u>\$ 297,485</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, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 406,550	\$ 406,550	\$ 80,365	\$ (326,185)
Fines and forfeitures	500,000	500,000	363,571	(136,429)
Interest revenue	-	-	2,769	2,769
Miscellaneous revenues	50,000	50,000	-	(50,000)
Total revenues	956,550	956,550	446,705	(509,845)
Expenditures				
Judicial				
Drug forfeiture				
Personal services				
Salaries	270,335	270,085	130,765	139,320
Benefits	73,234	73,484	37,976	35,508
Total personal services	343,569	343,569	168,741	174,828
Commodities				
Office supplies	10,000	10,000	2,269	7,731
Educational materials	5,000	5,000	-	5,000
Books and periodicals	600	600	-	600
Computer supplies	11,000	11,000	628	10,372
Operating supplies/materials	2,000	2,000	-	2,000
Fuel and lubricants	-	400	300	100
Furniture and equipment - small value	30,000	29,600	-	29,600
Total commodities	58,600	58,600	3,197	55,403
Contractual services				
Consulting services	20,000	20,000	-	20,000
Court reporter services	800	800	517	283
Expert witness services	2,500	2,500	-	2,500
Investigators services	4,000	4,000	-	4,000
Film processing services	39,729	39,729	-	39,729
Other professional services	1,000	1,000	360	640
Auto repairs and maintenance	2,000	2,000	103	1,897
Advertising, legal notices	300	300	137	163
Printing/publishing	1,000	3,697	3,682	15
Postage/mailing services	250	250	-	250
Education, training, and seminars	7,000	4,303	1,775	2,528
Mileage and travel	12,000	10,072	2,637	7,435
Meals and lodging	2,500	2,600	2,543	57
Dues and subscriptions	1,000	1,000	289	711

(Continued)

State's Attorney Drug Forfeiture/Money Laundering Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Drug forfeiture (continued)				
Contractual services (continued)				
Freight and cartage service	\$ 100	\$ 125	\$ 108	\$ 17
Employee parking reimbursement	480	455	-	455
Contingency	3,172	5,000	5,000	-
Total contractual services	97,831	97,831	17,151	80,680
Other expenditures	25,000	25,000	-	25,000
Total drug forfeiture	525,000	525,000	189,089	335,911
Money laundering				
Personal services				
Salaries	265,500	257,511	55,325	202,186
Benefits	50,313	58,302	18,205	40,097
Total personal services	315,813	315,813	73,530	242,283
Commodities				
Office supplies	20,000	20,000	-	20,000
Educational materials	5,000	5,000	1,253	3,747
Computer supplies	-	660	660	-
Operating supplies/materials	5,000	5,000	-	5,000
Furniture and equipment - small value	40,000	39,340	3,299	36,041
Total commodities	70,000	70,000	5,212	64,788
Contractual services				
Medical services	20,000	20,000	-	20,000
Court reporter services	5,000	5,000	-	5,000
Expert witness services	5,000	5,000	-	5,000
Investigators services	40,000	40,000	-	40,000
Equipment maintenance agreement	5,000	5,000	-	5,000
Dues and subscriptions	1,000	1,000	-	1,000
Freight and cartage service	500	500	63	437
Contingency	19,048	19,048	-	19,048
Total commodities	95,548	95,548	63	95,485
Capital outlay				
Office furniture and equipment	20,000	20,000	-	20,000
Other expenditures	25,000	25,000	-	25,000
Total money laundering	526,361	526,361	78,805	447,556

(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, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Total expenditures	\$ 1,051,361	\$ 1,051,361	\$ 267,894	\$ 783,467
Net change in fund balance	\$ (94,811)	\$ (94,811)	178,811	\$ 273,622
Fund balance at beginning of year			427,414	
Fund balance at end of year			\$ 606,225	

State's Attorney Drug Prosecution Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 616,000	\$ 616,000	\$ 585,475	\$ (30,525)
Interest revenue	-	-	3,534	3,534
Miscellaneous revenues	-	-	194	194
Total revenues	616,000	616,000	589,203	(26,797)
Expenditures				
Judicial				
Personal services				
Salaries	184,636	183,308	181,672	1,636
Benefits	76,933	78,261	76,145	2,116
Total personal services	261,569	261,569	257,817	3,752
Commodities				
Office supplies	16,900	11,912	8,785	3,127
Telephone supplies	-	50	50	-
Educational materials	1,000	1,300	1,230	70
Books and periodicals	200	200	-	200
Computer supplies	9,000	6,200	5,024	1,176
Buildings/grounds maintenance supplies	-	50	8	42
Operating supplies/materials	-	1,811	1,811	-
Food and beverages - human	2,000	1,000	966	34
Medical supplies	35,000	33,400	33,226	174
Drugs and medicines	25,000	2,950	2,598	352
Linens and bedding	-	775	549	226
Uniforms, clothing allowance	1,200	-	-	-
Fuel and lubricants	300	300	35	265
Vehicle licenses	600	600	198	402
Furniture and equipment - small value	1,250	2,750	1,981	769
Machinery and equipment - small value	1,250	125	-	125
Gas - energy supplies	3,000	2,000	1,009	991
Electricity - energy supplies	3,000	3,000	1,790	1,210
Water and sewer	2,000	1,950	1,325	625
Total commodities	101,700	70,373	60,585	9,788
Contractual services				
Medical services	10,000	17,500	17,156	344
Consulting services	500	100	-	100
Systems analyst/planning	-	-	-	-
Other professional services	140,000	173,700	172,972	728
Security service contract	500	2,697	2,697	-

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, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Contractual services (continued)				
Copier maintenance agreement	\$ 360	\$ 360	\$ 332	\$ 28
Machinery - repairs and maintenance	-	50	50	-
Auto repairs and maintenance	1,000	1,071	1,071	-
Advertising, legal notices	2,500	370	325	45
Printing/publishing	-	38	38	-
Postage/mailing services	-	20	19	1
Education, training, and seminars	6,000	3,100	3,045	55
Mileage and travel	8,688	3,468	3,325	143
Meals and lodging	6,000	7,803	7,635	168
Dues and subscriptions	300	1,677	1,677	-
Telephone service - regular	3,000	2,121	1,529	592
Freight and cartage service	700	1,200	968	232
Finance charges/late fees	100	100	-	100
Employee parking reimbursement	1,000	1,000	960	40
Contingency	4,456	56	-	56
Total contractual services	185,104	216,431	213,799	2,632
Capital outlay				
Buildings and structures	150,000	150,000	137,188	12,812
Total expenditures	698,373	698,373	669,389	28,984
Excess of revenues over expenditures	(82,373)	(82,373)	(80,186)	2,187
Other financing uses				
Transfers out	(95,482)	(95,482)	-	95,482
Net change in fund balance	\$ (177,855)	\$ (177,855)	(80,186)	\$ 97,669
Fund balance at beginning of year			718,968	
Fund balance at end of year			\$ 638,782	

Law Library Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 450,000	\$ 450,000	\$ 436,020	\$ (13,980)
Miscellaneous revenues	-	-	21	21
Total revenues	450,000	450,000	436,041	(13,959)
Expenditures				
Judicial				
Personal services				
Salaries	104,576	104,572	90,488	14,084
Benefits	47,708	47,712	44,383	3,329
Total personal services	152,284	152,284	134,871	17,413
Commodities				
Office supplies	3,500	4,500	2,007	2,493
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	640	5,360
Furniture and equipment - small value	15,600	14,600	-	14,600
Total commodities	32,000	32,000	2,647	29,353
Contractual services				
Equipment maintenance agreement	1,600	1,600	-	1,600
Computers/printers - repairs	2,000	2,000	-	2,000
Dues and subscriptions	196,255	196,255	138,751	57,504
Telephone and other communication	600	600	-	600
Freight and cartage service	3,500	3,500	1,042	2,458
Contingency	2,590	2,590	-	2,590
Total contractual services	206,545	206,545	139,793	66,752
Total expenditures	390,829	390,829	277,311	113,518
Net change in fund balance	\$ 59,171	\$ 59,171	158,730	\$ 99,559
Fund balance at beginning of year			911,609	
Fund balance at end of year			\$ 1,070,339	

Probation Services Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 428,460	\$ 428,460	\$ 544,272	\$ 115,812
Miscellaneous revenues	50,000	50,000	-	(50,000)
Total revenues	478,460	478,460	544,272	65,812
Expenditures				
Judicial				
Commodities				
Office supplies	7,500	11,500	10,145	1,355
Computer supplies	29,500	11,123	11,066	57
Operating supplies/materials	21,100	17,449	8,434	9,015
Food and beverages - human	1,000	-	-	-
Uniforms, clothing allowance	2,600	2,600	922	1,678
Fuel and lubricants	3,000	3,000	244	2,756
Sign and safety supplies	8,100	16,862	15,571	1,291
Furniture and equipment - small value	-	24,167	24,047	120
Machinery and equipment - small value	-	2,501	2,501	-
Total commodities	72,800	89,202	72,930	16,272
Contractual services				
Medical services	27,000	7,657	1,100	6,557
Systems analyst/planning	13,500	18,500	13,567	4,933
Contractual instruction service	28,000	28,000	-	28,000
Court interpreter services	1,200	340	-	340
Laboratory services	84,000	82,720	53,292	29,428
Other professional services	80,400	79,541	58,383	21,158
Temporary contracted services	187,050	187,050	5,389	181,661
Machinery - repairs and maintenance	-	128	128	-
Computers/printers - repairs	5,000	4,372	765	3,607
Auto repairs and maintenance	12,000	11,800	7,940	3,860
Printing/publishing	500	500	95	405
Education, training, and seminars	10,000	10,500	9,702	798
Mileage and travel	4,000	4,000	2,061	1,939
Meals and lodging	5,000	4,900	2,137	2,763
Dues and subscriptions	1,500	2,540	2,183	357
Freight and cartage service	1,000	1,000	742	258
Employee parking reimbursement	8,340	8,540	8,520	20
Total contractual services	468,490	452,088	166,004	286,084

(Continued)

Probation Services Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Capital outlay				
Computer hardware/software	\$ 41,641	\$ 41,641	\$ -	\$ 41,641
Other expenditures	50,000	50,000	-	50,000
Total expenditures	632,931	632,931	238,934	393,997
Excess of revenues over expenditures	(154,471)	(154,471)	305,338	459,809
Other financing uses				
Transfers out	(104,990)	(104,990)	(104,990)	-
Net change in fund balance	\$ (259,461)	\$ (259,461)	200,348	\$ 459,809
Fund balance at beginning of year			1,334,273	
Fund balance at end of year			\$ 1,534,621	

Children's Advocacy Center Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 216,045	\$ 202,952	\$ 228,781	\$ 25,829
Charges for services	60,000	60,000	69,414	9,414
Interest revenue	-	-	284	284
Miscellaneous revenues	66,928	80,021	-	(80,021)
Total revenues	342,973	342,973	298,479	(44,494)
Expenditures				
Judicial				
Personal services				
Salaries	132,622	128,577	128,577	-
Benefits	66,854	87,845	87,845	-
Total personal services	199,476	216,422	216,422	-
Commodities				
Office supplies	1,900	1,034	1,034	-
Educational materials	-	261	261	-
Food and beverages - human	1,500	870	870	-
Total commodities	3,400	2,165	2,165	-
Contractual services				
Auditing services	100	-	-	-
Other professional services	89,080	93,457	93,457	-
Copier maintenance agreement	700	-	-	-
Printing/publishing	1,000	610	610	-
Postage/ mailing services	1,000	716	716	-
Mileage and travel	1,000	744	744	-
Meals and lodging	1,000	64	64	-
Dues and subscriptions	700	174	174	-
Telephone service - cellular	200	-	-	-
Freight and cartage service	100	36	36	-
Employee parking reimbursement	1,440	1,920	1,920	-
Contingency	3,280	1,096	-	1,096
Total contractual services	99,600	98,817	97,721	1,096
Capital outlay				
Office furniture and equipment	1,835	-	-	-
Other expenditures	25,000	11,907	-	11,907
Total expenditures	329,311	329,311	316,308	13,003
Net change in fund balance	\$ 13,662	\$ 13,662	(17,829)	\$ (31,491)
Fund balance at beginning of year			22,645	
Fund balance at end of year			<u>\$ 4,816</u>	

Order of Protection (OP) Enforcement Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 371,990	\$ 371,990	\$ 152,796	\$ (219,194)
Miscellaneous revenues	100,000	100,000	-	(100,000)
Total revenues	471,990	471,990	152,796	(319,194)
Expenditures				
Judicial				
Personal services				
Salaries	206,644	202,695	68,631	134,064
Benefits	100,930	104,879	38,570	66,309
Total personal services	307,574	307,574	107,201	200,373
Commodities				
Computer supplies	2,000	2,000	-	2,000
Contractual services				
Other professional services	48,400	48,400	35,279	13,121
Printing/publishing	1,500	1,500	-	1,500
Education, training, and seminars	1,000	1,000	-	1,000
Mileage and travel	4,000	4,000	31	3,969
Meals and lodging	5,500	5,500	-	5,500
Dues and subscriptions	500	500	-	500
Employee parking reimbursement	400	400	-	400
Contingency	4,791	4,791	-	4,791
Total contractual services	66,091	66,091	35,310	30,781
Other expenditures	100,000	100,000	-	100,000
Total expenditures	475,665	475,665	142,511	333,154
Deficiency of revenues over expenditures	(3,675)	(3,675)	10,285	13,960
Other financing sources				
Transfers in	3,675	3,675	-	(3,675)
Net change in fund balance	\$ -	\$ -	10,285	\$ 10,285
Fund balance (deficit) at beginning of year			(10,285)	
Fund balance at end of year			\$ -	

Child Exchange Center Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 150,000	\$ 150,000	\$ 168,420	\$ 18,420
Miscellaneous revenues	-	-	-	-
Total revenues	<u>150,000</u>	<u>150,000</u>	<u>168,420</u>	<u>18,420</u>
Expenditures				
Judicial				
Personal services				
Salaries	60,000	60,000	38,862	21,138
Benefits	4,590	4,590	354	4,236
Total personal services	<u>64,590</u>	<u>64,590</u>	<u>39,216</u>	<u>25,374</u>
Contractual services				
Other professional services	650	650	-	650
Total expenditures	<u>65,240</u>	<u>65,240</u>	<u>39,216</u>	<u>26,024</u>
Net change in fund balance	<u>\$ 84,760</u>	<u>\$ 84,760</u>	129,204	<u>\$ 44,444</u>
Fund balance at beginning of year			<u>898,539</u>	
Fund balance at end of year			<u>\$ 1,027,743</u>	

Juvenile Drug Court Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 2,500	\$ 2,500	\$ 1,500	\$ (1,000)
Miscellaneous revenues	5,000	5,000	-	(5,000)
Total revenues	<u>7,500</u>	<u>7,500</u>	<u>1,500</u>	<u>(6,000)</u>
Expenditures				
Judicial				
Commodities				
Office supplies	6,800	6,800	4,136	2,664
Food and beverages - human	150	150	96	54
Medical supplies	750	750	-	750
Total commodities	<u>7,700</u>	<u>7,700</u>	<u>4,232</u>	<u>3,468</u>
Contractual services				
Other professional services	1,500	1,500	1,127	373
Other expenditures	5,000	5,000	-	5,000
Total expenditures	<u>14,200</u>	<u>14,200</u>	<u>5,359</u>	<u>8,841</u>
Net change in fund balance	<u>\$ (6,700)</u>	<u>\$ (6,700)</u>	<u>(3,859)</u>	<u>\$ 2,841</u>
Fund balance at beginning of year			<u>5,125</u>	
Fund balance at end of year			<u>\$ 1,266</u>	

Off Duty Assignment Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 80,000	\$ 80,000	\$ 164,523	\$ 84,523
Miscellaneous revenues	-	-	-	-
Total revenues	80,000	80,000	164,523	84,523
Expenditures				
Public safety				
Personal services				
Salaries	106,000	110,904	110,904	-
Benefits	34,545	29,641	1,594	28,047
Total expenditures	140,545	140,545	112,498	28,047
Net change in fund balance	\$ (60,545)	\$ (60,545)	52,025	\$ 112,570
Fund balance at beginning of year			150,580	
Fund balance at end of year			\$ 202,605	

Sheriff's Weight Scale Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Fines and forfeitures	\$ 610,000	\$ 610,000	\$ 970,414	\$ 360,414
Miscellaneous revenues	-	-	-	-
Total revenues	610,000	610,000	970,414	360,414
Expenditures				
Public safety				
Personal services				
Salaries	250,000	250,000	166,797	83,203
Benefits	81,475	81,475	2,748	78,727
Total personal services	331,475	331,475	169,545	161,930
Commodities				
Office supplies	50,000	48,200	12,717	35,483
Educational materials	3,000	3,000	60	2,940
Books and periodicals	500	500	-	500
Computer supplies	3,200	3,200	1,736	1,464
Uniforms, clothing allowance	3,000	4,300	4,227	73
Squad car supply/arsenal	3,500	3,500	-	3,500
Machinery and equipment parts	6,000	6,000	-	6,000
Sign and safety supplies	3,000	3,000	-	3,000
Furniture and equipment - small value	2,200	2,600	2,600	-
Machinery and equipment - small value	125,000	124,600	30,240	94,360
Total commodities	199,400	198,900	51,580	147,320
Contractual services				
Film processing services	1,000	800	30	770
Other professional services	1,525	1,525	-	1,525
Machinery - repairs and maintenance	1,500	1,700	1,673	27
Buildings/grounds - repairs and maintenance	12,500	12,500	-	12,500
Auto repairs and maintenance	10,000	10,000	-	10,000
Printing/publishing	2,000	2,000	-	2,000
Education, training, and seminars	15,000	15,000	-	15,000
Mileage and travel	500	500	-	500
Meals and lodging	5,000	5,000	-	5,000
Dues and subscriptions	1,000	1,500	1,399	101
Freight and cartage service	1,000	1,000	730	270
Total contractual services	51,025	51,525	3,832	47,693

(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, 2011

	Original Budget	Final Budget	Actual	Variance from final budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Capital outlay				
Machinery and equipment	\$ -	\$ 5,875	\$ 5,875	\$ -
Vehicles	125,000	615,773	552,006	63,767
Total capital outlay	125,000	621,648	557,881	63,767
Other expenditures	3,100	3,100	-	3,100
Total expenditures	710,000	1,206,648	782,838	423,810
Net change in fund balance	\$ (100,000)	\$ (596,648)	187,576	\$ 784,224
Fund balance at beginning of year			331,593	
Fund balance at end of year			\$ 519,169	

Sheriff's Restricted Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ -	\$ -	\$ 137,902	\$ 137,902
Charges for services	400,000	600,000	702,074	102,074
Interest revenue	2,000	2,000	2,728	728
Miscellaneous revenues	100,000	100,000	31,499	(68,501)
Total revenues	502,000	702,000	874,203	172,203
Expenditures				
Public safety				
Commodities				
Office supplies	75,000	29,000	6,619	22,381
Telephone supplies	3,500	3,500	-	3,500
Educational materials	1,000	1,000	-	1,000
Books and periodicals	1,000	1,000	-	1,000
Computer supplies	40,000	10,053	-	10,053
Buildings/grounds maintenance supplies	1,000	1,000	-	1,000
Uniforms, clothing allowance	5,000	36,000	34,439	1,561
Fuel and lubricants	1,000	1,000	-	1,000
Squad car supply/arsenal	7,500	7,500	-	7,500
Machinery and equipment parts	3,000	3,000	-	3,000
Furniture and equipment - small value	51,000	47,250	35,593	11,657
Machinery and equipment - small value	10,000	17,500	15,360	2,140
Total commodities	199,000	157,803	92,011	65,792
Contractual services				
Consulting services	5,000	5,000	-	5,000
Other professional services	5,000	5,000	4,200	800
Equipment maintenance agreement	-	18,000	15,927	2,073
Machinery - repairs and maintenance	8,000	8,000	-	8,000
Buildings/grounds - repairs and maintenance	5,000	5,000	4,926	74
Computers/printers - repairs	4,000	4,000	-	4,000
Auto repairs and maintenance	5,000	5,000	2,999	2,001
Printing/publishing	2,000	-	-	-
Education, training, and seminars	50,000	55,500	55,110	390
Mileage and travel	3,500	-	-	-
Meals and lodging	1,000	1,000	-	1,000
Dues and subscriptions	1,000	12,250	11,250	1,000
Telephone service - cellular	5,000	5,000	5,000	-

Sheriff's Restricted Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from final budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Contractual services (continued)				
Freight and cartage service	\$ 2,500	\$ 2,500	\$ 1,106	\$ 1,394
Informant pay	5,000	5,000	5,000	-
Total contractual services	<u>102,000</u>	<u>131,250</u>	<u>105,518</u>	<u>25,732</u>
Capital outlay				
Office furniture and equipment	-	11,947	11,947	-
Other expenditures	<u>501,000</u>	<u>626,000</u>	<u>625,163</u>	<u>837</u>
Total expenditures	<u>802,000</u>	<u>927,000</u>	<u>834,639</u>	<u>92,361</u>
Net change in fund balance	<u>\$ (300,000)</u>	<u>\$ (225,000)</u>	39,564	<u>\$ 264,564</u>
Fund balance at beginning of year			<u>575,700</u>	
Fund balance at end of year			<u>\$ 615,264</u>	

Arrestee's Medical Cost Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Fines and forfeitures	\$ 25,890	\$ 25,890	\$ 21,593	\$ (4,297)
Miscellaneous revenues	-	-	-	-
Total revenues	<u>25,890</u>	<u>25,890</u>	<u>21,593</u>	<u>(4,297)</u>
Expenditures				
Public safety				
Contractual services				
Medical services	67,890	67,890	20,002	47,888
Net change in fund balance	<u>\$ (42,000)</u>	<u>\$ (42,000)</u>	<u>1,591</u>	<u>\$ 43,591</u>
Fund balance at beginning of year			<u>32,068</u>	
Fund balance at end of year			<u>\$ 33,659</u>	

Foreclosure Mediation Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 1,200,000	\$ 1,200,000	\$ 927,400	\$ (272,600)
Expenditures				
Public safety				
Personal services				
Salaries	23,000	23,000	-	23,000
Benefits	18,360	18,360	-	18,360
Total personal services	41,360	41,360	-	41,360
Commodities				
Office supplies	10,000	10,000	-	(10,000)
Contractual services				
Other professional services	750,000	1,000,000	899,400	(100,600)
Printing/publishing	20,000	20,000	-	(20,000)
Total contractual services	770,000	1,020,000	899,400	(120,600)
Total expenditures	821,360	1,071,360	899,400	(89,240)
Net change in fund balance	\$ 378,640	\$ 128,640	28,000	\$ (183,360)
Fund balance at beginning of year			145,800	
Fund balance at end of year			\$ 173,800	

Illinois Department of Nuclear Safety Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 68,000	\$ 68,000	\$ 73,150	\$ 5,150
Interest revenue	1,400	1,400	546	(854)
Miscellaneous revenues	50,000	50,000	-	(50,000)
Total revenues	119,400	119,400	73,696	(45,704)
Expenditures				
Public safety				
Personal services				
Salaries	18,676	18,676	18,676	-
Benefits	10,476	10,477	10,348	129
Total personal services	29,152	29,153	29,024	129
Commodities				
Office supplies	21,000	5,464	4,517	947
Computer supplies	12,000	12,000	4,370	7,630
Operating supplies/materials	-	2,000	133	1,867
Food and beverages - human	2,500	2,500	1,909	591
Uniforms, clothing allowance	1,500	1,620	1,596	24
Furniture and equipment - small value	2,000	2,000	-	2,000
Machinery and equipment - small value	-	13,200	-	13,200
Total commodities	39,000	38,784	12,525	26,259
Contractual services				
Other professional services	1,500	1,500	848	652
Temporary contracted services	22,150	22,150	3,626	18,524
Auto repairs and maintenance	-	15	15	-
Education, training, and seminars	900	900	590	310
Mileage and travel	2,000	2,000	27	1,973
Meals and lodging	2,000	2,000	1,268	732
Dues and subscriptions	1,000	1,000	828	172
Freight and cartage service	201	401	295	106
Contingency	460	460	-	460
Total contractual services	30,211	30,426	7,497	22,929

Illinois Department of Nuclear Safety Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Capital outlay				
Vehicles	\$ 28,000	\$ 28,000	\$ 28,000	\$ -
Other expenditures	50,000	50,000	-	50,000
Total expenditures	176,363	176,363	77,046	99,317
Net change in fund balance	\$ (56,963)	\$ (56,963)	(3,350)	\$ 53,613
Fund balance at beginning of year			127,400	
Fund balance at end of year			\$ 124,050	

EMA Warning and Training Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 361,000	\$ 361,000	\$ 99,731	\$ (261,269)
Interest revenue	1,000	1,000	377	(623)
Miscellaneous revenues	119,475	119,475	-	(119,475)
Total revenues	481,475	481,475	100,108	(381,367)
Expenditures				
Public safety				
Personal services				
Salaries	37,520	37,520	20,200	17,320
Benefits	14,751	14,751	10,134	4,617
Total personal services	52,271	52,271	30,334	21,937
Commodities				
Office supplies	8,250	1,050	950	100
Educational materials	-	2,000	-	2,000
Computer supplies	1,000	1,000	36	964
Operating supplies/materials	-	2,000	1,824	176
Food and beverages - human	100	600	377	223
Uniforms, clothing allowance	500	500	-	500
Sign and safety supplies	-	2,000	1,548	452
Machinery and equipment - small value	-	22,200	8,725	13,475
Total commodities	9,850	31,350	13,460	17,890
Contractual services				
Other professional services	42,548	23,348	23,344	4
Temporary contracted services	23,150	14,400	1,083	13,317
Fire equipment	-	250	133	117
Machinery - repairs and maintenance	-	2,000	865	1,135
Printing/publishing	7,000	6,900	1,475	5,425
Education, training, and seminars	-	2,100	610	1,490
Meals and lodging	1,250	3,250	3,177	73
Dues and subscriptions	1,200	1,200	400	800
Freight and cartage service	100	300	265	35
Contingency	506	506	-	506
Total contractual services	75,754	54,254	31,352	22,902

EMA Warning and Training Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2010

	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>237,875</u>	<u>237,875</u>	<u>75,146</u>	<u>162,729</u>
Net change in fund balance	<u>\$ 243,600</u>	<u>\$ 243,600</u>	<u>24,962</u>	<u>\$ (218,638)</u>
Fund balance at beginning of year			<u>70,753</u>	
Fund balance at end of year			<u>\$ 95,715</u>	

Public Building Commission Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 4,184,292	\$ 4,184,292	\$ 4,153,435	\$ (30,857)
Miscellaneous revenues	4,800	4,800	4,680	(120)
Total revenues	<u>4,189,092</u>	<u>4,189,092</u>	<u>4,158,115</u>	<u>(30,977)</u>
Expenditures				
General and administrative				
Contractual services				
Rentals - land and building	4,166,292	5,558,293	5,558,293	-
Construction services	-	1,520,000	1,520,000	-
Contingency	117,800	113,876	-	113,876
Total contractual services	<u>4,284,092</u>	<u>7,192,169</u>	<u>7,078,293</u>	<u>113,876</u>
Capital outlay				
Buildings and structures	2,470,000	950,000	-	950,000
Debt service - principal	2,250,000	840,923	840,000	923
Debt service - interest and fiscal charges	-	21,000	21,000	-
Total expenditures	<u>9,004,092</u>	<u>9,004,092</u>	<u>7,939,293</u>	<u>1,064,799</u>
Deficiency of revenues over expenditures	<u>(4,815,000)</u>	<u>(4,815,000)</u>	<u>(3,781,178)</u>	<u>1,033,822</u>
Other financing sources				
Transfers in	<u>4,720,000</u>	<u>4,720,000</u>	<u>3,770,000</u>	<u>(950,000)</u>
Net change in fund balance	<u>\$ (95,000)</u>	<u>\$ (95,000)</u>	<u>(11,178)</u>	<u>\$ 83,822</u>
Fund balance at beginning of year			<u>389,229</u>	
Fund balance at end of year			<u>\$ 378,051</u>	

County Clerk Assignment Automation Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 2,000	\$ 2,000	\$ 1,172	\$ (828)
Interest revenue	200	200	66	(134)
Miscellaneous revenues	-	-	-	-
Total revenues	2,200	2,200	1,238	(962)
General and administrative				
Commodities				
Office supplies	3,000	3,000	105	2,895
Computer supplies	5,000	5,000	525	4,475
Furniture and equipment - small value	4,200	4,200	4,200	-
Total expenditures	12,200	12,200	4,830	7,370
Net change in fund balance	\$ (10,000)	\$ (10,000)	(3,592)	\$ 6,408
Fund balance at beginning of year			12,050	
Fund balance at end of year			\$ 8,458	

County Clerk Document Storage Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 55,000	\$ 55,000	\$ 49,789	\$ (5,211)
Interest revenue	2,500	2,500	119	(2,381)
Miscellaneous revenues	30,000	30,000	-	(30,000)
Total revenues	87,500	87,500	49,908	(37,592)
Expenditures				
General and administrative				
Personal services				
Salaries	91,785	91,785	31,203	60,582
Benefits	38,277	38,277	20,259	18,018
Total personal services	130,062	130,062	51,462	78,600
Commodities				
Office supplies	2,450	1,182	474	708
Computer supplies	1,000	1,750	1,748	2
Furniture and equipment - small value	-	1,268	1,268	-
Total commodities	3,450	4,200	3,490	710
Contractual services				
Printing/publishing	7,500	6,750	3,753	2,997
Freight and cartage service	500	500	88	412
Contingency	1,763	1,763	-	1,763
Refunds	50	50	-	50
Total contractual services	9,813	9,063	3,841	5,222
Other expenditures	30,000	30,000	-	30,000
Total expenditures	173,325	173,325	58,793	114,532
Net change in fund balance	\$ (85,825)	\$ (85,825)	(8,885)	\$ 76,940
Fund balance at beginning of year			31,270	
Fund balance at end of year			\$ 22,385	

Treasurer's Automation Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 85,000	\$ 85,000	\$ 72,610	\$ (12,390)
Interest revenue	8,000	8,000	1,387	(6,613)
Miscellaneous revenues	20,000	20,000	6,590	(13,410)
Total revenues	113,000	113,000	80,587	(32,413)
Expenditures				
General and administrative				
Personal services				
Salaries	40,500	40,447	40,154	293
Benefits	13,018	13,071	12,883	188
Total personal services	53,518	53,518	53,037	481
Commodities				
Office supplies	5,117	5,117	-	5,117
Computer supplies	10,000	10,000	3,913	6,087
Furniture and equipment - small value	18,733	10,662	3,075	7,587
Total commodities	33,850	25,779	6,988	18,791
Contractual services				
Consulting services	10,000	18,071	18,071	-
Systems analyst/planning	50,000	50,000	20,080	29,920
Machinery - repairs and maintenance	-	2,000	169	1,831
Printing/publishing	5,000	3,000	-	3,000
Dues and subscriptions	4,500	4,500	1,771	2,729
Freight and cartage service	1,000	1,000	53	947
Total contractual services	70,500	78,571	40,144	38,427
Total expenditures	157,868	157,868	100,169	57,699
Net change in fund balance	\$ (44,868)	\$ (44,868)	(19,582)	\$ 25,286
Fund balance at beginning of year			<u>286,562</u>	
Fund balance at end of year			<u>\$ 266,980</u>	

Recorder's Automation Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 600,000	\$ 600,000	\$ 508,297	\$ (91,703)
Interest revenue	5,000	5,000	2,420	(2,580)
Miscellaneous revenues	-	-	-	-
Total revenues	605,000	605,000	510,717	(94,283)
Expenditures				
General and administrative				
Recorder's automation				
Personal services				
Salaries	263,958	256,833	216,332	40,501
Benefits	133,435	140,560	124,845	15,715
Total personal services	397,393	397,393	341,177	56,216
Commodities				
Office supplies	10,000	12,000	11,046	954
Computer supplies	50,000	48,000	18,079	29,921
Furniture and equipment - small value	10,000	10,000	1,937	8,063
Total commodities	70,000	70,000	31,062	38,938
Contractual services				
Systems analyst/planning	80,000	80,000	20,083	59,917
Other professional services	50,000	44,500	-	44,500
Temporary contracted services	-	5,000	-	5,000
Equipment maintenance agreement	95,000	95,000	34,508	60,492
Mileage and travel	1,000	1,600	1,570	30
Meals and lodging	1,000	1,000	843	157
Freight and cartage service	3,000	2,900	942	1,958
Contingency	6,413	6,413	-	6,413
Total contractual services	236,413	236,413	57,946	178,467
Capital outlay				
Computer hardware/software	225,000	225,000	185,576	39,424
Total capital outlay	225,000	225,000	185,576	39,424
Total recorder's automation	928,806	928,806	615,761	313,045
Recorder's automation - GIS				
Personal services				
Salaries	193,432	192,802	129,397	63,405
Benefits	112,328	112,956	64,343	48,613
Total personal services	305,760	305,758	193,740	112,018

(Continued)

Recorder's Automation Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Recorder's automation - GIS (continued)				
Commodities				
Computer supplies	\$ 13,669	\$ 13,669	\$ -	\$ 13,669
Contractual services				
Systems analyst/planning	10,000	10,000	-	10,000
Equipment maintenance agreement	8,000	8,000	995	7,005
Freight and cartage service	100	100	-	100
Contingency	4,680	4,680	-	4,680
Total contractual services	22,780	22,780	995	21,785
Total recorder's automation - GIS	342,209	342,207	194,735	147,472
Recorder's automation - rental housing program				
Personal services				
Salaries	42,661	42,661	42,275	386
Benefits	21,978	21,980	21,625	355
Total personal services	64,639	64,641	63,900	741
Commodities				
Office supplies	10,000	10,000	-	10,000
Furniture and equipment - small value	10,000	10,000	-	10,000
Total commodities	20,000	20,000	-	20,000
Contractual services				
Contingency	1,024	1,024	-	1,024
Total recorder's automation - rental housing program	85,663	85,665	63,900	21,765
Total expenditures	1,356,678	1,356,678	874,396	482,282
Net change in fund balance	\$ (751,678)	\$ (751,678)	(363,679)	\$ 387,999
Fund balance at beginning of year			551,306	
Fund balance at end of year			\$ 187,627	

County Owned Parking Facility Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 400,000	\$ 400,000	\$ 388,910	\$ (11,090)
Miscellaneous revenues	-	-	-	-
Total revenues	400,000	400,000	388,910	(11,090)
Expenditures				
General and administrative				
Personal services				
Salaries	183,715	190,131	190,131	-
Benefits	111,019	109,340	104,196	5,144
Total personal services	294,734	299,471	294,327	5,144
Commodities				
Office supplies	-	1,689	1,689	-
Buildings/grounds maintenance supplies	331	925	925	-
Uniforms, clothing allowance	1,000	1,000	897	103
Sign and safety supplies	-	220	220	-
Furniture and equipment - small value	800	800	746	54
Electricity - energy supplies	6,000	2,656	2,656	-
Bottled water	-	170	146	24
Total commodities	8,131	7,460	7,279	181
Contractual services				
Other professional services	-	16,044	16,044	-
Contracted snow removal	20,000	18,149	16,060	2,089
Machinery - repairs and maintenance	150	218	218	-
Buildings/grounds - repairs and maintenance	8,000	14,125	14,125	-
Radios/phones - repairs and maintenance	500	500	-	500
Rentals - equipment	500	500	-	500
Education, training, and seminars	27,000	10,956	-	10,956
Mileage and travel	27,000	18,592	-	18,592
Meals and lodging	27,000	26,572	133	26,439
Freight and cartage service	100	528	459	69
Contingency	4,511	4,511	-	4,511
Public purpose expense	6,650	6,650	-	6,650
Total contractual services	121,411	117,345	47,039	70,306
Total expenditures	424,276	424,276	348,645	75,631
Net change in fund balance	\$ (24,276)	\$ (24,276)	40,265	\$ 64,541
Fund balance at beginning of year			<u>1,253,779</u>	
Fund balance at end of year			<u>\$ 1,294,044</u>	

Veteran's Assistance Commission Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Miscellaneous revenues	\$ 15,000	\$ 15,000	\$ 17,819	\$ 2,819
Expenditures				
Health and welfare				
Personal services				
Salaries	224,253	222,037	209,934	12,103
Benefits	125,695	127,911	120,226	7,685
Total personal services	349,948	349,948	330,160	19,788
Commodities				
Office supplies	5,875	5,875	3,332	2,543
Telephone supplies	250	250	220	30
Books and periodicals	500	1,913	1,913	-
Computer supplies	4,380	4,443	4,443	-
Personal products	14,995	11,806	11,806	-
Food and beverages - human	50,000	45,000	39,042	5,958
Fuel and lubricants	9,300	9,300	5,191	4,109
Vehicle licenses	125	125	-	125
Furniture and equipment - small value	250	4,250	2,234	2,016
Machinery and equipment - small value	500	500	-	500
Gas - energy supplies	12,200	11,250	7,004	4,246
Electricity - energy supplies	15,000	19,450	17,363	2,087
Water and sewer	4,000	5,330	4,590	740
Bottled water	-	170	168	2
Total commodities	117,375	119,662	97,306	22,356
Contractual services				
Dental services	5,000	5,000	3,077	1,923
Systems analyst/planning	700	700	700	-
Non-employee transportation	19,450	18,950	5,250	13,700
Garbage disposal - cleaning	500	500	-	500
Security service contract	400	526	526	-
Machinery - repairs and maintenance	100	100	-	100
Computers/printers - repairs	400	400	-	400
Auto repairs and maintenance	4,630	4,320	3,401	919

Veteran's Assistance Commission Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	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	\$ 176,490	\$ 107,341	\$ 69,149
Rentals - equipment	-	400	400	-
Advertising, legal notices	-	4,000	3,589	411
Printing/publishing	400	1,210	1,178	32
Postage/mailing services	1,500	1,647	1,647	-
Education, training, and seminars	1,550	1,550	1,411	139
Mileage and travel	4,000	4,000	3,235	765
Meals and lodging	4,000	6,000	5,650	350
Dues and subscriptions	1,500	1,500	1,468	32
Telephone service - regular	1,500	1,500	-	1,500
Freight and cartage service	485	835	645	190
Contingency	55,762	55,762	-	55,762
Total contractual services	<u>287,677</u>	<u>285,390</u>	<u>139,518</u>	<u>145,872</u>
Total expenditures	<u>755,000</u>	<u>755,000</u>	<u>566,984</u>	<u>188,016</u>
Deficiency of revenues over expenditures	<u>(740,000)</u>	<u>(740,000)</u>	<u>(549,165)</u>	<u>190,835</u>
Other financing sources				
Transfers in	<u>620,000</u>	<u>620,000</u>	<u>620,000</u>	<u>-</u>
Net change in fund balance	<u>\$ (120,000)</u>	<u>\$ (120,000)</u>	<u>70,835</u>	<u>\$ 190,835</u>
Fund balance at beginning of year			<u>201,161</u>	
Fund balance at end of year			<u>\$ 271,996</u>	

911 Emergency Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 4,594,000	\$ 4,594,000	\$ 5,593,714	\$ 999,714
Interest revenue	205,398	205,398	40,469	(164,929)
Miscellaneous revenues	1,000,000	1,000,000	58,208	(941,792)
Total revenues	5,799,398	5,799,398	5,692,391	(107,007)
Expenditures				
Public safety				
Personal services				
Salaries	751,767	798,680	798,680	-
Benefits	281,243	288,223	288,223	-
Total personal services	1,033,010	1,086,903	1,086,903	-
Commodities				
Office supplies	5,000	13,000	12,516	484
Copy machine supplies	9,000	9,000	8,198	802
Telephone supplies	500	3,116	3,116	-
Janitorial and cleaning supplies	500	500	449	51
Educational materials	50,000	50,000	47,736	2,264
Books and periodicals	1,000	1,600	1,426	174
Computer supplies	500,000	109,800	87,423	22,377
Operating supplies/materials	500	6,000	4,017	1,983
Food and beverages - human	1,000	1,000	720	280
Uniforms, clothing allowance	5,600	5,600	2,350	3,250
Fuel and lubricants	8,000	8,000	5,746	2,254
Furniture and equipment - small value	25,000	25,000	12,493	12,507
Gas - energy supplies	2,900	2,800	1,537	1,263
Electricity - energy supplies	5,000	6,400	6,383	17
Water and sewer	260	260	249	11
Bottled water	240	240	176	64
Total commodities	614,500	242,316	194,535	47,781
Contractual services				
Legal services	20,000	8,480	6,810	1,670
Architectural services	2,000	6,880	6,880	-
Consulting services	2,000	3,520	3,520	-
Systems analyst/planning	2,000	400	-	400
Contractual instruction service	40,000	35,000	7,324	27,676
Court interpreter services	15,000	16,286	16,286	-
Other professional services	65,000	21,600	19,088	2,512
Equipment maintenance agreement	450,000	648,800	644,929	3,871

(Continued)

911 Emergency Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual (GAAP Basis) (Continued)

Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Contractual services (continued)				
Copier maintenance agreement	\$ 1,000	\$ 1,000	\$ 397	\$ 603
Machinery - repairs and maintenance	10,000	10,000	285	9,715
Buildings/grounds - repairs and maintenance	8,000	8,000	7,908	92
Computers/printers - repairs	-	56,101	56,101	-
Radios/phones - repairs and maintenance	2,000	2,000	1,013	987
Auto repairs and maintenance	3,500	10,500	8,296	2,204
Rentals - land and building	122,900	149,000	147,743	1,257
Rentals - equipment	10,000	12,797	11,763	1,034
Non county capital equipment reimbursement	80,000	210,899	182,685	28,214
Advertising, legal notices	500	500	79	421
Printing/publishing	20,000	20,000	18,157	1,843
Postage/ mailing services	2,000	2,000	1,616	384
Education, training, and seminars	80,000	140,000	133,030	6,970
Mileage and travel	9,000	19,000	11,860	7,140
Meals and lodging	15,000	33,000	32,009	991
Dues and subscriptions	2,500	3,700	3,041	659
Telephone service - regular	1,165,000	1,096,200	1,077,207	18,993
Telephone service - cellular	15,000	15,000	12,981	2,019
Liability and fidelity insurance	13,500	10,203	10,203	-
Freight and cartage service	4,000	4,000	3,984	16
Finance charges/late fees	200	200	-	200
Contingency	20,929	9,649	-	9,649
Surcharge reappropriation program	1,285,000	1,285,000	1,281,523	3,477
Total contractual services	<u>3,466,029</u>	<u>3,839,715</u>	<u>3,706,718</u>	<u>132,997</u>
Capital outlay				
Buildings and structures	4,533,327	4,533,327	-	4,533,327
Machinery and equipment	208,000	208,000	34,885	173,115
Vehicles	35,711	35,711	34,999	712
Office furniture and equipment	208,000	208,000	-	208,000
Computer hardware/software	3,601,423	3,418,916	1,438,154	1,980,762
Total capital outlay	<u>8,586,461</u>	<u>8,403,954</u>	<u>1,508,038</u>	<u>6,895,916</u>
Other expenditures	<u>1,000,000</u>	<u>1,127,112</u>	<u>127,112</u>	<u>1,000,000</u>
Total expenditures	<u>14,700,000</u>	<u>14,700,000</u>	<u>6,623,306</u>	<u>8,076,694</u>
Net change in fund balance	<u>\$ (8,900,602)</u>	<u>\$ (8,900,602)</u>	<u>(930,915)</u>	<u>\$ 7,969,687</u>
Fund balance at beginning of year			<u>7,607,448</u>	
Fund balance at end of year	206		<u>\$ 6,676,533</u>	

Solid Waste Management Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 146,249	\$ 146,249	\$ 189,355	\$ 43,106
Charges for services	1,272,000	1,272,000	1,110,052	(161,948)
Interest revenue	40,000	40,000	21,330	(18,670)
Miscellaneous revenues	100,000	100,000	80,242	(19,758)
Total revenues	1,558,249	1,558,249	1,400,979	(157,270)
Expenditures				
Health and welfare				
Personal services				
Salaries	333,897	344,164	344,164	-
Benefits	139,504	140,972	140,891	81
Total personal services	473,401	485,136	485,055	81
Commodities				
Office supplies	2,560	2,506	1,261	1,245
Computer supplies	4,388	4,388	1,847	2,541
Food and beverages - human	195	195	26	169
Fuel and lubricants	292	130	-	130
Auto parts/maintenance	-	162	141	21
Total commodities	7,435	7,381	3,275	4,106
Contractual services				
Legal services	10,000	10,000	-	10,000
Architectural services	10,000	10,000	-	10,000
Engineering services	39,200	27,519	4,647	22,872
Consulting services	10,000	10,000	-	10,000
Laboratory services	18,200	18,200	-	18,200
Machinery - repairs and maintenance	487	487	-	487
Copiers/faxes - repairs and maintenance	243	243	-	243
Auto repairs and maintenance	1,950	2,265	2,265	-
Rentals - land and building	17,515	17,515	16,681	834
Rentals - equipment	730	847	847	-
Construction-signs	487	2,000	2,000	-
Advertising, legal notices	7,312	23,586	23,584	2
Printing/publishing	7,312	7,312	5,380	1,932
Postage/mailling services	5,000	5,000	2,182	2,818
Education, training, and seminars	6,000	6,155	6,155	-
Mileage and travel	3,000	3,000	1,582	1,418
Meals and lodging	3,000	3,268	3,268	-
Dues and subscriptions	2,000	2,448	2,448	-

Solid Waste Management Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Contractual services (continued)				
Freight and cartage service	\$ 250	\$ 990	\$ 965	\$ 25
Contingency	6,097	6,097	-	6,097
Recycling program	182,325	162,495	151,797	10,698
Total contractual services	<u>331,108</u>	<u>319,427</u>	<u>223,801</u>	<u>95,626</u>
Capital outlay				
Buildings and structures	84,500	84,500	31,803	52,697
Other expenditures	290,500	290,500	30,556	259,944
Total expenditures	<u>1,186,944</u>	<u>1,186,944</u>	<u>774,490</u>	<u>412,454</u>
Net change in fund balance	<u>\$ 371,305</u>	<u>\$ 371,305</u>	626,489	<u>\$ 255,184</u>
Fund balance at beginning of year			<u>3,983,586</u>	
Fund balance at end of year			<u>\$ 4,610,075</u>	

Homeless Prevention Rapid Rehousing
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 458,000	\$ 458,000	\$ 222,191	\$ (235,809)
Expenditures				
Health and welfare				
Contractual services				
Subgrant awards/obligations	450,000	450,000	222,191	227,809
Education, training, and seminars	1,500	1,500	-	1,500
Mileage and travel	2,500	2,500	-	2,500
Meals and lodging	4,000	4,000	-	4,000
Total expenditures	458,000	458,000	222,191	235,809
Net change in fund balance	\$ -	\$ -	-	\$ -
Fund balance at beginning of year			-	
Fund balance at end of year			\$ -	

Energy Efficiency Conservation Block Grant Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 886,433	\$ 886,433	\$ 697,816	\$ (188,617)
Expenditures				
Health and welfare				
Personal services				
Salaries	153,123	132,272	81,691	50,581
Benefits	74,501	27,531	19,330	8,201
Total personal services	227,624	159,803	101,021	58,782
Commodities				
Food and beverages - human	-	403	403	-
Contractual services				
Consulting services	80,581	240,366	169,695	70,671
Subgrant awards/obligations	200,000	-	-	-
Advertising, legal notices	10,865	-	-	-
Education, training, and seminars	7,500	6,000	5,055	945
Mileage and travel	5,000	2,500	95	2,405
Meals and lodging	4,000	2,500	763	1,737
Contingency	3,828	-	-	-
Total contractual services	311,774	251,366	175,608	75,758
Capital outlay				
Buildings and structures	244,400	405,579	365,106	40,473
Machinery and equipment	102,635	-	-	-
Total capital outlay	347,035	405,579	365,106	40,473
Other expenditures	-	69,282	-	69,282
Total expenditures	886,433	886,433	642,138	244,295
Net change in fund balance	\$ -	\$ -	55,678	\$ 55,678
Fund balance (deficit) at beginning of year			(55,858)	
Fund balance (deficit) at end of year			\$ (180)	

Community Development Block Grants Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 2,224,403	\$ 2,224,403	\$ 1,727,891	\$ (496,512)
Miscellaneous revenues	650,000	650,000	442,739	(207,261)
Total revenues	2,874,403	2,874,403	2,170,630	(703,773)
Expenditures				
Health and welfare				
Personal services				
Salaries	138,467	142,967	140,874	2,093
Benefits	60,838	60,838	55,524	5,314
Total personal services	199,305	203,805	196,398	7,407
Commodities				
Office supplies	1,500	1,500	935	565
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	4,899	1,702	3,197
Food and beverages - human	500	500	-	500
Furniture and equipment - small value	500	500	-	500
Total commodities	9,500	9,399	2,637	6,762
Contractual services				
Auditing services	5,000	5,000	-	5,000
Subgrant awards/obligations	2,150,000	2,145,250	1,191,202	954,048
Court reporter services	1,000	1,000	-	1,000
Other professional services	3,000	3,000	-	3,000
Temporary contracted services	5,000	5,000	-	5,000
Equipment maintenance agreement	-	101	101	-
Copier maintenance agreement	1,025	1,025	-	1,025
Fire equipment	200	200	-	200
Radios/phones - repairs and maintenance	513	513	-	513
Rentals - land and building	18,000	18,000	13,838	4,162
Rentals - equipment	-	100	30	70
Advertising, legal notices	2,500	2,500	572	1,928
Printing/publishing	500	500	15	485
Postage/ mailing services	1,500	1,500	789	711
Education, training, and seminars	3,500	3,500	33	3,467
Mileage and travel	1,500	1,500	267	1,233
Meals and lodging	1,500	1,500	1,403	97

(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, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Contractual services (continued)				
Dues and subscriptions	\$ 3,000	\$ 3,000	\$ 1,925	\$ 1,075
Telephone service - cellular	1,000	1,000	-	1,000
Freight and cartage service	500	500	-	500
Fuel surcharge	-	150	69	81
Contingency	66,360	66,360	-	66,360
Total contractual services	<u>2,265,598</u>	<u>2,261,199</u>	<u>1,210,244</u>	<u>1,050,955</u>
Other expenditures	600,000	600,000	-	600,000
Total expenditures	<u>3,074,403</u>	<u>3,074,403</u>	<u>1,409,279</u>	<u>1,665,124</u>
Net change in fund balance	<u>\$ (200,000)</u>	<u>\$ (200,000)</u>	761,351	<u>\$ 961,351</u>
Fund balance (deficit) at beginning of year			<u>(446,191)</u>	
Fund balance at end of year			<u>\$ 315,160</u>	

Community Development Home Program Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 773,308	\$ 1,093,308	\$ 602,811	\$ (490,497)
Miscellaneous revenues	200,000	200,000	-	(200,000)
Total revenues	<u>973,308</u>	<u>1,293,308</u>	<u>602,811</u>	<u>(690,497)</u>
Expenditures				
Health and welfare				
Personal services				
Salaries	15,865	16,365	15,663	702
Benefits	7,054	8,054	7,454	600
Total personal services	<u>22,919</u>	<u>24,419</u>	<u>23,117</u>	<u>1,302</u>
Contractual services				
Subgrant awards/obligations	749,997	1,066,497	900,827	165,670
Mileage and travel	-	1,000	48	952
Meals and lodging	-	1,000	16	984
Contingency	392	392	-	392
Total contractual services	<u>750,389</u>	<u>1,068,889</u>	<u>900,891</u>	<u>167,998</u>
Other expenditures	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>200,000</u>
Total expenditures	<u>973,308</u>	<u>1,293,308</u>	<u>924,008</u>	<u>369,300</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(321,197)</u>	<u>\$ (321,197)</u>
Fund balance at beginning of year			<u>356,260</u>	
Fund balance at end of year			<u>\$ 35,063</u>	

Local Law Enforcement Block Grant Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 325,000	\$ 325,000	\$ 51,147	\$ (273,853)
Interest revenue	100	100	150	50
Miscellaneous revenues	-	-	-	-
Total revenues	<u>325,100</u>	<u>325,100</u>	<u>51,297</u>	<u>(273,803)</u>
Expenditures				
Public safety				
Commodities				
Furniture and equipment - small value	345,100	345,100	-	345,100
Net change in fund balance	<u>\$ (20,000)</u>	<u>\$ (20,000)</u>	<u>51,297</u>	<u>\$ (273,803)</u>
Fund balance at beginning of year			<u>3,206</u>	
Fund balance at end of year			<u>\$ 54,503</u>	

Workforce Development Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 360,000	\$ 1,440,000	\$ 320,000	\$ (1,120,000)
Interest revenue	-	-	81	81
Miscellaneous revenues	25,000	25,000	226	(24,774)
Total revenues	385,000	1,465,000	320,307	(1,144,693)
Expenditures				
Health and welfare				
Personal services				
Salaries	184,671	186,541	186,541	-
Benefits	76,558	76,563	75,954	609
Total personal services	261,229	263,104	262,495	609
Commodities				
Office supplies	5,282	5,288	1,880	3,408
Telephone supplies	-	250	244	6
Books and periodicals	500	500	100	400
Computer supplies	1,000	1,000	548	452
Food and beverages - human	3,000	9,550	1,886	7,664
Furniture and equipment - small value	1,000	4,200	4,200	-
Total commodities	10,782	20,788	8,858	11,930
Contractual services				
Consulting services	24,350	1,086,879	9,000	1,077,879
Copier maintenance agreement	800	800	747	53
Rentals - land and building	500	2,500	625	1,875
Rentals - equipment	-	1,000	-	1,000
Advertising, legal notices	2,500	2,500	1,470	1,030
Printing/publishing	3,000	3,000	962	2,038
Postage/mailing services	2,000	2,000	279	1,721
Education, training, and seminars	3,000	3,000	748	2,252
Tuition Reimbursement	5,000	5,000	-	5,000
Mileage and travel	4,000	5,420	3,587	1,833
Meals and lodging	4,000	5,420	1,672	3,748
Dues and subscriptions	30,000	30,000	24,918	5,082
Telephone service - regular	600	600	203	397
Telephone service - cellular	1,000	1,000	714	286
Liability and fidelity insurance	4,500	4,250	2,649	1,601
Freight and cartage service	300	300	187	113

Workforce Development Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Contractual services (continued)				
Fuel surcharge	\$ -	\$ 50	\$ 3	\$ 47
Contingency	2,439	2,389	26	2,363
Total contractual services	<u>87,989</u>	<u>1,156,108</u>	<u>47,790</u>	<u>1,108,318</u>
Other expenditures	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>
Total expenditures	<u>385,000</u>	<u>1,465,000</u>	<u>319,143</u>	<u>1,145,857</u>
Excess of revenues over expenditures	-	-	1,164	1,164
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	1,164	<u>\$ 1,164</u>
Fund balance at beginning of year			<u>16,953</u>	
Fund balance at end of year			<u>\$ 18,117</u>	

Workforce Services Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 5,700,000	\$ 5,700,000	\$ 3,925,453	\$ (1,774,547)
Interest revenue	500	500	152	(348)
Miscellaneous revenues	1,010,000	1,010,000	8,800	(1,001,200)
Total revenues	6,710,500	6,710,500	3,934,405	(2,776,095)
Expenditures				
Health and welfare				
Personal services				
Salaries	955,866	942,483	866,590	75,893
Benefits	435,088	448,471	398,663	49,808
Total personal services	1,390,954	1,390,954	1,265,253	125,701
Commodities				
Office supplies	23,044	22,634	9,823	12,811
Office supplies - toner cartridges	13,000	13,000	4,989	8,011
Telephone supplies	1,000	1,000	695	305
Educational materials	5,000	5,000	4,529	471
Books and periodicals	3,000	3,000	77	2,923
Computer supplies	20,000	15,800	12,101	3,699
Buildings/grounds maintenance supplies	-	410	410	-
Food and beverages - human	7,000	7,000	1,098	5,902
Uniforms, clothing allowance	250	250	-	250
Fuel and lubricants	10,000	10,000	5,558	4,442
Furniture and equipment - small value	1,000	5,200	5,139	61
Total commodities	83,294	83,294	44,419	38,875
Contractual services				
Consulting services	8,826	8,826	1,845	6,981
Subgrant awards/obligations	1,257,782	1,296,190	1,296,190	-
Contractual instruction service	2,744,648	2,494,740	1,248,562	1,246,178
WIA supportive services	-	200,000	17,569	182,431
Copier maintenance agreement	3,500	3,500	3,321	179
Auto repairs and maintenance	20,000	26,500	26,206	294
Rentals - land and building	108,250	108,250	106,975	1,275
Advertising, legal notices	15,000	15,000	8,241	6,759
Printing/publishing	6,000	6,000	4,078	1,922
Postage/ mailing services	2,500	2,500	1,021	1,479
Education, training, and seminars	3,000	3,000	65	2,935
Tuition reimbursement	5,000	5,000	1,352	3,648
Mileage and travel	8,000	12,000	2,453	9,547

(Continued)

Workforce Services Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Contractual services (continued)				
Meals and lodging	\$ 4,000	\$ 4,000	\$ 671	\$ 3,329
Dues and subscriptions	11,500	11,500	7,082	4,418
Telephone service - regular	14,400	14,400	14,347	53
Telephone service - cellular	2,000	2,000	1,226	774
Freight and cartage service	1,200	1,200	383	817
Fuel surcharge	-	1,000	9	991
Contingency	20,646	20,646	-	20,646
Total contractual services	<u>4,236,252</u>	<u>4,236,252</u>	<u>2,741,596</u>	<u>1,494,656</u>
Other expenditures	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>
Total expenditures	<u>6,710,500</u>	<u>6,710,500</u>	<u>4,051,268</u>	<u>2,659,232</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(116,863)</u>	<u>\$ (116,863)</u>
Fund balance (deficit) at beginning of year			<u>(107,889)</u>	
Fund balance (deficit) at end of year			<u>\$ (224,752)</u>	

HUD Lead Hazard Reduction Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 806,265	\$ 1,056,265	\$ 869,093	\$ (187,172)
Miscellaneous revenues	250,000	250,000	-	(250,000)
Total revenues	1,056,265	1,306,265	869,093	(437,172)
Expenditures				
Health and welfare				
Personal services				
Salaries	26,044	27,044	26,520	524
Benefits	10,762	11,562	11,165	397
Total personal services	36,806	38,606	37,685	921
Contractual services				
Subgrant awards/obligations	750,087	1,000,287	858,216	142,071
Education, training, and seminars	1,600	1,600	1,070	530
Mileage and travel	2,700	2,700	1,530	1,170
Meals and lodging	10,750	8,750	1,412	7,338
Contingency	840	840	-	840
Total contractual services	765,977	1,014,177	862,228	151,949
Capital outlay				
Computer hardware/software	3,482	3,482	-	3,482
Other expenditures	250,000	250,000	-	250,000
Total expenditures	1,056,265	1,306,265	899,913	406,352
Net change in fund balance	\$ -	\$ -	(30,820)	\$ (30,820)
Fund balance at beginning of year			44,901	
Fund balance at end of year			\$ 14,081	

Neighborhood Stabilization Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 3,662,813	\$ 3,662,813	\$ 2,993,700	\$ (669,113)
Miscellaneous revenues	1,000,000	1,000,000	-	(1,000,000)
Total revenues	<u>4,662,813</u>	<u>4,662,813</u>	<u>2,993,700</u>	<u>(1,669,113)</u>
Expenditures				
Health and welfare				
Personal services				
Salaries	104,718	106,718	105,158	1,560
Benefits	41,112	43,612	41,991	1,621
Total personal services	<u>145,830</u>	<u>150,330</u>	<u>147,149</u>	<u>3,181</u>
Contractual services				
Subgrant awards/obligations	3,502,384	3,497,884	2,896,926	600,958
Mileage and travel	1,700	1,700	120	1,580
Meals and lodging	8,750	8,750	12	8,738
Contingency	4,149	4,149	-	4,149
Total contractual services	<u>3,516,983</u>	<u>3,512,483</u>	<u>2,897,058</u>	<u>615,425</u>
Other expenditures	1,000,000	1,000,000	-	1,000,000
Total expenditures	<u>4,662,813</u>	<u>4,662,813</u>	<u>3,044,207</u>	<u>1,618,606</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(50,507)</u>	<u>\$ (50,507)</u>
Fund balance at beginning of year			<u>571,719</u>	
Fund balance at end of year			<u>\$ 521,212</u>	

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, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Interest revenue	\$ 1,800	\$ 1,800	\$ 3,127	\$ 1,327
Expenditures				
Debt service - principal	426,000	426,000	424,286	1,714
Debt service - interest and fiscal charges	175,800	175,800	169,606	6,194
Total expenditures	601,800	601,800	593,892	7,908
Deficiency of revenues over expenditures	(600,000)	(600,000)	(590,765)	9,235
Other financing sources				
Transfers in	600,000	600,000	600,000	-
Net change in fund balance	\$ -	\$ -	9,235	\$ 9,235
Fund balance at beginning of year			1,058,684	
Fund balance at end of year			\$ 1,067,919	

Clearview Debt Service Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 67,150	\$ 67,150	\$ 66,860	\$ (290)
Interest revenue	-	-	751	751
Miscellaneous revenues	-	-	-	-
Total revenues	<u>67,150</u>	<u>67,150</u>	<u>67,611</u>	<u>461</u>
Expenditures				
Debt service - principal	48,500	48,500	48,493	7
Debt service - interest and fiscal charges	<u>21,200</u>	<u>21,200</u>	<u>18,656</u>	<u>2,544</u>
Total expenditures	<u>69,700</u>	<u>69,700</u>	<u>67,149</u>	<u>2,551</u>
Net change in fund balance	<u>\$ (2,550)</u>	<u>\$ (2,550)</u>	462	<u>\$ 3,012</u>
Fund balance at beginning of year			<u>147,410</u>	
Fund balance at end of year			<u>\$ 147,872</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, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Interest revenue	\$ 8,000	\$ 8,000	\$ 13,614	\$ 5,614
Expenditures				
Debt service - principal	1,520,000	1,520,000	1,520,000	-
Debt service - interest and fiscal charges	1,248,000	1,248,000	1,231,401	16,599
Total expenditures	2,768,000	2,768,000	2,751,401	16,599
Deficiency of revenues over expenditures	(2,760,000)	(2,760,000)	(2,737,787)	22,213
Other financing sources				
Transfers in	2,760,000	2,760,000	2,760,000	-
Net change in fund balance	\$ -	\$ -	22,213	\$ 22,213
Fund balance at beginning of year			2,982,472	
Fund balance at end of year			\$ 3,004,685	

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, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Interest revenue	\$ 1,700	\$ 1,700	\$ 2,448	\$ 748
Expenditures				
Debt service - principal	180,000	180,000	180,000	-
Debt service - interest and fiscal charges	391,700	391,700	386,900	4,800
Total expenditures	571,700	571,700	566,900	4,800
Deficiency of revenues over expenditures	(570,000)	(570,000)	(564,452)	5,548
Other financing sources				
Transfers in	570,000	570,000	570,000	-
Net change in fund balance	\$ -	\$ -	5,548	\$ 5,548
Fund balance at beginning of year			579,421	
Fund balance at end of year			\$ 584,969	

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, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Interest revenue	\$ 3,000	\$ 3,000	\$ 7,280	\$ 4,280
Expenditures				
Debt service - principal	835,000	835,000	835,000	-
Debt service - interest and fiscal charges	868,000	868,000	861,175	6,825
Total expenditures	1,703,000	1,703,000	1,696,175	6,825
Deficiency of revenues over expenditures	(1,700,000)	(1,700,000)	(1,688,895)	11,105
Other financing sources				
Transfers in	1,700,000	1,700,000	1,700,000	-
Net change in fund balance	\$ -	\$ -	11,105	\$ 11,105
Fund balance at beginning of year			1,729,341	
Fund balance at end of year			\$ 1,740,446	

Road Improvement Debt Service Fund - 2010
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Interest revenue	\$ -	\$ -	\$ 27,848	\$ 27,848
Expenditures				
Debt service - principal	3,670,000	3,670,000	3,670,000	-
Debt service - interest and fiscal charges	4,770,000	4,770,000	4,761,262	8,738
Total expenditures	8,440,000	8,440,000	8,431,262	8,738
Deficiency of revenues over expenditures	(8,440,000)	(8,440,000)	(8,403,414)	36,586
Other financing sources				
Transfers in	8,440,000	8,440,000	8,440,000	-
Net change in fund balance	\$ -	\$ -	36,586	\$ 36,586
Fund balance at beginning of year			8,467,251	
Fund balance at end of year			\$ 8,503,837	

Community Health Center Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 75,000	\$ 75,000	\$ -	\$ (75,000)
Interest revenue	1,000	1,000	1,279	279
Miscellaneous revenues	100,000	100,000	-	(100,000)
Total revenues	176,000	176,000	1,279	(174,721)
Expenditures				
Health and welfare				
Commodities				
Buildings/grounds maintenance supplies	10,000	10,000	-	10,000
Furniture and equipment - small value	25,000	20,830	3,500	17,330
Machinery and equipment - small value	20,000	20,000	-	20,000
Total commodities	55,000	50,830	3,500	47,330
Contractual services				
Other professional services	-	1,665	1,665	-
Buildings/grounds - repairs and maintenance	50,000	29,735	15,700	14,035
Telephone service - regular	-	22,770	22,770	-
Total contractual services	50,000	54,170	40,135	14,035
Capital outlay				
Buildings and structures	81,000	79,330	-	79,330
Machinery and equipment	20,000	4,430	-	4,430
Office furniture and equipment	20,000	17,476	-	17,476
Computer hardware/software	50,000	69,764	68,081	1,683
Total capital outlay	171,000	171,000	68,081	102,919
Other expenditures	100,000	100,000	-	100,000
Total expenditures	376,000	376,000	111,716	264,284
Net change in fund balance	\$ (200,000)	\$ (200,000)	(110,437)	\$ 89,563
Fund balance at beginning of year			<u>285,490</u>	
Fund balance at end of year			<u>\$ 175,053</u>	

Capital Improvement/Repair Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 200,000	\$ 200,000	\$ -	\$ (200,000)
Interest revenue	5,000	5,000	5,909	909
Miscellaneous revenues	1,660,000	1,660,000	1,651,926	(8,074)
Total revenues	<u>1,865,000</u>	<u>1,865,000</u>	<u>1,657,835</u>	<u>(207,165)</u>
Expenditures				
General and administrative				
Capital outlay				
Buildings and structures	255,000	255,000	23,200	231,800
Computer hardware/software	750,000	750,000	-	750,000
Total expenditures	<u>1,005,000</u>	<u>1,005,000</u>	<u>23,200</u>	<u>981,800</u>
Excess of revenues over expenditures	<u>860,000</u>	<u>860,000</u>	<u>1,634,635</u>	<u>774,635</u>
Other financing uses				
Transfers out	<u>(2,470,000)</u>	<u>(2,470,000)</u>	<u>(1,520,000)</u>	<u>950,000</u>
Net change in fund balance	<u>\$ (1,610,000)</u>	<u>\$ (1,610,000)</u>	<u>114,635</u>	<u>\$ 1,724,635</u>
Fund balance at beginning of year			<u>1,421,659</u>	
Fund balance at end of year			<u>\$ 1,536,294</u>	

ADF Expansion Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Interest revenue	\$ 3,000	\$ 3,000	\$ 2,414	\$ (586)
Miscellaneous revenues	-	-	-	-
Total revenues	<u>3,000</u>	<u>3,000</u>	<u>2,414</u>	<u>(586)</u>
Expenditures				
Public Safety				
Capital outlay				
Buildings and structures	115,000	-	-	-
Computer hardware/software	600,000	711,125	669,119	42,006
Total capital outlay	<u>715,000</u>	<u>711,125</u>	<u>669,119</u>	<u>42,006</u>
Other expenditures	-	3,875	3,875	-
Total expenditures	<u>715,000</u>	<u>715,000</u>	<u>672,994</u>	<u>42,006</u>
Net change in fund balance	<u>\$ (712,000)</u>	<u>\$ (712,000)</u>	<u>(670,580)</u>	<u>\$ (586)</u>
Fund balance at beginning of year			<u>680,239</u>	
Fund balance at end of year			<u>\$ 9,659</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.

Agency Funds
 Combining Balance Sheet
 November 30, 2011

	Assets				Liabilities			Total
	Cash and Cash Equivalents	Investments	Accrued Interest	Accounts Receivable	Accounts Payable	Amounts Held for Others	Total	
County treasurer								
Property taxes-all county taxing bodies	\$ 28,759,596	\$ -	\$ 1,227	\$ -	\$ -	\$ 28,760,823	\$ -	\$ 28,760,823
Inheritance account	1,103,034	-	-	-	-	1,103,034	-	1,103,034
Special trust funds	1,713,470	1,000,000	1,129	-	-	2,714,599	-	2,714,599
Federal state and FICA taxes	228	-	-	-	-	228	-	228
Other treasurer's accounts	5,590,102	-	54	35,711	15,430	5,625,867	5,610,437	5,625,867
Total county treasurer	37,166,430	1,000,000	2,410	35,711	15,430	38,204,551	38,189,121	38,204,551
Circuit clerk								
Court fees	9,247,211	42,692	-	-	-	9,289,903	9,289,903	9,289,903
Alimony and child support	48,360	-	-	-	-	48,360	-	48,360
Total circuit clerk	9,295,571	42,692	-	-	-	9,338,263	-	9,338,263
Sheriff								
Sheriff's account	3,396,253	8,315	-	-	-	3,404,568	-	3,404,568
County clerk								
County clerk accounts	2,757,432	-	-	10	1,757	2,757,442	2,755,685	2,757,442
Sunny Hill nursing home								
Patients' trust account	24,861	-	-	-	-	24,861	24,861	24,861
Security deposits	114,520	-	-	-	5,520	114,520	109,000	114,520
Other accounts	135,884	143,470	-	-	-	279,354	279,354	279,354
Total Sunny Hill nursing home	275,265	143,470	-	-	5,520	418,735	413,215	418,735
Adult detention facility								
Prisoners' account	259,278	-	-	-	-	259,278	259,278	259,278
State's Attorney	184,433	-	-	-	-	184,433	184,433	184,433
River Valley detention facility	1,138	-	-	-	-	1,138	1,138	1,138
Recorder of deeds	14,962	-	-	-	-	14,962	14,962	14,962
Regional office of education	4,185,371	-	-	-	-	4,185,371	4,185,371	4,185,371
Total agency funds	\$ 57,536,133	\$ 1,194,477	\$ 2,410	\$ 35,721	\$ 22,707	\$ 58,768,741	\$ 58,746,034	\$ 58,768,741

Agency Funds
Combining Statement of Changes in Assets and Liabilities
Year Ended November 30, 2011

	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	\$	24,456,966	\$	6,669,615	\$	2,366,985	\$ 28,759,596
Accrued interest		-		1,227		-	1,227
Total assets		24,456,966		6,670,842		2,366,985	28,760,823
Liabilities							
Amounts held for others		24,456,966		6,670,842		2,366,985	28,760,823
Total liabilities	\$	24,456,966	\$	6,670,842	\$	2,366,985	\$ 28,760,823
<i>Inheritance account</i>							
Assets							
Cash and cash equivalents	\$	101,238	\$	1,825,912	\$	824,116	\$ 1,103,034
Accounts receivable		8,904		-		8,904	-
Total assets		110,142		1,825,912		833,020	1,103,034
Liabilities							
Amounts held for others		110,142		1,825,912		833,020	1,103,034
Total liabilities	\$	110,142	\$	1,825,912	\$	833,020	\$ 1,103,034
<i>Special trust funds</i>							
Assets							
Cash and cash equivalents	\$	8,508,926	\$	16,697,553	\$	23,493,009	\$ 1,713,470
Investments		-		1,000,000		-	1,000,000
Accrued interest		1,125		1,129		1,125	1,129
Accounts receivable		1,871,888		-		1,871,888	-
Total assets		10,381,939		17,698,682		25,366,022	2,714,599
Liabilities							
Accounts payable		-		5,954		5,954	-
Amounts held for others		10,381,939		17,692,728		25,360,068	2,714,599
Total liabilities	\$	10,381,939	\$	17,698,682	\$	25,366,022	\$ 2,714,599

(Continued)

Agency Funds

Combining Statement of Changes in Assets and Liabilities (Continued)

Year Ended November 30, 2011

	Assets and Liabilities at Beginning of Year	Additions	Deletions	Assets and Liabilities at End of Year
County treasurer (continued)				
<i>Federal state and FICA taxes</i>				
Assets				
Cash and cash equivalents	\$ -	\$ 33,748,905	\$ 33,748,677	\$ 228
Total assets	-	33,748,905	33,748,677	228
Liabilities				
Amounts held for others	-	33,748,905	33,748,677	228
Total liabilities	\$ -	\$ 33,748,905	\$ 33,748,677	\$ 228
<i>Other treasurer's accounts</i>				
Assets				
Cash and cash equivalents	\$ 9,795,059	\$ 67,105,251	\$ 71,310,208	\$ 5,590,102
Investments	-	-	-	-
Accrued interest	151	54	151	54
Accounts receivable	55,749	35,711	55,749	35,711
Total assets	9,850,959	67,141,016	71,366,108	5,625,867
Liabilities				
Accounts payable	379,806	40,626,338	40,990,714	15,430
Amounts held for others	9,471,153	26,514,678	30,375,394	5,610,437
Total liabilities	\$ 9,850,959	\$ 67,141,016	\$ 71,366,108	\$ 5,625,867
Circuit clerk				
<i>Court fees</i>				
Assets				
Cash and cash equivalents	\$ 9,643,178	\$ 39,633,469	\$ 40,029,436	\$ 9,247,211
Investments	42,666	26	-	42,692
Total assets	9,685,844	39,633,495	40,029,436	9,289,903
Liabilities				
Amounts held for others	9,685,844	39,633,495	40,029,436	9,289,903
Total liabilities	\$ 9,685,844	\$ 39,633,495	\$ 40,029,436	\$ 9,289,903

(Continued)

Agency Funds

Combining Statement of Changes in Assets and Liabilities (Continued)

Year Ended November 30, 2011

	Assets and Liabilities at Beginning of Year	Additions	Deletions	Assets and Liabilities at End of Year
Circuit clerk (continued)				
<i>Alimony and child support</i>				
Assets				
Cash and cash equivalents	\$ 27,698	\$ 1,334,309	\$ 1,313,647	\$ 48,360
Total assets	27,698	1,334,309	1,313,647	48,360
Liabilities				
Amounts held for others	27,698	1,334,309	1,313,647	48,360
Total liabilities	\$ 27,698	\$ 1,334,309	\$ 1,313,647	\$ 48,360
Sheriff				
<i>Sheriff's account</i>				
Assets				
Cash and cash equivalents	\$ 2,789,825	\$ 22,675,775	\$ 22,069,347	\$ 3,396,253
Investments	8,303	12	-	8,315
Total assets	2,798,128	22,675,787	22,069,347	3,404,568
Liabilities				
Amounts held for others	2,798,128	22,675,787	22,069,347	3,404,568
Total liabilities	\$ 2,798,128	\$ 22,675,787	\$ 22,069,347	\$ 3,404,568
County clerk				
<i>County clerk accounts</i>				
Assets				
Cash and cash equivalents	\$ 1,956,745	\$ 35,663,041	\$ 34,862,354	\$ 2,757,432
Accounts receivable	55	10	55	10
Total assets	1,956,800	35,663,051	34,862,409	2,757,442
Liabilities				
Accounts payable	1,266	27,731	27,240	1,757
Amounts held for others	1,955,534	35,635,320	34,835,169	2,755,685
Total liabilities	\$ 1,956,800	\$ 35,663,051	\$ 34,862,409	\$ 2,757,442

(Continued)

Agency Funds

Combining Statement of Changes in Assets and Liabilities (Continued)

Year Ended November 30, 2011

	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	\$ 15,270	\$ 382,540	\$ 372,949	\$ 24,861
Total assets	15,270	382,540	372,949	24,861
Liabilities				
Amounts held for others	15,270	382,540	372,949	24,861
Total liabilities	\$ 15,270	\$ 382,540	\$ 372,949	\$ 24,861
<i>Security deposits</i>				
Assets				
Cash and cash equivalents	\$ 155,492	\$ 60,720	\$ 101,692	\$ 114,520
Total assets	155,492	60,720	101,692	114,520
Liabilities				
Accounts payable	8,740	58,632	61,852	5,520
Amounts held for others	146,752	2,088	39,840	109,000
Total liabilities	\$ 155,492	\$ 60,720	\$ 101,692	\$ 114,520
<i>Other accounts</i>				
Assets				
Cash and cash equivalents	\$ 105,587	\$ 110,459	\$ 80,162	\$ 135,884
Investments	144,568	7,988	9,086	143,470
Total assets	250,155	118,447	89,248	279,354
Liabilities				
Amounts held for others	250,155	118,447	89,248	279,354
Total liabilities	\$ 250,155	\$ 118,447	\$ 89,248	\$ 279,354

(Continued)

Agency Funds

Combining Statement of Changes in Assets and Liabilities (Continued)

Year Ended November 30, 2011

	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	\$ 192,318	\$ 1,114,758	\$ 1,047,798	\$ 259,278
Total assets	192,318	1,114,758	1,047,798	259,278
Liabilities				
Amounts held for others	192,318	1,114,758	1,047,798	259,278
Total liabilities	\$ 192,318	\$ 1,114,758	\$ 1,047,798	\$ 259,278
State's Attorney				
Assets				
Cash and cash equivalents	\$ 131,090	\$ 95,145	\$ 41,802	\$ 184,433
Total assets	131,090	95,145	41,802	184,433
Liabilities				
Amounts held for others	131,090	95,145	41,802	184,433
Total liabilities	\$ 131,090	\$ 95,145	\$ 41,802	\$ 184,433
River Valley detention facility				
Assets				
Cash and cash equivalents	\$ 1,138	\$ -	\$ -	\$ 1,138
Total assets	1,138	-	-	1,138
Liabilities				
Amounts held for others	1,138	-	-	1,138
Total liabilities	\$ 1,138	\$ -	\$ -	\$ 1,138

(Continued)

Agency Funds

Combining Statement of Changes in Assets and Liabilities (Continued)

Year Ended November 30, 2011

	Assets and Liabilities at Beginning of Year		Additions	Deletions	Assets and Liabilities at End of Year	
Recorder of deeds						
Assets						
Cash and cash equivalents	\$	-	\$ 161,602	\$ 146,640	\$	14,962
Total assets		-	161,602	146,640		14,962
Liabilities						
Amounts held for others		-	161,602	146,640		14,962
Total liabilities	\$	-	\$ 161,602	\$ 146,640	\$	14,962
Regional office of education						
Assets						
Cash and cash equivalents	\$	2,732,289	\$ 15,372,635	\$ 13,919,553	\$	4,185,371
Total assets		2,732,289	15,372,635	13,919,553		4,185,371
Liabilities						
Amounts held for others		2,732,289	15,372,635	13,919,553		4,185,371
Total liabilities	\$	2,732,289	\$ 15,372,635	\$ 13,919,553	\$	4,185,371
All agency funds						
Assets						
Cash and cash equivalents	\$	60,612,819	\$ 242,651,689	\$ 245,728,375	\$	57,536,133
Investments		195,537	1,008,026	9,086		1,194,477
Accrued interest		1,276	2,410	1,276		2,410
Accounts receivable		1,936,596	35,721	1,936,596		35,721
Total assets		62,746,228	243,697,846	247,675,333		58,768,741
Liabilities						
Accounts payable		389,812	40,718,655	41,085,760		22,707
Amounts held for others		62,356,416	202,979,191	206,589,573		58,746,034
Total liabilities	\$	62,746,228	\$ 243,697,846	\$ 247,675,333	\$	58,768,741

STATISTICAL SECTION – UNAUDITED

Financial Trends - These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity - These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property and sales taxes.

Debt Capacity - These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Demographic and Economic Information - These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to help make comparisons over time and with other governments.

Operating Information - These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.

Net Assets by Component
Last Ten Fiscal Years
(Unaudited)

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Primary Government:										
Governmental activities										
Invested in capital assets, net of related debt	\$ 170,039,152	\$ 200,225,996	\$ 222,048,480	\$ 217,795,222	\$ 180,839,160	\$ 343,562,111	\$ 368,504,166	\$ 406,593,344	\$ 315,594,733	\$ 277,464,844
Restricted	45,943,118	42,494,969	45,252,694	79,899,115	59,525,112	49,512,698	66,069,907	72,356,899	75,665,601	91,345,994
Unrestricted	36,794,039	43,394,783	38,177,166	46,259,742	143,805,220	51,888,267	70,650,667	64,457,058	87,851,022	94,363,925
Total governmental activities net assets	\$ 252,776,309	\$ 286,115,748	\$ 305,478,340	\$ 343,954,079	\$ 384,169,492	\$ 444,963,076	\$ 505,224,740	\$ 543,407,301	\$ 479,111,356	\$ 463,174,763

Note: In FY2010, the County implemented GASB Statement 61. This standard changed component unit reporting, therefore the Forest Preserve is not included in FY2010 and FY2011 as a blended component unit. Amounts from prior years have not been restated.

Sources: Will County Financial Statements 2002-2011.

Changes in Net Assets
Last Ten Fiscal Years
(Unaudited)

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Expenses										
Governmental activities										
General and administrative	\$ 54,299,089	\$ 70,572,723	\$ 63,831,041	\$ 68,053,009	\$ 61,179,268	\$ 62,157,811	\$ 64,475,732	\$ 65,620,151	\$ 51,563,780	\$ 58,655,628
Education and recreation	-	-	-	-	-	1,386,926	2,487,136	2,852,650	-	-
Public safety	36,657,642	35,877,452	50,086,519	49,347,395	51,578,288	63,927,441	71,356,935	75,685,250	77,198,730	79,271,474
Judicial	22,318,494	21,787,427	29,804,205	31,744,709	35,332,093	37,710,082	40,371,411	42,063,251	42,659,853	45,518,748
Health and welfare	33,339,902	32,419,908	36,382,239	34,670,965	49,873,706	55,611,796	57,708,634	63,216,057	69,932,045	61,228,405
Highway and roads	15,805,481	7,800,151	15,349,317	10,579,584	20,524,374	10,591,001	18,029,729	22,596,071	16,969,269	73,409,418
Interest on debt	6,600,942	7,183,218	6,925,213	10,555,856	11,505,750	11,359,509	13,442,669	13,631,453	5,288,149	7,385,992
Total governmental activities expenses	169,021,550	175,640,879	202,378,534	204,951,518	229,993,479	242,744,566	267,872,246	285,664,883	263,611,826	325,469,665
Revenues										
Governmental activities program revenues										
Fees, fines, and charges for services										
General and administrative	14,985,880	15,750,382	16,598,357	15,707,345	20,088,404	18,986,874	10,773,205	9,025,681	8,152,305	7,899,823
Education and recreation	-	-	-	-	-	517,478	649,143	733,984	-	-
Public safety	8,046,975	8,225,476	8,446,876	8,730,924	9,764,177	9,264,768	12,930,453	12,115,581	10,067,306	10,129,158
Judicial	9,423,772	10,235,309	12,263,653	13,980,002	15,455,273	18,389,828	21,581,419	20,986,055	21,944,903	20,986,815
Health and welfare	11,258,966	11,744,928	12,735,350	15,710,169	14,869,816	17,413,036	22,070,066	24,289,739	22,203,748	23,688,356
Highway and roads	1,628,104	1,843,859	2,406,339	3,641,318	1,754,804	1,313,919	1,979,687	1,932,828	1,537,414	1,833,161
Total fees, fines, and charges for services	45,343,697	47,799,954	52,450,575	57,769,758	61,932,474	65,885,903	69,983,973	69,083,868	63,905,676	64,537,313
Operating grants and contributions										
General and administrative	2,700,198	6,766,607	9,168,325	10,434,223	11,339,800	634,920	1,280,748	174,473	906,484	815,158
Public safety	1,704,233	1,083,596	1,741,274	1,085,662	539,415	3,219,597	-	1,873,553	4,737,581	4,708,169
Judicial	4,727,428	5,055,302	4,346,795	5,278,939	4,372,161	2,601,088	6,067,210	5,291,680	5,464,347	4,803,063
Health and welfare	12,048,669	11,576,291	12,739,795	11,448,242	16,384,961	26,596,391	25,397,794	29,089,095	33,648,055	30,144,329
Highway and roads	8,077,125	7,813,673	8,182,592	10,008,478	9,791,456	12,993,715	23,765,192	28,112,088	31,669,781	35,415,742
Total operating grants and contributions	29,257,653	32,295,469	36,178,781	38,255,544	42,427,793	46,045,711	56,510,944	64,540,889	76,446,248	75,886,461

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

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Capital grants and contributions										
General and administrative	\$ 373,833	\$ 3,084,563	\$ 1,135,586	\$ 579,519	\$ 296,264	\$ 2,887,459	\$ 5,084,703	\$ 2,506,495	\$ -	\$ -
Public safety	-	-	-	-	645,578	1,851,813	28,550	62,500	208,210	-
Judicial	-	-	-	-	20,526	491,070	410,657	22,836	-	40,194
Health and welfare	225,000	-	225,000	-	2,023,757	-	3,795,607	3,442,796	569,226	3,249,655
Highway and roads	1,289,000	178,524	1,048,293	4,154,033	1,595,689	10,698,185	7,892,984	5,263,304	4,610,155	3,278,806
Total capital grants and contributions	1,887,833	3,263,087	2,408,879	4,733,552	4,581,814	15,928,527	17,212,501	11,297,931	5,387,591	6,568,655
Total governmental activities program revenues	76,489,183	83,358,510	91,038,235	100,758,854	108,942,081	127,860,141	143,707,418	144,922,688	145,739,515	146,992,429
Net (expense)/revenue										
Governmental activities	(92,532,367)	(92,282,369)	(111,340,299)	(104,192,664)	(121,051,398)	(114,884,425)	(124,164,828)	(140,742,195)	(117,872,311)	(178,477,236)
General revenues										
Governmental activities										
Taxes										
Property taxes	79,412,872	85,346,976	92,188,155	99,959,201	111,206,275	119,861,676	130,582,612	139,018,377	108,761,202	111,130,235
Replacement taxes	2,456,768	2,481,352	2,777,449	3,817,885	4,098,013	5,252,386	4,775,432	4,365,017	3,979,191	3,506,503
Income tax	6,563,948	6,533,834	6,183,605	7,405,834	7,634,329	8,030,287	8,296,644	7,098,199	6,861,332	7,617,039
Sales tax	15,688,678	16,771,708	19,005,437	20,970,418	23,325,092	22,232,481	21,999,761	18,572,077	19,377,350	21,203,541
Other taxes	948,934	681,971	854,416	1,290,053	682,278	1,043,962	1,321,838	974,482	1,042,093	784,768
Investment earnings	5,180,574	4,149,732	4,100,079	7,989,472	12,151,450	15,100,991	15,021,979	6,776,536	5,132,697	5,044,230
Other general revenues	856,210	3,187,421	4,567,736	1,235,540	2,357,709	4,156,226	2,428,226	2,100,068	4,962,147	3,135,870
Special item-change in arbitrage liability	-	752,608	-	-	-	-	-	-	-	-
Total governmental activities	111,107,984	119,905,602	129,676,877	142,668,403	161,455,146	175,678,009	184,426,492	178,904,756	150,116,012	152,422,186
Change in net assets										
Governmental activities	\$ 18,575,617	\$ 27,623,233	\$ 18,336,578	\$ 38,475,739	\$ 40,403,748	\$ 60,793,584	\$ 60,261,664	\$ 38,162,561	\$ 32,243,701	\$ (26,055,050)

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 and FY2011. Amounts from prior years have not been restated.

Sources: Will County Financial Statements 2002-2011.

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

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
General fund										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,398,738
Restricted	-	-	-	-	-	-	-	-	-	23,597,269
Committed	-	-	-	-	-	-	-	-	-	10,703,579
Unassigned	-	-	-	-	-	-	-	-	-	48,697,204
Reserved	580	111,579	437,159	1,958,017	876,009	1,788,325	1,922,810	993,020	809,137	-
Unreserved	17,655,003	19,762,693	17,053,154	18,511,166	59,525,112	47,898,058	55,228,290	57,713,238	52,915,737	-
Total general fund	17,655,583	19,874,272	17,490,313	20,469,183	60,401,121	49,686,383	57,151,100	58,706,258	53,724,874	84,396,790
All other governmental funds										
Nonspendable	-	-	-	-	-	-	-	-	-	718,704
Restricted	-	-	-	-	-	-	-	-	-	128,242,030
Committed	-	-	-	-	-	-	-	-	-	51,301,129
Assigned	-	-	-	-	-	-	-	-	-	20,819,976
Unassigned	-	-	-	-	-	-	-	-	-	(1,296,885)
Reserved for:										
Inventory	-	-	-	-	-	-	-	-	347,760	-
Prepaid items	103,421	220,457	105,031	107,771	305,221	408,801	437,045	191,898	-	-
Debt service	1,973,154	1,864,802	2,257,993	5,028,083	2,285,978	7,209,916	10,416,181	9,355,062	14,964,579	-
Construction and development	65,074,594	48,701,087	47,567,768	158,016,602	103,811,334	40,527,648	48,026,724	32,167,146	85,507,378	-
Employee retirement	-	-	-	-	-	-	426,646	409,881	-	-
Specific purposes	-	-	-	-	-	44,637	70,483	91,513	-	-
Preserve improvements	-	-	-	-	-	24,200	24,200	-	-	-
Liability insurance	-	-	-	-	-	-	-	292,551	-	-
Unreserved, reported in:										
Special revenue funds	53,498,131	58,897,838	58,806,687	66,245,842	70,678,445	83,659,258	98,936,470	114,437,491	119,979,763	-
Capital projects funds	-	-	-	(2,282)	6,625,802	1,708,280	2,686,908	1,889,593	1,707,149	-
Total all other governmental funds	\$ 120,649,300	\$ 109,684,184	\$ 108,737,479	\$ 229,396,016	\$ 183,706,780	\$ 133,582,740	\$ 161,024,657	\$ 158,835,135	\$ 222,506,629	\$ 199,784,954

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 and FY2011. 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.

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

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Revenues										
Property taxes	\$ 79,412,872	\$ 85,346,976	\$ 92,188,155	\$ 99,959,201	\$ 111,206,275	\$ 120,673,324	\$ 130,582,612	\$ 138,913,770	\$ 108,865,597	\$ 110,956,310
TIF surplus distribution	-	-	-	-	-	77,471	106,202	-	-	-
Licenses and permits	3,581,443	3,474,941	3,426,589	3,447,174	3,512,927	3,356,168	3,556,746	3,079,705	2,167,428	2,301,780
Intergovernmental	58,901,687	63,630,449	68,729,965	73,722,799	80,536,765	84,337,933	93,270,419	97,231,776	104,475,582	110,281,809
Charges for services	36,831,068	39,328,659	44,670,706	50,231,452	53,818,001	58,441,122	62,025,281	62,175,377	56,954,980	57,242,135
Fines and forfeitures	2,474,635	2,476,552	2,795,486	2,630,937	2,973,965	3,746,861	4,275,342	3,819,148	4,544,376	4,374,451
Interest revenue	5,180,574	4,149,732	4,100,079	7,984,458	12,136,359	15,100,991	14,916,210	6,726,995	5,020,262	5,154,472
Miscellaneous revenues	599,955	945,774	1,680,117	1,163,017	1,600,892	3,481,212	4,055,854	1,942,846	4,662,923	3,362,741
Total revenues	186,982,234	199,353,083	217,591,097	239,139,038	265,785,184	289,215,082	312,788,666	313,889,617	286,691,148	293,673,698
Expenditures										
Current:										
General and administrative	44,321,402	54,862,847	54,959,113	57,343,964	52,072,796	53,285,109	55,649,431	58,127,290	48,813,316	52,282,836
Education and recreation	-	-	-	-	-	1,304,937	2,170,460	2,758,113	-	-
Public safety	34,900,981	34,309,460	41,274,501	43,217,133	45,681,933	60,985,618	68,752,040	72,434,982	73,763,465	74,168,360
Judicial	21,105,356	21,092,158	26,130,747	28,159,389	30,843,966	37,082,220	39,560,699	41,173,948	42,285,144	44,564,153
Health and welfare	32,743,371	31,909,541	33,833,292	35,713,985	47,896,337	57,722,068	56,738,246	62,310,518	68,749,946	60,668,047
Highway and roads	17,715,276	17,788,679	25,671,836	23,369,670	29,536,565	23,702,414	28,062,241	15,495,167	10,379,751	13,076,065
Retirement	10,844,035	11,488,277	15,615,040	16,705,893	16,856,386	-	-	-	-	-
Debt service - principal	9,125,588	9,626,905	10,829,168	12,423,618	12,375,133	12,969,026	16,079,387	17,399,073	3,457,836	7,517,779
Debt service - interest and fiscal charge	3,208,450	3,556,963	3,117,324	6,574,965	7,892,237	7,433,447	9,526,086	9,578,700	5,148,936	7,450,000
Debt service - bond issuance costs	-	-	-	-	-	-	571,558	-	755,207	-
Capital outlay	20,579,434	24,949,614	13,092,395	14,916,206	64,198,915	96,609,474	58,562,174	39,446,190	28,663,742	29,769,217
Total expenditures	194,543,893	209,584,444	224,523,416	238,424,823	307,354,268	351,094,313	335,672,322	318,723,981	282,017,343	289,496,457

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

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Other Financing Sources (Uses)										
Transfers in	\$ 1,420,896	\$ 3,751,024	\$ 21,949,963	\$ 25,526,785	\$ 22,840,580	\$ 29,692,317	\$ 32,605,980	\$ 27,103,512	\$ 49,876,912	\$ 18,997,343
Issuance of bonds/debt certificates	39,936,200	194,324	187,900	-	6,600,000	21,723,212	55,000,000	4,200,000	100,000,000	-
Premium on bonds/debt certificates	1,185,361	-	-	114,200,000	538,563	-	2,790,290	-	843,278	-
Proceeds from loan	-	-	2,311,034	7,780,761	-	-	-	-	-	-
Proceeds from capital leases	1,328,257	934,608	1,296,133	930,534	104,668	-	-	-	-	-
Sale of capital assets	105,500	-	7,894	11,897	6,375	-	-	-	-	-
Operating transfers out	(1,619,017)	(3,751,024)	(21,949,963)	(25,526,785)	(22,840,580)	(29,692,317)	(32,605,980)	(27,103,512)	(49,876,912)	(18,997,343)
Payments to refunding escrow agent	(33,782,468)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	8,574,729	1,128,932	3,802,961	122,923,192	7,249,596	21,723,212	57,790,290	4,200,000	100,843,278	-
Net change in fund balances	\$ 1,013,070	\$ (9,102,429)	\$ (3,129,358)	\$ 123,637,407	\$ (34,319,488)	\$ (40,156,019)	\$ 34,906,634	\$ (634,364)	\$ 105,517,083	\$ 4,177,241

Debt service as a percentage of noncapital expenditures

7.4% 7.6% 7.0% 9.3% 8.9% 8.4% 9.8% 9.6% 3.4% 5.7%

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 and FY2011. Amounts from prior years have not been restated.

Sources: Will County Financial Statements 2002-2011.

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

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Functions/programs										
Revenues										
Fees, fines, and charges for services	\$ 45,343,697	\$ 47,799,954	\$ 52,450,575	\$ 57,769,758	\$ 59,525,112	\$ 65,885,903	\$ 69,983,973	\$ 69,083,868	\$ 63,905,676	\$ 64,537,313
Operating grants and contributions	29,257,653	32,295,469	36,178,781	38,255,544	42,427,793	46,045,711	56,510,944	64,540,889	76,446,248	75,886,461
Capital grants and contributions	1,887,833	3,263,087	2,408,879	4,733,552	4,581,814	15,928,527	17,212,501	11,297,931	5,387,591	6,568,655
Total governmental activities program revenues	76,489,183	83,358,510	91,038,235	100,768,854	106,534,719	127,860,141	143,707,418	144,922,688	145,739,515	146,992,429
Component unit										
Fees, fines, and charges for services	4,592,378	4,807,652	5,021,968	5,251,947	3,768,065	3,879,890	3,893,055	6,022,306	6,779,082	8,320,764
Operating grants and contributions	-	-	-	-	-	-	-	-	100,822	382,183
Capital grants and contributions	-	-	-	-	-	-	-	-	2,254,633	2,334,509
Total component unit program revenues	4,592,378	4,807,652	5,021,968	5,251,947	3,768,065	3,879,890	3,893,055	6,022,306	9,134,537	11,037,456
Total reporting unit program revenues	\$ 81,081,561	\$ 88,166,162	\$ 96,060,203	\$ 106,010,801	\$ 110,292,784	\$ 131,740,031	\$ 147,600,473	\$ 150,944,994	\$ 154,874,052	\$ 158,029,885

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 and FY2011. Amounts from prior years have not been restated.

Sources: Will County Financial Statements 2002-2011.

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

Fiscal Year	Property	Replacement	Income	Sales	Other	Total
2002	\$ 79,412,872	\$ 2,456,768	\$ 6,563,948	\$ 15,688,678	\$ 948,934	\$ 105,071,200
2003	85,346,976	2,481,352	6,533,834	16,771,708	681,971	111,815,841
2004	92,188,155	2,777,449	6,183,605	19,005,437	854,416	121,009,062
2005	99,959,201	3,817,885	7,405,834	20,970,418	1,290,053	133,443,391
2006	111,206,275	4,098,013	7,634,329	23,325,092	682,278	146,945,987
2007	119,861,676	5,252,386	8,030,287	22,232,481	1,043,962	156,420,792
2008	130,582,612	4,775,432	8,296,644	21,999,761	1,321,838	166,976,287
2009	139,018,377	4,365,017	7,098,199	18,572,077	974,482	170,028,152
2010	108,761,202	3,979,191	6,861,332	19,377,350	1,042,093	140,021,168
2011	111,130,235	3,506,503	7,617,039	21,203,541	784,768	144,242,086
Change						
2002-2011	39.9%	42.7%	16.0%	35.2%	-17.3%	37.3%
2002-2009	75.1%	77.7%	8.1%	18.4%	2.7%	61.8%

Notes: 2002-2009 taxes include the Forest Preserve and use the accrual basis of accounting due to the implementation of GASB 34.

2010-2011 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 2002-2011.

Will County, Illinois
 Property Tax Rates and Tax Levies
 Last Ten Tax Years
 (Unaudited)

Current	Tax Year									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
General	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2435	0.2601	0.2818	0.2972
Worker's compensation	0.0282	0.0242	0.0216	0.0180	0.0163	0.0148	0.0138	0.0196	0.0196	0.0207
Liability insurance	0.0147	0.0155	0.0158	0.0161	0.0152	0.0138	0.0128	0.0163	0.0163	0.0173
Illinois Municipal Retirement	0.0527	0.0502	0.0604	0.0610	0.0743	0.0664	0.0611	0.0596	0.0621	0.0640
Sunny Hill sanitarium	0.0045	0.0041	0.0038	0.0030	0.0028	0.0027	0.0024	0.0028	0.0026	0.0029
Highway	0.1000	0.0557	0.0466	0.0436	0.0436	0.0407	0.0437	0.0326	0.0316	0.0326
Health	0.1000	0.0578	0.0475	0.0459	0.0442	0.0433	0.0406	0.0428	0.0418	0.0444
Bridge	0.0500	0.0152	0.0136	0.0065	0.0072	0.0050	0.0038	0.0001	0.0001	0.0002
Matching tax	0.0500	0.0388	0.0419	0.0347	0.0289	0.0239	0.0216	0.0002	0.0001	0.0002
Social security	None	0.0359	0.0336	0.0374	0.0319	0.0325	0.0299	0.0306	0.0273	0.0282
Will County Building Commission	None	0.0521	0.0448	0.0417	0.0118	0.0127	0.0117	0.0191	0.0191	0.0197
Detention home construction	0.0400	0.0085	0.0078	0.0076	0.0065	0.0104	0.0094	0.0104	-	-
Detention home operation *	0.0200	0.0091	0.0087	0.0083	0.0075	-	-	-	-	-
	0.6232	0.6061	0.5814	0.5708	0.5380	0.5154	0.4943	0.4942	0.5024	0.5274
Clearview debt service fund	None	-	1.1084	3.0392	2.0442	1.8333	1.6375	1.5630	1.5757	1.7128
Will County Special Services Area #1 (Bonnie Brae)	None	1.3024	-	-	-	-	-	-	-	-
General	\$ 26,164,780	\$ 28,855,713	\$ 32,426,145	\$ 35,804,946	\$ 40,310,837	\$ 45,894,909	\$ 49,548,311	\$ 56,504,947	\$ 61,362,811	\$ 62,913,103
Worker's compensation	2,951,387	2,793,233	2,801,619	2,577,956	2,628,267	2,716,979	2,808,077	4,257,966	4,267,960	4,381,902
Liability insurance	1,538,489	1,789,054	2,049,332	2,305,839	2,450,899	2,533,399	2,604,593	3,541,064	3,549,375	3,662,169
Illinois Municipal Retirement	5,515,536	5,794,227	7,834,157	8,736,407	11,980,381	12,189,688	12,432,862	12,947,693	13,522,465	13,547,909
Sunny Hill sanitarium	470,966	473,234	492,877	429,659	451,481	495,665	488,361	608,281	566,158	613,890
Highway	5,829,513	6,371,341	6,044,233	6,244,383	7,030,210	7,471,691	8,892,243	7,082,127	6,880,997	6,900,966
Health	6,049,297	6,071,242	6,160,967	6,573,788	7,126,956	7,948,998	8,261,443	9,298,007	9,102,078	9,398,862
Bridge	1,590,819	1,569,751	843,080	1,031,182	806,217	771,034	773,239	21,724	21,775	42,337
Matching tax	4,060,773	4,836,217	4,500,749	4,497,101	4,659,933	4,387,553	4,395,251	43,449	21,775	42,337
Social security	3,757,262	3,855,123	4,358,074	5,356,420	5,143,663	5,966,338	6,084,166	6,647,641	5,944,659	5,969,547
Will County Building Commission	5,452,647	5,574,834	5,810,675	5,792,184	1,902,659	2,331,428	2,380,728	4,149,289	4,159,033	4,170,216
Detention home construction	889,603	969,552	1,011,696	1,088,470	1,048,082	1,909,228	1,912,748	2,259,329	-	-
Detention home operation *	952,398	1,004,179	1,076,548	1,131,436	1,209,325	-	-	-	-	-
Clearview debt service fund	-	71,600	35,801	95,845	67,150	67,150	67,151	67,151	67,153	67,152
Will County Special Services Area #1 (Bonnie Brae)	37,995	-	-	-	-	-	-	-	-	-
	\$ 65,261,465	\$ 70,029,300	\$ 75,445,953	\$ 81,665,616	\$ 86,816,060	\$ 94,684,060	\$ 100,649,173	\$ 107,428,668	\$ 109,466,239	\$ 111,710,390

*2007 and 2006 Levy for Detention home operation is included with Detention home construction.

Notes: Includes only the County, Forest Preserve information is available in separately issued component unit financial statements.
 Tax Rates are per \$100 of assessed valuation.

Source: Will County Clerk - Tax Extension Department.

Principal Property Tax Payers,
Current Year and Nine Years Ago
(Unaudited)

Taxpayer	Type Of Business	Fiscal Year 2003		Fiscal Year 2011	
		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	\$ 343,077,300	2.46%	\$ 452,732,918	2.07%
Exxon Mobil Joliet Refining	Manufacturing	142,731,442	1.02%	331,358,387	1.52%
PDV Midwest Refining	Manufacturing	68,832,400	0.49%	264,947,867	1.21%
Walmart	Retail	-	-	80,378,891	0.37%
Adventist Bolingbrook Hospital	Medical	-	-	35,894,100	0.16%
Target Corporation	Retail	-	-	26,923,133	0.12%
Des Plaines Development	Manufacturing	22,051,423	0.16%	25,838,490	0.12%
Menard Inc.	Retail	-	-	24,621,391	0.11%
PLDAB LLC	Industrial	-	-	23,354,300	0.11%
Catullus Development Corp.	Retail	39,227,700	0.28%	25,930,200	0.12%
Chicago Carbon Co.	Manufacturing	18,518,400	0.13%	-	-
BASF Corporation	Manufacturing	15,624,054	0.11%	-	-
Amoco Oil Corporation	Manufacturing	15,109,620	0.11%	-	-
Meijer	Retail	14,174,200	0.10%	-	-
Midwest Generation	Utility	13,848,177	0.10%	-	-
Total		\$ 693,194,716	4.98%	\$ 1,291,979,677	5.91%

(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
2002	2001	\$ 65,261,465	\$ 64,828,033	99.34%	\$ 115,332	\$ 64,943,365	99.51%
2003	2002	70,029,300	69,737,303	99.58%	58,530	69,795,833	99.67%
2004	2003	75,445,953	75,184,382	99.65%	53,513	75,237,895	99.72%
2005	2004	81,665,616	81,619,668	99.94%	89,806	81,709,474	100%
2006	2005	86,816,060	86,516,612	99.66%	51,493	86,568,105	99.71%
2007	2006	94,684,060	94,271,097	99.56%	70,532	94,341,629	99.64%
2008	2007	100,649,171	100,267,527	99.62%	54,592	100,322,119	99.68%
2009	2008	107,428,668	107,023,244	99.62%	63,499	107,086,743	99.68%
2010	2009	109,466,239	108,889,507	99.47%	67,679	108,957,186	99.53%
2011	2010	111,710,390	110,831,827	99.21%	152,872	110,984,699	99.35%

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
2002	2001	\$ 14,112,631	\$ 14,112,631	100.00%	\$ -	\$ 14,112,631	100%
2003	2002	15,123,802	15,123,802	100.00%	-	15,123,802	100%
2004	2003	16,411,230	16,411,230	100.00%	-	16,411,230	100%
2005	2004	17,650,291	17,650,291	100.00%	-	17,650,291	100%
2006	2005	23,879,808	23,879,808	100.00%	-	23,879,808	100%
2007	2006	25,106,568	25,106,568	100.00%	-	25,106,568	100%
2008	2007	28,942,424	28,903,517	99.87%	14,743	28,918,260	99.92%
2009	2008	31,325,470	31,286,814	99.88%	16,639	31,303,453	99.93%
2010	2009	33,076,307	32,885,456	99.42%	19,497	32,904,953	99.48%
2011	2010	33,171,209	32,918,429	99.24%	46,221	32,964,650	99.38%

** 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)

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Direct rate - County	0.6232	0.6061	0.5814	0.5708	0.5380	0.5154	0.4943	0.4942	0.5024	0.5274
Overlapping rates:										
Municipalities	0.8111	0.7857	0.7921	0.9467	1.0232	0.9265	0.9523	1.2429	1.4080	0.9892
High school districts	2.0189	2.0598	1.9713	2.1598	2.0906	2.1171	2.1132	1.9681	1.9540	2.1042
Unit school districts	4.7470	4.7580	4.6961	4.3891	4.3902	4.2033	4.0725	4.0925	4.1975	4.4550
Elementary school districts	2.8039	2.9264	2.9375	2.8536	2.7576	2.7162	2.6314	2.6162	2.6334	2.7850
Junior colleges	0.2326	0.2315	0.2195	0.2917	0.2941	0.3013	0.2971	0.2763	0.2945	0.3137
Townships	0.2486	0.2382	0.2253	0.3480	0.3371	0.3169	0.3121	0.3113	0.3124	0.3279
Sanitary districts	0.0276	0.0252	0.0233	0.1247	0.1182	0.1090	0.1005	0.0967	0.0942	0.0992
Park district	0.3064	0.2994	0.3186	0.3187	0.3199	0.2868	0.3051	0.2955	0.2916	0.3136
Forest Preserve	0.1352	0.1315	0.1266	0.1235	0.1481	0.1369	0.1424	0.1445	0.1519	0.1567
Fire protection	0.4477	0.4876	0.5129	0.5531	0.5773	0.5937	0.6017	0.5988	0.5828	0.6146

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>
2001	\$ 10,465,738,249	\$ 776,862,308	0.07423
2002	11,542,100,452	865,674,335	0.07500
2003	12,970,257,627	959,234,432	0.07396
2004	14,321,773,901	1,066,585,880	0.07447
2005	16,124,110,513	1,178,715,455	0.07310
2006	18,357,729,612	1,310,320,443	0.07138
2007	20,348,135,330	1,421,250,305	0.06985
2008	21,724,055,451	1,509,853,825	0.06950
2009	21,775,056,261	1,558,105,729	0.07155
2010	21,168,608,072	1,598,216,054	0.07550

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	
2002	2001	\$ 10,455,934,037	\$ 31,367,802,111	\$ 9,804,212	\$ 29,412,636	0.6232	\$ 10,465,738,249	\$ 31,397,214,747	33.333%
2003	2002	11,531,765,433	34,595,296,299	10,335,019	31,005,057	0.6061	11,542,100,452	34,626,301,356	33.333%
2004	2003	12,959,957,561	38,879,872,683	10,300,066	30,900,198	0.5814	12,970,257,627	38,910,772,881	33.333%
2005	2004	14,311,657,646	42,934,972,938	10,116,255	30,348,765	0.5708	14,321,773,901	42,965,321,703	33.333%
2006	2005	16,114,692,050	48,344,076,150	9,418,463	28,255,389	0.5380	16,124,110,513	48,372,331,539	33.333%
2007	2006	18,347,954,130	55,043,862,390	9,775,482	29,326,446	0.5154	18,357,729,612	55,073,188,836	33.333%
2008	2007	20,337,154,789	61,011,464,367	10,980,541	32,941,623	0.4943	20,348,135,330	61,044,405,990	33.333%
2009	2008	21,711,156,275	65,133,468,825	12,899,176	38,697,528	0.4942	21,724,055,451	65,172,166,353	33.333%
2010	2009	21,759,894,197	65,279,682,591	15,162,064	45,486,192	0.5024	21,775,056,261	65,325,168,783	33.333%
2011	2010	21,143,543,108	63,430,629,324	25,064,964	75,194,892	0.5274	21,168,608,072	63,505,824,216	33.333%

Source: Will County Clerk.

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

Fiscal Year	Population (1)	Equalized Assessed Value (2)	Gross General Bonded Debt	Less Debt Service Fund	Net General Bonded Debt Outstanding	Ratio Of General Bonded Debt to Assessed Value	Percentage of Total Debt to Personal Income (3)	Net General Bonded Debt Per Capita
2002	559,861	\$ 10,465,738,249	\$ 20,431,200	\$ 92,025	\$ 20,339,175	0.19%	0.12%	\$ 36.33
2003	586,704	11,542,100,452	19,440,000	191,000	19,249,000	0.17%	0.11%	32.81
2004	613,849	12,970,257,627	16,150,000	688,216	15,461,784	0.12%	0.08%	25.19
2005	642,813	14,321,773,901	45,170,000	3,472,599	41,697,401	0.29%	0.21%	64.87
2006	668,217	16,124,110,513	42,070,000	859,340	41,210,660	0.26%	0.18%	61.67
2007	673,586	18,357,729,612	49,745,000	4,694,093	45,050,907	0.25%	0.18%	66.88
2008	681,097	20,348,135,330	67,380,000	5,588,884	61,791,116	0.30%	0.23%	90.72
2009	685,251	21,724,055,451	63,871,682	6,044,546	57,827,136	0.27%	0.22%	84.39
2010	677,560	21,775,056,261	161,579,461	14,964,579	146,614,882	0.67%	N/A	216.39
2011	696,186	21,168,608,072	155,115,967	15,049,728	140,066,239	0.66%	N/A	201.19

Sources: Will County Clerk, Bureau of the Census, Will County Financial Reports 2001-2010, and Forest Preserve District of Will County.

(1) See Table 16 for population data.

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

(3) See Table 18 for for personal income data.

N/A - Information not currently available.

Direct and Overlapping Governmental Activities Debt
 As of November 30, 2011
 (Unaudited)

Governmental Unit	Debt Outstanding (1)	Percentage Applicable to County (2)	Amount Applicable to County
Overlapping debt			
Forest Preserve	\$ 159,155,867	100.00%	\$ 159,155,867
Municipalities	1,049,753,329	Various	561,566,811
DuPage Water Commission	-	5.35%	-
School Districts	2,759,034,734	Various	1,783,861,886
Park Districts	213,141,846	Various	106,766,079
Library Districts	111,070,000	Various	72,710,620
Fire Protection Districts	27,576,000	Various	22,694,445
Special Service Areas	20,704,731	100.00%	20,704,731
TIF Districts	25,864,356	100.00%	25,864,356
New Lenox Township	1,380,893	100.00%	1,380,893
Homer Township	6,020,000	100.00%	6,020,000
Subtotal, overlapping debt			2,760,725,688
Will County direct debt	158,077,331	100.00%	158,077,331
Total direct and overlapping debt			\$ 2,918,803,019

Sources: (1) Information for entities other than the County is based on data obtained from the Will County Clerk's office and Speer Financial.
 (2) Percentages are based on 2010 EAV, the most current available.

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
2002	\$ 2,880,000	\$ 871,078	\$ 3,751,078	\$ 164,547,166	2.28%
2003	3,275,000	871,031	4,146,031	171,399,657	2.42%
2004	3,517,149	867,400	4,384,549	197,702,151	2.22%
2005	4,287,178	1,691,411	5,978,589	221,365,424	2.70%
2006	2,926,313	2,068,315	4,994,628	240,921,970	2.07%
2007	2,972,022	1,994,958	4,966,980	253,313,181	1.96%
2008	2,211,801	2,411,038	4,622,839	277,974,365	1.66%
2009	2,840,269	2,921,857	5,762,126	257,925,523	2.23%
2010	3,351,507	5,145,704	8,497,211	265,205,162	3.20%
2011	7,517,779	7,450,000	14,967,779	264,146,089	5.67%

Note: This table includes the County's Public Building Commission principal and interest and general obligation bonds/debt certificates principal and interest for which an annual tax is levied against all taxable County property.

(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.

Sources: Will County Financial Statements 2002-2011.

Legal Debt Margin Information
Last Ten Fiscal Years
(Unaudited)

Legal Debt Margin Calculation for Fiscal Year 2011										
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Debt limit	\$ 601,779,949	\$ 663,670,776	\$ 745,789,814	\$ 823,501,999	\$ 927,136,354	\$ 1,055,569,453	\$ 1,170,017,781	\$ 1,249,133,188	\$ 1,252,065,735	\$ 1,217,194,964
Total net debt applicable to limit	20,431,200	19,440,000	16,150,000	45,170,000	42,070,000	49,745,000	67,380,000	63,871,682	161,579,461	155,115,967
Legal debt margin	\$ 581,348,749	\$ 644,230,776	\$ 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
Total net debt applicable to the limit as a percentage of debt limit	3.40%	2.93%	2.17%	5.49%	4.54%	4.71%	5.76%	5.11%	12.91%	12.74%

Assessed value	\$ 21,168,608,072
Debt limit (5.75% of assessed value)	1,217,194,964
Debt applicable to limit:	
Bonds	155,115,967
Legal debt margin	\$ 1,062,078,997

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
2002	559,861	33.0	92,207	6.4%
2003	586,704	33.4	97,824	6.3%
2004	613,849	33.2	103,362	6.6%
2005	642,813	33.1	108,454	5.5%
2006	668,217	32.8	112,892	4.3%
2007	673,586	32.8	115,629	4.7%
2008	681,097	32.7	116,282	6.1%
2009	685,251	32.7	124,499	10.1%
2010	677,560	34.3	125,617	10.4%
2011	696,186	35	116,386	10.1%

Sources: (1) Bureau of the Census:

Population: 2002-2011 based on estimates.

Median Age: 2002-2006 based on the yearly American Community Surveys.

2007 based on the 2005-2007 American Community Survey 3-Year Estimates.

2008 & 2009 based on the 2006-2008 American Community Survey 3-Year Estimates.

2010-2011 is from Will County CED website.

(2) Will County Superintendent of Schools.

(3) Illinois Department of Employment Security.

Principal Employers
Current Year and Nine Years Ago
(Unaudited)

	Fiscal Year 2003			Fiscal Year 2011		
	Employees	Rank	Percentage of County	Employees	Rank	Percentage of County
Provena Saint Joseph Medical Center	2,600	1	0.44%	2,500	1	0.36%
Silver Cross Hospital	1,850	2	0.32%	1,800	2	0.26%
Hollywood Casino Joliet (Empress)	1,473	7	0.25%	1,756	3	0.25%
Caterpillar, Inc.	1,525	6	0.26%	1,500	4	0.22%
Harrah's Joliet Casino	1,565	5	0.27%	1,100	5	0.16%
University of St. Francis	-		0.00%	1,100	6	0.16%
City of Joliet	950	10	0.16%	1,000	7	0.14%
Promenade Bolingbrook	-		0.00%	1,000	8	0.14%
RR Donnelley	-		0.00%	1,000	9	0.14%
Illinois Department of Corrections - Statesville	1,400	8	0.24%	950	10	0.14%
Sprint PCS	1,277	9	0.22%	-	-	0.00%
Will County Government	1,666	3	0.28%	-	-	0.00%
Valley View School District 365-U	1,580	4	0.27%	-	-	0.00%
County Population	586,704			696,186		

Sources: Will County Center for Economic Development and Bureau of Census (Population numbers are estimates).

Demographic and Economic Statistics
Last Ten Calendar Years
(Unaudited)

Year	Population		Personal Income (calculated/rounded)		Per Capita Personal Income		Civilian Labor Force - Will County		Unemployment Rate (3)	Motor Vehicles Registered (4)
	U.S. (1)	Will County (1)	U.S.	Will County	U.S. (2)	Will County (2)	Employed (3)	Unemployed (3)		
2002	288,125,973	559,861	\$ 8,900,000,000,000	\$ 16,500,000,000	\$ 30,810	\$ 29,461	277,726	17,991	6.1%	380,857
2003	290,796,023	586,704	9,200,000,000,000	17,500,000,000	31,484	29,800	289,179	19,333	6.3%	386,739
2004	293,638,158	613,849	9,700,000,000,000	18,700,000,000	33,050	30,440	306,446	20,224	6.2%	520,305
2005	296,507,061	642,813	10,200,000,000,000	20,300,000,000	34,471	31,520	319,603	19,518	5.8%	495,717
2006	299,398,484	668,217	10,900,000,000,000	23,000,000,000	36,276	34,362	331,014	14,703	4.3%	533,552
2007	301,621,157	673,586	11,600,000,000,000	24,700,000,000	38,615	36,687	344,708	17,093	4.7%	563,044
2008	304,059,724	681,097	12,200,000,000,000	26,400,000,000	40,166	38,716	342,653	22,423	6.1%	577,315
2009	307,006,550	685,251	12,200,000,000,000	26,400,000,000	39,635	38,457	326,975	36,937	10.1%	613,938
2010	308,745,538	677,560	12,577,500,000,000	N/A	36,251	N/A	329,287	38,339	10.4%	586,407
2011	311,591,917	696,186	13,162,100,000,000	N/A	37,491	N/A	327,954	37,028	10.1%	N/A

Sources:

- (1) U.S. Census Bureau: 2002-2011 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, 2011
(Unaudited)

BOLINGBROOK:	<ul style="list-style-type: none"> ◆ LaSalle Investment Management purchased 740 ProLogis Parkway in Bolingbrook, Ill. The transaction was valued at approximately \$30.2 million. This marked the largest single-building sale in this market since January 2008. ◆ Northstar Lottery Group LLC, the private lottery manager for the state of Illinois, leased 50,000-sf at 850 Remington Blvd., Bolingbrook; 17,000-sf at 586 Territorial Drive, Bolingbrook. ◆ Vistar Illinois took occupancy of its 174,000-sf at 115 E Crossroads Pkwy in Bolingbrook on March 1st. The company relocated from Woodridge. ◆ Premier Transportation has leased 164,355-sf at Highland Corporate Center Building #2 in Bolingbrook. Premier Transportation provides integrated transportation and logistics solutions to the retail and consumer products industries nationwide. ◆ Private-equity firm KTR Capital Partners paid \$7.35 million for a half-leased, 182,400-sf industrial building at 605 Territorial Drive in southwest suburban Bolingbrook. ◆ Ozburn-Hessey Logistics, LLC has leased 269,590-sf at 1150 115th Street in Bolingbrook. Ozburn-Hessey now occupies the entire 453,090-sf in the building. The IDI owned and developed building is located in the Bolingbrook Corporate Center West business park. The building is LEED Certified. OHL is a diversified third party Logistics Company headquartered in Nashville, TN. ◆ Midwest Warehouse & Distribution System, a third-party logistics firm headquartered in Woodridge, IL offers a variety of value-added supply chain management services. The firm is part of the extensive Chicago logistics network with more than 20 locations nationwide including local facilities in Aurora, Bedford Park, Bensenville, Bolingbrook, Naperville, Northlake, Plainfield, and Woodridge. Midwest Warehouse leased the entire 404,052-sf building, at 555 St. James Gate, Bolingbrook, IL. ◆ ARCO/Murray National Construction Company, Inc has completed a 98,000-sf warehouse build-out for Sony Music Holdings at 365 Crossings Rd. in Bolingbrook, IL on behalf of Chris Zivalich of NAI Hiffman. ◆ Southern Prosthetic Supplies, Inc. (SPS), the largest distributor of orthotic and prosthetic devices in the world and a subsidiary of Hanger Orthopedic Group, has leased 44,671-sf of distribution space for their new Midwestern distribution center at 386 Internationale Drive, Bolingbrook, IL. (Crossing Business Center) ◆ LexisNexis has renewed its lease at a 51,650-sf office here at the Creekside Corporate Center park. Stone Creek Properties owns the two-building complex. Joel Berger, executive director and manager at Bradford Allen, said in a statement that the content provider chose to stay at the 480 Quadrangle Dr. property because of its location, access to highways and options for future expansion. ◆ Ricoh Americas Corp signed a 261,544-sf lease at 254 International Dr. in Bolingbrook, IL. The facility will generate about 137 new jobs, and Ricoh is expected to make about \$2.2 million in improvements to the site.
CREST HILL:	<ul style="list-style-type: none"> ◆ Goglanian Bakeries Inc., which makes pizza crusts, flatbreads and other breads for fast-food chains and private-label customers worldwide, signed a 15-year lease for a 262,500-sf building at 21511 Division Street near Interstate 55 and U.S. 30 in the Crest Hill Industrial Park. Santa Ana, CA-based Goglanian, whose bread is used by well-known restaurants such as Taco Bell and Pizza Hut, plans to begin operations there in May with close to 200 workers. The firm could double its workforce in several years. ◆ High Street Equity Advisors, LLC recently purchased a class A, industrial warehouse located in the Crest Hill Business Park at 21511 Division Street in Crest Hill, IL. The 262,500-sf facility is situated on 13.07 acres and includes 50 exterior docks and 4 drive-in doors with a 30 foot clear ceiling height. The entire building is leased on a long-term basis to Goglanian Bakeries, Inc.

Major Projects in Will County (Continued)

As of November 30, 2011

(Unaudited)

CRETE:	<ul style="list-style-type: none"> ◆ Silliker Inc., an internationally known food-testing consultant, will build a 60,000-sf laboratory in Crete at the Crete Park of Commerce located at Steger Rd. and IL 394. Chicago-based Silliker Inc. plans to close its facilities in Chicago Heights and South Holland to consolidate in Crete. Part of Merieux Nutri-Sciences Corp., Silliker plans to spend \$10 - \$15 million on the Crete facility. It will employ 200 people.
ELWOOD:	<ul style="list-style-type: none"> ◆ Liberty Property Trust has completed the purchase of two buildings at Centerpoint Intermodal Center in Elwood, IL on Friday, July 1. Liberty's total investment is approximately \$60 million. The addition of the properties brings the Liberty portfolio to more than 6.3 million-sf of industrial space in the Chicago area. The buildings, purchased from Mirvac, represent Liberty's entry into this "inland port" location. The properties are also in close proximity to Liberty Business Center, Liberty's planned 3.5 million-sf warehouse and distribution park on 255-acres in Minooka. ◆ Saddle Creek Corp., a third-party logistics firm, has agreed to lease 415,800-sf in a 1.2-million-sf building at CenterPoint Intermodal Center in Elwood, IL. The 10 million-sf industrial park is about 96% leased, according to officials with NAI Hiffman, which represented the owner in the lease. Saddle Creek will take occupancy in the third quarter of 2011. The center has direct access to two rail company intermodal parks, the 770-acre BNSF Logistics Park Chicago and the 785-acre Union Pacific Global IV in Joliet, IL. The properties are seen as the Midwest's inland terminals for containers coming from Asia and through West Coast ports. The building is located on the campus of North America's Largest Inland Port – CenterPoint Intermodal Center – which offers the lowest dray charges in the region, heavyweight capacity roads, the ability to operate yard hostlers within the park roads, and reduced fuel surcharge.
JOLIET:	<ul style="list-style-type: none"> ◆ Creative Converting, a WI-based party supply company has leased 450,000-sf of the Laraway Distribution Center at 1151 E. Laraway Rd. in Joliet. The entire 737,000-sf distribution facility is managed by Exel Logistics. ◆ APL, the world's seventh largest container-shipping line has acquired 43-acres in the CenterPoint Intermodal Center – Joliet to develop an intermodal container terminal. The facility is due for completion by December 2011 and will function as APL's Chicago Global Gateway serving customers in Chicago and the upper Midwest. The project is expected to create 150 construction jobs and help expand Illinois' transportation and distribution capacity. The new facility is part of a larger development that will bring 27,000 jobs to the state and strengthen Illinois' position as the nation's inland port. This major investment will also include a 3,500-sf administration building that will house APL's regional operations team and a 18,500-sf maintenance and repair building. ◆ Oakbrook Terrace-based Molto Capital LLC bought (for \$18.3 million) the 575,024-sf industrial building at 3451 S. Chicago St. last month, according to public records. Wal-Mart uses the building as a distribution center under a short-term lease that expires in about six months, with options to extend the lease for two years, says Todd Naccarato, a principal at Molto Capital. CenterPoint Properties Trust is building out the office space at the facility, which was developed by Tinley Park-based TCB Development Group on "spec," or without lining up a tenant in advance. The building, which has been renamed Speedway Logistics Center, is part of an almost 70-acre development called Joliet Crossings five miles south of Interstate 80.

Major Projects in Will County (Continued)

As of November 30, 2011

(Unaudited)

JOLIET: (continued)	<ul style="list-style-type: none"> ◆ Maritime Delivery Services, Inc. (MDS) leased 10 acres of land located at 2302 Channahon Road in Joliet, IL from CenterPoint Properties. The acres are paved, fenced and lighted, and are to be used as container and trailer parking. The intermodal transportation company is relocating their operations from New Lenox, IL and chose this property due to the excellent access to I-80 and close proximity to the BNSF & UP intermodal centers. MDS is an Intermodal drayage company servicing most major intermodal hub locations with centrally located terminals. The company utilizes owner operators, dedicated leased units, and a preferred network of outside carriers for both short haul drayage within individual cities they serve and longer drays between ports and customer facilities. MDS moves intermodal equipment across town as well as the country and is a customs bonded carrier registered with US Customs and Border Protection. ◆ CenterPoint Properties Trust has completed two deals at its intermodal center in the Joliet area, bringing the complex to roughly half complete. CenterPoint just broke ground on a 265,000-sf building for Chicago Ridge-based Resource Management Cos., which collects recyclables and ships them to global manufacturers. RMC signed a 10-year, triple-net lease for the building, says CenterPoint Vice-President Brian McKiernan. He declined to disclose other terms of the deal. "The export market is going to Asia, so we're kind of excited to have a balanced operation between the export side and import side and I think RMC really showcases the export piece of the business within the park," Mr. McKiernan says. About two miles north of that project, CenterPoint last week sold a fully improved 39-acre site to APL Ltd., a Singapore-based shipping company. The site will be used to hold the huge containers used for shipping products. The deal includes a small administration building and a maintenance and repair facility of about 18,000-sf on the site. CenterPoint Vice-President Jeremy Grey and an APL executive declined to disclose the sale price. "We've located APL's Chicago Global Gateway terminal at CenterPoint for a number of reasons access to the major western railroads, easy road access and the ability to develop an advanced facility that gives us flexibility and modern technology," APL says in a statement. "This terminal will be a major inland hub for APL."
MONEE:	<ul style="list-style-type: none"> ◆ DIY Group has leased 201,000-sf at 25777 S. Cleveland Ave. in Monee. This is a sublease from Welch Packaging.
NEW LENOX:	<ul style="list-style-type: none"> ◆ HSA PrimeCare, the medical office division of Chicago-based HSA Commercial Real Estate, is beginning development of a two-story, 22,500-sf outpatient cancer treatment center for Silver Cross Hospital. The University of Chicago Cancer Center at Silver Cross Hospital, at 1850 Silver Cross Blvd., will be fully occupied by the University of Chicago Medical Center oncology department and a joint UCMC-Silver Cross Hospital oncology practice. Construction is scheduled to begin in spring 2011 with a projected opening in spring 2012. ◆ Urban Retail Properties LLC, Center Creek Development LLC and Mansur & Co. announced plans Tuesday to build a \$225 million outlet center here. The Spring Creek Outlets of Chicago, to be built on 97 acres at Interstate 355 and Route 6, will also include land for hotels and a senior assisted living facility. The center will have 550,000-sf of retail, as well as additional restaurants on the property, and will be completed by Q2 2013. The rest of the property will be offered to hotel and senior developers.
ROMEDEVILLE:	<ul style="list-style-type: none"> ◆ Synnex Information Technology will purchase 1180 W Remington Blvd in Bolingbrook from Panattoni Development in August 2012. The 450,900-sf building had 255,000-sf vacant which Synnex will occupy until the existing tenant's lease expires in 2012, at which time Synnex will acquire the entire building for \$15.7 million or \$34.73/sf. ◆ Samsung Electronics has leased a 650,000-sf distribution center at 160 Southcreek Parkway in Romeoville. The facility is located in Pinnacle Business Center, developed by Pizzuti Companies and is a LEED Gold certified building. ◆ Rotadyne has leased 52,619-sf at 1101 Windham Parkway in Romeoville. The owner of the building is ProLogis.

Major Projects in Will County (Continued)

As of November 30, 2011

(Unaudited)

TINLEY PARK:	♦	Exeter Property Group, a real estate private equity firm that has invested in and managed over \$7 billion in properties over the past 20 years, made its first acquisition in the Chicago metropolitan area in acquiring Southpoint II, located in the Tinley Crossings Corporate Center at 8451 W. 183rd Place in Tinley Park. The transaction was valued in excess of \$3.2 million.
UNIVERSITY PARK:	♦	Georgia Pacific has signed a long-term lease for 696,540-sf at 702 Commerce Center Drive in University Park. This would be the largest new lease in the Chicago area so far this year. The facility, owned by USAA Real Estate, is located in the Commerce Center Business Park and was a speculative development.
WOODRIDGE:	♦	Elevance Renewable Sciences, a leader in transforming natural, renewable oils into high-performing specialty products and materials, recently moved its headquarters to Woodridge, bringing over 70 jobs to the community. Located at 2501 Davey Road in the Prologis Park Internationale Centre Business Park, Elevance's new headquarters occupies the majority of the 102,000-sf building, and is home to 73 employees. The rapidly growing company expects to add several positions by year end and potentially expand their operations to the remainder of the building.

Source: Will County Center for Economic Development.

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

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Function										
General and administrative	274	278	293	313	322	314	308	305	290	286
Public safety	575	569	611	627	641	658	679	716	735	743
Judicial	332	331	346	365	376	384	393	403	402	406
Health and welfare	538	563	577	571	568	584	599	613	602	613
Highway	70	71	75	75	70	69	70	69	72	73
Total	1,789	1,812	1,902	1,951	1,977	2,009	2,049	2,106	2,101	2,121

Note: 2002-2011 based on internal HR reports (E-4 form).

Sources: 2002-2008 Will County Auditor.
 2009-2011 Will County Executive - Finance Department.

Operating Indicators by Program
Last Ten Fiscal Years
(Unaudited)

Program	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Law enforcement:										
Physical arrest total county (1)	3,503	2,868	3,166	3,220	3,247	3,732	3,784	3,948	N/A	N/A
Physical arrest by sheriff (1)	374	313	427	421	326	266	241	273	229	334
Traffic violations (2)	121,430	122,206	128,371	146,507	149,310	154,927	150,719	130,091	119,513	114,380
Police protection - rural areas (3):										
Employees, including jail	442	442	494	528	549	579	621	623	614	603
Sworn employees	260	260	260	259	248	252	254	473	485	497
Non-sworn employees - full time	182	202	211	242	272	292	330	134	129	135
Non-sworn employees - part time	4	24	23	27	29	35	37	16	9	4
Twelfth Judicial Circuit Court (4):										
Total filed caseload	161,622	159,997	167,579	188,475	195,536	206,645	205,396	187,001	175,448	N/A
Total disposed caseload	170,560	161,365	171,009	209,082	196,337	211,433	212,240	195,606	189,745	N/A
Pending civil caseload	17,065	17,630	18,008	17,073	19,055	20,753	22,548	24,458	27,014	N/A
Pending felony caseload	2,418	2,192	2,257	2,369	2,795	2,562	2,966	3,058	3,018	N/A
Pending juvenile caseload	1,312	1,062	1,219	1,353	1,346	1,299	1,363	1,248	572	N/A
Will County 9-1-1 (5):										
Emergency response calls	244,277	255,889	285,663	293,870	300,262	328,959	327,730	312,522	324,160	284,068
Health department / Community health center (6):										
Total number of physician visits	56,757	61,902	47,494	52,671	48,239	41,448	40,454	48,011	40,872	38,403
Total number of nursing visits	13,882	15,927	5,087	2,794	3,776	2,092	13,228	10,647	7,040	5,011
Total number of dental visits	4,516	5,200	6,198	7,060	7,332	7,793	8,181	9,121	5,542	5,067
Clinical lab performed	14,056	18,862	24,684	24,669	82,137	68,836	72,132	30,352	27,613	16,110
Waste generation / refuse collection:										
Total Will County generated municipal waste (MW) (tons per year) (7)	619,828	702,926	804,896	769,084	706,471	693,055	596,640	448,449	706,045	N/A
Total Will County recycled municipal waste (MW) (tons per year) (7)	246,509	246,417	239,030	235,746	222,403	242,045	232,689	150,796	313,601	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
Building permits (7):										
Building permits issued	2,804	2,542	2,594	2,779	2,255	1,942	2,036	1,687	1,705	1,980
Fire protection (9):										
Fire protection - rural areas - fire protection	26	26	37	37	39	37	38	38	38	38
Supervisor of assessments (10):										
Total land - square miles	846	846	846	846	846	846	849	849	849	849
Public schools (11):										
High schools	17	17	19	22	23	24	25	26	19	19
Preschools	18	22	24	23	23	16	30	27	67	66
Elementary schools	128	125	130	131	142	150	150	146	144	144
Number of full time teachers	6,258	6,534	6,889	7,538	8,846	9,257	9,229	9,434	9,047	9,046

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

Program	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Highway department (12):										
Centerline miles of incorporated	69.05	69.05	69.05	105.06	105.06	105.06	104.06	104.06	104.06	100.46
Centerline miles of unincorporated	201.35	201.35	201.35	163.78	163.78	163.78	160.08	160.08	160.08	160.08
Lane miles	564.2	579.2	588.2	583.8	599.2	598.6	598.6	601.1	601.1	601.1
Forest Preserve (13):										
Acres preserved	15,319	15,912	16,522	16,628	18,018	18,960	20,430	20,784	20,915	21,360
Miles of walking / biking trails	*	*	*	*	92	100	80	108	116	116
Miles of equestrian trails	*	*	*	*	26	23	20	33	35	35
Number of picnic shelters	18	26	26	26	26	27	40	32	32	33
Number other facilities	5	6	6	6	6	6	7	6	6	6
Number of federal parks	1	1	1	1	1	1	1	1	1	1
Number of state parks	6	6	6	6	6	6	6	6	7	7
Number of forest preserves	56	59	59	59	76	83	76	74	74	77

Note: Prairie View landfill opened in January 2004.

N/A - Information not currently available.

* Information not available.

Sources:

- (1) Illinois State Police: Uniform Crime Reports.
- (2) Will County Circuit Court: Report D - Activity of all DUI/Traffic/Conservation/Ordinance Cases in the Circuit Court of the Twelfth Judicial District Will County.
- (3) Will County Sheriff's Department.
- (4) Illinois Supreme Court: Annual Report of the Courts for 2010; 2011 not available at time of reporting.
- (5) Will County 9-1-1 system call activity reports.
- (6) Will County Health Department: Annual Reports.
- (7) Will County Land Use Department.
- (8) Will County Auditor's Office: Annual Prairie View Recycling & Disposal Facility Audits.
- (9) Will County Executive's Office.
- (10) Will County Supervisor of Assessment.
- (11) Will County Superintendent of Schools.
- (12) Will County Department of Highways.
- (13) Forest Preserve District of Will County.

Capital Asset Statistics by Function
Last Ten Fiscal Years
(Unaudited)

Function	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
General and administrative										
Land and right of way	5	7	8	8	8	8	8	8	7	4
Building and building improvements	15	20	25	26	28	30	30	30	33	37
Equipment	117	140	160	179	198	215	219	239	191	194
Infrastructures	-	-	-	-	-	-	-	-	-	-
Construction in progress	-	-	-	1	1	1	11	16	7	4
Total	137	167	193	214	235	254	268	293	238	239
Public safety										
Land and right of way	5	6	6	6	6	6	6	6	6	6
Building and building improvements	17	21	21	25	26	27	27	28	30	30
Equipment	446	500	547	612	644	708	726	946	916	965
Infrastructures	-	-	-	-	-	-	-	-	-	-
Construction in progress	-	-	-	2	1	1	42	17	8	10
Total	468	527	574	645	677	742	801	997	960	1,011
Judicial										
Land and right of way	4	5	5	5	5	5	5	5	5	3
Building and building improvements	21	23	25	27	29	31	33	36	42	48
Equipment	35	39	46	51	46	50	56	69	87	82
Infrastructures	-	-	-	-	-	-	-	-	-	-
Construction in progress	-	-	-	-	-	-	3	7	3	1
Total	60	67	76	83	80	86	97	117	137	134
Health and welfare										
Land and right of way	2	2	2	2	2	2	2	2	3	2
Building and building improvements	20	20	22	24	26	28	30	32	33	39
Equipment	55	64	72	85	95	97	103	111	110	109
Infrastructures	-	-	-	-	-	-	-	-	-	-
Construction in progress	-	-	-	-	-	-	-	4	3	1
Total	77	86	96	111	123	127	135	149	149	151
Highway										
Land and right of way	63	66	67	70	68	77	78	84	85	89
Building and building improvements	13	13	15	15	15	15	14	14	15	17
Equipment	114	126	144	150	158	159	177	199	168	175
Infrastructures	178	186	198	209	213	231	248	252	310	305
Construction in progress	-	-	-	12	10	19	36	42	67	68
Total	368	391	424	456	464	501	553	591	645	654
Total capital assets	1,110	1,238	1,363	1,509	1,579	1,710	1,854	2,147	2,129	2,189

Sources: 2002-2009 Will County Auditor.

2010-2011 Will County Executive - Finance Department.

