

Will County, Illinois

Comprehensive Annual Financial Report
Year Ended November 30, 2009



WILL COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
NOVEMBER 30, 2009

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, 2009

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INTRODUCTORY SECTION



WILL COUNTY

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

June 30, 2010

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

Dear Mr. Walsh and Members of the Board:

The Comprehensive Annual Financial Report (CAFR) of Will County, Illinois, (County) for the fiscal year ended November 30, 2009, is hereby submitted. 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 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, 2009.

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 financial assistance, 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 v and vi 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, 2009, are blended 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, 2009) 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

The County is a natural business magnet for many reasons: available, affordable land; tremendous highway, rail, water, and air transportation accessibility and services; available workforce; and a tremendous pro-growth attitude among its thirty-seven municipalities.

Per the U.S. Census, the County's population increased from 357,313 in 1990 to 502,266 in 2000. The County Center for Economic Development (CED) estimates the County's current population at 704,463, a 40% increase since 2000. Since the 2000 Census, the County is estimated to have gained 202,197 residents, the largest numerical increase posted by the state's 102 counties and among the highest of the nation's 3,142 counties. The Chicago Metropolitan Agency for Planning (CMAP) projects that the County's population will exceed 1.07 million by the year 2030, more than doubling over the next 20 years. The County is set to become the state's 2nd largest county by 2030, behind Cook County.

- The County's equalized assessed valuation increased from \$16.124 billion in 2005 to \$21.775 billion in 2009, a 35% increase. (Will County Clerk)
- In 2008, the County had a total personal income of over \$26.29 billion. This aggregate income ranked fourth in the state and accounted for 4.8 percent of the state total. (U.S. Bureau of Economic Analysis)
- The County has a per capita personal income of \$29,820 and a median family income of \$85,015. (U.S. Bureau of the Census, 2006-2008 American Community 3-Year Estimates)

With the opening of the Logistics Park Chicago Intermodal Center in 2002 in Elwood, the County established itself as a "Global Transportation Center." Recently announced plans for intermodal yards in Joliet, Crete, and the southwestern portion of the County solidify our unique position for future development of transload (rail to truck) operations and potential expansion of intermodal operations in the Chicago metro area. Additional acreage is designated for a 3,600 acre intermodal facility, including rail port, currently under construction in Joliet, a proposed 700 acre intermodal yard and industrial park in Crete, and a distribution and business park in the southwest portion of the County.

- In 2009, the total amount of industrial square footage was 129,000,000. (Will County Center for Economic Development)
- Between 1990 and November of 2009, The County added over 99,063 single-family dwelling units. (U.S. Census Bureau)
- The number of The County business establishments was roughly 20,000 in 2009 and employed 337,152 individuals. (Will County Center for Economic Development, U.S. Bureau of the Census, 2006-2008 American Community 3-Year Estimates)

Expectations are high for continued growth in the County. The long-awaited I-355 South Extension linking I-55 to I-80 opened in November of 2007. The possibility of an airport near Peotone presents tremendous opportunities for industrial, commercial, and residential development. A new hospital opened in Bolingbrook in 2008, and another is relocating and expanding to New Lenox and is currently under construction, projected to open in 2012. The Illiana Expressway, proposed to connect I-65 in Indiana to I-55 in Will County, IL is gaining momentum.

With its strategic location and availability of affordable land, the 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 which starts on page 239.

FINANCIAL INFORMATION

Internal Accounting Control

Management of the County is responsible for establishing and maintaining an internal accounting control system that is structured to ensure that all assets are protected from theft or misuse and that adequate financial data is available to prepare financial statements in compliance with accounting principles generally accepted in the United States of America. The County Auditor's office, in cooperation with the County Elected officials, County Executive staff, County Board, and

department heads and their staffs, has worked to strengthen internal accounting control; improve financial reporting; 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

Budget controls are designed to monitor the budget as 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 system creates 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 terminates with 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 and, according to state statute, for 90 days after 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 will culminate in the development of a Master Plan. In May of 2010 the County issued \$100 million in bonds for various road improvement projects. Once the Master Plan is completed, the County will prioritize its capital needs and determine which projects will be bonded. The last four bond offerings have been alternative revenue bonds and that will continue. The County's 2008 and 2010 bonds were rated AA+ by Standard and Poor's and its 2005 and 2006 bonds were recalibrated to AA+ by Fitch Ratings. These measures will assist us on our path to address our long-term planning needs.

Financial Condition

This is the eighth year the County has prepared financial statements following GASB Statement 34. This statement creates new basic financial statements for reporting on the County's financial activities as follows:

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, providing an assessment of the County finances for

2009 and a comparison, where available, to performance in 2008; a description of significant capital asset and long-term debt activity during the year; and 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. Property and automobile loss exposures have been protected by the purchasing of traditional commercial insurance.

The County uses Blue Cross Blue Shield as the third-party administrator of its self-insured employee health insurance program.

OTHER INFORMATION

Independent Audit

State statute requires the County to be audited annually by an independent certified public accountant. The accounting firm McGladrey and Pullen, LLP from Schaumburg, 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, 2008, attached. This was the seventh consecutive year that the government 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.

The County is proud to have received this recognition for the past seven years.

Acknowledgements

We would like to thank all The County elected officials, County department heads, County employees, and the staffs 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. The independent auditors from McGladrey and Pullen, LLP performed their work in a professional and timely manner.

Respectfully submitted,

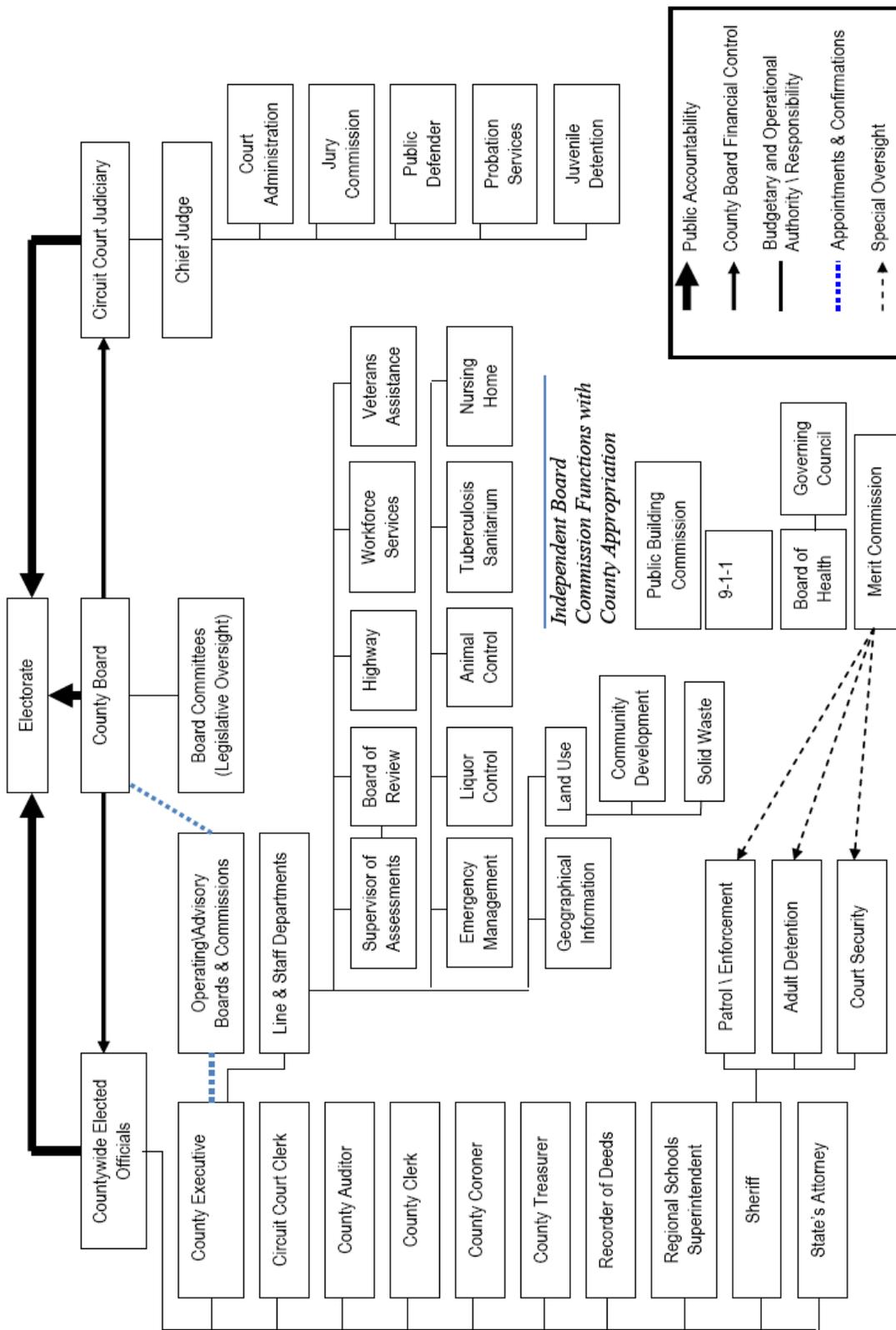


Duffy Blackburn, C.P.A.
Will County Auditor



Paul P. Rafac
Will County Finance Director

**WILL COUNTY, ILLINOIS
ORGANIZATIONAL CHART**



Will County, Illinois

County Board Members and Elected Officials
As of November 30, 2009

COUNTY BOARD MEMBERS

District #1

John Anderson
Katrina Duetsche
Cory Singer

District #6

Don Gould
Sharon May
Deborah A. Rozak

District #2

James G. Moustis
Laurie Smith
Tom Wiegel

District #7

Jim Bilotta
Kathleen Konicki
Diane Seiler

District #3

Ann Dralle
Susan C. Riley
Michael F. Wisniewski

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

James A. Blackburn, Jr.
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
Pat McGuire

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, 2008

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.



President

Executive Director

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

McGladrey & Pullen

Certified Public Accountants

REPORT OF INDEPENDENT AUDITORS

To the County Executive and Members
of the County Board
Will County, Illinois

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Will County, Illinois (County), as of and for the year ended November 30, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the blended component unit financial statements of the Forest Preserve District of Will County (Forest Preserve), which represents 40% of the total assets and 11% of the total revenues of the governmental activities, 100% of the assets and revenues of the Forest Preserve General Fund and Forest Preserve Debt Service Fund (major funds), and 17% of the assets and 5% of the revenues of the aggregate remaining fund information. Additionally, we did not audit the financial statements of the discretely presented component unit of the Will County Public Building Commission (PBC). The component unit financial statements of the Forest Preserve as of and for the year ended December 31, 2009 and the PBC as of and for the year ended November 30, 2009 were audited by other auditors, whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the governmental activities, the Forest Preserve General Fund and Forest Preserve Debt Service Fund, the aggregate remaining fund information and discretely presented component unit, is based, solely on the reports 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. The financial statements of the Forest Preserve District of Will County, a blended component unit of the County and the financial statements of the Will County Public Building Commission, a discretely presented component unit of the County, were not audited in accordance with *Government Auditing Standards*. 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 report of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Will County, Illinois, as of November 30, 2009, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 9, 2010 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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.

The required supplementary information which includes management's discussion and analysis (pages 3-15), budgetary comparison information (pages 59-62) and pension and other postemployment benefits related information (pages 63-65) are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We and other auditors have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Will County, Illinois' basic financial statements. The combining and individual fund financial statements and schedules (pages 66-238) are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied by us and the other auditors in the audits of the basic financial statements and, in our opinion, based on our audit and the reports of other auditors, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The accompanying introductory and statistical sections, 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. This information has not been subjected to the auditing procedures applied by us and the other auditors in the audit of the basic financial statements and, accordingly, we express no opinion on them.

McGladrey & Pullen, LLP

Schaumburg, Illinois
June 30, 2010

Will County, Illinois

Management's Discussion and Analysis For the Year Ended November 30, 2009 (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, 2009. We encourage readers 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 to enhance their understanding of the County's financial performance.

FINANCIAL HIGHLIGHTS

The assets of the County exceeded its liabilities at the close of the fiscal year by \$543,407,301 (net assets). Of this amount, \$64,457,058 (unrestricted net assets) may be used to meet the County's ongoing obligations.

The County's total net assets increased by \$38,182,561 from \$505,224,740 at November 30, 2008 to \$543,407,301 at November 30, 2009.

As of the close of fiscal year 2009, the County's governmental funds reported combined ending fund balances of \$217,541,393 which is a decrease of \$634,364 in comparison to the prior year.

At the end of fiscal year 2009, the unreserved fund balance was \$174,040,322, which is 55% of the total governmental fund expenditures.

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 and the Forest Preserve District of Will County (Forest Preserve), a blended component unit. The Will County Public Building Commission (PBC) is included as part of the County's reporting entity as a discretely presented component unit. The PBC, however, is not included in this Management's Discussion and Analysis. The county-wide financial statements can be found on pages 16 and 17 of this report. These are designed to provide readers with a broad overview of the County's finances, in a manner similar to private-sector business, using the economic resources measurement focus and the accrual basis of accounting.

The statement of net assets presents information on all of the County's assets and liabilities, with the difference 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, 2009 (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; education and recreation; public safety; judicial; health and welfare; highways and roads; and interest on debt. There are no business-type activities accounted for by the County.

Fund Financial Statements

The County maintains 80 individual governmental funds. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the county-wide financial statements. However, unlike the county-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. The focus of the governmental funds is to show the short term changes in current operations.

Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for major funds (includes 3 funds). All other non-major governmental funds are combined and presented in one column. Individual fund data for each of the non-major governmental funds is provided in the form of combining statements elsewhere in this report. Governmental funds use the modified accrual basis of accounting. The governmental funds financial statements can be found on pages 18-21 of this report.

Proprietary Funds. The County maintains no proprietary funds.

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

Notes to the Financial Statements

Notes to the Financial Statements provide additional information that is essential to a complete understanding of the data provided in the county-wide and fund financial statements and can be found on pages 24-58 of this report.

Required Supplementary Information

Required Supplementary Information is presented concerning the County's General Fund and the Forest Preserve District's Operating Fund budgetary schedules and the IMRF (Illinois Municipal Retirement Fund), SLEP (Sheriff's Law Enforcement Personnel), and Forest Preserve's IMRF/SLEP pension schedules and other post employment benefit (OPEB). The County adopts an annual appropriated budget for its General Fund. Budgetary comparison schedules have been provided for the General Fund and the Forest Preserve District's Operating 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 and Forest Preserve employees. Required supplementary information can be found on pages 59-65 of this report.

Management's Discussion and Analysis (Continued)
For the Year Ended November 30, 2009
(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 66-238 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. Capital assets include land; construction in progress; buildings and improvements; equipment; and highway infrastructure such as roads, bridges, and streetlights. Capital assets increased \$34.3 million due primarily to road and bridge construction, the completion of the Adult Detention Facility Expansion, and Forest Preserve land acquisition.

Long-term liabilities consist mainly of bonds/debt certificates payable, capital leases, accrued claims and judgments, net OPEB obligations, and compensated absences. In 2009, these liabilities decreased \$11.2 million due to scheduled debt service principal payments. In addition, in 2008 the County implemented Governmental Accounting Standards Board Statement No. 45, *Accounting and Reporting for Post-Retirement Benefits Other Than Pension Benefits*. The County recognizes a cumulative \$8.5 million liability due to the implementation of this Statement. Other liabilities primarily include accounts payable, accrued payroll, deferred property taxes, and interest payable.

The County's combined net assets are \$543.4 million. At the end of the current fiscal year, the County has positive balances in each of the net asset categories. By far the largest portion of The County's net assets (75% in 2009) 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, 2009
(Unaudited)

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

	Governmental Activities	
	2009	2008
Assets:		
Current and other assets	\$ 282.3	\$ 283.5
Capital assets	647.6	613.3
Total assets	<u>\$ 929.9</u>	<u>\$ 896.8</u>
Liabilities:		
Long-term liabilities	\$ 305.0	\$ 316.2
Other liabilities	81.5	75.4
Total liabilities	<u>386.5</u>	<u>391.6</u>
Net assets:		
Invested in capital assets, net of related debt	406.6	368.5
Restricted	72.4	66.0
Unrestricted	64.4	70.7
Total net assets	<u>543.4</u>	<u>505.2</u>
Total liabilities and net assets	<u>\$ 929.9</u>	<u>\$ 896.8</u>

The statement of net assets can be found on page 16 of this report.

Statement of Activities

The following table reflects the condensed statement of activities. Net assets increased \$38.2 million over the previous year. This is, however, down substantially from the 2008 increase of \$60.2 million. The net assets may over time serve as a useful indicator of the County's financial position. The steady growth in net assets has been seen through the past few years, which despite unfavorable economic conditions, demonstrates the strong expenditure controls relative to annual revenues. The \$8.1 growth in operating grants and contributions from Regional Transportation Act (RTA) revenue and American Recovery and Reinvestment Act (ARRA) and the \$8.4 million property tax growth minimized the overall decline in total revenues.

Public safety expenses increased \$4.3 million due in part to staffing the newly opened Adult Detention Facility. Health and welfare increased \$5.5 million due to ARRA funds. Highway and Roads expenses increased \$4.6 million due to the availability of RTA funds.

Will County, Illinois

Management's Discussion and Analysis (Continued)
 For the Year Ended November 30, 2009
 (Unaudited)

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

	Governmental Activities	
	2009	2008
	<u>2009</u>	<u>2008</u>
Revenues:		
Program revenues:		
Fees, fines & charges for services	\$ 69.1	\$ 70.0
Operating grants and contributions	64.6	56.5
Capital grants and contributions	11.3	17.2
General revenues:		
Property taxes	139.0	130.6
Replacement taxes	4.4	4.8
Income tax	7.1	8.3
Sales tax	18.6	22.0
Other taxes	1.0	1.3
Investment earnings	6.8	15.0
Other general revenues	2.1	2.4
Total revenues	<u>324.0</u>	<u>328.1</u>
Expenses:		
General and administrative	65.7	64.5
Education and recreation	2.9	2.5
Public safety	75.7	71.4
Judicial	42.1	40.4
Health and welfare	63.2	57.7
Highway and roads	22.6	18.0
Interest on long-term debt	13.6	13.4
Total expenses	<u>285.8</u>	<u>267.9</u>
Increase in net assets	38.2	60.2
Net assets beginning of year	505.2	445.0
Net assets end of year	<u>\$ 543.4</u>	<u>\$ 505.2</u>

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

FUND FINANCIAL STATEMENTS ANALYSIS

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

Will County, Illinois

Management's Discussion and Analysis (Continued)
 For the Year Ended November 30, 2009
 (Unaudited)

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$217.5 million, a decrease of \$0.6 million in comparison with the previous fiscal year.

The General Fund is the primary operating fund of the County. At the end of the current fiscal year, the unreserved fund balance of the General Fund was \$57.7 million. Unreserved fund balance represents 35.4% of total general fund expenditures and is a measure of the General Fund's sufficient liquidity. The fund balance of the General Fund increased by \$1,555,158 during the current fiscal year. A key factor for this steady level reflects the strong budgetary measures shown in the economic downturn.

The two other major funds which are shown in the Fund Financial Statements are the Forest Preserve Operating Fund and the Forest Preserve Debt Service Fund. Supplementary discussion of the Forest Preserve, as a component unit of the County, can be found in the Management Discussion and Analysis section in their Comprehensive Annual Financial Report, dated December 31, 2009. The other governmental funds are separated between 3 separate 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 2009 continue to be property taxes, intergovernmental sources, and charges for services. Grant funding from both state and federal sources has increased from last year's actual funding. Revenue from service operations continue to be an increasing contributor to the funding of County operations. Revenue generating departments regularly review service costs to determine the need to change fee structures to cover costs.

Within the other governmental funds special revenue fund category, the revenues increased overall \$6.4 million due in part to RTA sales tax being collected for its first full year.

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

	2009	2008	INCREASE	
	GENERAL	GENERAL	(DECREASE)	%
	FUND	FUND	2008 to 2009	CHANGE
Property taxes	\$ 64,321,881	\$ 55,195,852	\$ 9,126,029	16.5%
Licenses and permits	1,102,625	1,420,172	(317,547)	-22.4%
Intergovernmental	41,750,046	47,554,662	(5,804,616)	-12.2%
Charges for services	34,129,053	35,635,291	(1,506,238)	-4.2%
Fines and forfeitures	3,308,014	3,732,812	(424,798)	-11.4%
Interest revenue	5,551,703	10,932,578	(5,380,875)	-49.2%
Miscellaneous revenue	892,770	276,901	615,869	222.4%
Total	\$ 151,056,092	\$ 154,748,268	\$ (3,692,176)	-2.4%

Will County, Illinois

Management's Discussion and Analysis (Continued)
 For the Year Ended November 30, 2009
 (Unaudited)

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 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. Public safety costs continued to grow because of increasing personnel costs associated with labor contracts and the rising population of the County.

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

	2009	2008	INCREASE	
	GENERAL	GENERAL	(DECREASE)	%
	FUND	FUND	2008 to 2009	CHANGE
General and administrative	\$ 39,812,244	\$ 40,500,241	\$ (687,997)	-1.7%
Public safety	64,900,953	61,458,270	3,442,683	5.6%
Judicial	36,658,218	35,573,936	1,084,282	3.0%
Health and welfare	21,222,456	19,983,149	1,239,307	6.2%
Debt service - principal	103,192	538,317	(435,125)	-80.8%
Debt service - interest	6,369	23,566	(17,197)	-73.0%
Capital outlay	372,370	596,897	(224,527)	-37.6%
Total	\$ 163,075,802	\$ 158,674,376	\$ 4,401,426	2.8%

Management's Discussion and Analysis (Continued)
 For the Year Ended November 30, 2009
 (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 2009 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>
Property taxes	\$ 64,754,262	\$ 65,900,845	\$ 1,146,583	Budgeted real estate tax levy increase
Intergovernmental	46,581,334	45,439,166	(1,142,168)	Budgeted sales tax collected and distributed by State of Illinois declined.

<u>Expenditures</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance</u>	<u>Reason For Amendment</u>
County board	\$ 8,442,169	\$ 7,018,167	\$ (1,424,002)	Budget authority used to offset appropriation increases in various departments, primarily Sheriff.
County executive	1,706,394	1,496,366	(210,028)	Budget authority used to offset appropriation increases in various departments, primarily State's Attorney.
Sheriff - administration	34,875,241	34,043,746	(831,495)	Budget authority used to offset appropriation increases in ADF Custody of Prisoners costs.
Sheriff - custody of prisoners	24,611,782	26,793,461	2,181,679	Increased costs due to ADF opening.
State's attorney	9,472,626	9,741,487	268,861	Budget amended to reflect personnel costs.
Tort Immunity	3,537,062	4,537,062	1,000,000	Increase in budget to reflect increase in claims and expected settlements.
Worker's Compensation	4,249,864	5,749,863	1,499,999	Increase in budget to reflect increase in claims and expected settlements.

Will County, Illinois

Management's Discussion and Analysis (Continued)
 For the Year Ended November 30, 2009
 (Unaudited)

<u>Revenues</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Reason For Difference</u>
Property taxes	\$ 65,900,845	\$ 64,321,881	\$ (1,578,964)	Real estate taxes held at prior year's tax rate.
Licenses and permits	1,241,600	1,102,625	(138,975)	Slowing economy with fewer building permits is reflected in negative variance.
Intergovernmental	45,439,166	41,750,046	(3,689,120)	Lower sales tax revenue collected and distributed by State of Illinois, due to slowing economy.
Charges for services	33,541,180	34,129,053	587,873	Increased Medicare Reimbursement and Coinsurance.
Fines and forfeitures	3,192,000	3,308,014	116,014	Increased home foreclosures.
Interest revenue	7,214,700	5,551,703	(1,662,997)	Poor economy with related lower interest rates.
Miscellaneous revenues	2,792,385	892,770	(1,899,615)	Anticipated grants were lower than expected.
<u>Expenditures</u>	<u>Final Budget</u>	<u>Actual Results</u>	<u>Variance</u>	<u>Reason For Difference</u>
County board	\$ 7,018,167	\$ 3,331,441	\$ 3,686,726	Anticipated grants were lower than expected and contingency costs were controlled.
Support services	6,148,523	4,728,807	1,419,716	Controlled expenditures to live within reduced revenues.
Land use	3,380,798	3,041,395	339,403	Controlled expenditures to live within reduced revenues.
Worker's Compensation	5,749,863	5,542,852	207,011	Controlled expenditures to live within reduced revenues.
Tort Immunity	4,537,062	3,881,154	655,908	Remained within increase budgets and received settlement.
Sunny Hill nursing home	23,762,304	21,228,390	2,533,914	Controlled expenditures to live within reduced revenues.
Circuit courts	3,844,121	3,397,115	447,006	Controlled expenditures to live within reduced revenues.
Probation department	5,190,991	5,015,860	175,131	Controlled expenditures to live within reduced revenues.
Public defender	5,409,273	5,299,579	109,694	Controlled expenditures to live within reduced revenues.
Juvenile detention facility	6,491,861	6,175,784	316,077	Controlled expenditures to live within reduced revenues.
Circuit clerk	7,426,823	6,943,418	483,405	Controlled expenditures to live within reduced revenues.
State's attorney	9,741,487	9,640,352	101,135	Increased budget authority more than what was needed.
County clerk - elections	2,698,020	2,265,896	432,124	Controlled expenditures to live within reduced revenues.
Sheriff - administration	34,043,746	33,718,742	325,004	Controlled expenditures to live within reduced revenues.
Sheriff - custody of prisoners	26,793,461	26,535,712	257,749	Controlled expenditures to live within reduced revenues.
Supervisor of assessments	2,003,311	1,520,291	483,020	Increased budget authority more than what was needed.

Management's Discussion and Analysis (Continued)
For the Year Ended November 30, 2009
(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 \$647,632,126 (net of accumulated depreciation). This investment in capital assets included: land; construction in progress; buildings and improvements; equipment; highway infrastructure such as roads, bridges, and streetlights; and Forest Preserve assets including: trails, parking lots, and shelters. There were \$113,004,755 of capital asset additions recorded during the year and \$11,137,091 of depreciation charges were expensed on total capital assets.

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

Building and building improvements	\$ 72,363,860
Construction in progress	16,341,600
Infrastructure additions	2,593,036
911 Equipment	1,014,946
Forest Preserve land	8,391,221
Forest Preserve construction in progress	6,255,519

Additional information on the County's capital assets can be found in Note 6 on pages 36-37 of this report.

Debt Administration

Total County long-term debt at year end was \$330.4 million.

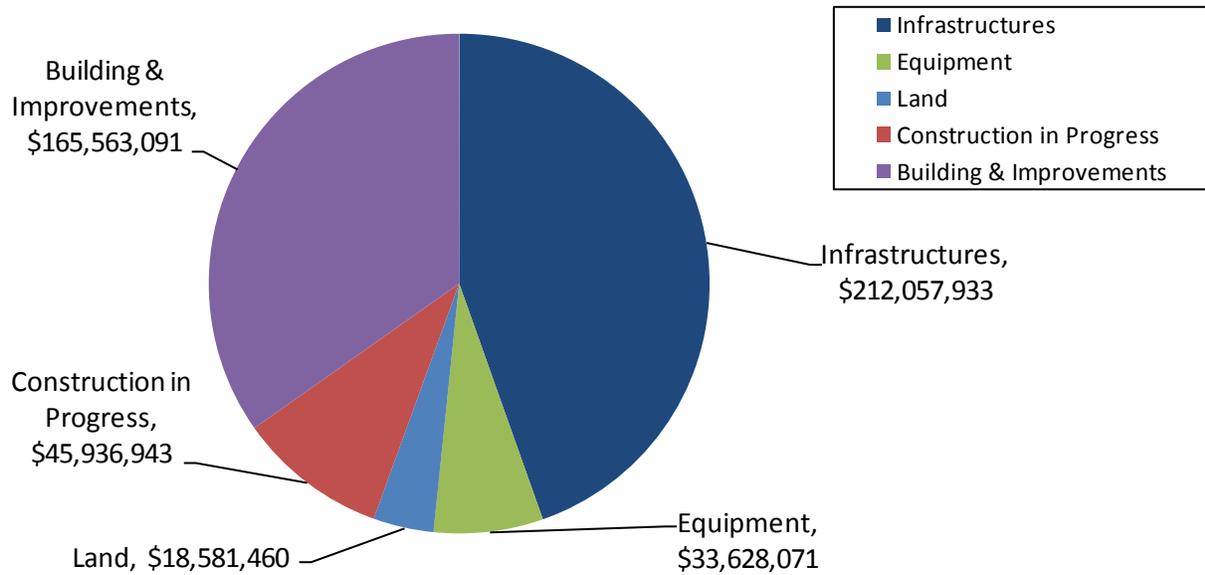
The debt is comprised of the following (in millions): general obligation bonds payable, \$286.2; I-355 extension local contribution payable, \$1.3; leases payable to the PBC, \$1.7; capital leases, \$0.1; compensated absences, \$19.2; net OPEB obligation, \$8.8; and claims and judgments, \$13.1. The 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.

\$9 million of new general obligation bonds/debt certificate debt was issued during the year and \$17 million was retired through the payment of principal through debt service property taxes.

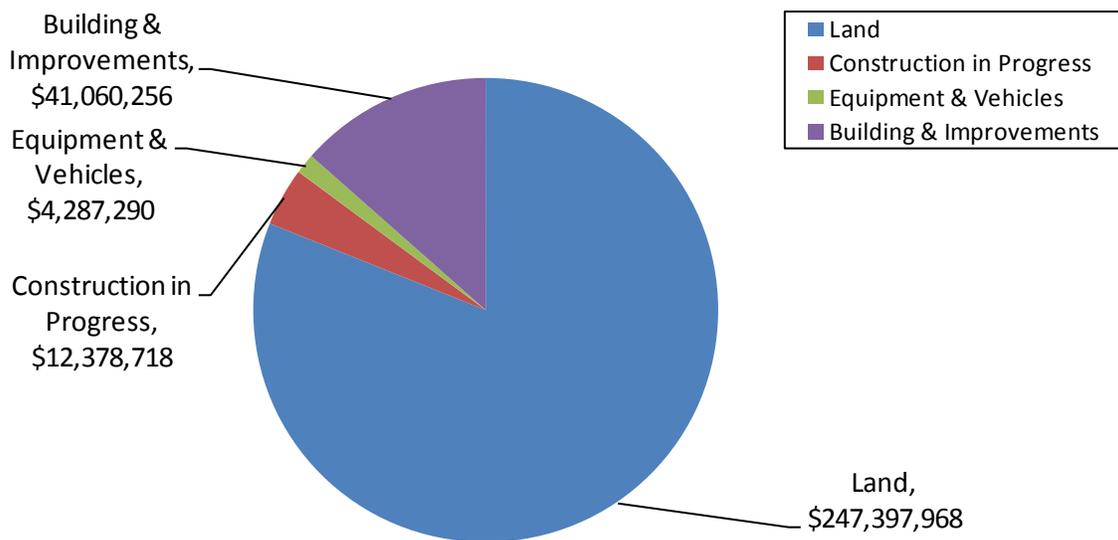
The State statutes limit the amount of outstanding debt to 5.75% of the assessed valuation; that would make the current debt limitation \$1.2 billion, which is significantly more than the County's general obligation debt.

Additional information on the County's long-term debt can be found in Note 7 on pages 38-44 of this report.

**Will County's Capital Assets, at Cost
as of November 30, 2009**

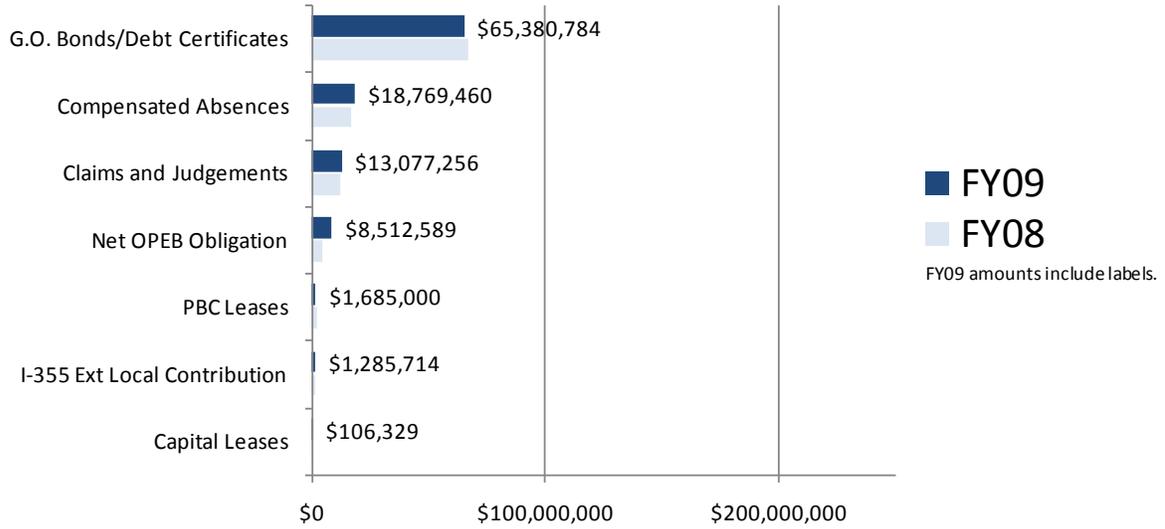


**Forest Preserve District's Capital Assets, at Cost
as of November 30, 2009**

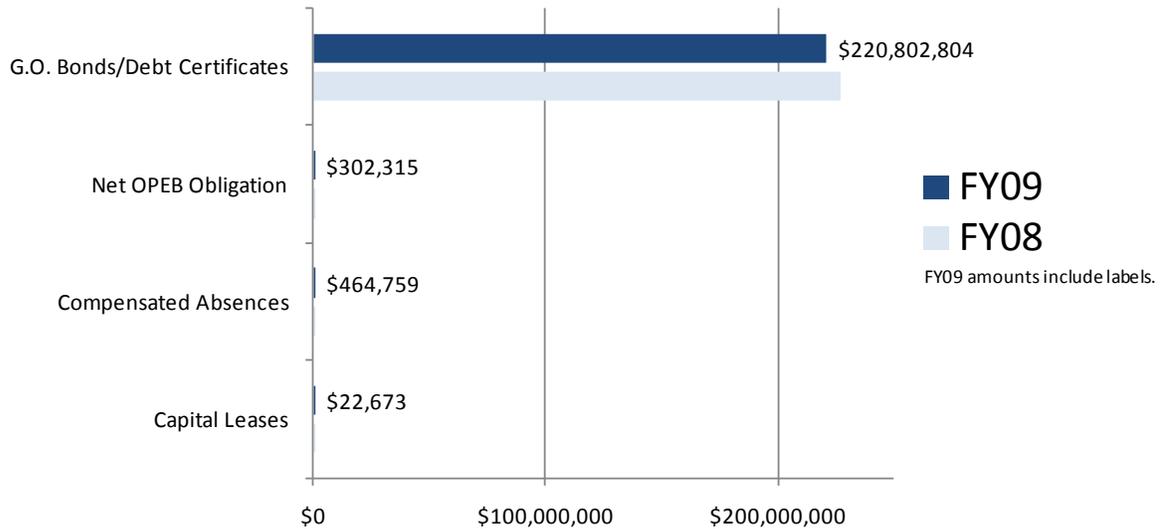


Management's Discussion and Analysis (Continued)
For the Year Ended November 30, 2009
(Unaudited)

Will County's Outstanding Debt



Forest Preserve's Outstanding Debt



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 2009 was 10.1%, an increase over the previous year's rate of 6.1%. The impact to the County has been most evident in the reductions in revenue derived from or based on state and local sales taxes. Sales tax revenue decreased substantially in 2009 and is expected to level-off and remain flat for 2010 and 2011. The reduction in sales tax revenue has been sufficiently offset by strong expenditure controls. The County will continue to use expenditure control to address the impact of the slow economy and will make it the primary focus over the next two years. The County has also received ARRA funds which have allowed the County to provide support for community projects that will improve water and sewer in the Ridgewood area and neighborhood stabilization through a home purchase, renovation, and resale program. The ARRA funds have not been used to support County operations; however the influx of those dollars into the local economy is expected to have a positive impact by putting people to work.

The State of Illinois' troubled budgeting situation seen in fiscal year 2009 will predictably continue through the next two years. 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.

In the general election scheduled for November 2010, it is expected that three new judges will be added to the Circuit Court. This increased cost for the judges and court system support staff will be reflected in the judicial function beginning in fiscal year 2011.

The County moved forward with the issuance of \$100 million in alternative revenue roads bonds in May 2010. The County will take advantage of currently reduced interest rates and construction costs, while continuing to meet infrastructure challenges and stimulating the local economy. Within the bond issuance process, Standard & Poors Ratings Services has assigned their municipal bond ratings for bonds issued by the County of AA+ to the 2008 and 2010 Series bonds and Fitch Rating services recalibrated the 2005 and 2006 series bonds to AA+, as well.

The tax cap legislation passed by the Illinois General Assembly for taxing districts has limited the growth in the extended tax levy. The tax caps will affect the County's future levies for all non-debt related purposes.

These above factors are considered throughout the planning and decision making process and were considered when preparing the 2010 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 Auditor's Office, 302 N. Chicago St, Joliet, IL 60432 or by email to Duffy Blackburn, dblackburn@willcountyillinois.com or to the County Executive's Office, 302 N. Chicago St, Joliet, IL 60432, or email Paul Rafac, prafac@willcountyillinois.com.

COUNTY-WIDE FINANCIAL STATEMENTS

Will County, Illinois

Statement of Net Assets

November 30, 2009

	Primary Government	Component Unit
	Governmental Activities	Public Building Commission
ASSETS		
Cash and cash equivalents	\$ 178,018,461	\$ 840,282
Investments	11,981,080	7,723,305
Restricted cash and cash equivalents	23,465,771	-
Restricted investments	2,562,140	1,778,144
Accrued interest	390,049	8,511
Property tax receivable, net	34,698,137	-
Accounts receivable	9,917,753	-
Other receivables	33,880	-
Due from other governmental agencies	18,028,084	-
Inventory	993,020	-
Prepaid items	191,898	-
Lease payments receivable	-	3,545,000
Deferred charges	1,993,371	-
Capital assets not being depreciated	324,295,089	400,797
Capital assets being depreciated, net	323,337,037	-
Total assets	\$ 929,905,770	\$ 14,296,039
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable	\$ 16,468,011	\$ 842,111
Retainage payable	594,205	-
Salaries payable	4,563,958	35,628
Other current liabilities	154,144	82,108
Unearned property tax revenue	33,762,038	-
Interest payable	546,430	111,092
Long-term debt, due within one year	25,383,416	980,000
Long-term debt, due in more than one year	305,026,267	3,545,000
Total liabilities	\$ 386,498,469	\$ 5,595,939
Net Assets		
Invested in capital assets, net of related debt	\$ 406,593,344	\$ 400,797
Restricted for:		
Debt service	9,145,858	1,178,144
Capital projects	14,237,100	-
Road projects	47,602,467	-
Other purposes	1,371,474	600,000
Unrestricted net assets	64,457,058	6,521,159
Total net assets	\$ 543,407,301	\$ 8,700,100

See accompanying Notes to Financial Statements.

Statement of Activities
November 30, 2009

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 Governmental Activities	Component Unit Public Building Commission
Primary government						
Governmental activities:						
General and administrative	\$ 65,620,151	\$ 9,025,681	\$ 174,473	\$ 2,506,495	\$ (53,913,502)	
Education and recreation	2,852,650	733,984	20,000	-	(2,098,666)	
Public safety	75,685,250	12,115,581	1,873,553	62,500	(61,633,616)	
Judicial	42,063,251	20,986,055	5,291,680	22,836	(15,762,680)	
Health and welfare	63,216,057	24,289,739	29,089,095	3,442,796	(6,394,427)	
Highway and roads	22,596,071	1,932,828	28,112,088	5,263,304	12,712,149	
Interest on debt	13,631,453	-	-	-	(13,631,453)	
Total primary government	\$ 285,664,883	\$ 69,083,868	\$ 64,560,889	\$ 11,297,931	(140,722,195)	
Component unit						
Public building operations	\$ 6,684,180	\$ 6,022,306	\$ -	\$ -	\$ (661,874)	
General revenues						
Taxes						
Property taxes					139,018,377	-
Replacement taxes					4,365,017	-
Income tax					7,098,199	-
Sales tax					18,572,077	-
Other taxes					974,482	-
Investment earnings					6,776,536	66,467
Other general revenues					2,100,068	-
Total general revenues					178,904,756	66,467
Change in net assets					38,182,561	(595,407)
Net assets, beginning of the year					505,224,740	9,295,507
Net assets, end of the year					\$ 543,407,301	\$ 8,700,100

See accompanying Notes to Financial Statements.

FUND FINANCIAL STATEMENTS

Will County, Illinois

Balance Sheet
Governmental Funds
November 30, 2009

	General Fund	Forest Preserve Operating Fund	Forest Preserve District's Debt Service Fund	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 53,852,239	\$ 1,515,656	\$ 1,318,747	\$ 121,331,819	\$ 178,018,461
Investments	-	6,500,000	1,937,080	3,544,000	11,981,080
Restricted cash and cash equivalents	-	-	-	23,465,771	23,465,771
Restricted investments	-	-	-	2,562,140	2,562,140
Accrued interest	218,910	25,600	54,689	90,850	390,049
Property tax receivable, net	977,527	9,739,141	20,582,301	3,399,168	34,698,137
Accounts receivable	2,034,916	1,898	-	7,880,939	9,917,753
Other receivables	33,880	-	-	-	33,880
Due from other funds	2,006,358	-	-	518,034	2,524,392
Due from other governmental agencies	10,445,826	-	-	7,582,258	18,028,084
Inventory	993,020	-	-	-	993,020
Prepaid items	-	174,276	-	17,622	191,898
Total assets	\$ 70,562,676	\$ 17,956,571	\$ 23,892,817	\$ 170,392,601	\$ 282,804,665
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 4,004,354	\$ 286,256	\$ -	\$ 12,177,401	\$ 16,468,011
Retainage payable	-	-	-	594,205	594,205
Salaries payable	2,900,131	288,614	-	1,375,213	4,563,958
Other current liabilities	90,702	-	-	63,442	154,144
Due to other funds	85,566	-	-	2,438,826	2,524,392
Deferred governmental revenues	4,775,665	9,758,461	20,582,301	5,842,135	40,958,562
Total liabilities	11,856,418	10,333,331	20,582,301	22,491,222	65,263,272
Fund balances					
Reserved for:					
Inventory	993,020	-	-	-	993,020
Prepaid items	-	174,276	-	17,622	191,898
Debt service	-	-	3,310,516	6,044,546	9,355,062
Construction and development	-	-	-	32,167,146	32,167,146
Employee retirement	-	409,881	-	-	409,881
Specific purposes	-	91,513	-	-	91,513
Liability insurance	-	292,551	-	-	292,551
Unreserved, reported in:					
General fund	57,713,238	-	-	-	57,713,238
Special revenue funds	-	6,655,019	-	107,782,472	114,437,491
Capital projects funds	-	-	-	1,889,593	1,889,593
Total fund balances	58,706,258	7,623,240	3,310,516	147,901,379	217,541,393
Total liabilities and fund balances	\$ 70,562,676	\$ 17,956,571	\$ 23,892,817	\$ 170,392,601	\$ 282,804,665

See accompanying Notes to Financial Statements.

Will County, Illinois

Reconciliation of Governmental Funds Balance Sheet
to Statement of Net Assets
November 30, 2009

Total fund balances - governmental funds	\$	217,541,393
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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	\$	780,891,730	
Accumulated depreciation		(133,259,604)	
Net capital assets			647,632,126

Revenues in the statement of activities that do not provide current financial resources are deferred in the funds.	7,196,524
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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.	1,993,371
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Interest on long-term debt is not accrued in governmental funds, but rather is recognized when due.	(546,430)
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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	(286,183,588)	
Loans payable	(1,285,714)	
Leases payable to component unit	(1,685,000)	
Capital leases payable	(129,002)	
Compensated absences	(19,234,219)	
Net OPEB obligation	(8,814,904)	
Claims and judgments payable	(13,077,256)	
Total long-term liabilities		(330,409,683)

Net assets of governmental activities	\$	543,407,301
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See accompanying Notes to Financial Statements.

Will County, Illinois

Statement of Revenues, Expenditures and Changes in Fund Balances
 Governmental Funds
 November 30, 2009

	General Fund	Forest Preserve Operating Fund	Forest Preserve District's Debt Service Fund	Other Governmental Funds	Total Governmental Funds
REVENUES					
Property taxes	\$ 64,321,881	\$ 9,263,342	\$ 19,135,774	\$ 46,192,773	\$ 138,913,770
Licenses and permits	1,102,625	129,093	-	1,847,987	3,079,705
Intergovernmental	41,750,046	369,979	-	55,111,751	97,231,776
Charges for services	34,129,053	215,252	-	27,831,072	62,175,377
Fines and forfeitures	3,308,014	-	-	511,134	3,819,148
Interest revenue	5,551,703	50,946	140,290	984,056	6,726,995
Miscellaneous revenues	892,770	164,345	-	885,731	1,942,846
Total revenues	151,056,092	10,192,957	19,276,064	133,364,504	313,889,617
EXPENDITURES					
Current:					
General and administrative	39,812,244	5,550,562	5,785	12,758,699	58,127,290
Education and recreation	-	2,660,880	-	97,233	2,758,113
Public safety	64,900,953	1,542,710	-	5,991,319	72,434,982
Judicial	36,658,218	-	-	4,515,730	41,173,948
Health and welfare	21,222,456	-	-	41,088,062	62,310,518
Highway and roads	-	-	-	15,495,167	15,495,167
Debt service - principal	103,192	-	14,435,000	2,860,881	17,399,073
Debt service - interest and fiscal charges	6,369	-	6,646,813	2,925,518	9,578,700
Capital outlay	372,370	77,137	-	38,996,683	39,446,190
Total expenditures	163,075,802	9,831,289	21,087,598	124,729,292	318,723,981
Excess (deficiency) of revenues over expenditures	(12,019,710)	361,668	(1,811,534)	8,635,212	(4,834,364)
Other financing sources (uses)					
Transfers in	19,785,092	24	-	7,318,396	27,103,512
Debt issuance	-	-	-	4,200,000	4,200,000
Transfers out	(6,210,224)	(148,046)	-	(20,745,242)	(27,103,512)
Total other financing sources (uses)	13,574,868	(148,022)	-	(9,226,846)	4,200,000
Net change in fund balances	1,555,158	213,646	(1,811,534)	(591,634)	(634,364)
Fund balances at beginning of year	57,151,100	7,409,594	5,122,050	148,493,013	218,175,757
Fund balances at end of year	\$ 58,706,258	\$ 7,623,240	\$ 3,310,516	\$ 147,901,379	\$ 217,541,393

See accompanying Notes to Financial Statements.

Will County, Illinois

Reconciliation of Statement of Revenues, Expenditures and Changes in Fund
Balances of Governmental Funds to Statement of Activities
Year Ended November 30, 2009

Net change in total fund balances	\$	(634,364)
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Amounts reported for governmental activities in the statement of activities are different because:

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

Capital expenditures	\$	36,890,269	
Depreciation		(11,137,091)	
Capital expenditures in excess of depreciation			25,753,178

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.			8,791,436
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The proceeds from the sale of assets in the governmental funds were reported as miscellaneous revenue. However, the original cost of assets disposed of had a net value greater than the disposal proceeds. The difference has been recorded in the statement of activities.			(172,906)
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Repayment of principal on long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.

Bond/debt certificate principal retirement		16,265,983	
Loan retirement		214,286	
Lease payable to component unit retirement		795,000	
Capital leases retirement		123,804	
Total retirement of debt			17,399,073

The issuance of bonds (including premiums) is shown as an other financing source in governmental funds but as an increase in bonds payable on the statement of net assets.			(4,200,000)
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Costs related to the issuance of bonds are shown as expenditures in governmental funds but are amortized over the life of the bonds on the statement of activities.			81,776
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The accretion of interest on long-term debt is not reported as an expenditure in governmental funds but as an addition to principal outstanding in the statement of activities.			(4,574,958)
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.			1,166,391
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Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported in the governmental funds.

Increase in compensated absences		(1,592,396)	
Increase in claims and judgments payable		(807,665)	
Increase in accrued interest on debt		(35,354)	
Increase in net OPEB obligation		(3,467,432)	
Amortization of bond premiums and issuance costs		475,782	
Total expenses of noncurrent resources			(5,427,065)

Change in net assets of governmental activities	\$	38,182,561
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See accompanying Notes to Financial Statements.

Will County, Illinois

Statement of Fiduciary Net Assets

Fiduciary Funds

November 30, 2009

	Forest Preserve District's Retiree Health Insurance Trust Fund	Agency Funds
ASSETS		
Cash and cash equivalents	\$ 4,972	\$ 54,352,470
Investments:		
Money market mutual funds	10,230	182,816
Equity mutual funds	170,123	-
Mutual funds	374,540	-
Accrued interest	518	335
Accounts receivable	-	49,921
Prepaid items	10,461	-
	<hr/>	<hr/>
Total assets	\$ 570,844	\$ 54,585,542
LIABILITIES		
Accounts payable	\$ -	\$ 539,983
Amounts held in trust for others	-	54,045,559
Unearned revenue	1,754	-
	<hr/>	<hr/>
Total liabilities	\$ 1,754	\$ 54,585,542
Net Assets		
Held in Trust for OPEB Benefits	\$ 569,090	\$ -
	<hr/> <hr/>	<hr/> <hr/>

See accompanying Notes to Financial Statements.

Will County, Illinois

Statement of Changes in Fiduciary Net Assets
 Forest Preserve District's Retiree Health Insurance Trust Fund
 Year Ended November 30, 2009

Additions

Contributions	
Employer contributions	\$ 600,000
Retiree contributions	8,695
Other contributions	3,202
Total contributions	<u>611,897</u>
Investment income	
Net appreciation in fair value of investments	1,663
Interest and dividends	3,806
Total investment income	<u>5,469</u>
Less investment expense	<u>(63)</u>
Net investment income	<u>5,406</u>
Total additions	<u>617,303</u>

Deductions

Health insurance benefits	39,639
Administrative expenses	8,264
Commodities	310
Total deductions	<u>48,213</u>

Change in net assets	569,090
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Net assets at beginning of year	<u>-</u>
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Net assets at end of year	<u><u>\$ 569,090</u></u>
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See accompanying Notes to Financial Statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Will County, Illinois (County), was incorporated in 1836. It encompasses 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 2009 population of 685,251. 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*, under which these 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 following component units have been included in the financial statements of the County:

Blended Component Unit – The financial statements of the Forest Preserve District of Will County (Forest Preserve) for the fiscal year ended December 31, 2009, are blended 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; as a result, the operations of the Forest Preserve are blended with the County for financial reporting purposes. The Forest Preserve is a separate legal entity with 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. 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.

Discrete Component Unit – The Will County Public Building Commission (PBC), a separate legal entity, has been included as a discretely presented component unit (year ended November 30, 2009) 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 unit; 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 unit 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 unit. 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.

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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. All other revenue items are considered to be measurable and available only when cash is received by the County. Governmental fund expenditures generally are recorded when a liability is incurred, as under accrual accounting. An exception to this general policy is that principal and interest on general long-term debt are recognized when due.

The County reports the following major governmental funds:

- *General Fund* – The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. This includes the activity of the offices of the County's elected officials: Auditor, Circuit Court Clerk, Coroner, County Clerk, County Executive, County Recorder, County Board, Sheriff, Superintendent of Schools, State's Attorney, and Treasurer. Also included in the General Fund are the County's risk financing activities for tort immunity and workmen's compensation accounts.
- *Forest Preserve District's Operating Fund* – The Forest Preserve District's Operating Fund is a special revenue fund that accounts for all general financial resources and operating expenditures of the Forest Preserve District of Will County.
- *Forest Preserve District's Debt Service Fund* – The Forest Preserve District's Debt Service Fund accounts for the accumulation of reserves for, and the payment of, the Forest Preserve District's general long-term debt, principal, interest, and related costs.

The County also reports the following funds:

- *Fiduciary Funds* – The County's fiduciary funds are Agency Funds 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.
 - *Debt Service Funds* – The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt, principal, interest, and related costs.
 - *Capital Projects Funds* – The Capital Projects Funds are used to account for the purchase or construction of major capital facilities, which are not financed by other funds.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

When an expenditure is incurred for purposes for which both restricted and unrestricted resources are available, it is the County's policy to apply restricted resources first, then unrestricted resources as needed.

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 money market accounts and certificates of deposit with original maturities of more than three months. 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. The Forest Preserve invests in money market accounts, U. S. Treasury and Agency securities, and negotiable certificates of deposit.

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

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

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Capital assets consisting of infrastructure, including roads, bridges, 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. Additionally, infrastructure items such as access roads, bridges, and bike paths within the Forest Preserve have been capitalized.

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 on a straight-line basis over their estimated useful lives. Useful lives are as follows:

<u>Asset</u>	<u>Years</u>	<u>Asset</u>	<u>Years</u>
County:		Forest Preserve:	
Buildings	50	Buildings	10-50
Infrastructure	25-100	Infrastructure	20-30
Equipment	5-7	Equipment	3-20

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.

Unearned/Deferred Revenue: The County defers revenue recognition in connection with resources that have been received, but not yet earned.

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 reserved for those purposes. Additionally, certain amounts have been reserved for expenditures prepaid by the County and inventory held at year end, as this equity is not available for current expenditures.

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition/construction of those assets. Net assets are reported as restricted when there are limitations imposed on their use, either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, laws, or regulations of other governments.

Grant Programs: The County/Forest Preserve 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/or 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 follows 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.

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

- (4) Transfers of budgeted amounts between funds or any amendments to the originally approved budget by means of an emergency or supplemental appropriation require approval by two-thirds of the County Board members. Budget amendments were made during the fiscal year. Transfers of budgeted line items may be made within an appropriation group of a fund by the elected official or department head without seeking approval of the County Board. Transfers or any budget amendments made during the year are reflected in the budget information included in the financial statements. Amendments were made in a legally permissible manner.
- (5) Budgetary control policy is that expenditures do not exceed appropriations. The level of control (level at which disbursements may not exceed budgets) is the department level, however, budgetary control is maintained with each department at the line item level. The County uses an encumbrance accounting system. Departments have up to 90 days after the end of the fiscal year to submit claims incurred during the fiscal year; unexpended appropriations lapse at that time.
- (6) The following funds have legally adopted budgets: General (including Tort Immunity and Workmen's Compensation), Social Security, Illinois Municipal Retirement, 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 Forfeiture, State's Attorney Motor Vehicle Theft, 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, 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, Energy Efficiency Conservation Block Grant, Will County Local Development Company, Community Development Block Grant, Community Development Home Program, Local Law Enforcement Block Grant, Workforce Development, Health Block Grant, 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, Community Health Center, Capital Improvement/Repair, ADF Expansion, Forest Preserve Operating, and Forest Preserve Debt Service.
- (7) Budgets for all budgeted General, Special Revenue, Debt Service, and Capital Projects funds are adopted on a basis consistent with GAAP.

The Forest Preserve's budget is prepared on the modified accrual basis of accounting. The Forest Preserve follows these procedures in establishing the budgetary data reflected in the financial statements:

- (1) The Director submits to the Board of Commissioners a proposed budget for the upcoming year.
- (2) Budget hearings are conducted.
- (3) The budget is legally enacted through passage of an appropriations ordinance.

The appropriations ordinance establishes the Forest Preserve's legal spending limit and appropriations lapse at year-end. The ordinance was not modified during the year. All transfers of appropriations/budget amendments require the approval of the Board of Commissioners. State law mandates that the legal level of budgetary control be at the fund level, however, the Board of Commissioners has established the legal level of control at the line item level. The Forest Preserve's Debt Service Fund expenditures exceeded its final budget by \$1,869,372.

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: At November 30, 2009 the carrying amount of the County's deposits (including CD's of \$22,200,000 and cash of \$203,077,102 was \$225,277,102. The bank balances totaled \$234,304,111. 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. At November 30, 2009, deposits were under collateralized and uninsured in the amount of approximately \$55,000.

The carrying value of the Forest Preserve's deposits was \$16,221,699. The Forest Preserve's 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 carrying value of the Forest Preserve's Retiree Health Insurance Trust Fund (Trust) was \$4,972. 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.

Investments: 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,
- 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.

The Forest Preserve's investment policy 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, the Illinois 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 Series 2005A and 2008A bond proceeds can only be invested in U.S. Treasury Obligations, not any agency obligations.

Interest Rate Risk: 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 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.

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

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 schedule reports the fair values and maturities (using the segmented time distribution method) for the County's and Forest Preserve's investments at November 30, 2009.

County				
Investment Type	Fair Value	Less Than One Year	One to Five Years	Six to Ten Years
Illinois Funds*	\$ 935,993	\$ 935,993	\$ -	\$ -
Forest Preserve				
Investment Type	Fair Value	Less Than Two Years	Two to Five Years	Six to Ten Years
U. S. Treasury Note	\$ 1,079,140	\$ -	\$ 1,079,140	\$ -
Money Market Mutual Funds	21,897	21,897	-	-
Illinois Funds*	27,017,725	27,017,725	-	-
Illinois Park District Liquid Asset Fund*	9,182	9,182	-	-
Total	\$ 28,127,944	\$ 27,048,804	\$ 1,079,140	\$ -
Forest Preserve - Trust				
Investment Type	Fair Value	Less Than Two Years	Two to Five Years	Six to Ten Years
Mutual Funds	\$ 374,540	\$ 374,540	\$ -	\$ -
Money Market Mutual Funds	10,230	10,230	-	-
Total	\$ 384,770	\$ 384,770	\$ -	\$ -

* Because the pools had a weighted average maturity of less than one year as of November 30, 2009, they have been presented as investments with a maturity of less than two years.

Credit Risk: 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.

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.

It is the policy of the Trust Fund 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.

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

Credit ratings for the County and Forest Preserve investments at November 30, 2009 are as follows:

County			
<u>Investment Type:</u>	Credit Ratings	% of Investment Type	% of Total Investments
Illinois Funds	AAA	100%	100%

Forest Preserve			
<u>Investment Type:</u>	Credit Ratings	% of Investment Type	% of Total Investments
Money Market Mutual Funds	AAA	100%	0%
Illinois Funds	AAA	100%	96%
Illinois Park District Liquid Asset Fund	AAA	100%	0%

Forest Preserve - Trust			
<u>Investment Type:</u>	Credit Ratings	% of Investment Type	% of Total Investments
Mutual Funds	Not Rated	100%	67%
Money Market Mutual Funds	Not Rated	100%	2%

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 County and the Forest Preserve 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 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, 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 investment that are in possession of an outside party. The Trust's investment policy does not address custodial credit risk for investments.

Concentration of Credit Risk: The County's investment policy places no limit on the amount the County may invest in any one issuer. All of the investments reported for the County are not subject to concentration risk.

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

The Forest Preserve’s investment policy requires diversification away from specific instruments or issuers. In addition a portion of the Portfolio should be continuously invested in internally diversified funds, such as local government investment pools. The District places no limit on the amount the District may invest in any one issuer.

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.

Other: 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.

Reconciliation of Notes to Financial Statements:

Cash - book value of County deposits per note above	\$ 203,077,102
Cash - book value of Forest Preserve deposits per note above	16,221,699
Cash - book value of Trust per note above	4,972
Certificates of deposit - carrying value per note above	22,200,000
Investments - County per note above	935,993
Investments - Forest Preserve per note above	28,127,944
Investments - Trust per note above	384,770
Investments - Trust equity mutual funds	170,123
Total cash, cash equivalents and investments per note	\$ 271,122,603
Cash and cash equivalents per statement of net assets	\$ 178,018,461
Investments per statement of net assets	11,981,080
Restricted cash and cash equivalents per statement of net assets	23,465,771
Restricted investments per statement of net assets	2,562,140
Cash and cash equivalents per statement of fiduciary net assets	54,357,442
Investments per statement of fiduciary net assets	737,709
Total primary government	\$ 271,122,603

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 2008 was recorded as revenue in fiscal year 2009 net of estimated loss on collections. The property tax calendar for Will County is as follows:

Lien date	January 1, 2008
Levy date	Prior to December 31, 2008
First installment (one-half of the total bill) due	June 1, 2009
Second installment (balance of the total bill) due	September 1, 2009

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.

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 2008 tax levy was based on the appropriations ordinance for the year ended December 31, 2008, and thus has been recorded as revenue. The Forest Preserve has recorded a receivable for 2009 taxes levied for collection in fiscal year 2010, the entire amount of which was deferred.

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	\$ 8,744,194
Income tax	1,980,445
Personal property replacement tax	162,427
Motor fuel tax	1,736,416
Grants and other reimbursements	4,438,177
Forest preserve receivable	966,425
Total	<u>\$ 18,028,084</u>

Will County, Illinois

Notes to Financial Statements (Continued)

November 30, 2009

NOTE 6 - CAPITAL ASSETS

A summary of changes for the County's capital assets for the period December 1, 2008 through November 30, 2009 and the Forest Preserve's capital assets for the period January 1, 2009 through December 31, 2009 are as follows:

	County			
	Balance		Balance	
	December 1, 2008	Additions	Deletions	November 30, 2009
Capital assets not being depreciated				
Land	\$ 17,605,451	\$ 976,009	\$ -	\$ 18,581,460
Construction in progress	96,918,393	16,341,600	67,323,050	45,936,943
Total capital assets not being depreciated	<u>114,523,844</u>	<u>17,317,609</u>	<u>67,323,050</u>	<u>64,518,403</u>
Capital assets being depreciated				
Buildings	93,372,359	72,363,860	173,128	165,563,091
Equipment	31,838,663	5,617,384	3,827,976	33,628,071
Infrastructure	209,464,897	2,593,036	-	212,057,933
Total capital assets being depreciated, gross	<u>334,675,919</u>	<u>80,574,280</u>	<u>4,001,104</u>	<u>411,249,095</u>
Accumulated depreciation				
Buildings	28,656,070	1,867,447	46,625	30,476,892
Equipment	23,519,345	3,202,762	3,781,573	22,940,534
Infrastructure	59,649,697	4,064,670	-	63,714,367
Total accumulated depreciation	<u>111,825,112</u>	<u>9,134,879</u>	<u>3,828,198</u>	<u>117,131,793</u>
Capital assets being depreciated, net of depreciation	<u>222,850,807</u>	<u>71,439,401</u>	<u>172,906</u>	<u>294,117,302</u>
Total capital assets, net of depreciation	<u>\$ 337,374,651</u>	<u>\$ 88,757,010</u>	<u>\$ 67,495,956</u>	<u>\$ 358,635,705</u>

Will County, Illinois

Notes to Financial Statements (Continued)

November 30, 2009

NOTE 6 - CAPITAL ASSETS (Continued)

	Forest Preserve				
	Balance		Deletions	Balance	
	January 1, 2009	Additions		December 31, 2009	
Capital assets not being depreciated					
Land	\$ 239,006,747	\$ 8,391,221	\$ -	\$ 247,397,968	
Construction in progress	6,123,199	6,255,519	-	12,378,718	
Total capital assets not being depreciated	245,129,946	14,646,740	-	259,776,686	
Capital assets being depreciated					
Buildings and improvements	40,920,120	140,136	-	41,060,256	
Equipment and vehicles	4,144,977	325,990	183,677	4,287,290	
Total capital assets being depreciated, gross	45,065,097	466,126	183,677	45,347,546	
Accumulated depreciation					
Buildings and improvements	11,789,992	1,612,652	-	13,402,644	
Equipment and vehicles	2,519,284	389,560	183,677	2,725,167	
Total accumulated depreciation	14,309,276	2,002,212	183,677	16,127,811	
Capital assets being depreciated, net of depreciation	30,755,821	(1,536,086)	-	29,219,735	
Total capital assets, net of depreciation	\$ 275,885,767	\$ 13,110,654	\$ -	\$ 288,996,421	

Depreciation expense was charged to governmental functions as follows:

	County	Forest Preserve	Total
General and administrative	\$ 933,210	\$ 503,553	\$ 1,436,763
Education and recreation	-	222,225	222,225
Public safety	2,301,280	1,276,434	3,577,714
Judicial	618,956	-	618,956
Health and welfare	605,587	-	605,587
Highway and roads	4,675,846	-	4,675,846
Total depreciation expense	\$ 9,134,879	\$ 2,002,212	\$ 11,137,091

Construction Commitments: At November 30, 2009, the County had approximately \$23,000,000 in outstanding engineering and building commitments for road/bridge construction projects. In addition, the County had approximately \$340,000 in outstanding commitments for other various non-highway projects.

Will County, Illinois

Notes to Financial Statements (Continued)

November 30, 2009

NOTE 7 - LONG-TERM DEBT

A summary of changes for the County's long-term debt for the period December 1, 2008 through November 30, 2009 and the Forest Preserve's long-term debt for the period January 1, 2009 through December 31, 2009 are as follows:

	County				
	Balance			Principal Due	
	December 1, 2008	Additions	Retirements	Balance November 30, 2009	Within One Year
G.O. Bonds/Debt Certificates Payable:					
2005 G.O. Bonds - ADF bonds	\$ 30,995,000	\$ -	\$ 1,420,000	\$ 29,575,000	\$ 1,460,000
2006 G.O. Bonds - ADF bonds	10,000,000	-	165,000	9,835,000	175,000
2008 G.O. Bonds - ADF bonds	20,000,000	-	-	20,000,000	400,000
Debt Certificates series 2001 B (EMCO)	3,905,000	-	200,000	3,705,000	210,000
Special Service Area Bond Y2001 -A (IEPA - DW)	358,107	-	20,515	337,592	21,068
Special Service Area Bond Y2000 -A (IEPA - WW)	444,558	-	25,468	419,090	26,154
Add: Deferred Issuance Premiums	1,599,798	-	90,696	1,509,102	90,696
Total G.O. Bonds/Debt Certificate Payable	<u>67,302,463</u>	<u>-</u>	<u>1,921,679</u>	<u>65,380,784</u>	<u>2,382,918</u>
I-355 Ext Local Contribution Payable	1,500,000	-	214,286	1,285,714	214,286
Leases Payable to Component Unit:					
Public Building Commission 2001	2,480,000	-	795,000	1,685,000	845,000
Capital Leases Payable	209,521	-	103,192	106,329	106,329
Compensated Absences	17,136,951	14,018,727	12,386,218	18,769,460	1,289,718
Net OPEB Obligation	4,559,085	3,953,504	-	8,512,589	-
Claims and Judgments	12,269,591	28,016,967	27,209,302	13,077,256	4,296,016
Total County	<u>\$ 105,457,611</u>	<u>\$ 45,989,198</u>	<u>\$ 42,629,677</u>	<u>\$ 108,817,132</u>	<u>\$ 9,134,267</u>
	Forest Preserve District				
	Balance			Principal Due	
	January 1, 2009	Additions	Retirements	Balance December 31, 2009	Within One Year
G.O. Bonds/Debt Certificates Payable:					
1998 G.O. Capital Appreciation Bonds*	\$ 11,103,304	\$ 617,514	\$ 5,030,000	\$ 6,690,818	\$ 5,030,000
1999A G.O. Bonds	10,795,000	-	4,990,000	5,805,000	5,805,000
1999B G.O. Capital Appreciation Bonds*	70,988,813	3,957,444	-	74,946,257	-
2005A G.O. Bonds	76,725,000	-	2,875,000	73,850,000	3,950,000
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	-	-	30,000,000	-
2008B G.O. Bonds	3,550,000	-	1,540,000	2,010,000	1,395,000
2009 G.O. Bonds	-	4,200,000	-	4,200,000	-
Add: Deferred Issuance Premiums	7,991,233	-	515,504	7,475,729	-
Total G.O. Bonds Payable	<u>226,978,350</u>	<u>8,774,958</u>	<u>14,950,504</u>	<u>220,802,804</u>	<u>16,180,000</u>
Capital Lease	43,285	-	20,612	22,673	22,673
Compensated Absences	504,871	86,106	126,218	464,759	46,476
Net OPEB Obligation	788,387	-	486,072	302,315	-
Total Forest Preserve	<u>\$ 228,314,893</u>	<u>\$ 8,861,064</u>	<u>\$ 15,583,406</u>	<u>\$ 221,592,551</u>	<u>\$ 16,249,149</u>
Total Primary Government	<u>\$ 333,772,504</u>	<u>\$ 54,850,262</u>	<u>\$ 58,213,083</u>	<u>\$ 330,409,683</u>	<u>\$ 25,383,416</u>

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

NOTE 7 - LONG-TERM DEBT (Continued)

	County	Forest Preserve	Total
Long-term debt, due within one year:			
General obligation bonds/debt certificates payable	\$ 2,382,918	\$ 16,180,000	\$ 18,562,918
I-355 Ext local contribution	214,286	-	214,286
Leases payable to component unit	845,000	-	845,000
Capital leases payable	106,329	22,673	129,002
Compensated absences	1,289,718	46,476	1,336,194
Claims and judgments payable	4,296,016	-	4,296,016
Long-term debt, due in more than one year:			
General obligation bonds/debt certificates payable	62,997,866	204,622,804	267,620,670
I-355 Ext local contribution	1,071,428	-	1,071,428
Leases payable to component unit	840,000	-	840,000
Compensated absences	17,479,742	418,283	17,898,025
Net OPEB obligation	8,512,589	302,315	8,814,904
Claims and judgments payable	8,781,240	-	8,781,240
Total long-term debt	<u>\$ 108,817,132</u>	<u>\$ 221,592,551</u>	<u>\$ 330,409,683</u>

At November 30, 2009, the County and Forest Preserve long-term debt is comprised of the following components:

County:

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.

NOTE 7 - LONG-TERM DEBT (Continued)

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.

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.

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.

Capital Leases Payable – The County has entered into a capital lease agreement for equipment. The agreement calls for monthly payments of principal and interest (3.04%). The terms of the agreement do not extend beyond five years. Principal and interest for the capital lease is recorded in the general fund as debt service expenditures. The cost value of the asset acquired under the capital lease is \$698,750 with accumulated depreciation of \$698,750 as of November 30, 2009, and is included under equipment.

Notes to Financial Statements (Continued)

November 30, 2009

NOTE 7 - LONG-TERM DEBT (Continued)

Compensated Absences – The County has recorded a liability of approximately \$18.8 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.

Claims and Judgments – Obligations of the County include approximately \$13.1 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, 2009 are as follows:

Due in Fiscal Year	Debt Certificates Series 2001B		G.O. Bonds Series 2005		G.O. Bonds Series 2006	
	Principal	Interest	Principal	Interest	Principal	Interest
2010	\$ 210,000	\$ 176,794	\$ 1,460,000	\$ 1,292,952	\$ 175,000	\$ 393,400
2011	210,000	167,607	1,520,000	1,230,902	180,000	386,400
2012	220,000	157,932	1,585,000	1,170,102	185,000	379,200
2013	230,000	147,807	1,640,000	1,114,626	195,000	371,800
2014	240,000	137,082	1,710,000	1,040,826	205,000	364,000
2015-2019	1,500,000	477,453	9,705,000	4,014,116	1,195,000	1,687,400
2020-2024	1,095,000	86,228	11,955,000	1,768,610	1,440,000	1,429,400
2025-2027	-	-	-	-	6,260,000	378,000
Totals	\$ 3,705,000	\$ 1,350,903	\$ 29,575,000	\$ 11,632,134	\$ 9,835,000	\$ 5,389,600

Due in Fiscal Year	G.O. Bonds Series 2008		Special Service Area Bonds		Leases Payable to Component Unit PBC 2001	
	Principal	Interest	Principal	Interest	Principal	Interest
2010	\$ 400,000	\$ 872,675	\$ 47,222	\$ 19,927	\$ 845,000	\$ 63,125
2011	835,000	860,675	48,493	18,656	840,000	21,000
2012	860,000	835,625	49,799	17,350	-	-
2013	885,000	809,825	51,140	16,008	-	-
2014	910,000	781,063	52,517	14,632	-	-
2015-2019	5,085,000	3,380,675	284,579	51,172	-	-
2020-2024	6,305,000	2,163,800	222,932	12,089	-	-
2025-2027	4,720,000	458,775	-	-	-	-
Totals	\$ 20,000,000	\$ 10,163,113	\$ 756,682	\$ 149,834	\$ 1,685,000	\$ 84,125

Due in Fiscal Year	Capital Leases Payable		I-355 Extension Local Contribution Payable		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2010	\$ 106,329	\$ 3,232	\$ 214,286	\$ -	\$ 3,457,837	\$ 2,822,105
2011	-	-	214,286	-	3,847,779	2,685,240
2012	-	-	214,286	-	3,114,085	2,560,209
2013	-	-	214,286	-	3,215,426	2,460,066
2014	-	-	214,286	-	3,331,803	2,337,603
2015-2019	-	-	214,284	-	17,983,863	9,610,816
2020-2024	-	-	-	-	21,017,932	5,460,127
2025-2027	-	-	-	-	10,980,000	836,775
Totals	\$ 106,329	\$ 3,232	\$ 1,285,714	\$ -	\$ 66,948,725	\$ 28,772,941

NOTE 7 - LONG-TERM DEBT (Continued)

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 \$86.6 million, payable through November 2027. For the current year, principal and interest paid totaled \$4.2 million and total incremental sales/use tax and landfill host fee revenues were \$18.6 million and \$2.5 million, respectively.

Forest Preserve Debt:

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 outstanding as of December 31, 2009 totaling \$6,690,818 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 matures December 1, 2009 - December 1, 2011 in accreted values totaling \$12,185,000.

General Obligation Bonds Series 1999A – On May 27, 1999, the Forest Preserve issued \$24,825,000 in general obligation bonds dated May 1, 1999 to provide funds for the acquisition of additional land for forest preserve purposes and the development of Forest Preserve land. The Series 1999A Bonds outstanding as of December 31, 2009 totaling \$5,805,000 bear interest ranging from 3.65% to 6.00%. Interest is payable semiannually on June 1 and December 1 and the bonds mature serially on December 1 of each year through December 1, 2010.

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 1999 Bonds outstanding as of December 31, 2009 totaling \$74,946,257 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 \$102,420,000.

General Obligation Bonds Series 2005A – On June 16, 2005, the Forest Preserve issued \$79,200,000 in general obligation bonds dated June 16, 2005 to provide funds for the acquisition of additional land for forest preserve purposes and the development of Forest Preserve land. The Series 2005A Bonds outstanding as of December 31, 2009 totaling \$73,850,000 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, 2009 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.

NOTE 7 - LONG-TERM DEBT (Continued)

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, 2009 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, 2009 totaling \$30,000,000 bear interest ranging from 3.50% to 5.00%. Interest is payable semiannually on June 15 and December 15 and the bonds mature serially on December 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, 2009 totaling \$ 2,010,000 bear interest at 4.00%. Interest is payable semiannually on June 15 and December 15 and the bonds mature serially on December 15 or 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, 2009 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. The net interest rate for the Series 2009 Build America Bonds, after rebate, is 3.58% to 3.74%. 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.

Each of the Forest Preserve bond issues is paid from the Forest Preserve District's Debt Service Fund.

The bond debt service requirements to maturity are as follows:

Fiscal Year Ending December 31,	General Obligation Bonds		
	Principal	Interest	Total
2010	\$ 11,150,000	\$ 6,518,105	\$ 17,668,105
2011	2,590,000	5,895,438	8,485,438
2012	3,460,000	5,770,838	9,230,838
2013	3,700,000	5,638,112	9,338,112
2014	3,800,000	5,484,112	9,284,112
2015-2019	28,615,000	24,560,226	53,175,226
2020-2024	64,705,000	12,817,500	77,522,500
2025-2028	13,670,000	1,416,351	15,086,351
Totals	\$ 131,690,000	\$ 68,100,682	\$ 199,790,682

NOTE 7 - LONG-TERM DEBT (Continued)

General Obligation Capital Appreciation Bonds

Fiscal Year Ending December 31,	Series 1998		Series 1999B	
	Accretion	Principal Repayment	Accretion	Principal Repayment
2010	\$ 355,871	\$ 5,030,000	\$ 4,179,102	\$ -
2011	108,311	2,125,000	4,413,699	9,430,000
2012	-	-	4,173,899	12,135,000
2013	-	-	3,777,545	12,500,000
2014	-	-	3,335,848	12,875,000
2014-2018	-	-	7,593,650	55,480,000
Totals	\$ 464,182	\$ 7,155,000	\$ 27,473,743	\$ 102,420,000

Accreted Value at December 31, 2009 \$ 6,690,818 \$ 74,946,257

Forest Preserve Compensated Absences – The Forest Preserve has recorded a liability of \$464,759 for accumulated vacation and sick leave benefits. The amount will be paid from the Forest Preserve’s General and Special Revenue funds.

Forest Preserve Capital Lease – On September 11, 2006, the Forest Preserve entered into a capital lease agreement for the purchase of a tractor and attached brush trimmer. The lease outstanding as of December 31, 2009 totaling \$22,673 bears interest at 8.00%. Interest and principal are payable annually on September 11 each year through September 11, 2011. At the final date the Forest Preserve has a purchase option price of \$1 to purchase the equipment. The historical cost and book value of the leased equipment was \$104,667 and \$41,868 at December 31, 2009.

Fiscal Year Ending December 31,	Tractor and Brush Trimmer Lease
	Payments
2010	\$ 24,272
2011	1
Total Minimum Lease Payments	<u>24,273</u>
Less: Interest Costs	<u>(1,600)</u>
Present Value of Minimum Lease Payments	<u>\$ 22,673</u>

NOTE 8 - PENSION PLANS

Plan Description. The County's and Forest Preserve'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 and Forest Preserve 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 and Forest Preserve'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 2009 were 9.34, 23.58, and 34.25 percent of annual covered payroll, respectively. The Forest Preserve's Regular and SLEP plans' contribution rates for the calendar year 2008 (most recent available) were 13.01 and 29.68 percent of annual covered payroll, respectively. The County and Forest Preserve also contribute 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, 2009, the County's Regular, SLEP, and Elected Officials plans' pension costs were \$7,472,393, \$7,722,853, and \$501,098, respectively, which equal the County's required and actual contributions. For fiscal year ending December 31, 2009, the Forest Preserve's Regular and SLEP plans' pension costs were \$730,656 and \$209,404, respectively, which equal the Forest Preserve's required and actual contributions.

Three-Year Trend Information

Actuarial Valuation Date	County - IMRF			County - SLEP			County - 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
12/31/2009	\$ 7,472,393	100%	\$ -	\$ 7,722,853	100%	\$ -	\$ 501,098	100%	\$ -
12/31/2008	7,263,251	100%	-	7,530,337	100%	-	527,820	100%	-
12/31/2007	6,924,640	100%	-	7,152,268	100%	-	407,481	100%	-

Actuarial Valuation Date	Forest Preserve - IMRF			Forest Preserve - SLEP		
	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/2009	\$ 730,656	100%	\$ -	\$ 209,404	100%	\$ -
12/31/2008	520,121	100%	-	178,661	100%	-
12/31/2007	520,116	100%	-	145,977	100%	-

The required contributions for 2009 (County) and 2008 (Forest Preserve) were determined as a part of the December 31, 2007 and 2006, actuarial valuations using the entry age actuarial cost method, respectively. The actuarial assumptions included (a) 7.50% 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 0.40% to 11.60% 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

NOTE 8 - PENSION PLANS (Continued)

effects of short-term volatility in the market value of investments over a five-year period with a 15% corridor between the actuarial and market value of assets. The County's Regular, SLEP, and Elected Officials plans' unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2007 valuation was 23 years. The Forest Preserve's Regular and SLEP plans' unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2006 valuation was 24 years.

Funded Status and Funding Progress. The funded status of the County's Regular, SLEP, and Elected Officials plans and the Forest Preserve's Regular and SLEP plans as of December 31, 2009 and December 31, 2008, respectively, 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	\$ 144,687,090	\$ 190,928,723	\$ 46,241,633	75.78%	\$ 80,004,209	57.80%
County - SLEP	39,506,853	116,039,244	76,532,391	34.05%	32,751,711	233.67%
County - Elected Officials	1,318,257	5,673,580	4,355,323	23.24%	1,463,060	297.69%
Forest Preserve - Regular	5,747,777	10,699,109	4,951,332	53.72%	4,967,731	99.67%
Forest Preserve - SLEP	567,518	2,514,360	1,946,842	22.57%	715,788	271.99%

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, 2009 are \$140,476,382; \$36,579,637; and \$1,187,697, respectively. On a market basis, the funded ratio would be 73.58%, 31.52%, and 20.93%, respectively.

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS

County

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 Plan is not accounted for as a trust fund and an irrevocable trust has not been established. The County does not issue a Plan financial report.

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS (Continued)

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 2009, the County contributed \$2,459,946 to the plan. Plan members receiving benefits contributed \$889,331 or approximately 36.15 percent of the total premiums, through their required contribution of \$0 - \$403 per month for retiree-only coverage and \$332 - \$806 for retiree and dependent coverage.

Annual OPEB Cost and Net OPEB Obligation

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

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)	\$ 6,387,432
Amortization of Net OPEB Obligation	(201,936)
Interest on net OPEB obligation	227,954
Adjustment to annual required contribution	-
Annual OPEB cost	<u>6,413,450</u>
Contribution made	<u>2,459,946</u>
Increase in net OPEB obligation	3,953,504
Net OPEB obligation beginning of year	<u>4,559,085</u>
Net OPEB obligation end of year	<u>\$ 8,512,589</u>

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2009 was as follows:

Fiscal Year Ending	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
11/30/2008	\$ 6,901,891	34%	\$ 4,559,085
11/30/2009	6,413,450	38%	8,512,589

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS (Continued)

Funded Status and Funding Progress

As of November 30, 2009, the plan was 100% unfunded. The actuarial accrued liability for benefits was \$69,894,339, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$69,894,339. The covered payroll (annual payroll of active employees covered by the plan) was \$115,602,254, and the ratio of the UAAL to the covered payroll was 60.46 percent.

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.

Actuarial Methods and Assumptions

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

In the December 1, 2008 actuarial valuation (most recent available), the entry age actuarial cost method was used. The actuarial assumptions included a 5.0 discount rate, annual dental cost trend rate of 5.0 percent and an annual healthcare cost trend rate of 10.0 percent initially, reduced by decrements to an ultimate rate of 5.0 percent ultimately. Both rates included a 3.0 percent 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, 2009, was 29 years.

Forest Preserve

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 9 - OTHER POST-EMPLOYMENT BENEFITS (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, 2009, membership consisted of:

Retirees and beneficiaries currently receiving benefits	10
Terminated employees entitled to benefits but not yet receiving them	-
Active employees	<u>110</u>
Total	<u><u>120</u></u>
Participating employers	<u><u>1</u></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, 2009, retirees contributed approximately \$27,010 and the Forest Preserve contributed approximately \$75,203. 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, 2008 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, 2009. The Forest Preserve's annual OPEB cost (expense) was \$189,131 for the year ended December 31, 2009. The Forest Preserve's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2009 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, 2007	\$ 266,375	\$ 21,330	8.01%	\$ 390,659
December 31, 2008	268,750	103,926	38.67%	788,387
December 31, 2009	189,131	675,203	357.00%	302,315

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS (Continued)

The net OPEB obligation (NOPEBO) as of December 31, 2009, was calculated as follows:

Annual Required Contribution	\$ 237,391
Interest on Net OPEB Obligation	39,419
Adjustment to Annual Required Contribution	<u>(87,679)</u>
Annual OPEB Cost	189,131
Contributions Made	<u>675,203</u>
Increase (Decrease) in Net OPEB Obligations	(486,072)
Net OPEB Obligation Beginning of Year	<u>788,387</u>
Net OPEB Obligation End of Year	<u>\$ 302,315</u>
Actuarial Accrued Liability (AAL)	\$ 2,367,326
Actuarial Value of Plan Assets	570,844
Unfunded Actuarial Accrued Liability (UAAL)	(1,796,482)
Funded Ratio (Actuarial Value of Plan Assets/AAL)	24.11%
Covered Payroll (Active Plan Members)	5,683,519
UAAL as a Percentage of Covered Payroll	31.61%

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, 2009 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%. 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 closed basis. The remaining amortization period at December 31, 2009 was 26 years.

NOTE 10 - RISK MANAGEMENT

County: 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, 2009 and 2008, 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, 2009				
Reserve for Health Insurance	\$ 3,896,383	\$ 19,731,704	\$ 21,480,079	\$ 2,148,008
Reserve for Tort Insurance	2,381,276	2,501,580	2,180,104	2,702,752
Reserve for Worker's Compensation	5,991,932	5,783,684	3,549,120	8,226,496
Total	<u>\$ 12,269,591</u>	<u>\$ 28,016,967</u>	<u>\$ 27,209,302</u>	<u>\$ 13,077,256</u>
Year Ended November 30, 2008				
Reserve for Health Insurance	\$ 3,875,473	\$ 19,502,825	\$ 19,481,915	\$ 3,896,383
Reserve for Tort Insurance	3,391,863	1,024,258	2,034,845	2,381,276
Reserve for Worker's Compensation	3,440,311	6,910,433	4,358,812	5,991,932
Total	<u>\$ 10,707,647</u>	<u>\$ 27,437,516</u>	<u>\$ 25,875,572</u>	<u>\$ 12,269,591</u>

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 \$2,702,752 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 10 - RISK MANAGEMENT (Continued)

Forest Preserve: 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 risks. The policies are in effect from January 1, 2009 to December 31, 2009. 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.

NOTE 11 - LEASES

The County paid \$1,477,508 on operating leases during the fiscal year ended November 30, 2009. At year end, the County was obligated under 37 operating leases for office space and equipment. The leases expire between 2009 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
2010	\$ 1,602,838
2011	1,436,957
2012	1,242,498
2013	1,036,797
2014	666,793
2015-2019	122,782
2020-2024	113,500
Totals	<u>\$ 6,222,165</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.

NOTE 11 – LEASES (Continued)

Due in Fiscal Year	1996 Lease				Total Payment
	Operation and Maintenance Account	Renewal and Replacement Account	Surplus or Other Account		
2010	\$ 1,267,156	\$ 42,000	\$ 19,657	\$	1,328,813
2011	1,330,514	42,000	3,686		1,376,200
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
2015-2016	3,336,000	84,000	-		3,420,000
Totals	\$ 10,350,910	\$ 294,000	\$ 23,343	\$	10,668,253

NOTE 12 - LANDFILL

On June 1, 1997, the County entered into a landfill host agreement with Waste Management, Inc. At the time the landfill reaches capacity (estimated to be the year 2026) closure and post-closure care and maintenance of the landfill are required in accordance with requirements of certain federal and state governmental agencies. Waste Management, under its agreement with the County, is required to complete and pay all closure and post-closure care and maintenance costs which are currently estimated to be \$8,308,041. 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 13 - INDIVIDUAL FUND DISCLOSURES

Fund Deficits: As of November 30, 2009, the following funds have deficit fund balances: Children's Advocacy Center Fund, \$29,703; Order of Protection (OP) Enforcement Fund, \$3,348; Workforce Services Fund, \$149,875; and HUD Lead Hazard Reduction Fund, \$13,741. These deficits are expected to be funded through future revenues and/or transfers from other funds.

NOTE 14 - 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	\$ 2,006,358	\$ 85,566
Nonmajor governmental funds	518,034	2,438,826
Total interfund balances	\$ 2,524,392	\$ 2,524,392

NOTE 14 - INTERFUND ACTIVITY (Continued)

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	\$ 19,785,092	\$ 6,210,224
Forest Preserve General Fund	24	148,046
Nonmajor governmental funds	7,318,396	20,745,242
Total interfund balances	<u>\$ 27,103,512</u>	<u>\$ 27,103,512</u>

The transfers represent both routine and non-routine items. Generally, routine transfers occur to meet the operating purposes of another fund, such as the transfer by the General Fund to the Veteran's Assistance Commission Fund of \$640,000. 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 Fund of \$5,338,000. Transfers to/from other funds offset one another and are therefore not reported in the statement of activities.

NOTE 15 - 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, 2009 is \$124,650,000.

NOTE 16 - 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 17 - 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.

NOTE 18 – PENDING GASB STATEMENTS

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

Statement No. 51 – *Accounting and Financial Reporting for Intangible Assets*, establishes accounting and financial reporting requirements for intangible assets. All intangible assets not specifically excluded by the scope of this Statement should be classified as capital assets. All existing authoritative guidance for capital assets should be applied to these intangible assets, as applicable. The County is required to implement this Statement for the year ending November 30, 2010.

Statement No. 53 – *Accounting and Financial Reporting for Derivative Instruments*, addresses the recognition, measurement, and disclosure of information regarding derivative instruments entered into by state and local governments. Derivative instruments are often complex financial arrangements used by governments to manage specific risks or to make investments. The County is required to implement this Statement for the year ending November 30, 2010.

Statement No. 54 – *Fund Balance Reporting and Governmental Fund Type Definitions*, was issued to enhance the usefulness of fund balance information by providing clearer fund balance classifications and by clarifying the existing fund type definitions. This Statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds. The County is required to implement this Statement for the fiscal year ending November 30, 2011.

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

Note 19 - SUBSEQUENT EVENTS

On May 4, 2010, the County issued \$100,000,000 in General Obligation Alternative Revenue Bonds: Series 2010A General Obligation Transportation Improvement Bonds (tax exempt) in the amount of \$11,420,000; Series 2010B Taxable General Obligation Transportation Improvement Bonds (Build America bonds) in the amount of \$61,160,000; and Series 2010C Taxable General Obligation Transportation Improvement Bonds (Recovery Zone Economic Development bonds) in the amount of \$27,420,000. The bonds were issued for the acquisition, construction, and installation of various road improvement projects throughout the County.

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES

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 \$840,232 and the bank balance was \$990,204. Additionally, the PBC had cash on hand of \$50. The PBC held investments with a fair value of \$9,501,449, in U.S. Government securities which were fully covered with collateral by the individual banks in excess of FDIC insurance.

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

Concentration of Credit Risk – The Public Building Commission 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 Commission 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 market rates.

Credit Risk – State statutes authorize the Commission 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 Commission's investment policy or the bond documents establishing these trusts do not further limit its investment choices.

As of November 30, 2009, the Commission'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	\$ 1,822,058	\$ 207,820	\$ 1,614,238	19%	N/A
Other Investments:					
Federated-Government Obligations Tax- Manages Fund SS	7,556,799	7,556,799	-	80%	AAAm
Virtus Insight Government Money Market Fund I	122,592	122,592	-	1%	AAAm
Total Investments	<u>\$ 9,501,449</u>	<u>\$ 7,887,211</u>	<u>\$ 1,614,238</u>	<u>100%</u>	

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

Notes to Financial Statements (Continued)

November 30, 2009

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

Reconciliation of notes to financial statements:

Cash on Hand	\$	50
Cash - Book Value of Deposits		840,232
Investments		9,501,449
Total	\$	<u>10,341,731</u>
Cash Per Statement of Net Assets	\$	840,282
Investments Per Statement of Net Assets		7,723,305
Investments Restricted Per Statement of Net Assets		1,778,144
Total	\$	<u>10,341,731</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 \$1,685,000 and \$1,860,000, respectively, at November 30, 2009. The PBC received lease payments from the counties in November 2008; however, the corresponding bond payments were made in December 2009 (the next fiscal year); therefore, bonds payable at November 30, 2009 exceed the leases receivable by \$980,000.

Capital Assets: The following is a schedule of changes in capital assets of PBC for the year ended November 30, 2009. 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, 2008	Additions	Deletions	November 30, 2009
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 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

Changes in Long-Term Debt: PBC had the following changes in long-term debt:

	Balance			Balance	Due Within
	December 1, 2007	Additions	Deletions		
Public Building Revenue Bonds, 2001	\$ 5,490,000	\$ -	\$ 965,000	\$ 4,525,000	\$ 980,000
Total	\$ 5,490,000	\$ -	\$ 965,000	\$ 4,525,000	\$ 980,000

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 \$20,000 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	
2010	\$ 980,000	\$ 198,144	\$ 1,178,144
2011	1,050,000	148,369	1,198,369
2012	1,065,000	96,569	1,161,569
2013	230,000	64,756	294,756
2014	265,000	52,878	317,878
2015-2018	935,000	71,125	1,006,125
	\$ 4,525,000	\$ 631,841	\$ 5,156,841

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
2010	\$	1,600,244
2011		1,656,812
2012		1,724,237
2013		1,806,930
2014		1,898,428
2015-2016		4,079,952
Totals	\$	12,766,603

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, 2009

	Original Budget	Final Budget	Actual	Variance from final budget Positive (Negative)
Revenues				
Property taxes	\$ 64,754,262	\$ 65,900,845	\$ 64,321,881	\$ (1,578,964)
Licenses and permits	1,241,600	1,241,600	1,102,625	(138,975)
Intergovernmental	46,581,334	45,439,166	41,750,046	(3,689,120)
Charges for services	33,537,180	33,541,180	34,129,053	587,873
Fines and forfeitures	3,192,000	3,192,000	3,308,014	116,014
Interest revenue	7,214,700	7,214,700	5,551,703	(1,662,997)
Miscellaneous revenues	2,797,800	2,792,385	892,770	(1,899,615)
Total revenues	159,318,876	159,321,876	151,056,092	(8,265,784)
Expenditures				
General and administrative				
County board	8,442,169	7,018,167	3,331,441	3,686,726
County executive	1,706,394	1,496,366	1,413,880	82,486
Purchasing	579,699	579,659	507,197	72,462
Support services	6,149,682	6,148,523	4,728,807	1,419,716
Liquor control commission	650	650	-	650
Supervisor of assessments	2,003,311	2,003,311	1,520,291	483,020
Board of review	228,431	228,431	223,121	5,310
Information communications technology	2,304,340	2,314,334	2,289,063	25,271
Records management	1,180,784	1,180,783	1,098,230	82,553
Land use	3,380,813	3,380,798	3,041,395	339,403
Planning and zoning commission	66,011	66,012	56,319	9,693
Subdivision engineering	687,489	747,289	714,111	33,178
Stormwater management	238,212	181,427	140,831	40,596
Building maintenance	1,792,985	1,792,984	1,719,244	73,740
Human resources	944,041	989,197	941,412	47,785
County clerk	979,309	1,010,637	964,771	45,866
County clerk - elections	2,729,349	2,698,020	2,265,896	432,124
County coroner	1,457,125	1,462,606	1,388,477	74,129
County treasurer	1,850,316	1,851,965	1,799,565	52,400
County auditor	823,057	823,057	749,600	73,457
County recorder	1,214,176	1,214,176	1,124,494	89,682
School administration	788,428	788,428	714,242	74,186

(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, 2009

	Original Budget	Final Budget	Actual	Variance from final budget Positive (Negative)
Expenditures (Continued)				
General and administrative (Continued)				
Tort immunity	\$ 3,537,062	\$ 4,537,062	\$ 3,881,154	\$ 655,908
Worker's compensation	4,249,864	5,749,863	5,542,852	207,011
Total general and administrative	47,333,697	48,263,745	40,156,393	8,107,352
Public safety				
Emergency management agency	577,801	577,637	570,139	7,498
Radio system	753,713	754,258	751,276	2,982
Sheriff - administration	34,875,241	34,043,746	33,718,742	325,004
Sheriff - custody of prisoners	24,611,782	26,793,461	26,535,712	257,749
Merit commission	443,999	443,999	425,773	18,226
Sheriff - building security	3,080,208	3,032,368	3,008,872	23,496
Total public safety	64,342,744	65,645,469	65,010,514	634,955
Judicial				
Circuit courts	3,844,121	3,844,121	3,397,115	447,006
Probation department	5,190,992	5,190,991	5,015,860	175,131
Public defender	5,409,273	5,409,273	5,299,579	109,694
Juvenile detention facility	6,491,862	6,491,861	6,175,784	316,077
Jury commission	238,884	238,884	208,397	30,487
Circuit clerk	7,426,822	7,426,823	6,943,418	483,405
State's attorney	9,472,626	9,741,487	9,640,352	101,135
Total judicial	38,074,580	38,343,440	36,680,505	1,662,935
Health and welfare				
Sunny Hill nursing home	23,762,303	23,762,304	21,228,390	2,533,914
Total expenditures	173,513,324	176,014,958	163,075,802	12,939,156
Excess (deficiency) of revenues over expenditures	(14,194,448)	(16,693,082)	(12,019,710)	4,673,372
Other financing sources (uses)				
Transfers in	20,627,472	20,627,472	19,785,092	(842,380)
Transfers out	(6,433,024)	(6,434,224)	(6,210,224)	224,000
Total other financing sources (uses)	14,194,448	14,193,248	13,574,868	(618,380)
Net change in fund balance	\$ -	\$ (2,499,834)	1,555,158	\$ 4,054,992
Fund balance at beginning of year			57,151,100	
Fund balance at end of year			\$ 58,706,258	

Required Supplementary Information

Budgetary Comparison Schedule

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

Forest Preserve Operating Fund

Year Ended December 31, 2009

	Original and Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Property taxes	\$ 9,150,965	\$ 9,263,342	\$ 112,377
TIF surplus distribution	40,000	-	(40,000)
Licenses and permits	122,000	129,093	7,093
Intergovernmental	510,500	369,979	(140,521)
Charges for services	236,400	215,252	(21,148)
Interest revenue	170,000	50,946	(119,054)
Miscellaneous revenues	790,650	164,345	(626,305)
Total revenues	11,020,515	10,192,957	(827,558)
Expenditures			
Current:			
General and administrative			
General and administrative	2,494,180	2,019,053	475,127
Operations	3,164,009	2,913,295	250,714
Planning and development	660,623	618,214	42,409
Education and recreation	2,759,119	2,660,880	98,239
Public safety	1,692,148	1,542,710	149,438
Capital outlay	102,390	77,137	25,253
Total expenditures	10,872,469	9,831,289	1,041,180
Excess of revenues over expenditures	148,046	361,668	213,622
Other financing sources (uses)			
Transfers in	-	24	24
Transfers out	(148,046)	(148,046)	-
Total other financing sources (uses)	(148,046)	(148,022)	24
Net change in fund balance	\$ -	213,646	\$ 213,646
Fund balance at beginning of year		7,409,594	
Fund balance at end of year		\$ 7,623,240	

NOTE 1 - BUDGETARY BASIS OF ACCOUNTING

The General and Forest Preserve District's Operating Fund Budgets are adopted on a basis of accounting consistent with accounting principles generally accepted in the United States of America.

NOTE 2 - TORT IMMUNITY AND WORKMEN'S COMPENSATION ACCOUNTS

As of November 30, 2009, the Tort Immunity Account and Workmen's Compensation Account of the General Fund had deficit fund balances of \$348,622 and \$3,860,566, respectively.

NOTE 3 - BUDGET AMENDMENTS

The original budget was amended during fiscal year 2009.

Analysis of Funding Progress - County Employees
November 30, 2009

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)
12/31/2009	\$ 144,687,090	\$ 190,928,723	\$ 46,241,633	75.78%	\$ 80,004,209	57.80 %
12/31/2008	136,845,636	176,055,708	39,210,072	77.73%	77,350,913	50.69
12/31/2007	154,367,647	165,924,171	11,556,524	93.04%	73,121,855	15.80

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)
12/31/2009	\$ 39,506,853	\$ 116,039,244	\$ 76,532,391	34.05%	\$ 32,751,711	233.67 %
12/31/2008	41,721,818	113,070,198	71,348,380	36.90%	30,786,333	231.75
12/31/2007	53,972,089	108,042,300	54,070,211	49.95%	28,147,453	192.10

Illinois Municipal Retirement Fund County - Elected Officials

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) -- Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/2009	\$ 1,318,257	\$ 5,673,580	\$ 4,355,323	23.24%	\$ 1,463,060	297.69 %
12/31/2008	810,376	5,282,060	4,471,684	15.34%	1,557,912	287.03
12/31/2007	1,383,259	4,978,349	3,595,090	27.79%	1,322,133	271.92

Other Post Employment Benefits County

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) -- Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/1/2008	\$ -	\$ 69,894,339	\$ 69,894,339	0.00%	\$ 115,602,254	60.46 %
12/1/2007	-	65,022,034	65,022,034	0.00%	109,125,750	59.58

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 12/1/2007.

Analysis of Funding Progress - Forest Preserve District Employees
November 30, 2009

Illinois Municipal Retirement Fund Forest Preserve - 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)
12/31/2008	\$ 5,747,777	\$ 10,699,109	\$ 4,951,332	53.72%	\$ 4,967,731	99.67 %
12/31/2007	7,673,040	10,259,011	2,585,971	74.79%	4,806,984	53.80 %
12/31/2006	9,427,558	11,036,717	1,609,159	85.42%	4,474,276	35.96 %

Illinois Municipal Retirement Fund Forest Preserve - 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)
12/31/2008	\$ 567,518	\$ 2,514,360	\$ 1,946,842	22.57%	\$ 715,788	271.99 %
12/31/2007	172,963	2,061,187	1,888,224	8.39%	625,706	301.77 %
12/31/2006	663,984	2,015,867	1,351,883	32.94%	590,129	229.08 %

Other Post Employment Benefits Forest Preserve

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)
12/31/2009	\$ 570,844	\$ 2,367,326	\$ 1,796,482	24.11%	\$ 5,683,519	31.61 %
12/31/2008	-	2,367,326	2,367,326	0.00%	5,432,690	43.58 %
12/31/2007	-	2,243,954	2,243,954	0.00%	5,047,217	44.46 %

Schedule of Employer Contributions - Other Post Employment Benefits
November 30, 2009

County

Fiscal Year Ending	Required Contribution	Percentage Contributed
11/30/2009	\$ 6,387,432	39%
11/30/2008	6,901,891	34%

Information is presented for as many years as is available. The County implemented GASB Statement No. 45 in fiscal year 2008.

Forest Preserve District

Fiscal Year Ending	Required Contribution	Percentage Contributed
12/31/2009	\$ 237,391	284.43%
12/31/2008	259,842	40.00%
12/31/2007	259,842	8.21%
12/31/2006	232,402	14.20%

Information is presented for as many years as is available. The Forest Preserve District implemented GASB Statement No. 45 in fiscal year 2006 and performs an actuarial valuation every two years.

**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.

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

Forest Preserve Operating Fund – To account for all financial resources and operating expenditures of the Forest Preserve District of Will County – General Fund. A budget to actual comparison can be found on RSI-2.

Debt Service Fund

Forest Preserve District's Debt Service Fund – To account for the accumulation of reserves for, and the payment of, the Forest Preserve District's general long-term debt, principal, interest, and related costs.

Will County, Illinois

General Fund
 Balance Sheet - By Account
 November 30, 2009

	General Fund - General Corporate Account	General Fund - Tort Immunity Account	General Fund - Worker's Compensation Account	Total
ASSETS				
Cash and cash equivalents	\$ 50,307,256	\$ 2,183,406	\$ 1,361,577	\$ 53,852,239
Accrued interest	218,910	-	-	218,910
Property tax receivable, net	858,978	53,786	64,763	977,527
Accounts receivable	1,534,916	500,000	-	2,034,916
Other receivables	33,880	-	-	33,880
Due from other funds	9,906,358	-	-	9,906,358
Due from other governmental agencies	10,439,649	2,865	3,312	10,445,826
Inventory	993,020	-	-	993,020
Total assets	\$ 74,292,967	\$ 2,740,057	\$ 1,429,652	\$ 78,462,676
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 3,532,086	\$ 85,558	\$ 386,710	\$ 4,004,354
Salaries payable	2,899,679	256	196	2,900,131
Other current liabilities	90,702	-	-	90,702
Due to other funds	85,566	3,000,000	4,900,000	7,985,566
Deferred governmental revenues	4,769,488	2,865	3,312	4,775,665
Total liabilities	11,377,521	3,088,679	5,290,218	19,756,418
Fund balances				
Reserved for inventory	993,020	-	-	993,020
Unreserved	61,922,426	(348,622)	(3,860,566)	57,713,238
Total fund balances	62,915,446	(348,622)	(3,860,566)	58,706,258
Total liabilities and fund balances	\$ 74,292,967	\$ 2,740,057	\$ 1,429,652	\$ 78,462,676

Will County, Illinois

General Fund

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

Year Ended November 30, 2009

	General Fund - General Corporate Account	General Fund - Tort Immunity Account	General Fund - Worker's Compensation Account	Total
Revenues				
Property taxes	\$ 56,518,851	\$ 3,540,286	\$ 4,262,744	\$ 64,321,881
Licenses and permits	1,102,625	-	-	1,102,625
Intergovernmental	41,750,046	-	-	41,750,046
Charges for services	34,129,053	-	-	34,129,053
Fines and forfeitures	3,308,014	-	-	3,308,014
Interest revenue	5,551,703	-	-	5,551,703
Miscellaneous revenues	392,558	500,212	-	892,770
Total revenues	142,752,850	4,040,498	4,262,744	151,056,092
Expenditures				
Current				
General and administrative	30,388,238	3,881,154	5,542,852	39,812,244
Public safety	64,900,953	-	-	64,900,953
Judicial	36,658,218	-	-	36,658,218
Health and welfare	21,222,456	-	-	21,222,456
Debt service - principal	103,192	-	-	103,192
Debt service - interest and fiscal charges	6,369	-	-	6,369
Capital outlay	372,370	-	-	372,370
Total expenditures	153,651,796	3,881,154	5,542,852	163,075,802
Excess (deficiency) of revenues over expenditures	(10,898,946)	159,344	(1,280,108)	(12,019,710)
Other financing sources (uses)				
Transfers in	19,785,092	-	-	19,785,092
Transfers out	(6,210,224)	-	-	(6,210,224)
Total other financing sources (uses)	13,574,868	-	-	13,574,868
Net change in fund balance	2,675,922	159,344	(1,280,108)	1,555,158
Fund balance (deficit) at beginning of year	60,239,524	(507,966)	(2,580,458)	57,151,100
Fund balance (deficit) at end of year	\$ 62,915,446	\$ (348,622)	\$ (3,860,566)	\$ 58,706,258

Will County, Illinois

General Fund - General Corporate Account

Schedule of Revenues - Budget and Actual (GAAP Basis)

Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Property taxes	\$ 58,113,919	\$ 56,518,851	\$ (1,595,068)
Licenses and permits			
Liquor licenses	120,000	124,700	4,700
Building and zoning	850,000	716,506	(133,494)
Site developer permits	100,000	138,209	38,209
Marriage licenses	62,000	62,859	859
Other licenses and permits	109,600	60,351	(49,249)
Total licenses and permits	1,241,600	1,102,625	(138,975)
Intergovernmental			
Grants	265,415	457,448	192,033
Personal property replacement tax	1,503,063	599,896	(903,167)
Retailer's occupation (sales) tax	4,026,907	3,503,809	(523,098)
Inheritance tax	300,000	282,669	(17,331)
Franchise tax	600,000	697,363	97,363
Local use sales tax	1,100,000	1,096,210	(3,790)
County supplementary tax	14,100,000	14,144,238	44,238
Illinois state income tax	8,000,000	6,266,192	(1,733,808)
Salary reimbursements	3,235,081	3,210,991	(24,090)
Sunny Hill nursing home	10,601,200	9,170,424	(1,430,776)
Other reimbursements	1,707,500	2,320,806	613,306
Total intergovernmental	45,439,166	41,750,046	(3,689,120)
Charges for services			
Recorder fees	4,820,000	3,491,935	(1,328,065)
County clerk fees	513,200	564,223	51,023
Assessors fees	18,000	20,236	2,236
Treasurer fees	446,000	543,874	97,874
Land use and zoning fees	315,280	264,373	(50,907)
MIS fees	15,000	5,017	(9,983)
Subdivision fees	35,000	12,202	(22,798)
Sheriff fees	3,990,100	3,894,179	(95,921)
Coroner fees	16,000	20,313	4,313
Judicial fees	13,581,300	13,471,131	(110,169)
Sunny Hill nursing home fees	6,678,900	8,657,195	1,978,295
Landfill host fees	2,428,000	2,509,742	81,742
Miscellaneous fees	684,400	674,633	(9,767)
Total charges for services	33,541,180	34,129,053	587,873

(Continued)

Will County, Illinois

General Fund - General Corporate Account

Schedule of Revenues - Budget and Actual (GAAP Basis) (Continued)

Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues (Continued)			
Fines and forfeitures			
Circuit clerk fines	\$ 1,950,000	\$ 1,887,149	\$ (62,851)
Sheriff's fines	90,000	70,242	(19,758)
Building permit fines	-	300	300
Liquor license fines	2,000	2,500	500
Sheriff's foreclosures	800,000	1,113,305	313,305
Bond forfeitures	350,000	234,518	(115,482)
Total fines and forfeitures	<u>3,192,000</u>	<u>3,308,014</u>	<u>116,014</u>
Interest revenue	<u>7,214,700</u>	<u>5,551,703</u>	<u>(1,662,997)</u>
Miscellaneous revenues	<u>2,792,385</u>	<u>392,558</u>	<u>(2,399,827)</u>
Total revenues	<u>\$ 151,534,950</u>	<u>\$ 142,752,850</u>	<u>\$ (8,782,100)</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, 2009

	Personal Services		Commodities		Contractual Services	
	Budget	Actual	Budget	Actual	Budget	Actual
General and administrative						
County board	\$ 2,516,004	\$ 2,055,939	\$ 51,100	\$ 26,797	\$ 1,796,352	\$ 1,246,942
County executive	1,115,494	1,093,381	6,500	4,643	373,872	315,856
Purchasing	177,359	167,978	337,700	286,546	64,600	52,673
Support services	286,216	267,951	3,434,750	2,235,530	2,413,279	2,211,048
Liquor control commission	-	-	-	-	650	-
Supervisor of assessments	1,513,486	1,380,318	53,075	43,688	436,750	96,285
Board of review	225,631	222,062	1,500	-	1,300	1,059
Information communications technology	1,348,935	1,335,275	174,658	170,791	751,046	748,360
Records management	446,854	385,776	260,149	249,187	193,030	189,826
Land use	3,093,563	2,877,855	54,710	44,373	187,525	108,420
Planning and zoning commission	45,312	44,237	-	-	20,700	12,082
Subdivision engineering	739,904	711,333	1,000	58	6,385	2,720
Stormwater management	101,412	64,817	1,500	90	78,515	75,924
Building maintenance	991,310	952,084	246,888	226,188	529,607	515,793
Human resources	687,462	677,425	9,200	3,877	292,535	260,110
County clerk	944,409	906,945	27,691	21,642	38,537	36,184
County clerk - elections	1,455,999	1,286,398	183,938	119,829	1,058,083	859,669
County coroner	1,034,035	973,980	42,725	39,371	385,846	375,126
County treasurer	1,690,565	1,650,929	28,887	26,047	121,621	111,697
County auditor	799,115	732,028	10,659	10,282	13,283	7,290
County recorder	1,181,376	1,102,758	11,444	7,681	21,356	14,055
School administration	657,678	616,152	15,600	14,691	115,150	83,399
Total general and administrative	21,052,119	19,505,621	4,953,674	3,531,311	8,900,022	7,324,518
Public safety						
Emergency management agency	\$ 500,350	\$ 494,390	\$ 42,420	\$ 40,989	\$ 34,867	\$ 34,760
Radio system	320,276	317,520	202,176	202,102	122,244	122,093
Sheriff - administration	32,365,391	32,090,435	816,114	786,873	854,241	833,434
Sheriff - custody of prisoners	22,028,399	21,791,186	776,581	770,331	3,988,481	3,974,195
Merit commission	182,459	165,102	1,740	1,739	259,800	258,932
Sheriff - building security	3,019,768	3,001,511	7,220	5,647	5,380	1,714
Total public safety	58,416,643	57,860,144	1,846,251	1,807,681	5,265,013	5,225,128
Judicial						
Circuit courts	\$ 2,300,910	\$ 2,162,937	\$ 94,626	\$ 84,081	\$ 1,443,585	\$ 1,150,097
Probation department	5,096,244	4,976,329	7,437	4,878	87,310	34,653
Public defender	5,260,228	5,160,065	62,226	58,652	72,509	66,552
Juvenile detention facility	5,150,794	4,948,483	403,605	331,501	937,462	887,823
Jury commission	212,984	191,752	5,530	4,166	20,370	12,479
Circuit clerk	7,288,010	6,822,284	20,040	14,516	118,773	106,618
State's attorney	9,282,483	9,182,135	138,932	138,145	320,072	320,072
Total judicial	34,591,653	33,443,985	732,396	635,939	3,000,081	2,578,294
Health and welfare						
Sunny Hill nursing home	\$ 15,509,614	\$ 14,492,021	\$ 1,953,900	\$ 1,942,810	\$ 6,287,055	\$ 4,787,625
Total expenditures	\$ 129,570,029	\$ 125,301,771	\$ 9,486,221	\$ 7,917,741	\$ 23,452,171	\$ 19,915,565

Capital Outlay		Debt Service		Other Expenditures		Total		Variance from budget Positive (Negative)
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	
\$ -	\$ -	\$ -	\$ -	\$ 2,654,711	\$ 1,763	\$ 7,018,167	\$ 3,331,441	\$ 3,686,726
-	-	-	-	500	-	1,496,366	1,413,880	82,486
-	-	-	-	-	-	579,659	507,197	72,462
-	-	-	-	14,278	14,278	6,148,523	4,728,807	1,419,716
-	-	-	-	-	-	650	-	650
-	-	-	-	-	-	2,003,311	1,520,291	483,020
-	-	-	-	-	-	228,431	223,121	5,310
39,695	34,637	-	-	-	-	2,314,334	2,289,063	25,271
280,750	273,441	-	-	-	-	1,180,783	1,098,230	82,553
-	-	-	-	45,000	10,747	3,380,798	3,041,395	339,403
-	-	-	-	-	-	66,012	56,319	9,693
-	-	-	-	-	-	747,289	714,111	33,178
-	-	-	-	-	-	181,427	140,831	40,596
25,179	25,179	-	-	-	-	1,792,984	1,719,244	73,740
-	-	-	-	-	-	989,197	941,412	47,785
-	-	-	-	-	-	1,010,637	964,771	45,866
-	-	-	-	-	-	2,698,020	2,265,896	432,124
-	-	-	-	-	-	1,462,606	1,388,477	74,129
10,892	10,892	-	-	-	-	1,851,965	1,799,565	52,400
-	-	-	-	-	-	823,057	749,600	73,457
-	-	-	-	-	-	1,214,176	1,124,494	89,682
-	-	-	-	-	-	788,428	714,242	74,186
356,516	344,149	-	-	2,714,489	26,788	37,976,820	30,732,387	7,244,433
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 577,637	\$ 570,139	\$ 7,498
-	-	109,562	109,561	-	-	754,258	751,276	2,982
-	-	-	-	8,000	8,000	34,043,746	33,718,742	325,004
-	-	-	-	-	-	26,793,461	26,535,712	257,749
-	-	-	-	-	-	443,999	425,773	18,226
-	-	-	-	-	-	3,032,368	3,008,872	23,496
-	-	109,562	109,561	8,000	8,000	65,645,469	65,010,514	634,955
\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 3,844,121	\$ 3,397,115	\$ 447,006
-	-	-	-	-	-	5,190,991	5,015,860	175,131
14,310	14,310	-	-	-	-	5,409,273	5,299,579	109,694
-	7,977	-	-	-	-	6,491,861	6,175,784	316,077
-	-	-	-	-	-	238,884	208,397	30,487
-	-	-	-	-	-	7,426,823	6,943,418	483,405
-	-	-	-	-	-	9,741,487	9,640,352	101,135
14,310	22,287	-	-	5,000	-	38,343,440	36,680,505	1,662,935
\$ 11,735	\$ 5,934	\$ -	\$ -	\$ -	\$ -	\$ 23,762,304	\$ 21,228,390	\$ 2,533,914
\$ 382,561	\$ 372,370	\$ 109,562	\$ 109,561	\$ 2,727,489	\$ 34,788	\$ 165,728,033	\$ 153,651,796	\$ 12,076,237

Will County, Illinois

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures			
General and administrative			
County board			
Personal services	\$ 2,516,004	\$ 2,055,939	\$ 460,065
Commodities			
Office supplies	40,000	18,615	21,385
Copy machine supplies	100	-	100
Telephone supplies	500	-	500
Books and periodicals	453	452	1
Computer supplies	6,712	6,163	549
Food and beverages - human	1,500	1,406	94
Furniture and equipment - small value	1,500	-	1,500
Miscellaneous commodities	335	161	174
Total commodities	51,100	26,797	24,303
Contractual services			
Legal services	40,000	483	39,517
Chief negotiator	80,000	24,829	55,171
Architectural services	20,000	-	20,000
Auditing services	139,850	120,000	19,850
Consulting services	60,150	55,000	5,150
Court reporter services	1,000	-	1,000
Property appraisal services	10,000	-	10,000
Other professional services	616,000	575,236	40,764
Crete land lease	4,500	4,500	-
Advertising, legal notices	4,000	3,295	705
Printing/publishing	26,500	3,943	22,557
Education, training, and seminars	20,000	15,308	4,692
Tuition reimbursement	2,500	-	2,500
Mileage and travel	30,000	21,445	8,555
Meals and lodging	40,000	37,176	2,824
Dues and subscriptions	250,000	183,034	66,966

Will County, Illinois

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
General and administrative (continued)			
County board (continued)			
Contractual services (continued)			
Freight and cartage service	\$ 3,300	\$ 565	\$ 2,735
Contingency	448,552	202,128	246,424
Total contractual services	1,796,352	1,246,942	549,410
Other expenditures	2,654,711	1,763	2,652,948
Total county board	7,018,167	3,331,441	3,686,726
County executive			
Personal services	1,115,494	1,093,381	22,113
Commodities			
Office supplies	1,173	545	628
Telephone supplies	955	955	-
Books and periodicals	1,000	937	63
Computer supplies	1,372	1,059	313
Food and beverages - human	500	40	460
Furniture and equipment - small value	1,500	1,107	393
Total commodities	6,500	4,643	1,857
Contractual services			
Auditing services	100	-	100
Consulting services	49,772	38,258	11,514
Systems analyst/planning	6,710	6,210	500
Court reporter services	220	220	-
Other professional services	203,270	190,000	13,270
Machinery - repairs and maintenance	200	-	200
Auto repairs and maintenance	100	18	82
Advertising, legal notices	2,890	187	2,703
Printing/publishing	3,000	382	2,618
Education, training, and seminars	3,319	2,639	680
Mileage and travel	3,628	3,628	-
Meals and lodging	5,980	4,495	1,485

Will County, Illinois

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
General and administrative (continued)			
County executive (continued)			
Contractual services (continued)			
Dues and subscriptions	\$ 94,563	\$ 69,729	\$ 24,834
Freight and cartage service	120	90	30
Total contractual services	373,872	315,856	58,016
Other expenditures	500	-	500
Total county executive	1,496,366	1,413,880	82,486
Purchasing			
Personal services	177,359	167,978	9,381
Commodities			
Office supplies	118,738	82,256	36,482
Office supplies - toner cartridges	155,000	154,104	896
Copy machine supplies - micro/copy	10,000	4,813	5,187
Computer supplies	1,262	407	855
Food and beverages - human	1,200	982	218
Furniture and equipment - small value	1,500	-	1,500
Bottled water	50,000	43,984	6,016
Total commodities	337,700	286,546	51,154
Contractual services			
Systems analyst/planning	500	-	500
Equipment maintenance agreement	250	109	141
Machinery - repairs and maintenance	300	-	300
Rentals - equipment	55,000	46,343	8,657
Advertising, legal notices	5,000	4,621	379
Education, training, and seminars	250	-	250
Mileage and travel	300	-	300
Dues and subscriptions	70	70	-
Freight and cartage service	2,930	1,530	1,400
Total contractual services	64,600	52,673	11,927
Total purchasing	579,659	507,197	72,462

Will County, Illinois

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
General and administrative (continued)			
Support services			
Personal services	\$ 286,216	\$ 267,951	\$ 18,265
Commodities			
Office supplies	500	253	247
Telephone supplies	1,000	-	1,000
Computer supplies	6,500	4,503	1,997
Fuel and lubricants	1,650,000	875,995	774,005
Vehicle licenses	1,000	938	62
Gas - energy supplies	375,750	267,162	108,588
Electricity - energy supplies	1,200,000	903,782	296,218
Water and sewer	200,000	182,897	17,103
Total commodities	3,434,750	2,235,530	1,199,220
Contractual services			
Engineering services	90,000	90,000	-
Medical services	100,000	-	100,000
Other professional services	10,000	-	10,000
Garbage disposal - cleaning	102,000	100,173	1,827
Equipment maintenance agreement	265	264	1
Auto repairs and maintenance	500	-	500
Rentals - land and building	1,065,691	1,042,552	23,139
Printing/publishing	1,000	-	1,000
Postage/mailing services	785,000	756,802	28,198
Education, training, and seminars	6,000	-	6,000
Mileage and travel	1,000	-	1,000
Meals and lodging	1,000	-	1,000
Telephone service - cellular	237,523	211,670	25,853
Telephone service - pagers	3,000	2,284	716
Freight and cartage service	300	-	300
Recycling	10,000	7,303	2,697
Total contractual services	2,413,279	2,211,048	202,231
Other expenditures	14,278	14,278	-
Total support services	6,148,523	4,728,807	1,419,716

Will County, Illinois

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
General and administrative (continued)			
Liquor control commission			
Contractual services			
Liquor hearings	\$ 450	\$ -	\$ 450
Printing/publishing	200	-	200
Total contractual services	650	-	650
Total liquor control commission	650	-	650
Supervisor of assessments			
Personal services	1,513,486	1,380,318	133,168
Commodities			
Office supplies	19,500	16,550	2,950
Telephone supplies	404	404	-
Books and periodicals	375	189	186
Computer supplies	20,200	20,015	185
Food and beverages - human	3,000	2,372	628
Furniture and equipment - small value	9,596	4,158	5,438
Total commodities	53,075	43,688	9,387
Contractual services			
Property appraisal services	88,938	58,272	30,666
Other professional services	8,300	8,285	15
Rentals - land and building	355	355	-
Advertising, legal notices	328,800	24,558	304,242
Printing/publishing	75	42	33
Postage/mailing services	2,000	1,756	244
Education, training, and seminars	2,000	863	1,137
Mileage and travel	2,500	722	1,778
Meals and lodging	2,000	333	1,667
Dues and subscriptions	925	742	183

Will County, Illinois

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
General and administrative (continued)			
Supervisor of assessments (continued)			
Contractual services (continued)			
Telephone service - cellular	\$ 500	\$ -	\$ 500
Freight and cartage service	357	357	-
Total contractual services	436,750	96,285	340,465
Total supervisor of assessments	2,003,311	1,520,291	483,020
Board of review			
Personal services	225,631	222,062	3,569
Commodities			
Furniture and equipment - small value	1,500	-	1,500
Contractual services			
Education, training, and seminars	400	325	75
Mileage and travel	200	122	78
Meals and lodging	700	612	88
Total contractual services	1,300	1,059	241
Total board of review	228,431	223,121	5,310
Information communications technology			
Personal services	1,348,935	1,335,275	13,660
Commodities			
Office supplies	3,133	3,133	-
Telephone supplies	54,936	54,936	-
Computer supplies	82,752	78,885	3,867
Food and beverages - human	359	359	-
Furniture and equipment - small value	33,478	33,478	-
Total commodities	174,658	170,791	3,867
Contractual services			
Systems analyst/planning	42,730	42,730	-
Other professional services	10,111	10,111	-
Temporary contracted services	8,456	8,456	-

Will County, Illinois

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
General and administrative (continued)			
Information communications technology (continued)			
Contractual services (continued)			
Equipment maintenance agreement	\$ 259,630	\$ 259,626	\$ 4
Printing/publishing	360	360	-
Education, training, and seminars	1,720	1,720	-
Mileage and travel	1,600	1,572	28
Meals and lodging	960	960	-
Dues and subscriptions	8,599	8,099	500
Telephone service - regular	415,090	412,968	2,122
Telephone service - pagers	150	140	10
Freight and cartage service	1,640	1,618	22
Total contractual services	751,046	748,360	2,686
Capital outlay			
Computer hardware/software	39,695	34,637	5,058
Total Information communications technology	2,314,334	2,289,063	25,271
Records management			
Personal services	446,854	385,776	61,078
Commodities			
Office supplies	6,000	5,571	429
Copy machine supplies	103,976	100,698	3,278
Copy machine supplies - micro/copy	92,453	92,453	-
Fax supplies	14,000	13,995	5
Microfilm supplies	1,500	1,328	172
Janitorial and cleaning supplies	25	14	11
Computer supplies	6,445	6,123	322
Furniture and equipment - small value	32,750	26,653	6,097
Machinery and equipment - small value	3,000	2,352	648
Total commodities	260,149	249,187	10,962

Will County, Illinois

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
General and administrative (continued)			
Records management (continued)			
Contractual services			
Film processing services	\$ 200	\$ 39	\$ 161
Equipment maintenance agreement	8,331	8,331	-
Copier maintenance agreement	177,000	174,987	2,013
Machinery - repairs and maintenance	3,617	3,059	558
Copiers/faxes - repairs and maintenance	1,036	995	41
Rentals - land and building	921	910	11
Education, training, and seminars	300	295	5
Mileage and travel	450	445	5
Dues and subscriptions	225	225	-
Freight and cartage service	950	540	410
Total contractual services	193,030	189,826	3,204
Capital outlay			
Office furniture and equipment	262,686	255,377	7,309
Computer hardware/software	18,064	18,064	-
Total capital outlay	280,750	273,441	7,309
Total records management	1,180,783	1,098,230	82,553
Land use			
Personal services	3,093,563	2,877,855	215,708
Commodities			
Office supplies	13,000	11,525	1,475
Telephone supplies	500	281	219
Janitorial and cleaning supplies	300	-	300
Books and periodicals	2,500	649	1,851
Computer supplies	33,660	30,741	2,919
Buildings/grounds maintenance supplies	250	-	250
Food and beverages - human	2,000	1,020	980
Uniforms, clothing allowance	2,500	157	2,343
Total commodities	54,710	44,373	10,337

Will County, Illinois

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
General and administrative (continued)			
Land use (continued)			
Contractual services			
Engineering services	\$ 7,000	\$ 1,890	\$ 5,110
Consulting services	109,240	74,383	34,857
Systems analyst/planning	5,000	3,500	1,500
Court reporter services	2,000	747	1,253
Summons services	500	365	135
Other professional services	2,000	-	2,000
Equipment maintenance agreement	1,000	133	867
Copiers/faxes - repairs and maintenance	285	-	285
Computers/printers - repairs	200	188	12
Auto repairs and maintenance	15,000	7,236	7,764
Rentals - land and building	700	-	700
Advertising, legal notices	10,000	3,491	6,509
Printing/publishing	5,000	1,576	3,424
Education, training, and seminars	15,000	6,132	8,868
Mileage and travel	5,000	2,945	2,055
Meals and lodging	3,985	368	3,617
Dues and subscriptions	5,015	5,010	5
Freight and cartage service	600	456	144
Total contractual services	187,525	108,420	79,105
Other expenditures			
Judgments and demolitions	30,000	593	29,407
Historic preservation commission	15,000	10,154	4,846
Total other expenditures	45,000	10,747	34,253
Total land use	3,380,798	3,041,395	339,403

Will County, Illinois

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
General and administrative (continued)			
Planning and zoning commission			
Personal services	\$ 45,312	\$ 44,237	\$ 1,075
Contractual services			
Temporary contracted services	17,500	10,220	7,280
Postage/ mailing services	200	-	200
Mileage and travel	3,000	1,862	1,138
Total contractual services	20,700	12,082	8,618
Total planning and zoning commission	66,012	56,319	9,693
Subdivision engineering			
Personal services	739,904	711,333	28,571
Commodities			
Telephone supplies	500	-	500
Food and beverages - human	500	58	442
Total commodities	1,000	58	942
Contractual services			
Equipment maintenance	200	-	200
Auto repairs and maintenance	1,500	-	1,500
Advertising, legal notices	750	-	750
Printing/publishing	500	-	500
Education, training, and seminars	1,085	690	395
Mileage and travel	880	760	120
Meals and lodging	1,220	1,220	-
Dues and subscriptions	250	50	200
Total contractual services	6,385	2,720	3,665
Total subdivision engineering	747,289	714,111	33,178
Stormwater management			
Personal services	101,412	64,817	36,595
Commodities			
Office supplies	1,500	90	1,410

Will County, Illinois

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
General and administrative (continued)			
Stormwater management (continued)			
Contractual services			
Engineering services	\$ 78,000	\$ 75,780	\$ 2,220
Mileage and travel	500	132	368
Meals and lodging	15	12	3
Total contractual services	78,515	75,924	2,591
Total stormwater management	181,427	140,831	40,596
Building maintenance			
Personal services	991,310	952,084	39,226
Commodities			
Office supplies	11,200	9,198	2,002
Telephone supplies	222	222	-
Janitorial and cleaning supplies	15,000	13,804	1,196
Computer supplies	1,800	1,680	120
Buildings/grounds maintenance supplies	168,646	166,445	2,201
Chemicals	259	258	1
Uniforms, clothing allowance	4,200	3,668	532
Fuel and lubricants	9,000	3,391	5,609
Auto parts	61	42	19
Machinery and equipment parts	5,000	2,763	2,237
Sign and safety supplies	1,500	1,005	495
Furniture and equipment - small value	2,000	929	1,071
Machinery and equipment - small value	28,000	22,783	5,217
Total commodities	246,888	226,188	20,700
Contractual services			
Consulting services	13,000	13,000	-
Other professional services	1,215	810	405
Custodial janitorial service	148,924	148,924	-
Contracted snow removal	12,900	12,900	-
Grounds/landscaping services	12,015	12,013	2

Will County, Illinois

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
General and administrative (continued)			
Building maintenance (continued)			
Contractual services (continued)			
Security service contract	\$ 60	\$ 60	\$ -
Equipment maintenance agreement	2,000	-	2,000
Elevator maintenance agreement	32,000	26,222	5,778
Fire equipment	36,852	36,818	34
HVAC maintenance agreement	69,988	69,988	-
Machinery - repairs and maintenance	11,967	6,628	5,339
Buildings/grounds - repairs and maintenance	180,303	180,187	116
Auto repairs and maintenance	2,966	2,966	-
Rentals - equipment	666	661	5
Advertising, legal notices	716	716	-
Tuition reimbursement	960	960	-
Dues and subscriptions	1,272	1,272	-
Telephone service - cellular	3	-	3
Freight and cartage service	1,800	1,668	132
Total contractual services	529,607	515,793	13,814
Capital outlay			
Buildings and structures	14,220	7,385	6,835
Office furniture and equipment	-	6,835	(6,835)
Vehicles	10,959	10,959	-
Total capital outlay	25,179	25,179	-
Total building maintenance	1,792,984	1,719,244	73,740
Human resources			
Personal services	687,462	677,425	10,037
Commodities			
Office supplies	1,000	331	669
Telephone supplies	400	400	-
Books and periodicals	400	-	400
Computer supplies	3,200	2,638	562

Will County, Illinois

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
General and administrative (continued)			
Human resources (continued)			
Commodities (continued)			
Food and beverages - human	\$ 700	\$ 508	\$ 192
Furniture and equipment - small value	3,500	-	3,500
Total commodities	9,200	3,877	5,323
Contractual services			
Medical services	500	-	500
Consulting services	75,000	74,330	670
Other professional services	10,300	4,433	5,867
Advertising, legal notices	8,125	7,899	226
Printing/publishing	11,000	9,663	1,337
Education, training, and seminars	6,459	6,358	101
Mileage and travel	1,400	1,170	230
Meals and lodging	3,270	3,268	2
Dues and subscriptions	1,071	885	186
Property insurance	175,000	151,780	23,220
Freight and cartage service	410	324	86
Total contractual services	292,535	260,110	32,425
Total human resources	989,197	941,412	47,785
County clerk			
Personal services	944,409	906,945	37,464
Commodities			
Office supplies	15,739	9,690	6,049
Books and periodicals	1,749	1,749	-
Computer supplies	3,679	3,679	-
Furniture and equipment - small value	6,524	6,524	-
Total commodities	27,691	21,642	6,049
Contractual services			
Systems analyst/planning	7,200	7,200	-
Other professional services	12,960	12,645	315

Will County, Illinois

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
General and administrative (continued)			
County clerk (continued)			
Contractual services (continued)			
Security service contract	\$ 400	\$ 150	\$ 250
Equipment maintenance agreement	1,871	1,871	-
Machinery - repairs and maintenance	600	506	94
Advertising, legal notices	314	259	55
Printing/publishing	14,135	12,651	1,484
Mileage and travel	65	65	-
Dues and subscriptions	692	692	-
Freight and cartage service	300	145	155
Total contractual services	38,537	36,184	2,353
Total county clerk	1,010,637	964,771	45,866
County clerk - elections			
Personal services	1,455,999	1,286,398	169,601
Commodities			
Office supplies	99,570	84,159	15,411
Telephone supplies	368	368	-
Computer supplies	74,000	30,552	43,448
Furniture and equipment - small value	10,000	4,750	5,250
Total commodities	183,938	119,829	64,109
Contractual services			
Systems analyst/planning	463,032	396,069	66,963
Court reporter services	1,503	1,503	-
Other professional services	19,982	19,982	-
Equipment maintenance agreement	25,420	25,420	-
Machinery - repairs and maintenance	1,086	-	1,086
Computers/printers - repairs	300	150	150
Auto repairs and maintenance	250	69	181
Rentals - land and building	87,406	87,406	-
Rentals - equipment	5,030	5,446	(416)

Will County, Illinois

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
General and administrative (continued)			
County clerk - elections (continued)			
Contractual services (continued)			
Advertising, legal notices	\$ 90,000	\$ 88,596	\$ 1,404
Printing/publishing	357,939	229,328	128,611
Postage/mailing services	136	136	-
Mileage and travel	475	475	-
Dues and subscriptions	474	474	-
Telephone service - cellular	50	50	-
Freight and cartage service	5,000	4,565	435
Total contractual services	1,058,083	859,669	198,414
Total county clerk - elections	2,698,020	2,265,896	432,124
County coroner			
Personal services	1,034,035	973,980	60,055
Commodities			
Office supplies	23,375	22,538	837
Telephone supplies	440	440	-
Books and periodicals	300	274	26
Computer supplies	3,228	3,145	83
Buildings/grounds maintenance supplies	300	300	-
Food and beverages - human	100	55	45
Linens and bedding	890	890	-
Uniforms, clothing allowance	1,810	1,797	13
Fuel and lubricants	520	484	36
Vehicle licenses	78	78	-
Furniture and equipment - small value	9,964	9,350	614
Machinery and equipment - small value	1,700	-	1,700
Fuel surcharge	20	20	-
Total commodities	42,725	39,371	3,354

Will County, Illinois

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
General and administrative (continued)			
County coroner (continued)			
Contractual services			
Medical services	\$ 13,591	\$ 13,255	\$ 336
Consulting services	2,500	2,500	-
Court reporter services	809	808	1
Autopsy services	266,690	258,300	8,390
Laboratory services	67,070	67,067	3
Film processing services	13	13	-
Other professional services	11,023	9,723	1,300
Equipment maintenance agreement	950	926	24
Machinery - repairs and maintenance	2,171	2,026	145
Buildings/grounds - repairs and maintenance	640	640	-
Auto repairs and maintenance	1,800	1,787	13
Printing/publishing	490	489	1
Postage/mailing services	2,170	2,170	-
Education, training, and seminars	2,604	2,604	-
Mileage and travel	1,557	1,473	84
Meals and lodging	3,870	3,462	408
Dues and subscriptions	5,000	5,000	-
Freight and cartage service	2,073	2,058	15
Employee parking reimbursement	825	825	-
Total contractual services	385,846	375,126	10,720
Total county coroner	1,462,606	1,388,477	74,129
County treasurer			
Personal services	1,690,565	1,650,929	39,636
Commodities			
Office supplies	9,000	7,127	1,873
Educational materials	708	520	188
Books and periodicals	500	234	266
Computer supplies	18,109	18,096	13

Will County, Illinois

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
General and administrative (continued)			
County treasurer (continued)			
Commodities (continued)			
Fuel and lubricants	\$ 70	\$ 70	\$ -
Furniture and equipment - small value	500	-	500
Total commodities	<u>28,887</u>	<u>26,047</u>	<u>2,840</u>
Contractual services			
Consulting services	390	390	-
Other professional services	10,203	10,202	1
Security service contract	600	270	330
Equipment maintenance agreement	28,300	28,299	1
Machinery - repairs and maintenance	170	170	-
Copiers/faxes - repairs and maintenance	200	-	200
Computers/printers - repairs	1,000	450	550
Rentals - land and building	4,000	2,870	1,130
Advertising, legal notices	14,000	13,788	212
Printing/publishing	50,560	47,225	3,335
Education, training, and seminars	2,000	1,495	505
Mileage and travel	1,490	434	1,056
Meals and lodging	2,000	455	1,545
Dues and subscriptions	4,600	4,343	257
Freight and cartage service	2,108	1,306	802
Total contractual services	<u>121,621</u>	<u>111,697</u>	<u>9,924</u>
Capital outlay			
Office furniture and equipment	10,892	10,892	-
Total county treasurer	<u>1,851,965</u>	<u>1,799,565</u>	<u>52,400</u>
County auditor			
Personal services	<u>799,115</u>	<u>732,028</u>	<u>67,087</u>
Commodities			
Office supplies	2,447	2,163	284
Telephone supplies	150	150	-

Will County, Illinois

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
General and administrative (continued)			
County auditor (continued)			
Commodities (continued)			
Books and periodicals	\$ 804	\$ 804	\$ -
Computer supplies	5,463	5,463	-
Food and beverages - human	265	265	-
Furniture and equipment - small value	1,530	1,437	93
Total commodities	10,659	10,282	377
Contractual services			
Other professional services	1,450	1,450	-
Temporary contracted services	22	-	22
Equipment maintenance agreement	555	397	158
Advertising, legal notices	430	219	211
Printing/publishing	65	-	65
Education, training, and seminars	5,640	2,360	3,280
Mileage and travel	748	748	-
Meals and lodging	798	798	-
Dues and subscriptions	3,400	1,143	2,257
Freight and cartage service	175	175	-
Total contractual services	13,283	7,290	5,993
Total county auditor	823,057	749,600	73,457
County recorder			
Personal services	1,181,376	1,102,758	78,618
Commodities			
Office supplies	5,000	4,101	899
Copy machine supplies	4,650	2,533	2,117
Microfilm supplies	1,500	753	747
Telephone supplies	220	220	-
Computer supplies	74	74	-
Total commodities	11,444	7,681	3,763

Will County, Illinois

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
General and administrative (continued)			
County recorder (continued)			
Contractual services			
Security service contract	\$ 1,000	\$ 300	\$ 700
Equipment maintenance agreement	7,000	3,022	3,978
Machinery - repairs and maintenance	1,800	1,137	663
Rentals - land and building	335	335	-
Rentals - equipment	2,400	2,301	99
Advertising, legal notices	900	887	13
Education, training, and seminars	430	430	-
Tuition reimbursement	1,871	1,271	600
Mileage and travel	1,800	1,731	69
Meals and lodging	1,650	1,433	217
Dues and subscriptions	900	890	10
Telephone/communications	470	44	426
Freight and cartage service	800	274	526
Total contractual services	21,356	14,055	7,301
Total county recorder	1,214,176	1,124,494	89,682
School administration			
Personal services	657,678	616,152	41,526
Commodities			
Office supplies	5,350	5,303	47
Telephone supplies	500	102	398
Books and periodicals	250	66	184
Computer supplies	8,800	8,668	132
Food and beverages - human	700	552	148
Total commodities	15,600	14,691	909
Contractual services			
Consulting services	4,149	2,100	2,049
Systems analyst/planning	21,400	16,991	4,409
Other professional services	60,850	43,177	17,673

Will County, Illinois

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
General and administrative (continued)			
School administration (continued)			
Contractual services (continued)			
Equipment maintenance agreement	\$ 109	\$ 109	\$ -
Machinery - repairs and maintenance	200	-	200
Rentals - equipment	500	198	302
Advertising, legal notices	2,000	1,751	249
Printing/publishing	1,891	1,088	803
Postage/mailing services	300	154	146
Education, training, and seminars	500	500	-
Mileage and travel	15,000	10,147	4,853
Meals and lodging	3,500	2,552	948
Dues and subscriptions	3,550	3,543	7
Telephone service - regular	850	775	75
Telephone service - cellular	151	151	-
Freight and cartage service	200	163	37
Total contractual services	115,150	83,399	31,751
Total school administration	788,428	714,242	74,186
Total general and administrative	37,976,820	30,732,387	7,244,433
Public safety			
Emergency management agency			
Personal services	500,350	494,390	5,960
Commodities			
Office supplies	19,029	18,211	818
Telephone supplies	1,253	1,228	25
Books and periodicals	474	473	1
Computer supplies	6,381	6,381	-
Food and beverages - human	1,843	1,748	95
Uniforms, clothing allowance	2,867	2,850	17
Fuel and lubricants	80	80	-
Machinery and equipment parts	1,036	822	214

Will County, Illinois

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
Public safety (continued)			
Emergency management agency (continued)			
Commodities (continued)			
Sign and safety supplies	\$ 4,842	\$ 4,581	\$ 261
Machinery and equipment - small value	4,615	4,615	-
Total commodities	<u>42,420</u>	<u>40,989</u>	<u>1,431</u>
Contractual services			
Other professional services	521	520	1
Temporary contracted services	2,700	2,700	-
Equipment maintenance agreement	133	133	-
Fire equipment	281	280	1
Machinery - repairs and maintenance	1,902	1,902	-
Buildings/grounds - repairs and maintenance	2,267	2,246	21
Auto repairs and maintenance	13,071	13,068	3
Printing/publishing	530	530	-
Education, training, and seminars	2,723	2,723	-
Mileage and travel	360	338	22
Meals and lodging	3,844	3,840	4
Dues and subscriptions	2,330	2,310	20
Telephone service - pagers	3,170	3,142	28
Freight and cartage service	1,035	1,028	7
Total contractual services	<u>34,867</u>	<u>34,760</u>	<u>107</u>
Total emergency management agency	<u>577,637</u>	<u>570,139</u>	<u>7,498</u>
Radio system			
Personal services	<u>320,276</u>	<u>317,520</u>	<u>2,756</u>
Commodities			
Office supplies	81,509	81,508	1
Telephone supplies	21	13	8
Janitorial and cleaning supplies	202	137	65
Computer supplies	2,860	2,860	-
Food and beverages - human	86	86	-

Will County, Illinois

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
Public safety (continued)			
Radio system (continued)			
Commodities (continued)			
Uniforms, clothing allowance	\$ 300	\$ 300	\$ -
Machinery and equipment - small value	117,198	117,198	-
Total commodities	202,176	202,102	74
Contractual services			
Consulting services	1,800	1,800	-
Security service contract	330	330	-
Equipment maintenance agreement	75,000	75,000	-
Fire equipment	59	59	-
Machinery - repairs and maintenance	34,973	34,972	1
Radios/phones - repairs and maintenance	5,295	5,295	-
Auto repairs and maintenance	2,578	2,578	-
Dues and subscriptions	1,402	1,363	39
Freight and cartage service	807	696	111
Total contractual services	122,244	122,093	151
Debt service - principal	103,192	103,192	-
Debt service - interest and fiscal charges	6,370	6,369	1
Total radio system	754,258	751,276	2,982
Sheriff - administration			
Personal services	32,365,391	32,090,435	274,956
Commodities			
Office supplies	108,695	107,656	1,039
Telephone supplies	7,220	4,154	3,066
Janitorial and cleaning supplies	1,000	159	841
Educational materials	2,700	1,430	1,270
Books and periodicals	6,000	3,646	2,354
Computer supplies	35,000	34,645	355
Buildings/grounds maintenance supplies	332	332	-
Food and beverages - human	2,092	2,092	-

Will County, Illinois

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
Public safety (continued)			
Sheriff - administration (continued)			
Commodities (continued)			
Food - canine	\$ 2,520	\$ 2,111	\$ 409
Medical supplies	3,427	2,851	576
Uniforms, clothing allowance	155,664	155,664	-
Vehicle licenses	10,000	8,066	1,934
Squad car supply/arsenal	105,331	96,811	8,520
Machinery and equipment parts	262,000	258,301	3,699
Shop supplies	10,000	9,899	101
Sign and safety supplies	43,345	42,048	1,297
Furniture and equipment - small value	30,000	26,521	3,479
Machinery and equipment - small value	30,788	30,487	301
Total commodities	816,114	786,873	29,241
Contractual services			
Chief negotiator	20,000	19,866	134
Medical services	11,927	11,490	437
Consulting services	4,000	900	3,100
Systems analyst/planning	35,863	35,863	-
Laboratory services	182,070	182,070	-
Film processing services	2,000	1,371	629
Other professional services	26,280	26,280	-
Security service contract	240	180	60
Equipment maintenance agreement	22,077	22,077	-
Copier maintenance agreement	1,500	116	1,384
Fire equipment	500	-	500
Machinery - repairs and maintenance	59,321	59,321	-
Buildings/grounds - repairs and maintenance	3,361	3,332	29
Copiers/faxes - repairs and maintenance	500	480	20
Radios/phones - repairs and maintenance	1,000	-	1,000
Auto repairs and maintenance	129,000	125,977	3,023
Rentals - vehicles	2,500	620	1,880

Will County, Illinois

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
Public safety (continued)			
Sheriff - administration (continued)			
Contractual services (continued)			
Rentals - equipment	\$ 125,445	\$ 125,444	\$ 1
Advertising, legal notices	1,200	-	1,200
Printing/publishing	4,000	3,076	924
Education, training, and seminars	83,015	82,858	157
Tuition reimbursement	24,000	20,952	3,048
Mileage and travel	5,511	5,511	-
Meals and lodging	14,737	14,737	-
Dues and subscriptions	49,336	47,301	2,035
Telephone service - pagers	19,000	17,834	1,166
Freight and cartage service	23,358	23,278	80
Informant pay	2,500	2,500	-
Total contractual services	854,241	833,434	20,807
Other expenditures			
Article 36 vehicle seizure	8,000	8,000	-
Total sheriff - administration	34,043,746	33,718,742	325,004
Sheriff - custody of prisoners			
Personal services	22,028,399	21,791,186	237,213
Commodities			
Office supplies	158,278	158,278	-
Janitorial and cleaning supplies	172,314	172,000	314
Computer supplies	8,500	8,408	92
Buildings/grounds maintenance supplies	119,164	116,755	2,409
Personal products	28,000	26,908	1,092
Food and beverages - human	56,610	56,395	215
Cleaning and laundry	13,500	13,479	21
Linens and bedding	34,631	32,918	1,713

Will County, Illinois

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
Public safety (continued)			
Sheriff - custody of prisoners (continued)			
Commodities (continued)			
Uniforms, clothing allowance	\$ 122,012	\$ 122,012	\$ -
Clothing allowance	63,572	63,178	394
Total commodities	<u>776,581</u>	<u>770,331</u>	<u>6,250</u>
Contractual services			
Medical services	3,653,358	3,653,358	-
Consulting services	20,614	20,614	-
Other professional services	5,630	5,630	-
Non-employee transportation	86,000	83,834	2,166
Contracted snow removal	1,687	-	1,687
Equipment maintenance agreement	25,000	23,128	1,872
Machinery - repairs and maintenance	79,830	72,374	7,456
Buildings/grounds - repairs and maintenance	33,636	33,636	-
Rentals - equipment	17,300	17,290	10
Education, training, and seminars	42,000	41,555	445
Mileage and travel	8,000	7,350	650
Meals and lodging	186	186	-
Dues and subscriptions	15,240	15,240	-
Total contractual services	<u>3,988,481</u>	<u>3,974,195</u>	<u>14,286</u>
Total sheriff - custody of prisoners	<u>26,793,461</u>	<u>26,535,712</u>	<u>257,749</u>
Merit commission			
Personal services	182,459	165,102	17,357
Commodities			
Office supplies	1,574	1,574	-
Food and beverages - human	166	165	1
Total commodities	<u>1,740</u>	<u>1,739</u>	<u>1</u>
Contractual services			
Legal services	6,808	6,808	-
Court reporter services	360	360	-

Will County, Illinois

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
Public safety (continued)			
Merit commission (continued)			
Contractual services (continued)			
Other professional services	\$ 214,466	\$ 213,799	\$ 667
Temporary contracted services	7,600	7,600	-
Advertising, legal notices	5,000	5,000	-
Printing/publishing	40	-	40
Postage/mailing services	50	17	33
Employee physicals	18,950	18,933	17
Mileage and travel	3,438	3,438	-
Dues and subscriptions	2,631	2,630	1
Freight and cartage service	47	47	-
Employee parking reimbursement	410	300	110
Total contractual services	259,800	258,932	868
Total merit commission	443,999	425,773	18,226
Sheriff - building security			
Personal services	3,019,768	3,001,511	18,257
Commodities			
Office supplies	4,020	3,088	932
Books and periodicals	500	-	500
Computer supplies	2,700	2,559	141
Total commodities	7,220	5,647	1,573
Contractual services			
Equipment maintenance agreement	5,280	1,666	3,614
Freight and cartage service	100	48	52
Total contractual services	5,380	1,714	3,666
Total sheriff - building security	3,032,368	3,008,872	23,496
Total public safety	65,645,469	65,010,514	634,955

Will County, Illinois

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
Judicial			
Circuit courts			
Personal services	\$ 2,300,910	\$ 2,162,937	\$ 137,973
Commodities			
Office supplies	28,000	25,675	2,325
Fax supplies	2,050	1,568	482
Telephone supplies	364	364	-
Books and periodicals	26,600	25,776	824
Computer supplies	1,000	932	68
Food and beverages - human	8,000	7,323	677
Medical supplies	4,576	4,576	-
Uniforms, clothing allowance	9,036	8,829	207
Furniture and equipment - small value	15,000	9,038	5,962
Total commodities	94,626	84,081	10,545
Contractual services			
Legal services	46,742	46,742	-
Medical services	81,850	72,570	9,280
Court reporter services	40,000	35,198	4,802
Court interpreter services	60,000	54,047	5,953
Indigent attorneys services	170,000	112,045	57,955
Special prosecutors services	5,863	5,863	-
Jurors services	539,798	458,816	80,982
Laboratory services	1,475	179	1,296
Guardian service	260,000	224,048	35,952
Court appointed attorney	60,000	56,559	3,441
Other professional services	9,500	580	8,920
Security service contract	13,832	13,775	57
Equipment maintenance agreement	6,800	-	6,800
Copier maintenance agreement	2,000	1,560	440
Machinery - repairs and maintenance	3,500	1,240	2,260
Copiers/faxes - repairs and maintenance	140	-	140
Computers/printers - repairs	400	-	400

Will County, Illinois

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
Judicial (continued)			
Circuit courts (continued)			
Contractual services (continued)			
Radios/phones - repairs and maintenance	\$ 360	\$ -	\$ 360
Auto repairs and maintenance	1,000	441	559
Advertising, legal notices	11,629	7,770	3,859
Printing/publishing	2,190	687	1,503
Mileage and travel	721	721	-
Dues and subscriptions	99,160	39,838	59,322
Freight and cartage service	2,000	1,403	597
Finance charges/late fees	30	10	20
Boarding of jurors	24,595	16,005	8,590
Total contractual services	1,443,585	1,150,097	293,488
Other expenditures			
Department of Corrections cases	5,000	-	5,000
Total circuit courts	3,844,121	3,397,115	447,006
Probation department			
Personal services	5,096,244	4,976,329	119,915
Commodities			
Office supplies	4,874	3,665	1,209
Copy machine supplies	150	76	74
Telephone supplies	500	40	460
Janitorial and cleaning supplies	147	146	1
Books and periodicals	1,324	564	760
Food and beverages - human	142	142	-
Uniforms, clothing allowance	300	245	55
Total commodities	7,437	4,878	2,559
Contractual services			
Laboratory services	1,920	1,920	-
Other professional services	5,654	2,924	2,730
Machinery - repairs and maintenance	150	-	150

Will County, Illinois

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
Judicial (continued)			
Probation department (continued)			
Contractual services (continued)			
Radios/phones - repairs and maintenance	\$ 150	\$ 15	\$ 135
Auto repairs and maintenance	1,856	1,856	-
Rentals - equipment	4,380	2,257	2,123
Postage/mailing services	36	36	-
Education, training, and seminars	200	118	82
Tuition reimbursement	3,000	-	3,000
Mileage and travel	1,513	791	722
Meals and lodging	490	297	193
Dues and subscriptions	4,471	4,318	153
Telephone service - cellular	481	480	1
Telephone service - pagers	309	309	-
Freight and cartage service	400	215	185
Employee parking reimbursement	12,300	12,250	50
Victim restitution	50,000	6,867	43,133
Total contractual services	87,310	34,653	52,657
Total probation department	5,190,991	5,015,860	175,131
Public defender			
Personal services	5,260,228	5,160,065	100,163
Commodities			
Office supplies	16,210	16,019	191
Telephone supplies	297	297	-
Books and periodicals	16,116	15,957	159
Computer supplies	4,447	4,435	12
Food and beverages - human	1,838	1,647	191
Therapy/recreational supplies	20	-	20
Uniforms, clothing allowance	500	235	265
Clothing allowance	100	41	59

Will County, Illinois

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
Judicial (continued)			
Public defender (continued)			
Commodities (continued)			
Fuel and lubricants	\$ 500	\$ 322	\$ 178
Furniture and equipment - small value	22,198	19,699	2,499
Total commodities	<u>62,226</u>	<u>58,652</u>	<u>3,574</u>
Contractual services			
Systems analyst/planning	1,993	1,992	1
Court reporter services	2,600	2,573	27
Court interpreter services	500	225	275
Expert witness services	19,473	15,916	3,557
Film processing services	50	50	-
Other professional services	7,700	7,382	318
Equipment maintenance agreement	109	109	-
Auto repairs and maintenance	3,250	2,850	400
Advertising, legal notices	672	672	-
Printing/publishing	250	32	218
Postage/mailing services	500	302	198
Education, training, and seminars	14,692	14,692	-
Mileage and travel	3,570	3,104	466
Meals and lodging	6,714	6,512	202
Dues and subscriptions	9,186	9,166	20
Freight and cartage service	1,250	975	275
Total contractual services	<u>72,509</u>	<u>66,552</u>	<u>5,957</u>
Capital outlay			
Vehicles	14,310	14,310	-
Total public defender	<u>5,409,273</u>	<u>5,299,579</u>	<u>109,694</u>

Will County, Illinois

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
Judicial (continued)			
Juvenile detention facility			
Personal services	\$ 5,150,794	\$ 4,948,483	\$ 202,311
Commodities			
Office supplies	38,088	37,880	208
Telephone supplies	1,150	1,142	8
Educational materials	16,087	15,721	366
Books and periodicals	5,625	3,275	2,350
Computer supplies	11,300	6,642	4,658
Personal products	11,763	11,763	-
Food and beverages - human	222,839	167,376	55,463
Cleaning and laundry	6,935	6,935	-
Linens and bedding	731	731	-
Uniforms, clothing allowance	25,008	24,988	20
Clothing allowance	21,341	20,287	1,054
Fuel and lubricants	16	16	-
Furniture and equipment - small value	42,722	34,745	7,977
Total commodities	403,605	331,501	72,104
Contractual services			
Legal services	10,000	-	10,000
Auditing services	100	-	100
Medical services	781,437	766,438	14,999
Systems analyst/planning	4,000	1,965	2,035
Contractual instruction service	2,000	1,586	414
Temporary contracted services	75,185	75,128	57
Equipment maintenance agreement	3,529	3,529	-
Machinery - repairs and maintenance	1,287	-	1,287
Auto repairs and maintenance	1,399	160	1,239
Printing/publishing	9	-	9
Postage/mailing services	275	270	5
Education, training, and seminars	24,004	23,918	86
Tuition reimbursement	5,000	-	5,000

Will County, Illinois

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
Judicial (continued)			
Juvenile detention facility (continued)			
Contractual services (continued)			
Mileage and travel	\$ 5,523	\$ 2,309	\$ 3,214
Meals and lodging	7,000	1,771	5,229
Dues and subscriptions	3,263	2,595	668
Telephone service - cellular	4,160	3,381	779
Freight and cartage service	9,291	4,773	4,518
Total contractual services	937,462	887,823	49,639
Capital outlay			
Office furniture and equipment	-	7,977	(7,977)
Total juvenile detention facility	6,491,861	6,175,784	316,077
Jury commission			
Personal services	212,984	191,752	21,232
Commodities			
Office supplies	1,500	1,366	134
Computer supplies	2,830	1,650	1,180
Furniture and equipment - small value	1,200	1,150	50
Total commodities	5,530	4,166	1,364
Contractual services			
Systems analyst/planning	8,995	8,939	56
Court interpreter services	6,170	1,318	4,852
Jurors services	170	170	-
Other professional services	207	-	207
Equipment maintenance agreement	500	-	500
Machinery - repairs and maintenance	585	585	-
Computers/printers - repairs	593	579	14
Printing/publishing	3,000	784	2,216
Freight and cartage service	150	104	46
Total contractual services	20,370	12,479	7,891
Total jury commission	238,884	208,397	30,487

Will County, Illinois

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
Judicial (continued)			
Circuit clerk			
Personal services	\$ 7,288,010	\$ 6,822,284	\$ 465,726
Commodities			
Office supplies	14,600	12,041	2,559
Telephone supplies	400	125	275
Educational materials	1,000	603	397
Books and periodicals	500	161	339
Computer supplies	2,000	1,343	657
Food and beverages - human	300	243	57
Bottled water	940	-	940
Miscellaneous commodities	300	-	300
Total commodities	20,040	14,516	5,524
Contractual services			
Legal services	3,000	2,676	324
Auditing services	18,350	18,350	-
Consulting services	700	-	700
Systems analyst/planning	133	133	-
Other professional services	9,471	8,462	1,009
Temporary contracted services	250	-	250
Equipment maintenance agreement	4,000	3,601	399
Machinery - repairs and maintenance	1,500	1,368	132
Computers/printers - repairs	2,800	2,691	109
Auto repairs and maintenance	1,000	488	512
Advertising, legal notices	1,011	1,011	-
Printing/publishing	31,184	30,530	654
Postage/mailing services	325	187	138
Education, training, and seminars	7,956	6,616	1,340
Tuition reimbursement	1,500	1,191	309
Mileage and travel	15,000	13,766	1,234
Meals and lodging	4,200	4,086	114
Dues and subscriptions	5,000	4,660	340

Will County, Illinois

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
Judicial (continued)			
Circuit clerk (continued)			
Contractual services (continued)			
Telephone service - regular	\$ 29	\$ -	\$ 29
Telephone service - cellular	764	764	-
Freight and cartage service	3,800	2,448	1,352
Employee parking reimbursement	6,800	3,590	3,210
Total contractual services	118,773	106,618	12,155
Total circuit clerk	7,426,823	6,943,418	483,405
State's attorney			
Personal services	9,282,483	9,182,135	100,348
Commodities			
Office supplies	23,884	23,097	787
Copy machine supplies	152	152	-
Fax supplies	3,819	3,819	-
Educational materials	195	195	-
Telephone supplies	3,096	3,096	-
Books and periodicals	7,962	7,962	-
Computer supplies	36,141	36,141	-
Food and beverages - human	1,997	1,997	-
Uniforms, clothing allowance	1,849	1,849	-
Fuel and lubricants	118	118	-
Vehicle licenses	335	335	-
Furniture and equipment - small value	55,704	55,704	-
Machinery and equipment - small value	3,680	3,680	-
Total commodities	138,932	138,145	787
Contractual services			
Auditing services	7,905	7,905	-
Medical services	4,068	4,068	-
Systems analyst/planning	5,030	5,030	-
Court reporter services	32,759	32,759	-

Will County, Illinois

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
Judicial (continued)			
State's attorney (continued)			
Contractual services (continued)			
Court interpreter services	\$ 2,584	\$ 2,584	\$ -
Expert witness services	29,418	29,418	-
Investigators services	5,274	5,274	-
Summons services	840	840	-
Special prosecutors services	37,599	37,599	-
Other professional services	18,803	18,803	-
Security service contract	300	300	-
Equipment maintenance agreement	80	80	-
Copier maintenance agreement	3,126	3,126	-
Machinery - repairs and maintenance	50	50	-
Buildings/grounds - repairs and maintenance	50	50	-
Copiers/faxes - repairs and maintenance	805	805	-
Computers/printers - repairs	630	630	-
Auto repairs and maintenance	5,216	5,216	-
Rentals - land and building	825	825	-
Printing/publishing	22,854	22,854	-
Postage/mailing services	1,982	1,982	-
Education, training, and seminars	26,129	26,129	-
Mileage and travel	3,204	3,204	-
Meals and lodging	4,161	4,161	-
Dues and subscriptions	73,355	73,355	-
Telephone service - regular	2,656	2,656	-
Telephone service - cellular	132	132	-
Freight and cartage service	6,866	6,866	-
Finance charges/late fees	10	10	-
Employee parking reimbursement	23,361	23,361	-
Total contractual services	320,072	320,072	-
Total state's attorney	9,741,487	9,640,352	101,135
Total judicial	38,343,440	36,680,505	1,662,935

Will County, Illinois

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
Health and welfare			
Sunny Hill nursing home			
Personal services			
Administrative salaries	\$ 291,574	\$ 287,989	\$ 3,585
Office/clerical salaries	586,871	561,895	24,976
Social services salaries	468,412	449,638	18,774
Dietary salaries	1,134,687	1,052,585	82,102
Housekeeping salaries	1,908,950	1,764,818	144,132
Nursing administration salaries	1,892,588	1,804,002	88,586
Rehabilitation salaries	438,345	396,214	42,131
CNA/nursing salaries	5,263,919	4,791,118	472,801
Activities salaries	440,370	416,474	23,896
Clerical nursing salaries	317,479	246,196	71,283
LPN/nursing salaries	2,766,419	2,721,092	45,327
Total personal services	15,509,614	14,492,021	1,017,593
Commodities			
Office supplies	31,518	30,953	565
Copy machine supplies	11	-	11
Telephone supplies	418	418	-
Janitorial and cleaning supplies	121,852	119,667	2,185
Books and periodicals	1,433	1,433	-
Computer supplies	9,779	9,739	40
Buildings/grounds maintenance supplies	1,230	1,156	74
Food and beverages - human	545,104	545,104	-
Medical supplies	510,059	510,059	-
Uniforms, clothing allowance	68,086	68,086	-
Sign and safety supplies	569	569	-
Drugs and medicines	283,122	282,688	434
Oxygen	36,529	36,529	-
Cleaning and laundry	18,878	18,878	-
Linens and bedding	50,935	47,622	3,313
Therapy/recreational supplies	7,720	7,469	251

Will County, Illinois

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
Health and welfare (continued)			
Sunny Hill nursing home (continued)			
Commodities (continued)			
Furniture and equipment - small value	\$ 16,953	\$ 16,953	\$ -
Machinery and equipment - small value	5,609	5,609	-
Gas - energy supplies	78,893	74,886	4,007
Electricity - energy supplies	136,199	136,199	-
Water and sewer	20,000	19,942	58
Miscellaneous commodities	9,003	8,851	152
Total commodities	1,953,900	1,942,810	11,090
Contractual services			
Legal services	210	210	-
Medical services	1,046,643	974,655	71,988
Consulting services	40,833	33,833	7,000
Systems analyst/planning	23,865	23,628	237
Laboratory services	9,554	9,408	146
Other professional services	26,167	24,667	1,500
Temporary contracted services	261,253	260,679	574
Security service contract	81,399	81,283	116
Equipment maintenance agreement	10,923	10,252	671
Copier maintenance agreement	309	309	-
Machinery - repairs and maintenance	13,382	13,382	-
Buildings/grounds - repairs and maintenance	16,810	16,810	-
Copiers/faxes - repairs and maintenance	954	675	279
Computers/printers - repairs	172	110	62
Auto repairs and maintenance	1,618	1,618	-
Rentals - equipment	52,629	50,186	2,443
Advertising, legal notices	48	-	48
Printing/publishing	4,622	4,622	-
Postage/mailing services	31	13	18
Education, training, and seminars	7,680	7,680	-
Mileage and travel	6,195	4,636	1,559

Will County, Illinois

General Fund - General Corporate Account

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

Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
Health and welfare (continued)			
Sunny Hill nursing home (continued)			
Contractual services (continued)			
Meals and lodging	\$ 951	\$ 951	\$ -
Dues and subscriptions	21,715	21,690	25
Telephone service - regular	40,013	40,004	9
Telephone service - cellular	1,163	1,163	-
Telephone service - pagers	2,769	2,769	-
Freight and cartage service	9,341	7,576	1,765
Finance charges/late fees	22	22	-
Nursing home bed tax	165,000	164,250	750
Medicaid reimbursements	4,440,784	3,030,544	1,410,240
Total contractual services	6,287,055	4,787,625	1,499,430
Capital outlay			
Machinery and equipment	11,735	5,934	5,801
Total health and welfare	23,762,304	21,228,390	2,533,914
Total expenditures	\$ 165,728,033	\$ 153,651,796	\$ 12,076,237

Will County, Illinois

General Fund - Tort Immunity Account

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual (GAAP Basis)

Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Property taxes	\$ 3,537,062	\$ 3,540,286	\$ 3,224
Miscellaneous revenues	-	500,212	500,212
Total revenues	3,537,062	4,040,498	503,436
Expenditures			
General and administrative			
Personal services			
Salaries	57,347	57,347	-
Benefits	21,810	21,698	112
Total personal services	79,157	79,045	112
Contractual services			
Mileage and travel	200	6	194
Fleet auto liability insurance	610,800	610,800	-
Surety premiums	33,600	25,709	7,891
Liability and fidelity insurance	815,700	767,027	48,673
General liabilities administration	140,000	130,181	9,819
Judicial inquiry	50,000	-	50,000
General liabilities deductible	2,790,000	2,268,386	521,614
General liability claim fees	10,000	-	10,000
Contingency	7,605	-	7,605
Total contractual services	4,457,905	3,802,109	655,796
Total expenditures	4,537,062	3,881,154	655,908
Net change in fund balance	\$ (1,000,000)	159,344	\$ 1,159,344
Fund balance (deficit) at beginning of year		(507,966)	
Fund balance (deficit) at end of year		\$ (348,622)	

Will County, Illinois

General Fund - Worker's Compensation Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Property taxes	\$ 4,249,864	\$ 4,262,744	\$ 12,880
Expenditures			
General and administrative			
Personal services			
Salaries	43,614	43,614	-
Benefits	19,490	19,490	-
Worker's comp - fees	7,445	4,093	3,352
Worker's comp - claims	3,570,895	3,448,378	122,517
Worker's comp - reserves for settlement	1,907,000	1,849,643	57,357
Unemployment claims	170,000	168,984	1,016
Unemployment administration fees	8,155	8,155	-
Total personal services	5,726,599	5,542,357	184,242
Contractual services			
Consulting services	11,929	-	11,929
Education, training, and seminars	535	495	40
Mileage and travel	25	-	25
Contingency	10,775	-	10,775
Total contractual services	23,264	495	22,769
Total expenditures	5,749,863	5,542,852	207,011
Net change in fund balance	\$ (1,499,999)	(1,280,108)	\$ 219,891
Fund balance (deficit) at beginning of year		(2,580,458)	
Fund balance (deficit) at end of year		\$ (3,860,566)	

Will County, Illinois

Forest Preserve District's Debt Service Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual (GAAP Basis)

Year Ended December 31, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Property taxes	\$ 19,208,226	\$ 19,135,774	\$ (72,452)
Interest revenue	10,000	140,290	130,290
Total revenues	<u>19,218,226</u>	<u>19,276,064</u>	<u>57,838</u>
Expenditures			
General and administrative	10,000	5,785	4,215
Debt service - principal	14,435,000	14,435,000	-
Debt service - interest and fiscal charges	4,773,226	6,646,813	(1,873,587)
Total expenditures	<u>19,218,226</u>	<u>21,087,598</u>	<u>(1,869,372)</u>
Net change in fund balance	<u>\$ -</u>	(1,811,534)	<u>\$ (1,811,534)</u>
Fund balance at beginning of year		<u>5,122,050</u>	
Fund balance at end of year		<u>\$ 3,310,516</u>	

NONMAJOR FUNDS

SPECIAL REVENUE FUNDS

Social Security Fund – To account for employer contributions to Social Security.

Illinois Municipal Retirement Fund – To account for employer Retirement Fund.

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

Health Fund – To account for the expenditures of all acts, which may be necessary for the promotion of health or the suppression of disease within the County.

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

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

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

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

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

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 costs of 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.

Victim Witness Service Grant Fund – To account for the funds collected to aid victims and witnesses. An annual budget was not adopted for this fund, therefore, no budget to actual comparison has been presented for this fund.

State's Attorney Forfeiture 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 Motor Vehicle Theft Fund – To account for funds collected to help combat vehicle theft in the County.

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.

Sherriff'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.

Illinois Department of Nuclear Safety Fund – To account for the funds to be used for power stations within the County.

EMA Warning and Training Fund – To account for the funds collected for upgrading communications and warning devices for disaster training.

Public Building Commission Fund – To account for monies paid 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 provide 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.

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.

Will County Local Development Company Fund – To account for the funds collected from the closing of the Will County Local Development Company.

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.

Health Block Grant Fund – To account for funds received and disbursed related to Community Development Block Grant projects sponsored by the Health Department.

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.

Forest Preserve District's Police Equipment Fund – To account for monies received to purchase equipment.

Forest Preserve District's Waste Management Fees Fund – To account for waste management revenues that are restricted for construction and development.

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.

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.

EMCO Building Improvement Fund – To account for improvements made to the EMCO building purchased by the County. An annual budget was not adopted for this fund, therefore, no budget to actual comparison has been presented for this fund.

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.

Forest Preserve District's Construction and Development Fund – To account for the construction of the Forest Preserve's major capital facilities.

Forest Preserve District's Bond Proceeds Fund – To account for the construction of the Forest Preserve's major capital facilities from the 1998 bond issue.

Forest Preserve District's 2002 Refunding Fund – To account for the proceeds of the 2002A General Obligation Refunding Bonds.

Forest Preserve District's 2005 Capital Development Fund – To account for the proceeds of the 2005A General Obligation Bonds.

Forest Preserve District's Vehicle Replacement Fund – To account for the purchase of the Forest Preserve vehicles.

Forest Preserve District's 2008 Capital Development Fund – To account for the proceeds of the 2008A General Obligation Bonds.

Forest Preserve District's 1999 Bond Fund – This fund is used to account for the proceeds and earnings on investments from the 1999 General Obligation Bonds that were issued to provide funds for the acquisition of additional land for Forest Preserve purposes and the development of Forest Preserve land.

Forest Preserve District's Illinois State Toll Highway Authority (ISTHA) Fund – This fund represents funds that are provided through a partnership agreement with the Forest Preserve District of Will County and ISTHA. These funds are to be used for wetland mitigation projects in conjunction with the extension of Interstate 355.

Forest Preserve District's 2005 Land Acquisition Fund – The fund derives its revenues from earnings on investments and proceeds from general obligation bonds to be used for Forest Preserve land acquisitions.

Forest Preserve District's 2008 Land Acquisition Fund – The fund derives its revenues from earnings on investments and proceeds from general obligation bonds to be used for Forest Preserve land acquisitions.

Forest Preserve District's 2007 Bond Fund – This fund accounts for the proceeds of the 2007 General Obligation Limited Tax bonds.

Forest Preserve District's 2009 Bond Fund – This fund accounts for the proceeds of the 2009 General Obligation Limited Tax bonds.

Forest Preserve District's Computer Replacement Fund – This fund accounts for the acquisition and disposal of the Forest Preserve's computer related equipment.

Will County, Illinois

Nonmajor Governmental Funds

Combining Balance Sheet

November 30, 2009

	Social Security Fund	Illinois Municipal Retirement Fund	Sunny Hill Sanitarium Fund	Health Fund
Assets				
Cash and cash equivalents	\$ 6,532,828	\$ 12,816,225	\$ 595,917	\$ 6,169,748
Investments	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
Restricted investments	-	-	-	-
Accrued interest	-	-	-	-
Property tax receivable, net	100,986	196,641	9,252	141,286
Accounts receivable	-	-	9,448	3,133,552
Due from other funds	-	-	2,240	84,201
Due from other governmental agencies	55,947	125,310	556	8,668
Prepaid items	-	-	-	-
Total assets	\$ 6,689,761	\$ 13,138,176	\$ 617,413	\$ 9,537,455
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 1,597	\$ -	\$ 8,020	\$ 633,178
Retainage payable	-	-	-	-
Salaries payable	-	-	2,584	1,038,530
Other current liabilities	-	-	1,565	-
Due to other funds	579,624	1,171,004	-	10,069
Deferred governmental revenues	6,309	12,520	2,889	540,210
Total liabilities	587,530	1,183,524	15,058	2,221,987
Fund balances				
Reserved for:				
Prepaid items	-	-	-	-
Debt service	-	-	-	-
Construction and development	-	-	-	-
Unreserved, reported in:				
Special revenue funds	6,102,231	11,954,652	602,355	7,315,468
Capital projects funds	-	-	-	-
Total fund balances	6,102,231	11,954,652	602,355	7,315,468
Total liabilities and fund balances	\$ 6,689,761	\$ 13,138,176	\$ 617,413	\$ 9,537,455

Special Revenue Funds

Animal Control Fund	Geographical Information System Fund	Highway Fund	RTA Tax Revenue Fund	County Motor Fuel Tax Fund	Township Motor Fuel Tax Fund
\$ 3,246,228	\$ 712,007	\$ 2,890,789	\$ 17,052,241	\$ 26,078,354	\$ 4,180,947
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,868	414	-	-	14,486	2,398
-	-	107,572	-	-	-
3,177	13,420	1,793	2,502,017	58,505	-
-	-	313,521	-	-	-
-	-	8,673	4,212,852	1,546,310	362,239
-	-	-	-	-	-
<u>\$ 3,251,273</u>	<u>\$ 725,841</u>	<u>\$ 3,322,348</u>	<u>\$ 23,767,110</u>	<u>\$ 27,697,655</u>	<u>\$ 4,545,584</u>
\$ 44,837	\$ 10,904	\$ 1,168,407	\$ 3,639,581	\$ 2,091,966	\$ 185,364
-	-	15,312	465,815	80,540	-
6,102	3,216	60,023	-	639	-
-	-	61,009	-	-	-
4,609	37	-	-	-	311,867
142	275	6,673	1,410,013	133,572	88,525
<u>55,690</u>	<u>14,432</u>	<u>1,311,424</u>	<u>5,515,409</u>	<u>2,306,717</u>	<u>585,756</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,195,583	711,409	2,010,924	18,251,701	25,390,938	3,959,828
-	-	-	-	-	-
<u>3,195,583</u>	<u>711,409</u>	<u>2,010,924</u>	<u>18,251,701</u>	<u>25,390,938</u>	<u>3,959,828</u>
<u>\$ 3,251,273</u>	<u>\$ 725,841</u>	<u>\$ 3,322,348</u>	<u>\$ 23,767,110</u>	<u>\$ 27,697,655</u>	<u>\$ 4,545,584</u>

(Continued)

Will County, Illinois

Nonmajor Governmental Funds
 Combining Balance Sheet (Continued)
 November 30, 2009

	Bridge Fund	Federal Matching Tax Fund	Circuit Court Automation Fund	Alimony and Child Support Fund
Assets				
Cash and cash equivalents	\$ 566,550	\$ 397,314	\$ 4,377,899	\$ 112,754
Investments	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
Restricted investments	-	-	-	-
Accrued interest	-	-	2,524	67
Property tax receivable, net	314	627	-	-
Accounts receivable	44,393	74,147	112,990	19,095
Due from other funds	-	-	-	-
Due from other governmental agencies	724	4,029	-	-
Prepaid items	-	-	-	-
Total assets	\$ 611,981	\$ 476,117	\$ 4,493,413	\$ 131,916
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 161,885	\$ 245,681	\$ 99,812	\$ -
Retainage payable	11,603	18,876	-	-
Salaries payable	-	-	2,336	182
Other current liabilities	-	-	-	-
Due to other funds	-	-	-	300
Deferred governmental revenues	44,952	78,176	192	5
Total liabilities	218,440	342,733	102,340	487
Fund balances				
Reserved for:				
Prepaid items	-	-	-	-
Debt service	-	-	-	-
Construction and development	-	-	-	-
Unreserved, reported in:				
Special revenue funds	393,541	133,384	4,391,073	131,429
Capital projects funds	-	-	-	-
Total fund balances	393,541	133,384	4,391,073	131,429
Total liabilities and fund balances	\$ 611,981	\$ 476,117	\$ 4,493,413	\$ 131,916

Special Revenue Funds (Continued)

Court Document Storage Fund	Circuit Clerk Operations and Administrative Fund	Victim Witness Service Grant Fund	State's Attorney Forfeiture Fund	State's Attorney Motor Vehicle Theft Fund	State's Attorney Drug Prosecution Fund
\$ 1,091,788	\$ 282,624	\$ 5,776	\$ 122,885	\$ 58,080	\$ 809,326
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
652	165	-	-	31	454
-	-	-	-	-	-
113,283	11,795	-	19,256	-	15,570
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 1,205,723	\$ 294,584	\$ 5,776	\$ 142,141	\$ 58,111	\$ 825,350
\$ 15,048	\$ -	\$ -	\$ 4,998	\$ -	\$ 40,716
-	-	-	-	-	-
3,931	586	-	3,695	-	757
-	-	-	-	-	-
-	-	-	-	-	74,916
48	12	-	12,429	-	34
19,027	598	-	21,122	-	116,423
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,186,696	293,986	5,776	121,019	58,111	708,927
-	-	-	-	-	-
1,186,696	293,986	5,776	121,019	58,111	708,927
\$ 1,205,723	\$ 294,584	\$ 5,776	\$ 142,141	\$ 58,111	\$ 825,350

(Continued)

Will County, Illinois

Nonmajor Governmental Funds
 Combining Balance Sheet (Continued)
 November 30, 2009

	Law Library Fund	Probation Services Fund	Children's Advocacy Center Fund	Order of Protection (OP) Enforcement Fund
Assets				
Cash and cash equivalents	\$ 694,113	\$ 1,129,458	\$ 21,060	\$ 5,612
Investments	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
Restricted investments	-	-	-	-
Accrued interest	-	-	16	-
Property tax receivable, net	-	-	-	-
Accounts receivable	36,673	27,610	19,885	-
Due from other funds	-	-	-	-
Due from other governmental agencies	-	-	-	-
Prepaid items	-	-	-	-
Total assets	\$ 730,786	\$ 1,157,068	\$ 40,961	\$ 5,612
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 6,788	\$ 42,908	\$ 5,165	\$ 6,338
Retainage payable	-	-	-	-
Salaries payable	418	-	1,075	2,604
Other current liabilities	868	-	-	-
Due to other funds	-	2,048	58,671	18
Deferred governmental revenues	-	-	5,753	-
Total liabilities	8,074	44,956	70,664	8,960
Fund balances				
Reserved for:				
Prepaid items	-	-	-	-
Debt service	-	-	-	-
Construction and development	-	-	-	-
Unreserved, reported in:				
Special revenue funds	722,712	1,112,112	(29,703)	(3,348)
Capital projects funds	-	-	-	-
Total fund balances	722,712	1,112,112	(29,703)	(3,348)
Total liabilities and fund balances	\$ 730,786	\$ 1,157,068	\$ 40,961	\$ 5,612

Special Revenue Funds (Continued)

Child Exchange Center Fund	Juvenile Drug Court Fund	Off Duty Assignment Fund	Sheriff's Weight Scale Fund	Sheriff's Restricted Fund	Arrestee's Medical Cost Fund
\$ 729,643	\$ 6,381	\$ 111,294	\$ 181,090	\$ 447,586	\$ 92,883
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	263	-
14,166	-	3,725	24,513	79,515	2,315
-	-	-	-	117,880	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 743,809</u>	<u>\$ 6,381</u>	<u>\$ 115,019</u>	<u>\$ 205,603</u>	<u>\$ 645,244</u>	<u>\$ 95,198</u>
\$ -	\$ 476	\$ -	\$ -	\$ 4,521	\$ 70,704
-	-	-	-	-	-
1,610	-	2,487	5,155	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	19	-
<u>1,610</u>	<u>476</u>	<u>2,487</u>	<u>5,155</u>	<u>4,540</u>	<u>70,704</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
742,199	5,905	112,532	200,448	640,704	24,494
-	-	-	-	-	-
<u>742,199</u>	<u>5,905</u>	<u>112,532</u>	<u>200,448</u>	<u>640,704</u>	<u>24,494</u>
<u>\$ 743,809</u>	<u>\$ 6,381</u>	<u>\$ 115,019</u>	<u>\$ 205,603</u>	<u>\$ 645,244</u>	<u>\$ 95,198</u>

(Continued)

Will County, Illinois

Nonmajor Governmental Funds
 Combining Balance Sheet (Continued)
 November 30, 2009

	Illinois Department of Nuclear Safety Fund	EMA Warning and Training Fund	Public Building Commission Fund	County Clerk Assignment Automation Fund
Assets				
Cash and cash equivalents	\$ 148,343	\$ 26,479	\$ 290,448	\$ 8,960
Investments	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
Restricted investments	-	-	-	-
Accrued interest	85	17	-	5
Property tax receivable, net	-	-	97,505	-
Accounts receivable	-	65,018	370	-
Due from other funds	-	-	-	-
Due from other governmental agencies	-	-	5,899	-
Prepaid items	-	-	-	-
Total assets	\$ 148,428	\$ 91,514	\$ 394,222	\$ 8,965
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 1,523	\$ 25,662	\$ -	\$ -
Retainage payable	-	-	-	-
Salaries payable	83	3,457	-	-
Other current liabilities	-	-	-	-
Due to other funds	-	184	-	-
Deferred governmental revenues	6	24,216	5,899	-
Total liabilities	1,612	53,519	5,899	-
Fund balances				
Reserved for:				
Prepaid items	-	-	-	-
Debt service	-	-	-	-
Construction and development	-	-	-	-
Unreserved, reported in:				
Special revenue funds	146,816	37,995	388,323	8,965
Capital projects funds	-	-	-	-
Total fund balances	146,816	37,995	388,323	8,965
Total liabilities and fund balances	\$ 148,428	\$ 91,514	\$ 394,222	\$ 8,965

Special Revenue Funds (Continued)

County Clerk Document Storage Fund	Treasurer's Automation Fund	Recorder's Automation Fund	County Owned Parking Facility Fund	Veteran's Assistance Commission Fund	911 Emergency Fund
\$ 104,420	\$ 299,547	\$ 1,041,277	\$ 1,167,750	\$ 191,804	\$ 10,015,038
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
62	143	601	-	-	5,749
-	-	-	-	-	-
227	1,794	7,802	1,570	-	918,251
-	-	14	-	-	178
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 104,709</u>	<u>\$ 301,484</u>	<u>\$ 1,049,694</u>	<u>\$ 1,169,320</u>	<u>\$ 191,804</u>	<u>\$ 10,939,216</u>
\$ -	\$ 1,680	\$ 127,054	\$ 284	\$ 17,158	\$ 725,522
-	-	-	-	-	-
1,723	-	2,454	1,504	1,222	5,418
-	-	-	-	-	-
-	-	-	-	976	121,649
5	177	249	-	-	237,917
<u>1,728</u>	<u>1,857</u>	<u>129,757</u>	<u>1,788</u>	<u>19,356</u>	<u>1,090,506</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
102,981	299,627	919,937	1,167,532	172,448	9,848,710
-	-	-	-	-	-
<u>102,981</u>	<u>299,627</u>	<u>919,937</u>	<u>1,167,532</u>	<u>172,448</u>	<u>9,848,710</u>
<u>\$ 104,709</u>	<u>\$ 301,484</u>	<u>\$ 1,049,694</u>	<u>\$ 1,169,320</u>	<u>\$ 191,804</u>	<u>\$ 10,939,216</u>

(Continued)

Will County, Illinois

Nonmajor Governmental Funds
 Combining Balance Sheet (Continued)
 November 30, 2009

	Solid Waste Management Fund	Energy Efficiency Conservation Block Grant Fund	Will County Local Development Company Fund	Community Development Block Grants Fund
Assets				
Cash and cash equivalents	\$ 3,423,899	\$ -	\$ 5,569	\$ 274,829
Investments	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
Restricted investments	-	-	-	-
Accrued interest	1,983	-	3	-
Property tax receivable, net	-	-	-	-
Accounts receivable	255,876	99,988	-	149,619
Due from other funds	-	-	-	-
Due from other governmental agencies	-	-	-	-
Prepaid items	-	-	-	-
Total assets	\$ 3,681,758	\$ 99,988	\$ 5,572	\$ 424,448
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 77,160	\$ 99,988	\$ -	\$ 208,945
Retainage payable	-	-	-	-
Salaries payable	3,149	-	-	1,280
Other current liabilities	-	-	-	-
Due to other funds	337	-	-	158
Deferred governmental revenues	12,816	-	-	-
Total liabilities	93,462	99,988	-	210,383
Fund balances				
Reserved for:				
Prepaid items	-	-	-	-
Debt service	-	-	-	-
Construction and development	-	-	-	-
Unreserved, reported in:				
Special revenue funds	3,588,296	-	5,572	214,065
Capital projects funds	-	-	-	-
Total fund balances	3,588,296	-	5,572	214,065
Total liabilities and fund balances	\$ 3,681,758	\$ 99,988	\$ 5,572	\$ 424,448

Special Revenue Funds (Continued)

Community Development Program Fund	Local Law Enforcement Block Grant Fund	Workforce Development Fund	Health Block Grant Fund	Workforce Services Fund	HUD Lead Hazard Reduction Fund
\$ 38,194	\$ 300,464	\$ 19,363	\$ 721	\$ 202,424	\$ 4,380
-	-	-	-	-	-
-	-	-	-	-	-
-	25	5	-	50	-
-	-	-	-	-	-
5,000	-	-	-	-	14,524
-	-	-	-	-	-
-	-	294	-	284,332	-
-	-	-	-	-	-
\$ 43,194	\$ 300,489	\$ 19,662	\$ 721	\$ 486,806	\$ 18,904
\$ 15,000	\$ -	\$ 2,751	\$ -	\$ 474,693	\$ 32,528
-	-	-	-	-	-
-	-	1,551	-	60,306	117
-	-	-	-	-	-
-	-	677	-	101,682	-
-	12	1	-	-	-
15,000	12	4,980	-	636,681	32,645
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
28,194	300,477	14,682	721	(149,875)	(13,741)
-	-	-	-	-	-
28,194	300,477	14,682	721	(149,875)	(13,741)
\$ 43,194	\$ 300,489	\$ 19,662	\$ 721	\$ 486,806	\$ 18,904

(Continued)

Will County, Illinois

Nonmajor Governmental Funds
 Combining Balance Sheet (Continued)
 November 30, 2009

	Special Revenue Funds (Continued)			
	Neighborhood Stabilization	Forest Preserve District's Police Equipment Fund	Forest Preserve District's Waste Management Fees Fund	Total All Nonmajor Special Revenue Funds
Assets				
Cash and cash equivalents	\$ 262,477	\$ 5,524	\$ 1,103,497	\$ 110,454,807
Investments	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
Restricted investments	-	-	-	-
Accrued interest	-	-	9,646	41,712
Property tax receivable, net	-	-	-	654,183
Accounts receivable	20,057	-	-	7,880,939
Due from other funds	-	-	-	518,034
Due from other governmental agencies	-	-	-	6,615,833
Prepaid items	-	-	-	-
Total assets	\$ 282,534	\$ 5,524	\$ 1,113,143	\$ 126,165,508
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 34,093	\$ -	\$ -	\$ 10,332,935
Retainage payable	-	-	-	592,146
Salaries payable	304	-	-	1,218,498
Other current liabilities	-	-	-	63,442
Due to other funds	-	-	-	2,438,826
Deferred governmental revenues	-	-	-	2,624,046
Total liabilities	34,397	-	-	17,269,893
Fund balances				
Reserved for:				
Prepaid items	-	-	-	-
Debt service	-	-	-	-
Construction and development	-	-	1,113,143	1,113,143
Unreserved, reported in:				
Special revenue funds	248,137	5,524	-	107,782,472
Capital projects funds	-	-	-	-
Total fund balances	248,137	5,524	1,113,143	108,895,615
Total liabilities and fund balances	\$ 282,534	\$ 5,524	\$ 1,113,143	\$ 126,165,508

Debt Service Funds

State's Attorney Chicago Street Debt Service Fund	Clearview Debt Service Fund	Adult Detention Center Debt Service Fund - 2005	Adult Detention Center Debt Service Fund - 2006	Adult Detention Center Debt Service Fund - 2008	Total All Nonmajor Debt Service Funds
\$ 1,057,657	\$ 145,280	\$ 2,965,337	\$ 575,617	\$ 1,296,308	\$ 6,040,199
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
411	84	1,260	227	443	2,425
-	2,175	-	-	-	2,175
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 1,058,068	\$ 147,539	\$ 2,966,597	\$ 575,844	\$ 1,296,751	\$ 6,044,799
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
41	6	127	24	55	253
41	6	127	24	55	253
-	-	-	-	-	-
1,058,027	147,533	2,966,470	575,820	1,296,696	6,044,546
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,058,027	147,533	2,966,470	575,820	1,296,696	6,044,546
\$ 1,058,068	\$ 147,539	\$ 2,966,597	\$ 575,844	\$ 1,296,751	\$ 6,044,799

(Continued)

Will County, Illinois

Nonmajor Governmental Funds
 Combining Balance Sheet (Continued)
 November 30, 2009

	Community Health Center Fund	Capital Improvement/Repair Fund	EMCO Building Improvement Fund	ADF Expansion Fund
Assets				
Cash and cash equivalents	\$ 342,197	\$ 712,226	\$ 149,471	\$ 1,235,691
Investments	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
Restricted investments	-	-	-	-
Accrued interest	191	496	-	711
Property tax receivable, net	-	-	-	-
Accounts receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governmental agencies	-	-	-	-
Prepaid items	-	-	-	-
Total assets	\$ 342,388	\$ 712,722	\$ 149,471	\$ 1,236,402
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 91,765	\$ 193,124	\$ -	\$ 194,268
Retainage payable	-	-	-	2,059
Salaries payable	-	-	-	-
Other current liabilities	-	-	-	-
Due to other funds	-	-	-	-
Deferred governmental revenues	15	31	-	53
Total liabilities	91,780	193,155	-	196,380
Fund balances				
Reserved for:				
Prepaid items	-	-	-	-
Debt service	-	-	-	-
Construction and development	-	-	-	1,040,022
Unreserved, reported in:				
Special revenue funds	-	-	-	-
Capital projects funds	250,608	519,567	149,471	-
Total fund balances	250,608	519,567	149,471	1,040,022
Total liabilities and fund balances	\$ 342,388	\$ 712,722	\$ 149,471	\$ 1,236,402

Capital Projects Funds

Forest Preserve Construction and Development Fund	Forest Preserve Bond Proceeds Fund	Forest Preserve 2002 Refunding Fund	Forest Preserve 2005 Capital Development Fund	Forest Preserve Vehicle Replacement Fund	Forest Preserve 2008 Capital Development Fund
\$ 946,301	\$ 902,838	\$ -	\$ -	\$ 41,997	\$ -
992,000	1,677,000	-	-	375,000	-
-	-	490,255	1,091,205	-	5,040,825
-	-	-	-	-	-
1,945	11,042	-	-	2,271	-
2,742,810	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	70,000	-	-	-	-
17,622	-	-	-	-	-
\$ 4,700,678	\$ 2,660,880	\$ 490,255	\$ 1,091,205	\$ 419,268	\$ 5,040,825
\$ 161,033	\$ 149,700	\$ -	\$ 70,680	\$ 16,506	\$ 102,062
-	-	-	-	-	-
149,702	-	-	2,796	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,747,695	220,042	-	250,000	-	-
3,058,430	369,742	-	323,476	16,506	102,062
17,622	-	-	-	-	-
-	-	-	-	-	-
1,624,626	2,291,138	490,255	767,729	-	4,938,763
-	-	-	-	-	-
-	-	-	-	402,762	-
1,642,248	2,291,138	490,255	767,729	402,762	4,938,763
\$ 4,700,678	\$ 2,660,880	\$ 490,255	\$ 1,091,205	\$ 419,268	\$ 5,040,825

(Continued)

Will County, Illinois

Nonmajor Governmental Funds
 Combining Balance Sheet (Continued)
 November 30, 2009

	Forest Preserve 1999 Bond Fund	Forest Preserve ISTHA Fund	Forest Preserve 2005 Land Acquisition Fund	Forest Preserve 2008 Land Acquisition Fund
Assets				
Cash and cash equivalents	\$ -	\$ 416,910	\$ -	\$ -
Investments	-	-	-	-
Restricted cash and cash equivalents	3,555,244	-	1,482,092	7,182,396
Restricted investments	2,562,140	-	-	-
Accrued interest	27,029	-	-	-
Property tax receivable, net	-	-	-	-
Accounts receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governmental agencies	896,425	-	-	-
Prepaid items	-	-	-	-
Total assets	\$ 7,040,838	\$ 416,910	\$ 1,482,092	\$ 7,182,396
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 456,633	\$ 278,574	\$ 71,375	\$ 33,721
Retainage payable	-	-	-	-
Salaries payable	-	-	4,217	-
Other current liabilities	-	-	-	-
Due to other funds	-	-	-	-
Deferred governmental revenues	-	-	-	-
Total liabilities	456,633	278,574	75,592	33,721
Fund balances				
Reserved for:				
Prepaid items	-	-	-	-
Debt service	-	-	-	-
Construction and development	6,584,205	138,336	1,406,500	7,148,675
Unreserved, reported in:				
Special revenue funds	-	-	-	-
Capital projects funds	-	-	-	-
Total fund balances	6,584,205	138,336	1,406,500	7,148,675
Total liabilities and fund balances	\$ 7,040,838	\$ 416,910	\$ 1,482,092	\$ 7,182,396

Capital Projects Funds (Continued)

Forest Preserve 2007 Bond Fund	Forest Preserve 2009 Bond	Forest Preserve Computer Replacement Fund	Total All Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ 89,182	\$ 4,836,813	\$ 121,331,819
-	-	500,000	3,544,000	3,544,000
504,872	4,118,882	-	23,465,771	23,465,771
-	-	-	2,562,140	2,562,140
-	-	3,028	46,713	90,850
-	-	-	2,742,810	3,399,168
-	-	-	-	7,880,939
-	-	-	-	518,034
-	-	-	966,425	7,582,258
-	-	-	17,622	17,622
<u>\$ 504,872</u>	<u>\$ 4,118,882</u>	<u>\$ 592,210</u>	<u>\$ 38,182,294</u>	<u>\$ 170,392,601</u>
\$ -	\$ -	\$ 25,025	\$ 1,844,466	\$ 12,177,401
-	-	-	2,059	594,205
-	-	-	156,715	1,375,213
-	-	-	-	63,442
-	-	-	-	2,438,826
-	-	-	3,217,836	5,842,135
-	-	25,025	5,221,076	22,491,222
-	-	-	17,622	17,622
-	-	-	-	6,044,546
504,872	4,118,882	-	31,054,003	32,167,146
-	-	-	-	107,782,472
-	-	567,185	1,889,593	1,889,593
<u>504,872</u>	<u>4,118,882</u>	<u>567,185</u>	<u>32,961,218</u>	<u>147,901,379</u>
<u>\$ 504,872</u>	<u>\$ 4,118,882</u>	<u>\$ 592,210</u>	<u>\$ 38,182,294</u>	<u>\$ 170,392,601</u>

Will County, Illinois

Nonmajor Governmental Funds
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Year Ended November 30, 2009

	Social Security Fund	Illinois Municipal Retirement Fund	Sunny Hill Sanitarium Fund	Health Fund
Revenues				
Property taxes	\$ 6,648,864	\$ 12,946,426	\$ 609,130	\$ 9,302,181
Licenses and permits	-	-	-	951,886
Intergovernmental	1,040,461	2,050,137	26,593	8,486,874
Charges for services	-	-	11,116	11,105,571
Fines and forfeitures	-	-	-	-
Interest revenue	-	-	-	-
Miscellaneous revenues	-	-	-	859
Total revenues	7,689,325	14,996,563	646,839	29,847,371
Expenditures				
Current				
General and administrative	-	-	-	-
Education and recreation	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Health and welfare	-	-	510,359	27,945,679
Highway and roads	-	-	-	-
Debt service - principal	-	-	-	-
Debt service - interest and fiscal charges	-	-	-	-
Capital outlay	-	-	1,046	80,527
Total expenditures	-	-	511,405	28,026,206
Excess (deficiency) of revenues over expenditures	7,689,325	14,996,563	135,434	1,821,165
Other financing sources (uses)				
Transfers in	-	-	-	325,224
Debt issuance	-	-	-	-
Transfers out	(6,536,953)	(13,126,794)	-	-
Total other financing sources (uses)	(6,536,953)	(13,126,794)	-	325,224
Net change in fund balances	1,152,372	1,869,769	135,434	2,146,389
Fund balances at beginning of year	4,949,859	10,084,883	466,921	5,169,079
Fund balances at end of year	\$ 6,102,231	\$ 11,954,652	\$ 602,355	\$ 7,315,468

Special Revenue Funds

Animal Control Fund	Geographical Information System Fund	Highway Fund	RTA Tax Revenue Fund	County Motor Fuel Tax Fund	Township Motor Fuel Tax Fund
\$ -	\$ -	\$ 7,112,654	\$ -	\$ -	\$ -
-	-	531,462	-	-	-
-	-	368	17,269,707	9,068,182	1,766,428
1,079,877	1,183,795	455,365	-	893,173	-
-	-	-	-	-	-
36,961	8,653	-	-	281,309	46,890
1,650	-	4,500	-	152,662	-
1,118,488	1,192,448	8,104,349	17,269,707	10,395,326	1,813,318
-	1,141,890	-	-	-	-
-	-	-	-	-	-
869,036	-	-	-	-	-
-	-	-	-	-	-
-	-	7,286,919	998,704	5,341,215	1,286,664
-	-	-	-	-	-
-	-	-	-	-	-
21,868	-	1,914,678	8,505,691	2,053,129	416,655
890,904	1,141,890	9,201,597	9,504,395	7,394,344	1,703,319
227,584	50,558	(1,097,248)	7,765,312	3,000,982	109,999
-	-	-	-	540,529	-
-	-	-	-	-	-
-	-	-	(540,529)	-	-
-	-	-	(540,529)	540,529	-
227,584	50,558	(1,097,248)	7,224,783	3,541,511	109,999
2,967,999	660,851	3,108,172	11,026,918	21,849,427	3,849,829
\$ 3,195,583	\$ 711,409	\$ 2,010,924	\$ 18,251,701	\$ 25,390,938	\$ 3,959,828

(Continued)

Will County, Illinois

Nonmajor Governmental Funds

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

Year Ended November 30, 2009

	Bridge Fund	Federal Matching Tax Fund	Circuit Court Automation Fund	Alimony and Child Support Fund
Revenues				
Property taxes	\$ 22,496	\$ 49,530	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	165	-	-	78,928
Charges for services	81,343	-	1,634,986	73,323
Fines and forfeitures	-	-	-	-
Interest revenue	-	-	46,129	1,476
Miscellaneous revenues	37,118	148,879	4,000	-
Total revenues	141,122	198,409	1,685,115	153,727
Expenditures				
Current				
General and administrative	-	-	-	-
Education and recreation	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	709,829	163,262
Health and welfare	-	-	-	-
Highway and roads	230,956	350,709	-	-
Debt service - principal	-	-	-	-
Debt service - interest and fiscal charges	-	-	-	-
Capital outlay	398,382	1,026,685	156,317	-
Total expenditures	629,338	1,377,394	866,146	163,262
Excess (deficiency) of revenues over expenditures	(488,216)	(1,178,985)	818,969	(9,535)
Other financing sources (uses)				
Transfers in	-	-	-	-
Debt issuance	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(488,216)	(1,178,985)	818,969	(9,535)
Fund balances at beginning of year	881,757	1,312,369	3,572,104	140,964
Fund balances at end of year	\$ 393,541	\$ 133,384	\$ 4,391,073	\$ 131,429

Special Revenue Funds (Continued)

Court Document Storage Fund	Circuit Clerk Operations and Administrative Fund	Victim Witness Service Grant Fund	State's Attorney Forfeiture Fund	State's Attorney Motor Vehicle Theft Fund	State's Attorney Drug Prosecution Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
1,641,436	165,585	-	-	-	663,487
-	-	-	69,902	-	-
12,717	3,437	-	-	691	7,482
-	-	-	-	-	-
1,654,153	169,022	-	69,902	691	670,969
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,568,351	176,751	-	270,181	-	414,160
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
19,560	-	-	-	-	33,148
1,587,911	176,751	-	270,181	-	447,308
-	-	-	-	-	-
66,242	(7,729)	-	(200,279)	691	223,661
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	(74,880)
-	-	-	-	-	(74,880)
66,242	(7,729)	-	(200,279)	691	148,781
1,120,454	301,715	5,776	321,298	57,420	560,146
\$ 1,186,696	\$ 293,986	\$ 5,776	\$ 121,019	\$ 58,111	\$ 708,927

(Continued)

Will County, Illinois

Nonmajor Governmental Funds

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

Year Ended November 30, 2009

	Law Library Fund	Probation Services Fund	Children's Advocacy Center Fund	Order of Protection (OP) Enforcement Fund
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	176,248	359,732
Charges for services	475,198	421,342	-	-
Fines and forfeitures	-	-	42,917	-
Interest revenue	-	-	245	-
Miscellaneous revenues	-	36	104,000	-
Total revenues	475,198	421,378	323,410	359,732
Expenditures				
Current				
General and administrative	-	-	-	-
Education and recreation	-	-	-	-
Public safety	-	-	-	-
Judicial	250,534	210,452	339,141	365,441
Health and welfare	-	-	-	-
Highway and roads	-	-	-	-
Debt service - principal	-	-	-	-
Debt service - interest and fiscal charges	-	-	-	-
Capital outlay	-	21,176	-	-
Total expenditures	250,534	231,628	339,141	365,441
Excess (deficiency) of revenues over expenditures	224,664	189,750	(15,731)	(5,709)
Other financing sources (uses)				
Transfers in	-	-	-	-
Debt issuance	-	-	-	-
Transfers out	-	(46,190)	-	-
Total other financing sources (uses)	-	(46,190)	-	-
Net change in fund balances	224,664	143,560	(15,731)	(5,709)
Fund balances at beginning of year	498,048	968,552	(13,972)	2,361
Fund balances at end of year	\$ 722,712	\$ 1,112,112	\$ (29,703)	\$ (3,348)

Special Revenue Funds (Continued)

Child Exchange Center Fund	Juvenile Drug Court Fund	Off Duty Assignment Fund	Sheriff's Weight Scale Fund	Sheriff's Restricted Fund	Arrestee's Medical Cost Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	2,500	-	-	146,761	-
183,776	-	73,725	-	445,728	-
-	-	-	371,395	-	26,920
-	-	-	-	4,099	-
-	-	-	-	173,164	-
183,776	2,500	73,725	371,395	769,752	26,920
-	-	-	-	-	-
-	-	-	-	-	-
-	-	51,609	221,623	415,834	70,704
42,066	5,562	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	48,000	5,367	-	-
42,066	5,562	99,609	226,990	415,834	70,704
141,710	(3,062)	(25,884)	144,405	353,918	(43,784)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
141,710	(3,062)	(25,884)	144,405	353,918	(43,784)
600,489	8,967	138,416	56,043	286,786	68,278
\$ 742,199	\$ 5,905	\$ 112,532	\$ 200,448	\$ 640,704	\$ 24,494

(Continued)

Will County, Illinois

Nonmajor Governmental Funds

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

Year Ended November 30, 2009

	Illinois Department of Nuclear Safety Fund	EMA Warning and Training Fund	Public Building Commission Fund	County Clerk Assignment Automation Fund
Revenues				
Property taxes	\$ -	\$ -	\$ 6,411,666	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	125,091	84,671	-	-
Charges for services	-	-	-	1,332
Fines and forfeitures	-	-	-	-
Interest revenue	1,219	787	-	97
Miscellaneous revenues	29	11,958	4,649	-
Total revenues	126,339	97,416	6,416,315	1,429
Expenditures				
Current				
General and administrative	-	-	5,500,170	-
Education and recreation	-	-	-	-
Public safety	41,439	121,046	-	-
Judicial	-	-	-	-
Health and welfare	-	-	-	-
Highway and roads	-	-	-	-
Debt service - principal	-	-	795,000	-
Debt service - interest and fiscal charges	-	-	104,125	-
Capital outlay	17,935	-	-	-
Total expenditures	59,374	121,046	6,399,295	-
Excess (deficiency) of revenues over expenditures	66,965	(23,630)	17,020	1,429
Other financing sources (uses)				
Transfers in	-	-	-	-
Debt issuance	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	66,965	(23,630)	17,020	1,429
Fund balances at beginning of year	79,851	61,625	371,303	7,536
Fund balances at end of year	\$ 146,816	\$ 37,995	\$ 388,323	\$ 8,965

Special Revenue Funds (Continued)

County Clerk Document Storage Fund	Treasurer's Automation Fund	Recorder's Automation Fund	County Owned Parking Facility Fund	Veteran's Assistance Commission Fund	911 Emergency Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
46,555	83,519	609,488	395,515	-	5,029,275
-	-	-	-	-	-
1,925	2,871	13,031	-	-	117,621
-	21,470	-	-	16,079	-
48,480	107,860	622,519	395,515	16,079	5,146,896
126,875	65,489	781,536	298,559	-	-
-	-	-	-	-	-
-	-	-	-	-	4,197,931
-	-	-	-	620,398	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	61,368	-	-	1,290,534
126,875	65,489	842,904	298,559	620,398	5,488,465
(78,395)	42,371	(220,385)	96,956	(604,319)	(341,569)
-	-	-	-	640,000	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	640,000	-
(78,395)	42,371	(220,385)	96,956	35,681	(341,569)
181,376	257,256	1,140,322	1,070,576	136,767	10,190,279
\$ 102,981	\$ 299,627	\$ 919,937	\$ 1,167,532	\$ 172,448	\$ 9,848,710

(Continued)

Will County, Illinois

Nonmajor Governmental Funds

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

Year Ended November 30, 2009

	Solid Waste Management Fund	Energy Efficiency Conservation Block Grant Fund	Will County Local Development Company Fund	Community Development Block Grants Fund
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	142,124	99,988	-	1,997,887
Charges for services	1,051,562	-	-	-
Fines and forfeitures	-	-	-	-
Interest revenue	38,177	-	66	-
Miscellaneous revenues	2,813	-	-	95,550
Total revenues	1,234,676	99,988	66	2,093,437
Expenditures				
Current				
General and administrative	-	-	-	-
Education and recreation	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Health and welfare	801,153	99,988	-	1,878,883
Highway and roads	-	-	-	-
Debt service - principal	-	-	-	-
Debt service - interest and fiscal charges	-	-	-	-
Capital outlay	16,888	-	-	-
Total expenditures	818,041	99,988	-	1,878,883
Excess (deficiency) of revenues over expenditures	416,635	-	66	214,554
Other financing sources (uses)				
Transfers in	-	-	-	-
Debt issuance	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	416,635	-	66	214,554
Fund balances at beginning of year	3,171,661	-	5,506	(489)
Fund balances at end of year	\$ 3,588,296	\$ -	\$ 5,572	\$ 214,065

Special Revenue Funds (Continued)

Community Development Home Program Fund	Local Law Enforcement Block Grant Fund	Workforce Development Fund	Health Block Grant Fund	Workforce Services Fund	HUD Lead Hazard Reduction Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
200,014	296,341	360,000	-	6,089,721	555,243
-	-	-	-	-	-
-	-	-	-	-	-
-	128	124	9	701	285
5,500	-	-	-	472	-
205,514	296,469	360,124	9	6,090,894	555,528
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
347,514	-	341,369	-	6,551,684	571,966
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
347,514	-	341,369	-	6,551,684	571,966
(142,000)	296,469	18,755	9	(460,790)	(16,438)
-	-	-	-	13,340	-
-	-	-	-	-	-
-	(275)	(13,340)	-	-	-
-	(275)	(13,340)	-	13,340	-
(142,000)	296,194	5,415	9	(447,450)	(16,438)
170,194	4,283	9,267	712	297,575	2,697
\$ 28,194	\$ 300,477	\$ 14,682	\$ 721	\$ (149,875)	\$ (13,741)

(Continued)

Will County, Illinois

Nonmajor Governmental Funds

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

Year Ended November 30, 2009

	Special Revenue Funds (Continued)			
	Neighborhood Stabilization	Forest Preserve District's Police Equipment Fund	Forest Preserve District's Waste Management Fees Fund	Total All Nonmajor Special Revenue Funds
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ 43,102,947
Licenses and permits	-	-	-	1,483,348
Intergovernmental	1,642,018	-	-	52,066,182
Charges for services	-	-	-	27,806,072
Fines and forfeitures	-	-	-	511,134
Interest revenue	-	15	20,059	647,204
Miscellaneous revenues	-	637	-	786,025
Total revenues	1,642,018	652	20,059	126,402,912
Expenditures				
Current				
General and administrative	-	-	-	7,914,519
Education and recreation	-	-	-	-
Public safety	-	2,097	-	5,991,319
Judicial	-	-	-	4,515,730
Health and welfare	1,393,881	-	-	41,062,874
Highway and roads	-	-	-	15,495,167
Debt service - principal	-	-	-	795,000
Debt service - interest and fiscal charges	-	-	-	104,125
Capital outlay	-	-	-	16,088,954
Total expenditures	1,393,881	2,097	-	91,967,688
Excess (deficiency) of revenues over expenditures	248,137	(1,445)	20,059	34,435,224
Other financing sources (uses)				
Transfers in	-	-	-	1,519,093
Debt issuance	-	-	-	-
Transfers out	-	-	-	(20,338,961)
Total other financing sources (uses)	-	-	-	(18,819,868)
Net change in fund balances	248,137	(1,445)	20,059	15,615,356
Fund balances at beginning of year	-	6,969	1,093,084	93,280,259
Fund balances at end of year	\$ 248,137	\$ 5,524	\$ 1,113,143	\$ 108,895,615

Debt Service Funds					
State's Attorney Chicago Street Debt Service Fund	Clearview Debt Service Fund	Adult Detention Center Debt Service Fund - 2005	Adult Detention Center Debt Service Fund - 2006	Adult Detention Center Debt Service Fund - 2008	Total All Nonmajor Debt Service Funds
\$ -	\$ 66,919	\$ -	\$ -	\$ -	\$ 66,919
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
7,269	1,757	44,428	5,290	-	58,744
-	-	-	-	-	-
7,269	68,676	44,428	5,290	-	125,663
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
414,286	45,983	1,420,000	165,000	-	2,045,269
186,381	21,166	1,336,051	400,500	873,634	2,817,732
-	-	-	-	-	-
600,667	67,149	2,756,051	565,500	873,634	4,863,001
(593,398)	1,527	(2,711,623)	(560,210)	(873,634)	(4,737,338)
598,000	-	2,753,000	714,000	1,273,000	5,338,000
-	-	-	-	-	-
-	-	(145,000)	-	-	(145,000)
598,000	-	2,608,000	714,000	1,273,000	5,193,000
4,602	1,527	(103,623)	153,790	399,366	455,662
1,053,425	146,006	3,070,093	422,030	897,330	5,588,884
\$ 1,058,027	\$ 147,533	\$ 2,966,470	\$ 575,820	\$ 1,296,696	\$ 6,044,546

(Continued)

Will County, Illinois

Nonmajor Governmental Funds

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

Year Ended November 30, 2009

	Community Health Center Fund	Capital Improvement/Repair Fund	EMCO Building Improvement Fund	ADF Expansion Fund
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	214,530	734,181	8,516	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest revenue	1,989	17,363	-	99,890
Miscellaneous revenues	90,000	-	-	-
Total revenues	306,519	751,544	8,516	99,890
Expenditures				
Current				
General and administrative	-	4,832	-	-
Education and recreation	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Health and welfare	25,188	-	-	-
Highway and roads	-	-	-	-
Debt service - principal	-	-	-	-
Debt service - interest and fiscal charges	-	-	-	-
Capital outlay	79,192	1,954,342	-	5,647,959
Total expenditures	104,380	1,959,174	-	5,647,959
Excess (deficiency) of revenues over expenditures	202,139	(1,207,630)	8,516	(5,548,069)
Other financing sources (uses)				
Transfers in	-	52,000	-	-
Debt issuance	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	52,000	-	-
Net change in fund balances	202,139	(1,155,630)	8,516	(5,548,069)
Fund balances at beginning of year	48,469	1,675,197	140,955	6,588,091
Fund balances at end of year	\$ 250,608	\$ 519,567	\$ 149,471	\$ 1,040,022

Capital Projects Funds

Forest Preserve Construction and Development Fund	Forest Preserve Bond Proceeds Fund	Forest Preserve 2002 Refunding Fund	Forest Preserve 2005 Capital Development Fund	Forest Preserve Vehicle Replacement Fund	Forest Preserve 2008 Capital Development Fund
\$ 3,022,907	\$ -	\$ -	\$ -	\$ -	\$ -
364,639	-	-	-	-	-
330,379	92,802	-	-	-	-
-	-	-	25,000	-	-
-	-	-	-	-	-
5,515	22,973	1,271	5,537	3,086	13,854
-	2,377	-	-	5,539	-
3,723,440	118,152	1,271	30,537	8,625	13,854
3,326,539	206,016	-	144,272	-	83,246
97,233	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
20,612	-	-	-	-	-
3,661	-	-	-	-	-
355,911	431,112	3,963	1,324,289	175,864	100,801
3,803,956	637,128	3,963	1,468,561	175,864	184,047
(80,516)	(518,976)	(2,692)	(1,438,024)	(167,239)	(170,193)
-	-	-	-	212,847	-
-	-	-	-	-	-
(261,281)	-	-	-	-	-
(261,281)	-	-	-	212,847	-
(341,797)	(518,976)	(2,692)	(1,438,024)	45,608	(170,193)
1,984,045	2,810,114	492,947	2,205,753	357,154	5,108,956
\$ 1,642,248	\$ 2,291,138	\$ 490,255	\$ 767,729	\$ 402,762	\$ 4,938,763

(Continued)

Will County, Illinois

Nonmajor Governmental Funds

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

Year Ended November 30, 2009

	Forest Preserve 1999 Bond Fund	Forest Preserve ISTHA Fund	Forest Preserve 2005 Land Acquisition Fund	Forest Preserve 2008 Land Acquisition Fund
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	655,914	1,009,247	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest revenue	70,804	673	9,681	19,344
Miscellaneous revenues	1,481	-	-	309
Total revenues	728,199	1,009,920	9,681	19,653
Expenditures				
Current				
General and administrative	445,648	-	303,233	218,322
Education and recreation	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Health and welfare	-	-	-	-
Highway and roads	-	-	-	-
Debt service - principal	-	-	-	-
Debt service - interest and fiscal charges	-	-	-	-
Capital outlay	3,037,924	978,278	5,100,785	3,648,644
Total expenditures	3,483,572	978,278	5,404,018	3,866,966
Excess (deficiency) of revenues over expenditures	(2,755,373)	31,642	(5,394,337)	(3,847,313)
Other financing sources (uses)				
Transfers in	-	-	-	-
Debt issuance	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(2,755,373)	31,642	(5,394,337)	(3,847,313)
Fund balances at beginning of year	9,339,578	106,694	6,800,837	10,995,988
Fund balances at end of year	\$ 6,584,205	\$ 138,336	\$ 1,406,500	\$ 7,148,675

Capital Projects Funds (Continued)

Forest Preserve 2007 Bond Fund	Forest Preserve 2009 Bond	Forest Preserve Computer Replacement Fund	Total All Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ 3,022,907	\$ 46,192,773
-	-	-	364,639	1,847,987
-	-	-	3,045,569	55,111,751
-	-	-	25,000	27,831,072
-	-	-	-	511,134
1,413	658	4,057	278,108	984,056
-	-	-	99,706	885,731
1,413	658	4,057	6,835,929	133,364,504
500	81,776	29,796	4,844,180	12,758,699
-	-	-	97,233	97,233
-	-	-	-	5,991,319
-	-	-	-	4,515,730
-	-	-	25,188	41,088,062
-	-	-	-	15,495,167
-	-	-	20,612	2,860,881
-	-	-	3,661	2,925,518
-	-	68,665	22,907,729	38,996,683
500	81,776	98,461	27,898,603	124,729,292
913	(81,118)	(94,404)	(21,062,674)	8,635,212
-	-	196,456	461,303	7,318,396
-	4,200,000	-	4,200,000	4,200,000
-	-	-	(261,281)	(20,745,242)
-	4,200,000	196,456	4,400,022	(9,226,846)
913	4,118,882	102,052	(16,662,652)	(591,634)
503,959	-	465,133	49,623,870	148,493,013
\$ 504,872	\$ 4,118,882	\$ 567,185	\$ 32,961,218	\$ 147,901,379

Will County, Illinois

Social Security Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (GAAP Basis)

Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Property taxes	\$ 6,639,165	\$ 6,648,864	\$ 9,699
Intergovernmental	1,004,621	1,040,461	35,840
Total revenues	<u>7,643,786</u>	<u>7,689,325</u>	<u>45,539</u>
Other financing uses			
Transfers out	<u>(6,972,497)</u>	<u>(6,536,953)</u>	<u>435,544</u>
Net change in fund balance	<u>\$ 671,289</u>	<u>1,152,372</u>	<u>\$ 481,083</u>
Fund balance at beginning of year		<u>4,949,859</u>	
Fund balance at end of year		<u>\$ 6,102,231</u>	

Will County, Illinois

Illinois Municipal Retirement Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Property taxes	\$ 12,955,598	\$ 12,946,426	\$ (9,172)
Intergovernmental	1,960,576	2,050,137	89,561
Total revenues	<u>14,916,174</u>	<u>14,996,563</u>	<u>80,389</u>
Other financing uses			
Transfers out	<u>(13,633,177)</u>	<u>(13,126,794)</u>	<u>506,383</u>
Net change in fund balance	<u>\$ 1,282,997</u>	<u>1,869,769</u>	<u>\$ 586,772</u>
Fund balance at beginning of year		<u>10,084,883</u>	
Fund balance at end of year		<u>\$ 11,954,652</u>	

Will County, Illinois

Sunny Hill Sanitarium Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)

Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Property taxes	\$ 606,131	\$ 609,130	\$ 2,999
Intergovernmental	15,000	26,593	11,593
Charges for services	6,100	11,116	5,016
Miscellaneous revenues	252,940	-	(252,940)
Total revenues	880,171	646,839	(233,332)
Expenditures			
Health and welfare			
Personal services			
Salaries	290,289	252,523	37,766
Benefits	100,129	90,529	9,600
Total personal services	390,418	343,052	47,366
Commodities			
Office supplies	5,780	4,253	1,527
Copy machine supplies	500	-	500
Educational materials	1,200	-	1,200
Books and periodicals	150	-	150
Computer supplies	3,500	-	3,500
Buildings/grounds maintenance supplies	200	-	200
Food and beverages - human	700	303	397
Medical supplies	12,000	8,942	3,058
Drugs and medicines	36,000	29,387	6,613
Fuel and lubricants	750	-	750
Furniture and equipment - small value	1,500	-	1,500
Electricity - energy supplies	10,000	7,086	2,914
Miscellaneous commodities	500	120	380
Total commodities	72,780	50,091	22,689
Contractual services			
Medical services	42,000	31,500	10,500
Subgrant awards/obligations	5,000	2,377	2,623

(Continued)

Will County, Illinois

Sunny Hill Sanitarium Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)

Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
Health and welfare (continued)			
Contractual services (continued)			
Court interpreter services	\$ 300	\$ -	\$ 300
Laboratory services	22,100	10,450	11,650
Other professional services	14,400	14,400	-
Non-employee transportation	800	800	-
Custodial janitorial service	7,960	7,950	10
Security service contract	28,000	25,912	2,088
Equipment maintenance agreement	4,000	3,459	541
Fire equipment	150	-	150
HVAC maintenance agreement	500	-	500
Machinery - repairs and maintenance	4,040	3,226	814
Buildings/grounds - repairs and maintenance	8,000	6,162	1,838
Copiers/faxes - repairs and maintenance	500	159	341
Printing/publishing	1,749	1,020	729
Postage/mailing services	851	538	313
Education, training, and seminars	450	370	80
Mileage and travel	7,500	6,740	760
Meals and lodging	700	140	560
Dues and subscriptions	600	372	228
Telephone service - regular	1,000	938	62
Telephone service - cellular	500	403	97
Freight and cartage service	500	300	200
Finance charges/late fees	50	-	50
Contingency	42,383	-	42,383
Total contractual services	194,033	117,216	76,817
Capital outlay			
Computer hardware/software	1,046	1,046	-
Other expenditures	50,300	-	50,300
Total expenditures	708,577	511,405	197,172
Net change in fund balance	\$ 171,594	135,434	\$ (36,160)
Fund balance at beginning of year		466,921	
Fund balance at end of year		\$ 602,355	

Will County, Illinois

Health Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual (GAAP Basis)

Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Property taxes	\$ 9,302,810	\$ 9,302,181	\$ (629)
Licenses and permits	876,000	951,886	75,886
Intergovernmental	8,452,208	8,486,874	34,666
Charges for services	10,282,366	11,105,571	823,205
Miscellaneous revenues	1,395,135	859	(1,394,276)
Total revenues	30,308,519	29,847,371	(461,148)
Expenditures			
Health and welfare			
Health administration			
Personal services			
Salaries	1,737,391	1,616,547	120,844
Benefits	599,996	599,441	555
Total personal services	2,337,387	2,215,988	121,399
Commodities			
Office supplies	59,070	55,507	3,563
Copy machine supplies	13,000	12,213	787
Fax supplies	900	864	36
Telephone supplies	27,000	26,648	352
Janitorial and cleaning supplies	18,735	18,735	-
Educational materials	938	-	938
Books and periodicals	500	359	141
Computer supplies	54,250	51,215	3,035
Buildings/grounds maintenance supplies	12,000	11,869	131
Chemicals	900	316	584
Food and beverages - human	3,800	1,923	1,877
Medical supplies	19,600	6,353	13,247
Drugs and medicines	30,000	-	30,000
Fuel and lubricants	13,744	10,139	3,605
Vehicle licenses	36	36	-
Machinery and equipment parts	4,700	4,174	526
Furniture and equipment - small value	12,350	7,591	4,759

(Continued)

Will County, Illinois

Health Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual (GAAP Basis) (Continued)

Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
Health and welfare (continued)			
Health administration (continued)			
Commodities (continued)			
Machinery and equipment - small value	\$ 9,000	\$ -	\$ 9,000
Gas - energy supplies	64,500	29,665	34,835
Electricity - energy supplies	127,025	108,833	18,192
Water and sewer	8,875	8,856	19
Fuel surcharge	50	15	35
Total commodities	480,973	355,311	125,662
Contractual services			
Auditing services	7,500	7,500	-
Medical services	1,800	681	1,119
Systems analyst/planning	37,000	31,421	5,579
Contractual instruction service	182,351	73,903	108,448
Other professional services	8,800	8,476	324
Temporary contracted services	100,200	28,540	71,660
Custodial janitorial service	88,900	79,615	9,285
Garbage disposal - cleaning	4,000	2,911	1,089
Contracted snow removal	7,000	2,080	4,920
Grounds/landscaping services	7,500	6,925	575
Security service contract	53,900	47,622	6,278
Equipment maintenance agreement	106,039	106,009	30
Copier maintenance agreement	4,000	3,589	411
Elevator maintenance agreement	1,550	483	1,067
Fire equipment	2,500	2,361	139
Machinery - repairs and maintenance	500	-	500
Buildings/grounds - repairs and maintenance	28,100	27,978	122
Copiers/faxes - repairs and maintenance	750	-	750
Computers/printers - repairs	1,000	-	1,000
Radios/phones - repairs and maintenance	400	300	100
Auto repairs and maintenance	5,000	3,308	1,692
Rentals - land and building	199,590	177,591	21,999

(Continued)

Will County, Illinois

Health Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual (GAAP Basis) (Continued)

Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
Health and welfare (continued)			
Health administration (continued)			
Contractual services (continued)			
Rentals - equipment	\$ 4,000	\$ 2,829	\$ 1,171
Advertising, legal notices	45,300	37,637	7,663
Printing/publishing	21,200	7,893	13,307
Postage/mailing services	57,050	56,689	361
Education, training, and seminars	9,940	9,528	412
Mileage and travel	15,050	7,951	7,099
Meals and lodging	10,977	10,977	-
Dues and subscriptions	24,023	24,023	-
Telephone service - regular	172,172	172,170	2
Telephone service - cellular	15,925	15,875	50
Telephone service - pagers	100	84	16
Freight and cartage service	4,540	4,497	43
Finance charges/late fees	250	243	7
Contingency	229,114	555	228,559
Refunds	300	250	50
Recycling	500	482	18
Total contractual services	1,458,821	962,976	495,845
Capital outlay			
Machinery and equipment	13,000	-	13,000
Vehicles	12,810	-	12,810
Office furniture and equipment	22,500	14,805	7,695
Computer hardware/software	65,000	46,832	18,168
Total capital outlay	113,310	61,637	51,673
Other expenditures	544,935	-	544,935
Total health administration	4,935,426	3,595,912	1,339,514

(Continued)

Will County, Illinois

Health Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual (GAAP Basis) (Continued)

Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
Health and welfare (continued)			
Environmental			
Personal services			
Salaries	\$ 1,332,469	\$ 1,331,577	\$ 892
Benefits	655,359	648,002	7,357
Total personal services	<u>1,987,828</u>	<u>1,979,579</u>	<u>8,249</u>
Commodities			
Office supplies	12,000	9,976	2,024
Copy machine supplies	400	85	315
Educational materials	8,500	6,295	2,205
Books and periodicals	500	-	500
Computer supplies	14,000	6,787	7,213
Chemicals	67,500	67,003	497
Food and beverages - human	100	94	6
Medical supplies	59,400	58,748	652
Uniforms, clothing allowance	700	-	700
Machinery and equipment parts	1,500	1,239	261
Furniture and equipment - small value	33,600	9,464	24,136
Machinery and equipment - small value	2,200	-	2,200
Fuel surcharge	50	4	46
Total commodities	<u>200,450</u>	<u>159,695</u>	<u>40,755</u>
Contractual services			
Laboratory services	2,700	2,331	369
Other professional services	2,100	1,834	266
Equipment maintenance agreement	15,500	15,377	123
Copier maintenance agreement	1,600	817	783
Machinery - repairs and maintenance	8,000	6,707	1,293
Advertising, legal notices	1,000	12	988
Printing/publishing	6,790	6,079	711
Education, training, and seminars	5,099	3,535	1,564
Mileage and travel	82,085	82,085	-
Meals and lodging	1,026	1,026	-

(Continued)

Will County, Illinois

Health Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual (GAAP Basis) (Continued)

Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
Health and welfare (continued)			
Environmental (continued)			
Contractual services (continued)			
Dues and subscriptions	\$ 4,050	\$ 3,515	\$ 535
Telephone service - cellular	2,700	2,575	125
Freight and cartage service	3,975	3,621	354
Refunds	825	825	-
Total contractual services	137,450	130,339	7,111
Total environmental	2,325,728	2,269,613	56,115
Mental health			
Personal services			
Salaries	3,595,052	3,591,062	3,990
Benefits	1,527,136	1,515,236	11,900
Total personal services	5,122,188	5,106,298	15,890
Commodities			
Office supplies	22,750	22,664	86
Copy machine supplies	7,150	7,096	54
Fax supplies	1,250	976	274
Telephone supplies	100	40	60
Educational materials	11,400	11,314	86
Books and periodicals	500	-	500
Computer supplies	18,300	18,261	39
Buildings/grounds maintenance supplies	50	37	13
Food and beverages - human	400	100	300
Medical supplies	4,100	1,977	2,123
Drugs and medicines	71,818	71,152	666
Therapy/recreational supplies	1,300	714	586
Furniture and equipment - small value	10,450	9,810	640
Miscellaneous commodities	76,842	44,522	32,320
Fuel surcharge	50	1	49
Total commodities	226,460	188,664	37,796

(Continued)

Will County, Illinois

Health Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual (GAAP Basis) (Continued)

Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
Health and welfare (continued)			
Mental health (continued)			
Contractual services			
Medical services	\$ 864,940	\$ 862,976	\$ 1,964
Consulting services	81,283	61,880	19,403
Contractual instruction service	66,700	55,391	11,309
Laboratory services	3,500	979	2,521
Other professional services	57,650	57,530	120
Temporary contracted services	21,500	12,879	8,621
Equipment maintenance agreement	13,850	11,590	2,260
Copier maintenance agreement	5,900	5,294	606
Copiers/faxes - repairs and maintenance	295	295	-
Advertising, legal notices	200	155	45
Printing/publishing	3,900	1,510	2,390
Education, training, and seminars	8,000	7,482	518
Mileage and travel	78,542	78,542	-
Meals and lodging	2,000	394	1,606
Dues and subscriptions	17,805	17,754	51
Telephone service - cellular	19,525	15,827	3,698
Telephone service - pagers	1,525	1,525	-
Freight and cartage service	1,850	1,163	687
Finance charges/late fees	174	103	71
Contingency	92,035	-	92,035
Refunds	826	381	445
Total contractual services	1,342,000	1,193,650	148,350
Total mental health	6,690,648	6,488,612	202,036
Health clinic			
Personal services			
Salaries	4,542,117	4,291,703	250,414
Benefits	2,120,431	1,888,572	231,859
Total personal services	6,662,548	6,180,275	482,273

(Continued)

Will County, Illinois

Health Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual (GAAP Basis) (Continued)

Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
Health and welfare (continued)			
Health clinic (continued)			
Commodities			
Office supplies	\$ 40,900	\$ 32,293	\$ 8,607
Copy machine supplies	7,050	7,048	2
Fax supplies	1,450	1,080	370
Janitorial and cleaning supplies	14,100	14,091	9
Educational materials	1,000	-	1,000
Books and periodicals	2,500	1,212	1,288
Computer supplies	18,500	12,005	6,495
Buildings/grounds maintenance supplies	10,300	10,144	156
Food and beverages - human	1,350	638	712
Medical supplies	184,999	127,484	57,515
Drugs and medicines	38,500	36,472	2,028
Oxygen	250	156	94
Medical records/supplies	16,000	12,708	3,292
Uniforms, clothing allowance	300	-	300
Furniture and equipment - small value	27,400	9,687	17,713
Machinery and equipment - small value	2,574	3	2,571
Gas - energy supplies	28,000	6,380	21,620
Electricity - energy supplies	70,000	64,848	5,152
Water and sewer	3,700	2,922	778
Fuel surcharge	50	14	36
Total commodities	468,923	339,185	129,738
Contractual services			
Auditing services	3,000	3,000	-
Medical services	1,530,855	1,420,665	110,190
Consulting services	69,500	62,186	7,314
Laboratory services	70,167	56,273	13,894
Other professional services	21,780	21,756	24
Temporary contracted services	39,829	39,829	-
Non-employee transportation	100	60	40

(Continued)

Will County, Illinois

Health Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual (GAAP Basis) (Continued)

Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
Health and welfare (continued)			
Health clinic (continued)			
Contractual services (continued)			
Custodial janitorial service	\$ 53,041	\$ 49,496	\$ 3,545
Garbage disposal - cleaning	11,400	11,365	35
Grounds/landscaping services	3,400	3,245	155
Security service contract	46,000	45,965	35
Equipment maintenance agreement	36,700	24,936	11,764
Copier maintenance agreement	7,350	7,208	142
Elevator maintenance agreement	5,400	3,302	2,098
Fire equipment	500	335	165
Machinery - repairs and maintenance	6,900	6,884	16
Buildings/grounds - repairs and maintenance	19,500	18,043	1,457
Rentals - equipment	2,270	2,232	38
Advertising, legal notices	1,300	272	1,028
Printing/publishing	10,500	8,318	2,182
Postage/mailing services	200	153	47
Education, training, and seminars	23,600	9,085	14,515
Mileage and travel	8,000	5,182	2,818
Meals and lodging	10,000	6,311	3,689
Dues and subscriptions	23,000	15,409	7,591
Telephone service - regular	4,000	3,499	501
Telephone service - cellular	3,300	2,985	315
Telephone service - pagers	1,100	958	142
Freight and cartage service	3,850	2,580	1,270
Finance charges/late fees	100	36	64
Refunds	12,700	12,351	349
Recycling	200	165	35
Total contractual services	2,029,542	1,844,084	185,458
Capital outlay			
Machinery and equipment	26,000	-	26,000
Computer hardware/software	18,890	18,890	-
Total capital outlay	44,890	18,890	26,000
Total health clinic	9,205,903	8,382,434	823,469

Will County, Illinois

Health Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual (GAAP Basis) (Continued)

Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
Health and welfare (continued)			
Family health/case management			
Personal services			
Salaries	\$ 4,637,421	\$ 4,567,635	\$ 69,786
Benefits	2,284,150	2,283,208	942
Total personal services	<u>6,921,571</u>	<u>6,850,843</u>	<u>70,728</u>
Commodities			
Office supplies	104,496	104,418	78
Copy machine supplies	5,500	2,709	2,791
Fax supplies	1,800	432	1,368
Educational materials	27,650	17,051	10,599
Books and periodicals	600	163	437
Computer supplies	24,020	23,347	673
Food and beverages - human	4,680	3,503	1,177
Medical supplies	46,700	34,040	12,660
Drugs and medicines	69,000	62,241	6,759
Fuel and lubricants	100	24	76
Furniture and equipment - small value	10,000	4,718	5,282
Fuel surcharge	50	5	45
Total commodities	<u>294,596</u>	<u>252,651</u>	<u>41,945</u>
Contractual services			
Medical services	5,750	5,555	195
Contractual instruction service	15,698	11,181	4,517
Other professional services	63,900	43,630	20,270
Temporary contracted services	24,400	-	24,400
Non-employee transportation	550	350	200
Custodial janitorial service	2,400	2,400	-
Equipment maintenance agreement	2,200	2,102	98
Copier maintenance agreement	6,000	4,423	1,577
Machinery - repairs and maintenance	900	-	900
Rentals - land and building	1,800	20	1,780
Rentals - equipment	250	-	250
Advertising, legal notices	5,298	4,627	671

Will County, Illinois

Health Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual (GAAP Basis) (Continued)

Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
Health and welfare (continued)			
Family health/case management (continued)			
Contractual services (continued)			
Printing/publishing	\$ 9,900	\$ 4,418	\$ 5,482
Education, training, and seminars	9,300	2,475	6,825
Mileage and travel	89,820	89,820	-
Meals and lodging	6,356	4,926	1,430
Dues and subscriptions	2,200	1,457	743
Telephone service - regular	1,050	1,045	5
Telephone service - cellular	7,330	4,890	2,440
Telephone service - pagers	120	113	7
Freight and cartage service	3,450	2,709	741
Total contractual services	<u>258,672</u>	<u>186,141</u>	<u>72,531</u>
Total family health/case management	<u>7,474,839</u>	<u>7,289,635</u>	<u>185,204</u>
Total expenditures	<u>30,632,544</u>	<u>28,026,206</u>	<u>2,606,338</u>
Excess (deficiency) of revenues over expenditures	(324,025)	1,821,165	2,145,190
Other financing sources			
Transfers in	<u>324,024</u>	<u>325,224</u>	<u>1,200</u>
Net change in fund balance	<u>\$ (1)</u>	<u>2,146,389</u>	<u>\$ 2,146,390</u>
Fund balance at beginning of year		<u>5,169,079</u>	
Fund balance at end of year		<u>\$ 7,315,468</u>	

Will County, Illinois

Animal Control Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual (GAAP Basis)

Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Charges for services	\$ 1,200,000	\$ 1,079,877	\$ (120,123)
Interest revenue	100,000	36,961	(63,039)
Miscellaneous revenues	2,900,000	1,650	(2,898,350)
Total revenues	4,200,000	1,118,488	(3,081,512)
Expenditures			
Public safety			
Personal services			
Salaries	412,216	407,760	4,456
Benefits	202,760	200,661	2,099
Total personal services	614,976	608,421	6,555
Commodities			
Office supplies	9,443	8,361	1,082
Copy machine supplies	300	68	232
Fax supplies	200	-	200
Telephone supplies	1,000	467	533
Educational materials	1,000	-	1,000
Books and periodicals	1,000	974	26
Computer supplies	1,000	197	803
Rabies tags	7,000	5,981	1,019
Food and beverages - human	1,000	-	1,000
Food - canine	100	92	8
Drugs and medicines	1,600	425	1,175
Cleaning and laundry	300	-	300
Uniforms, clothing allowance	3,000	1,533	1,467
Fuel and lubricants	50,000	15,922	34,078
Vehicle licenses	100	-	100
Furniture and equipment - small value	8,500	5,844	2,656
Machinery and equipment - small value	2,000	-	2,000
Miscellaneous commodities	400	-	400
Total commodities	87,943	39,864	48,079

Will County, Illinois

Animal Control Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual (GAAP Basis) (Continued)

Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
Public safety (continued)			
Contractual services			
Impounding/disposal	\$ 75,000	\$ 68,995	\$ 6,005
Spaying of animals	57,000	54,872	2,128
Destruction of livestock	500	-	500
Architectural services	89,900	-	89,900
Medical services	1,500	220	1,280
Systems analyst/planning	20,100	19,976	124
Contractual instruction service	1,000	-	1,000
Film processing services	100	-	100
Other professional services	1,000	270	730
Custodial janitorial service	3,000	2,711	289
Equipment maintenance agreement	1,000	204	796
Machinery - repairs and maintenance	250	-	250
Computers/printers - repairs	1,000	-	1,000
Radios/phones - repairs and maintenance	1,000	-	1,000
Auto repairs and maintenance	17,800	15,062	2,738
Rentals - land and building	40,000	36,053	3,947
Advertising, legal notices	1,000	-	1,000
Printing/publishing	2,500	1,296	1,204
Postage/mailing services	7,840	2,063	5,777
Education, training, and seminars	3,000	1,045	1,955
Mileage and travel	1,500	973	527
Meals and lodging	2,500	885	1,615
Dues and subscriptions	950	948	2
Telephone service - regular	8,010	8,006	4
Telephone service - cellular	6,000	5,259	741
Telephone service - pagers	500	276	224
Freight and cartage service	1,650	1,637	13
Contingency	5,000	-	5,000
Total contractual services	350,600	220,751	129,849

(Continued)

Will County, Illinois

Animal Control Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual (GAAP Basis) (Continued)

Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
Public safety (continued)			
Capital outlay			
Vehicles	\$ 40,000	\$ 21,868	\$ 18,132
Office furniture and equipment	100,000	-	100,000
Computer hardware/software	10,000	-	10,000
Total capital outlay	<u>150,000</u>	<u>21,868</u>	<u>128,132</u>
Other expenditures	500	-	500
Total expenditures	<u>1,204,019</u>	<u>890,904</u>	<u>313,115</u>
Net change in fund balance	<u>\$ 2,995,981</u>	227,584	<u>\$ (2,768,397)</u>
Fund balance at beginning of year		<u>2,967,999</u>	
Fund balance at end of year		<u>\$ 3,195,583</u>	

Will County, Illinois

Geographical Information System Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Charges for services	\$ 1,220,000	\$ 1,183,795	\$ (36,205)
Interest revenue	20,000	8,653	(11,347)
Miscellaneous revenues	800,000	-	(800,000)
Total revenues	2,040,000	1,192,448	(847,552)
Expenditures			
General and administrative			
GIS mapping - executive			
Personal services			
Salaries	372,719	298,031	74,688
Benefits	136,525	110,924	25,601
Total personal services	509,244	408,955	100,289
Commodities			
Office supplies	2,000	470	1,530
Books and periodicals	200	-	200
Computer supplies	69,000	68,247	753
Food and beverages - human	200	33	167
Furniture and equipment - small value	5,000	3,258	1,742
Total commodities	76,400	72,008	4,392
Contractual services			
Other professional services	330,000	709	329,291
Equipment maintenance agreement	35,000	32,009	2,991
Advertising, legal notices	500	25	475
Postage/mailing services	300	149	151
Education, training, and seminars	11,000	2,490	8,510
Mileage and travel	4,000	2,645	1,355
Meals and lodging	4,000	3,239	761
Dues and subscriptions	1,500	760	740
Freight and cartage service	200	144	56
Total contractual services	386,500	42,170	344,330
Capital outlay			
Computer hardware/software	30,000	-	30,000
Other expenditures	100,000	-	100,000
Total GIS mapping - executive	1,102,144	523,133	579,011

(Continued)

Will County, Illinois

Geographical Information System Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
General and administrative (continued)			
Mapping/planning - supervisor of assessments			
Personal services			
Salaries	\$ 414,781	\$ 414,651	\$ 130
Benefits	180,272	179,358	914
Total personal services	<u>595,053</u>	<u>594,009</u>	<u>1,044</u>
Commodities			
Office supplies	1,453	1,106	347
Computer supplies	7,500	2,896	4,604
Furniture and equipment - small value	6,800	4,869	1,931
Total commodities	<u>15,753</u>	<u>8,871</u>	<u>6,882</u>
Contractual services			
Systems analyst/planning	25,000	15,815	9,185
Mileage and travel	200	62	138
Total commodities	<u>25,200</u>	<u>15,877</u>	<u>9,323</u>
Total mapping/planning - supervisor of assessments	<u>636,006</u>	<u>618,757</u>	<u>17,249</u>
Total expenditures	<u>1,738,150</u>	<u>1,141,890</u>	<u>596,260</u>
Excess of revenues over expenditures	301,850	50,558	(251,292)
Other financing uses			
Transfers out	<u>(200,000)</u>	-	<u>200,000</u>
Net change in fund balance	<u>\$ 101,850</u>	50,558	<u>\$ (51,292)</u>
Fund balance at beginning of year		<u>660,851</u>	
Fund balance at end of year		<u>\$ 711,409</u>	

Will County, Illinois

Highway Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Property taxes	\$ 7,209,124	\$ 7,112,654	\$ (96,470)
Licenses and permits	551,908	531,462	(20,446)
Intergovernmental	15,000	368	(14,632)
Charges for services	142,000	455,365	313,365
Miscellaneous revenues	3,875,000	4,500	(3,870,500)
Total revenues	11,793,032	8,104,349	(3,688,683)
Expenditures			
Highways and roads			
Personal services			
Salaries	4,850,843	4,308,614	542,229
Benefits	1,768,739	1,585,571	183,168
Total personal services	6,619,582	5,894,185	725,397
Commodities			
Office supplies	11,500	10,470	1,030
Copy machine supplies	4,000	3,943	57
Telephone supplies	200	25	175
Janitorial and cleaning supplies	49,500	49,140	360
Educational materials	500	334	166
Books and periodicals	800	539	261
Computer supplies	9,000	2,654	6,346
Buildings/grounds maintenance supplies	5,000	3,226	1,774
Food and beverages - human	3,500	3,432	68
Uniforms, clothing allowance	5,300	5,300	-
Fuel and lubricants	292,700	225,050	67,650
Vehicle licenses	800	775	25
Machinery and equipment parts	125,000	87,503	37,497
Shop supplies	56,253	49,735	6,518
Engineering supplies	23,370	13,546	9,824
Engineering lab - in house	2,701	2,699	2
Sign and safety supplies	15,000	12,135	2,865
Furniture and equipment - small value	18,000	7,386	10,614
Machinery and equipment - small value	8,245	5,066	3,179
Gas - energy supplies	60,000	31,098	28,902
Electricity - energy supplies	38,000	37,126	874
Electric energy - street lights	52,500	47,397	5,103

Will County, Illinois

Highway Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)

Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
Highways and roads (continued)			
Commodities (continued)			
Electric energy - traffic lights	\$ 15,500	\$ 15,264	\$ 236
Water and sewer	2,000	1,586	414
Fuel surcharge	1,000	473	527
Total commodities	800,369	615,902	184,467
Contractual services			
Architectural services	7,200	-	7,200
Engineering services	207,000	46,182	160,818
Auditing services	1,500	-	1,500
Medical services	5,000	3,710	1,290
Consulting services	1,200	-	1,200
Systems analyst/planning	13,000	12,065	935
Contractual instruction service	2,100	-	2,100
Laboratory services	5,000	1,387	3,613
Other professional services	48,000	-	48,000
Garbage disposal - cleaning	24,000	16,390	7,610
Contracted snow removal	1,200	-	1,200
Tree trimming	4,100	3,100	1,000
Equipment maintenance agreement	4,800	536	4,264
Copier maintenance agreement	1,500	1,250	250
Machinery - repairs and maintenance	158,000	156,150	1,850
Buildings/grounds - repairs and maintenance	62,000	61,180	820
Copiers/faxes - repairs and maintenance	600	-	600
Computers/printers - repairs	1,000	-	1,000
Radios/phones - repairs and maintenance	29,500	25,840	3,660
Auto repairs and maintenance	180,000	93,177	86,823
Rentals - equipment	400	302	98
Construction-materials	2,400	78	2,322
Construction-signs	7,200	-	7,200
Construction-maintenance	328,200	297,428	30,772
Construction-culverts	6,000	1,682	4,318
Construction-aggregates	2,400	-	2,400

(Continued)

Will County, Illinois

Highway Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
Highways and roads (continued)			
Contractual services (continued)			
Advertising, legal notices	\$ 16,900	\$ 5,328	\$ 11,572
Printing/publishing	1,200	-	1,200
Postage/mailing services	6,000	3,166	2,834
Education, training, and seminars	9,900	9,708	192
Employee physicals	1,200	-	1,200
Tuition reimbursement	2,100	-	2,100
Mileage and travel	14,000	13,024	976
Meals and lodging	3,000	662	2,338
Dues and subscriptions	8,375	5,748	2,627
Telephone and other communication	845	724	121
Telephone service - regular	5,080	2,927	2,153
Telephone service - cellular	12,000	11,899	101
Telephone service - pagers	3,000	626	2,374
Freight and cartage service	2,600	2,557	43
Recycling transport costs	100	-	100
Contingency	108,150	6	108,144
Total contractual services	1,297,750	776,832	520,918
Capital outlay			
Construction-roads	108,800	122,851	(14,051)
Construction-bridges	24,000	3,545	20,455
Land	150,000	12,550	137,450
Site improvements	1,000	-	1,000
Machinery and equipment	606,131	595,795	10,336
Vehicles	1,172,400	1,171,337	1,063
Office furniture and equipment	1,000	-	1,000
Computer hardware/software	9,600	8,600	1,000
Total capital outlay	2,072,931	1,914,678	158,253
Other expenditures	1,002,400	-	1,002,400
Total expenditures	11,793,032	9,201,597	2,591,435
Net change in fund balance	\$ -	(1,097,248)	\$ (1,097,248)
Fund balance at beginning of year		3,108,172	
Fund balance at end of year		\$ 2,010,924	

Will County, Illinois

RTA Tax Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)

Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Intergovernmental	\$ 20,000,000	\$ 17,269,707	\$ (2,730,293)
Miscellaneous revenues	13,000,000	-	(13,000,000)
Total revenues	<u>33,000,000</u>	<u>17,269,707</u>	<u>(15,730,293)</u>
Expenditures			
Highways and roads			
Contractual services			
Engineering services	2,117,749	998,704	1,119,045
Capital outlay			
Construction-bridges	2,096,126	-	2,096,126
Construction-roads	23,786,125	5,900,881	17,885,244
Land	5,000,000	2,604,810	2,395,190
Total capital outlay	<u>30,882,251</u>	<u>8,505,691</u>	<u>22,376,560</u>
Total expenditures	<u>33,000,000</u>	<u>9,504,395</u>	<u>23,495,605</u>
Excess of revenues over expenditures	-	7,765,312	7,765,312
Other financing uses			
Transfers out			
	<u>(540,529)</u>	<u>(540,529)</u>	-
Net change in fund balance	<u>\$ (540,529)</u>	<u>7,224,783</u>	<u>\$ 7,765,312</u>
Fund balance at beginning of year		<u>11,026,918</u>	
Fund balance at end of year		<u>\$ 18,251,701</u>	

Will County, Illinois

County Motor Fuel Tax Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Intergovernmental	\$ 9,716,500	\$ 9,068,182	\$ (648,318)
Charges for services	-	893,173	893,173
Interest revenue	825,000	281,309	(543,691)
Miscellaneous revenues	9,310,033	152,662	(9,157,371)
Total revenues	<u>19,851,533</u>	<u>10,395,326</u>	<u>(9,456,207)</u>
Expenditures			
Highways and roads			
Personal services			
Salaries	256,458	140,295	116,163
Benefits	67,972	33,935	34,037
Total personal services	<u>324,430</u>	<u>174,230</u>	<u>150,200</u>
Contractual services			
Engineering services	6,676,300	1,398,205	5,278,095
Temporary contracted services	272,586	-	272,586
Construction-materials	950,000	949,463	537
Construction-signs	42,000	13,276	28,724
Construction-maintenance	2,895,717	2,806,041	89,676
Total contractual services	<u>10,836,603</u>	<u>5,166,985</u>	<u>5,669,618</u>
Capital outlay			
Construction-roads	4,620,500	1,615,905	3,004,595
Land	2,870,000	437,224	2,432,776
Buildings and structures	200,000	-	200,000
Total capital outlay	<u>7,690,500</u>	<u>2,053,129</u>	<u>5,637,371</u>
Other expenditures	1,000,000	-	1,000,000
Total expenditures	<u>19,851,533</u>	<u>7,394,344</u>	<u>12,457,189</u>
Excess of revenues over expenditures	-	3,000,982	3,000,982
Other financing sources			
Transfers in	-	540,529	540,529
Net change in fund balance	<u>\$ -</u>	<u>3,541,511</u>	<u>\$ 3,541,511</u>
Fund balance at beginning of year		<u>21,849,427</u>	
Fund balance at end of year		<u>\$ 25,390,938</u>	

Will County, Illinois

Township Motor Fuel Tax Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Intergovernmental	\$ 2,935,000	\$ 1,766,428	\$ (1,168,572)
Interest revenue	239,000	46,890	(192,110)
Miscellaneous revenues	1,798,000	-	(1,798,000)
Total revenues	<u>4,972,000</u>	<u>1,813,318</u>	<u>(3,158,682)</u>
Expenditures			
Highways and roads			
Contractual services			
Engineering services	725,000	352,465	372,535
Grounds/landscaping services	5,000	-	5,000
Tree trimming	20,000	-	20,000
Construction-maintenance	2,472,000	934,199	1,537,801
Total contractual services	<u>3,222,000</u>	<u>1,286,664</u>	<u>1,935,336</u>
Capital outlay			
Construction-roads	600,000	-	600,000
Construction-bridges	1,000,000	416,655	583,345
Land	50,000	-	50,000
Total capital outlay	<u>1,650,000</u>	<u>416,655</u>	<u>1,233,345</u>
Other expenditures	100,000	-	100,000
Total expenditures	<u>4,972,000</u>	<u>1,703,319</u>	<u>3,268,681</u>
Net change in fund balance	<u>\$ -</u>	109,999	<u>\$ 109,999</u>
Fund balance at beginning of year		<u>3,849,829</u>	
Fund balance at end of year		<u>\$ 3,959,828</u>	

Will County, Illinois

Bridge Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual (GAAP Basis)

Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Property taxes	\$ 27,045	\$ 22,496	\$ (4,549)
Intergovernmental	125,000	165	(124,835)
Charges for services	-	81,343	81,343
Miscellaneous revenues	1,500,000	37,118	(1,462,882)
Total revenues	1,652,045	141,122	(1,510,923)
Expenditures			
Highways and roads			
Contractual services			
Engineering services	700,000	230,956	469,044
Contingency	17,680	-	17,680
Total contractual services	717,680	230,956	486,724
Capital outlay			
Construction-bridges	549,365	349,633	199,732
Land	200,000	48,749	151,251
Total capital outlay	749,365	398,382	350,983
Other expenditures	200,000	-	200,000
Total expenditures	1,667,045	629,338	1,037,707
Excess (deficiency) of revenues over expenditures	(15,000)	(488,216)	(473,216)
Other financing sources			
Transfers in	15,000	-	(15,000)
Net change in fund balance	\$ -	(488,216)	\$ (488,216)
Fund balance at beginning of year		881,757	
Fund balance at end of year		\$ 393,541	

Will County, Illinois

Federal Matching Tax Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Property taxes	\$ 45,945	\$ 49,530	\$ 3,585
Intergovernmental	527,420	-	(527,420)
Miscellaneous revenues	1,800,000	148,879	(1,651,121)
Total revenues	<u>2,373,365</u>	<u>198,409</u>	<u>(2,174,956)</u>
Expenditures			
Highways and roads			
Contractual services			
Engineering services	500,000	350,709	149,291
Capital outlay			
Construction-roads	1,373,365	1,026,685	346,680
Other expenditures	500,000	-	500,000
Total expenditures	<u>2,373,365</u>	<u>1,377,394</u>	<u>995,971</u>
Net change in fund balance	<u>\$ -</u>	<u>(1,178,985)</u>	<u>\$ (1,178,985)</u>
Fund balance at beginning of year		<u>1,312,369</u>	
Fund balance at end of year		<u>\$ 133,384</u>	

Will County, Illinois

Circuit Court Automation Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Charges for services	\$ 1,400,000	\$ 1,634,986	\$ 234,986
Interest revenue	100,000	46,129	(53,871)
Miscellaneous revenues	2,950,000	4,000	(2,946,000)
Total revenues	4,450,000	1,685,115	(2,764,885)
Expenditures			
Judicial			
Personal services			
Salaries	323,084	311,283	11,801
Benefits	115,892	113,001	2,891
Total personal services	438,976	424,284	14,692
Commodities			
Office supplies	16,734	867	15,867
Educational materials	1,000	-	1,000
Books and periodicals	200	-	200
Computer supplies	85,000	68,528	16,472
Furniture and equipment - small value	62,000	54,962	7,038
Total commodities	164,934	124,357	40,577
Contractual services			
Consulting services	78,000	-	78,000
Systems analyst/planning	243,000	128,520	114,480
Other professional services	3,000	1,460	1,540
Equipment maintenance agreement	47,000	19,580	27,420
Computers/printers - repairs	500	-	500
Education, training, and seminars	10,000	2,675	7,325
Tuition reimbursement	2,000	-	2,000
Mileage and travel	4,000	2,722	1,278
Meals and lodging	4,500	4,054	446
Dues and subscriptions	2,650	416	2,234
Telephone service - regular	29	29	-
Telephone service - cellular	1,411	960	451
Freight and cartage service	1,000	772	228
Contingency	2,000	-	2,000
Total contractual services	399,090	161,188	237,902

(Continued)

Will County, Illinois

Circuit Court Automation Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
Judicial (continued)			
Capital outlay			
Office furniture and equipment	\$ 25,000	\$ -	\$ 25,000
Computer hardware/software	170,000	156,317	13,683
Total capital outlay	<u>195,000</u>	<u>156,317</u>	<u>38,683</u>
Other expenditures	250,000	-	250,000
Total expenditures	<u>1,448,000</u>	<u>866,146</u>	<u>581,854</u>
Net change in fund balance	<u>\$ 3,002,000</u>	818,969	<u>\$ (2,183,031)</u>
Fund balance at beginning of year		<u>3,572,104</u>	
Fund balance at end of year		<u>\$ 4,391,073</u>	

Will County, Illinois

Alimony and Child Support Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Intergovernmental	\$ 70,000	\$ 78,928	\$ 8,928
Charges for services	65,000	73,323	8,323
Interest revenue	8,000	1,476	(6,524)
Miscellaneous revenues	110,000	-	(110,000)
Total revenues	253,000	153,727	(99,273)
Expenditures			
Judicial			
Personal services			
Salaries	112,031	102,120	9,911
Benefits	55,634	54,046	1,588
Total personal services	167,665	156,166	11,499
Commodities			
Office supplies	600	-	600
Computer supplies	1,000	-	1,000
Furniture and equipment - small value	500	-	500
Total commodities	2,100	-	2,100
Contractual services			
Systems analyst/planning	7,253	1,990	5,263
Other professional services	17,814	-	17,814
Equipment maintenance agreement	5,000	-	5,000
Printing/publishing	3,258	3,257	1
Postage/mailing services	2,500	1,260	1,240
Freight and cartage service	589	589	-
Total contractual services	36,414	7,096	29,318
Other expenditures	10,000	-	10,000
Total expenditures	216,179	163,262	52,917
Net change in fund balance	\$ 36,821	(9,535)	\$ (46,356)
Fund balance at beginning of year		140,964	
Fund balance at end of year		<u>\$ 131,429</u>	

Will County, Illinois

Court Document Storage Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Charges for services	\$ 1,400,000	\$ 1,641,436	\$ 241,436
Interest revenue	30,000	12,717	(17,283)
Miscellaneous revenues	1,050,000	-	(1,050,000)
Total revenues	2,480,000	1,654,153	(825,847)
Expenditures			
Judicial			
Personal services			
Salaries	911,421	816,594	94,827
Benefits	533,051	487,157	45,894
Total personal services	1,444,472	1,303,751	140,721
Commodities			
Office supplies	120,886	104,640	16,246
Computer supplies	3,202	-	3,202
Furniture and equipment - small value	8,298	6,263	2,035
Total commodities	132,386	110,903	21,483
Contractual services			
Consulting services	550	-	550
Systems analyst/planning	3,000	648	2,352
Film processing services	67,283	59,411	7,872
Other professional services	703	703	-
Equipment maintenance agreement	63,000	34,346	28,654
Machinery - repairs and maintenance	3,700	3,300	400
Rentals - land and building	3,027	3,027	-
Printing/publishing	57,270	47,285	9,985
Education, training, and seminars	450	450	-
Mileage and travel	300	55	245
Meals and lodging	500	-	500
Freight and cartage service	5,500	4,472	1,028
Finance charges/late fees	17	-	17
Contingency	1,000	-	1,000
Total contractual services	206,300	153,697	52,603

(Continued)

Will County, Illinois

Court Document Storage Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
Judicial (continued)			
Capital outlay			
Office furniture and equipment	\$ 40,000	\$ 19,560	\$ 20,440
Other expenditures	250,000	-	250,000
Total expenditures	<u>2,073,158</u>	1,587,911	485,247
Net change in fund balance	<u>\$ 406,842</u>	66,242	<u>\$ (340,600)</u>
Fund balance at beginning of year		<u>1,120,454</u>	
Fund balance at end of year		<u>\$ 1,186,696</u>	

Will County, Illinois

Circuit Clerk Operations and Administrative Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Charges for services	\$ 150,000	\$ 165,585	\$ 15,585
Interest revenue	3,000	3,437	437
Miscellaneous revenues	290,000	-	(290,000)
Total revenues	<u>443,000</u>	<u>169,022</u>	<u>(273,978)</u>
Expenditures			
Judicial			
Personal services			
Salaries	131,610	130,939	671
Benefits	46,860	45,812	1,048
Total personal services	<u>178,470</u>	<u>176,751</u>	<u>1,719</u>
Total expenditures	<u>178,470</u>	<u>176,751</u>	<u>1,719</u>
Net change in fund balance	<u>\$ 264,530</u>	<u>(7,729)</u>	<u>\$ (272,259)</u>
Fund balance at beginning of year		<u>301,715</u>	
Fund balance at end of year		<u>\$ 293,986</u>	

Will County, Illinois

State's Attorney Forfeiture Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Fines and forfeitures	\$ 300,000	\$ 69,902	\$ (230,098)
Miscellaneous revenues	400,000	-	(400,000)
Total revenues	700,000	69,902	(630,098)
Expenditures			
Judicial			
Personal services			
Salaries	180,614	180,614	-
Benefits	48,619	47,409	1,210
Total personal services	229,233	228,023	1,210
Commodities			
Office supplies	2,702	278	2,424
Educational materials	1,000	556	444
Books and periodicals	1,000	999	1
Computer supplies	9,200	4,520	4,680
Fuel and lubricants	50	10	40
Furniture and equipment - small value	5,081	5,006	75
Machinery and equipment - small value	1,200	1,176	24
Total commodities	20,233	12,545	7,688
Contractual services			
Systems analyst/planning	5,000	-	5,000
Court reporter services	1,500	33	1,467
Expert witness services	2,600	-	2,600
Investigators services	5,900	-	5,900
Other professional services	4,000	1,949	2,051
Auto repairs and maintenance	3,000	2,802	198
Advertising, legal notices	1,000	-	1,000
Printing/publishing	15,000	14,035	965
Postage/ mailing services	350	-	350
Education, training, and seminars	5,000	795	4,205

(Continued)

Will County, Illinois

State's Attorney Forfeiture Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
Judicial (continued)			
Contractual services (continued)			
Mileage and travel	\$ 2,758	\$ 889	\$ 1,869
Meals and lodging	2,500	1,555	945
Dues and subscriptions	7,189	7,189	-
Freight and cartage service	200	116	84
Employee parking reimbursement	494	250	244
Contingency	200	-	200
Total contractual services	<u>56,691</u>	<u>29,613</u>	<u>27,078</u>
Other expenditures	<u>75,000</u>	<u>-</u>	<u>75,000</u>
Total expenditures	<u>381,157</u>	<u>270,181</u>	<u>110,976</u>
Net change in fund balance	<u>\$ 318,843</u>	<u>(200,279)</u>	<u>\$ (519,122)</u>
Fund balance at beginning of year		<u>321,298</u>	
Fund balance at end of year		<u>\$ 121,019</u>	

Will County, Illinois

State's Attorney Motor Vehicle Theft Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Interest revenue	\$ 2,000	\$ 691	\$ (1,309)
Miscellaneous revenues	57,000	-	(57,000)
Total revenues	<u>59,000</u>	691	(58,309)
Net change in fund balance	<u>\$ 59,000</u>	691	<u>\$ (58,309)</u>
Fund balance at beginning of year		<u>57,420</u>	
Fund balance at end of year		<u>\$ 58,111</u>	

Will County, Illinois

State's Attorney Drug Prosecution Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Charges for services	\$ 725,600	\$ 663,487	\$ (62,113)
Interest revenue	-	7,482	7,482
Miscellaneous revenues	550,000	-	(550,000)
Total revenues	1,275,600	670,969	(604,631)
Expenditures			
Judicial			
Personal services			
Salaries	169,112	169,112	-
Benefits	64,601	62,887	1,714
Total personal services	233,713	231,999	1,714
Commodities			
Office supplies	6,000	4,235	1,765
Educational materials	3,331	3,318	13
Books and periodicals	200	171	29
Computer supplies	2,500	2,178	322
Food and beverages - human	3,000	517	2,483
Medical supplies	51,852	26,195	25,657
Drugs and medicines	2,055	2,049	6
Fuel and lubricants	100	-	100
Vehicle licenses	225	79	146
Furniture and equipment - small value	1,225	-	1,225
Machinery and equipment - small value	744	-	744
Water and sewer	133	133	-
Total commodities	71,365	38,875	32,490
Contractual services			
Medical services	4,320	1,158	3,162
Consulting services	4,500	4,500	-
Other professional services	134,650	121,910	12,740

(Continued)

Will County, Illinois

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, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
Judicial (continued)			
Contractual services (continued)			
Copier maintenance agreement	\$ 363	\$ 363	\$ -
Auto repairs and maintenance	720	589	131
Printing/publishing	150	108	42
Education, training, and seminars	6,292	6,290	2
Mileage and travel	10,245	1,482	8,763
Meals and lodging	7,000	4,860	2,140
Dues and subscriptions	1,000	550	450
Freight and cartage service	1,100	851	249
Employee parking reimbursement	700	625	75
Total contractual services	<u>171,040</u>	<u>143,286</u>	<u>27,754</u>
Capital outlay			
Land	136,670	-	136,670
Buildings and structures	180,665	2,000	178,665
Vehicles	31,165	31,148	17
Total capital outlay	<u>348,500</u>	<u>33,148</u>	<u>315,352</u>
Other expenditures	<u>200,000</u>	<u>-</u>	<u>200,000</u>
Total expenditures	<u>1,024,618</u>	<u>447,308</u>	<u>577,310</u>
Excess (deficiency) of revenues over expenditures	250,982	223,661	(27,321)
Other financing uses			
Transfers out	<u>(96,400)</u>	<u>(74,880)</u>	<u>21,520</u>
Net change in fund balance	<u>\$ 154,582</u>	<u>148,781</u>	<u>\$ (5,801)</u>
Fund balance at beginning of year		<u>560,146</u>	
Fund balance at end of year		<u>\$ 708,927</u>	

Will County, Illinois

Law Library Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Charges for services	\$ 342,000	\$ 475,198	\$ 133,198
Miscellaneous revenues	400,000	-	(400,000)
Total revenues	<u>742,000</u>	<u>475,198</u>	<u>(266,802)</u>
Expenditures			
Judicial			
Personal services			
Salaries	114,713	75,522	39,191
Benefits	58,547	40,825	17,722
Total personal services	<u>173,260</u>	<u>116,347</u>	<u>56,913</u>
Commodities			
Office supplies	478	478	-
Computer supplies	2,232	2,232	-
Furniture and equipment - small value	4,868	4,868	-
Total commodities	<u>7,578</u>	<u>7,578</u>	<u>-</u>
Contractual services			
Dues and subscriptions	147,662	125,681	21,981
Freight and cartage service	3,500	928	2,572
Total contractual services	<u>151,162</u>	<u>126,609</u>	<u>24,553</u>
Total expenditures	<u>332,000</u>	<u>250,534</u>	<u>81,466</u>
Net change in fund balance	<u>\$ 410,000</u>	224,664	<u>\$ (185,336)</u>
Fund balance at beginning of year		<u>498,048</u>	
Fund balance at end of year		<u>\$ 722,712</u>	

Will County, Illinois

Probation Services Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual (GAAP Basis)

Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Charges for services	\$ 386,865	\$ 421,342	\$ 34,477
Miscellaneous revenues	850,000	36	(849,964)
Total revenues	1,236,865	421,378	(815,487)
Expenditures			
Judicial			
Commodities			
Office supplies	26,882	20,682	6,200
Computer supplies	30,480	28,829	1,651
Food and beverages - human	1,000	580	420
Uniforms, clothing allowance	1,552	334	1,218
Fuel and lubricants	15,000	52	14,948
Sign and safety supplies	3,328	3,316	12
Furniture and equipment - small value	17,200	3,338	13,862
Total commodities	95,442	57,131	38,311
Contractual services			
Medical services	30,000	240	29,760
Systems analyst/planning	37,500	2,712	34,788
Contractual instruction service	17,000	6,000	11,000
Court interpreter services	1,200	-	1,200
Laboratory services	62,000	61,023	977
Other professional services	73,520	61,046	12,474
Computers/printers - repairs	4,890	315	4,575
Auto repairs and maintenance	12,110	12,573	(463)
Printing/publishing	500	121	379
Education, training, and seminars	24,000	4,905	19,095
Mileage and travel	3,000	-	3,000
Meals and lodging	10,178	890	9,288
Dues and subscriptions	2,440	2,410	30
Freight and cartage service	1,100	1,086	14
Total contractual services	279,438	153,321	126,117

(Continued)

Will County, Illinois

Probation Services Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual (GAAP Basis) (Continued)

Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
Judicial (continued)			
Capital outlay			
Vehicles	\$ 23,500	\$ 21,176	\$ 2,324
Other expenditures	50,000	-	50,000
Total expenditures	<u>448,380</u>	<u>231,628</u>	<u>216,752</u>
Excess (deficiency) of revenues over expenditures	788,485	189,750	(598,735)
Other financing uses			
Transfers out	(46,190)	(46,190)	-
Net change in fund balance	<u>\$ 742,295</u>	<u>143,560</u>	<u>\$ (598,735)</u>
Fund balance at beginning of year		<u>968,552</u>	
Fund balance at end of year		<u>\$ 1,112,112</u>	

Will County, Illinois

Children's Advocacy Center Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Intergovernmental	\$ 221,862	\$ 176,248	\$ (45,614)
Fines and forfeitures	-	42,917	42,917
Interest revenue	600	245	(355)
Miscellaneous revenues	243,600	104,000	(139,600)
Total revenues	466,062	323,410	(142,652)
Expenditures			
Judicial			
Personal services			
Salaries	212,049	208,954	3,095
Benefits	79,801	79,528	273
Total personal services	291,850	288,482	3,368
Commodities			
Office supplies	1,003	1,002	1
Fax supplies	210	210	-
Telephone supplies	150	150	-
Books and periodicals	1,197	1,197	-
Computer supplies	74	74	-
Food and beverages - human	1,450	1,159	291
Total commodities	4,084	3,792	292
Contractual services			
Other professional services	42,093	41,401	692
Copier maintenance agreement	638	600	38
Printing/publishing	100	-	100
Postage/ mailing services	600	591	9
Mileage and travel	2,014	2,014	-
Meals and lodging	889	841	48
Dues and subscriptions	140	80	60
Telephone service - cellular	200	-	200

Will County, Illinois

Children's Advocacy Center Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
Judicial (continued)			
Contractual services (continued)			
Freight and cartage service	\$ 200	\$ 117	\$ 83
Employee parking reimbursement	1,350	1,223	127
Total contractual services	<u>48,224</u>	<u>46,867</u>	<u>1,357</u>
Other expenditures	<u>130,000</u>	-	<u>130,000</u>
Total expenditures	<u>474,158</u>	<u>339,141</u>	<u>135,017</u>
Net change in fund balance	<u>\$ (8,096)</u>	(15,731)	<u>\$ (7,635)</u>
Fund balance (deficit) at beginning of year		<u>(13,972)</u>	
Fund balance (deficit) at end of year		<u>\$ (29,703)</u>	

Will County, Illinois

Order of Protection (OP) Enforcement Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Intergovernmental	\$ 470,800	\$ 359,732	\$ (111,068)
Miscellaneous revenues	500,000	-	(500,000)
Total revenues	<u>970,800</u>	<u>359,732</u>	<u>(611,068)</u>
Expenditures			
Judicial			
Personal services			
Salaries	224,032	188,159	35,873
Benefits	101,301	84,422	16,879
Total personal services	<u>325,333</u>	<u>272,581</u>	<u>52,752</u>
Commodities			
Furniture and equipment - small value	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Contractual services			
Other professional services	132,382	86,786	45,596
Printing/publishing	4,505	715	3,790
Education, training, and seminars	1,300	-	1,300
Mileage and travel	4,413	2,096	2,317
Meals and lodging	6,162	2,558	3,604
Dues and subscriptions	105	105	-
Employee parking reimbursement	600	600	-
Total contractual services	<u>149,467</u>	<u>92,860</u>	<u>56,607</u>
Other expenditures	<u>500,000</u>	<u>-</u>	<u>500,000</u>
Total expenditures	<u>975,800</u>	<u>365,441</u>	<u>610,359</u>
Net change in fund balance	<u>\$ (5,000)</u>	<u>(5,709)</u>	<u>\$ (709)</u>
Fund balance at beginning of year		<u>2,361</u>	
Fund balance (deficit) at end of year		<u>\$ (3,348)</u>	

Will County, Illinois

Child Exchange Center Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Charges for services	\$ 120,000	\$ 183,776	\$ 63,776
Miscellaneous revenues	550,000	-	(550,000)
Total revenues	<u>670,000</u>	<u>183,776</u>	<u>(486,224)</u>
Expenditures			
Judicial			
Personal services			
Salaries	60,000	41,874	18,126
Benefits	4,590	-	4,590
Total personal services	<u>64,590</u>	<u>41,874</u>	<u>22,716</u>
Commodities			
Office supplies	68	68	-
Contractual services			
Other professional services	583	124	459
Other expenditures	20,000	-	20,000
Total expenditures	<u>85,241</u>	<u>42,066</u>	<u>43,175</u>
Net change in fund balance	<u>\$ 584,759</u>	141,710	<u>\$ (443,049)</u>
Fund balance at beginning of year		<u>600,489</u>	
Fund balance at end of year		<u>\$ 742,199</u>	

Will County, Illinois

Juvenile Drug Court Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Intergovernmental	\$ 3,500	\$ 2,500	\$ (1,000)
Miscellaneous revenues	11,500	-	(11,500)
Total revenues	<u>15,000</u>	<u>2,500</u>	<u>(12,500)</u>
Expenditures			
Judicial			
Commodities			
Office supplies	6,600	3,960	2,640
Food and beverages - human	814	115	699
Medical supplies	1,560	-	1,560
Total commodities	<u>8,974</u>	<u>4,075</u>	<u>4,899</u>
Contractual services			
Medical services	216	-	216
Other professional services	1,750	1,375	375
Meals and lodging	546	112	434
Total contractual services	<u>2,512</u>	<u>1,487</u>	<u>1,025</u>
Other expenditures	2,500	-	2,500
Total expenditures	<u>13,986</u>	<u>5,562</u>	<u>8,424</u>
Net change in fund balance	<u>\$ 1,014</u>	<u>(3,062)</u>	<u>\$ (4,076)</u>
Fund balance at beginning of year		<u>8,967</u>	
Fund balance at end of year		<u>\$ 5,905</u>	

Will County, Illinois

Off Duty Assignment Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual (GAAP Basis)

Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
<hr/>			
Revenues			
Charges for services	\$ 140,000	\$ 73,725	\$ (66,275)
<hr/>			
Expenditures			
Public safety			
Personal services			
Salaries	106,000	51,609	54,391
Benefits	34,000	-	34,000
Total personal services	<u>140,000</u>	<u>51,609</u>	<u>88,391</u>
Capital outlay			
Vehicles	48,000	48,000	-
Total expenditures	<u>188,000</u>	<u>99,609</u>	<u>88,391</u>
<hr/>			
Net change in fund balance	<u>\$ (48,000)</u>	(25,884)	<u>\$ 22,116</u>
<hr/>			
Fund balance at beginning of year		<u>138,416</u>	
<hr/>			
Fund balance at end of year		<u>\$ 112,532</u>	

Will County, Illinois

Sheriff's Weight Scale Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual (GAAP Basis)

Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Fines and forfeitures	\$ 213,000	\$ 371,395	\$ 158,395
Miscellaneous revenues	45,000	-	(45,000)
Total revenues	258,000	371,395	113,395
Expenditures			
Public safety			
Personal services			
Salaries	125,000	117,226	7,774
Benefits	39,038	-	39,038
Total personal services	164,038	117,226	46,812
Commodities			
Office supplies	9,213	9,215	(2)
Educational materials	750	735	15
Books and periodicals	465	465	-
Computer supplies	9,598	9,598	-
Machinery and equipment parts	2,803	2,803	-
Sign and safety supplies	1,590	1,588	2
Furniture and equipment - small value	2,121	2,121	-
Machinery and equipment - small value	75,392	73,064	2,328
Total commodities	101,932	99,589	2,343
Contractual services			
Equipment maintenance agreement	2,264	2,264	-
Buildings/grounds - repairs and maintenance	1,980	1,980	-
Freight and cartage service	564	564	-
Total contractual services	4,808	4,808	-
Capital outlay			
Vehicles	6,500	5,367	1,133
Total expenditures	277,278	226,990	50,288
Net change in fund balance	\$ (19,278)	144,405	\$ 163,683
Fund balance at beginning of year		56,043	
Fund balance at end of year		\$ 200,448	

Will County, Illinois

Sheriff's Restricted Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual (GAAP Basis)

Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Intergovernmental	\$ 13,500	\$ 146,761	\$ 133,261
Charges for services	310,000	445,728	135,728
Interest revenue	15,000	4,099	(10,901)
Miscellaneous revenues	320,000	173,164	(146,836)
Total revenues	658,500	769,752	111,252
Expenditures			
Public safety			
Commodities			
Office supplies	100,000	9,529	90,471
Telephone supplies	3,500	-	3,500
Educational materials	1,000	-	1,000
Books and periodicals	1,000	-	1,000
Computer supplies	15,000	1,740	13,260
Buildings/grounds maintenance supplies	1,000	-	1,000
Uniforms, clothing allowance	10,000	-	10,000
Fuel and lubricants	1,000	-	1,000
Squad car supply/arsenal	7,500	-	7,500
Machinery and equipment parts	5,000	121	4,879
Furniture and equipment - small value	10,000	-	10,000
Machinery and equipment - small value	10,000	-	10,000
Total commodities	165,000	11,390	153,610
Contractual services			
Consulting services	10,000	-	10,000
Other professional services	2,000	-	2,000
Equipment maintenance agreement	10,004	8,504	1,500
Machinery - repairs and maintenance	8,000	-	8,000
Buildings/grounds - repairs and maintenance	5,000	-	5,000
Computers/printers - repairs	4,000	80	3,920
Auto repairs and maintenance	7,996	250	7,746
Printing/publishing	2,000	-	2,000
Education, training, and seminars	50,000	42,975	7,025

(Continued)

Will County, Illinois

Sheriff's Restricted Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual (GAAP Basis) (Continued)

Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
Public safety (continued)			
Contractual services (continued)			
Mileage and travel	\$ 3,500	\$ -	\$ 3,500
Meals and lodging	1,000	-	1,000
Dues and subscriptions	1,000	-	1,000
Telephone service - cellular	10,000	2,173	7,827
Freight and cartage service	2,500	1,409	1,091
Informant pay	5,000	-	5,000
Total contractual services	<u>122,000</u>	<u>55,391</u>	<u>66,609</u>
Other expenditures	<u>350,000</u>	<u>349,053</u>	<u>947</u>
Total expenditures	<u>637,000</u>	<u>415,834</u>	<u>221,166</u>
 Net change in fund balance	 <u>\$ 21,500</u>	 353,918	 <u>\$ 332,418</u>
 Fund balance at beginning of year		 <u>286,786</u>	
 Fund balance at end of year		 <u>\$ 640,704</u>	

Will County, Illinois

Arrestee's Medical Cost Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
<hr/>			
Revenues			
Fines and forfeitures	\$ 28,500	\$ 26,920	\$ (1,580)
Miscellaneous revenues	65,000	-	(65,000)
Total revenues	<u>93,500</u>	<u>26,920</u>	<u>(66,580)</u>
Expenditures			
Public safety			
Contractual services			
Medical services	93,500	70,704	22,796
	<hr/>	<hr/>	<hr/>
Net change in fund balance	<u>\$ -</u>	<u>(43,784)</u>	<u>\$ (43,784)</u>
Fund balance at beginning of year		<u>68,278</u>	
Fund balance at end of year		<u>\$ 24,494</u>	

Will County, Illinois

Illinois Department of Nuclear Safety Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Intergovernmental	\$ 55,000	\$ 125,091	\$ 70,091
Interest revenue	3,200	1,219	(1,981)
Miscellaneous revenues	110,000	29	(109,971)
Total revenues	168,200	126,339	(41,861)
Expenditures			
Public safety			
Personal services			
Salaries	18,644	18,541	103
Benefits	9,274	9,222	52
Total personal services	27,918	27,763	155
Commodities			
Office supplies	3,023	2,583	440
Computer supplies	6,205	6,150	55
Food and beverages - human	385	87	298
Uniforms, clothing allowance	2,054	-	2,054
Sign and safety supplies	(28)	-	(28)
Total commodities	11,639	8,820	2,819
Contractual services			
Other professional services	5,464	-	5,464
Temporary contracted services	1,844	1,844	-
Fire equipment	200	89	111
Education, training, and seminars	300	300	-
Mileage and travel	1,160	1,159	1
Meals and lodging	490	475	15
Dues and subscriptions	975	974	1
Freight and cartage service	200	15	185
Total contractual services	10,633	4,856	5,777

(Continued)

Will County, Illinois

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, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
Public safety (continued)			
Capital outlay			
Machinery and equipment	\$ 17,935	\$ 17,935	\$ -
Other expenditures	50,000	-	50,000
Total expenditures	<u>118,125</u>	<u>59,374</u>	<u>58,751</u>
Net change in fund balance	<u>\$ 50,075</u>	66,965	<u>\$ 16,890</u>
Fund balance at beginning of year		<u>79,851</u>	
Fund balance at end of year		<u>\$ 146,816</u>	

Will County, Illinois

EMA Warning and Training Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Intergovernmental	\$ 65,000	\$ 84,671	\$ 19,671
Interest revenue	2,000	787	(1,213)
Miscellaneous revenues	94,475	11,958	(82,517)
Total revenues	161,475	97,416	(64,059)
Expenditures			
Public safety			
Personal services			
Salaries	55,492	45,870	9,622
Benefits	17,062	13,620	3,442
Total personal services	72,554	59,490	13,064
Commodities			
Office supplies	4,957	4,876	81
Computer supplies	750	707	43
Food and beverages - human	150	60	90
Uniforms, clothing allowance	3,790	3,481	309
Fuel and lubricants	200	112	88
Sign and safety supplies	5,702	5,702	-
Machinery and equipment - small value	(7,297)	-	(7,297)
Total commodities	8,252	14,938	(6,686)
Contractual services			
Other professional services	36,682	26,826	9,856
Temporary contracted services	32,000	14,791	17,209
Fire equipment	548	444	104
Printing/publishing	5,500	2,519	2,981
Meals and lodging	1,100	318	782
Dues and subscriptions	1,600	1,420	180
Freight and cartage service	400	300	100
Total contractual services	77,830	46,618	31,212
Total expenditures	158,636	121,046	37,590
Net change in fund balance	\$ 2,839	(23,630)	\$ (26,469)
Fund balance at beginning of year		61,625	
Fund balance at end of year		<u>\$ 37,995</u>	

Will County, Illinois

Public Building Commission Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Property taxes	\$ 6,437,513	\$ 6,411,666	\$ (25,847)
Miscellaneous revenues	30,000	4,649	(25,351)
Total revenues	<u>6,467,513</u>	<u>6,416,315</u>	<u>(51,198)</u>
Expenditures			
General and administrative			
Contractual services			
Rentals - land and building	4,173,146	5,500,170	(1,327,024)
Debt service - principal	2,250,000	795,000	1,455,000
Debt service - interest and fiscal charges	-	104,125	(104,125)
Total expenditures	<u>6,423,146</u>	<u>6,399,295</u>	<u>23,851</u>
Net change in fund balance	<u>\$ 44,367</u>	17,020	<u>\$ (27,347)</u>
Fund balance at beginning of year		<u>371,303</u>	
Fund balance at end of year		<u>\$ 388,323</u>	

Will County, Illinois

County Clerk Assignment Automation Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)

Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
<hr/>			
Revenues			
Charges for services	\$ 2,000	\$ 1,332	\$ (668)
Interest revenue	200	97	(103)
Miscellaneous revenues	7,500	-	(7,500)
Total revenues	<hr/> 9,700	1,429	(8,271)
Net change in fund balance	<hr/> <u>\$ 9,700</u>	1,429	<hr/> <u>\$ (8,271)</u>
Fund balance at beginning of year		<hr/> 7,536	
Fund balance at end of year		<hr/> <u>\$ 8,965</u>	

Will County, Illinois

County Clerk Document Storage Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Charges for services	\$ 55,000	\$ 46,555	\$ (8,445)
Interest revenue	6,000	1,925	(4,075)
Miscellaneous revenues	230,000	-	(230,000)
Total revenues	291,000	48,480	(242,520)
Expenditures			
General and administrative			
Personal services			
Salaries	89,745	75,542	14,203
Benefits	39,898	35,640	4,258
Total personal services	129,643	111,182	18,461
Commodities			
Office supplies	798	799	(1)
Computer supplies	4,766	4,766	-
Total commodities	5,564	5,565	(1)
Contractual services			
Systems analyst/planning	340	340	-
Printing/publishing	9,594	9,594	-
Freight and cartage service	194	194	-
Total contractual services	10,128	10,128	-
Other expenditures	30,000	-	30,000
Total expenditures	175,335	126,875	48,460
Net change in fund balance	\$ 115,665	(78,395)	\$ (194,060)
Fund balance at beginning of year		181,376	
Fund balance at end of year		\$ 102,981	

Will County, Illinois

Treasurer's Automation Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Charges for services	\$ 85,000	\$ 83,519	\$ (1,481)
Interest revenue	8,000	2,871	(5,129)
Miscellaneous revenues	220,000	21,470	(198,530)
Total revenues	<u>313,000</u>	<u>107,860</u>	<u>(205,140)</u>
Expenditures			
General and administrative			
Commodities			
Office supplies	5,000	-	5,000
Computer supplies	10,000	-	10,000
Furniture and equipment - small value	3,721	1,373	2,348
Total commodities	<u>18,721</u>	<u>1,373</u>	<u>17,348</u>
Contractual services			
Consulting services	21,579	21,579	-
Systems analyst/planning	50,000	35,705	14,295
Other professional services	4,700	4,700	-
Printing/publishing	5,000	-	5,000
Dues and subscriptions	4,500	2,102	2,398
Freight and cartage service	1,000	30	970
Total contractual services	<u>86,779</u>	<u>64,116</u>	<u>22,663</u>
Total expenditures	<u>105,500</u>	<u>65,489</u>	<u>40,011</u>
Net change in fund balance	<u>\$ 207,500</u>	42,371	<u>\$ (165,129)</u>
Fund balance at beginning of year		<u>257,256</u>	
Fund balance at end of year		<u>\$ 299,627</u>	

Will County, Illinois

Recorder's Automation Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Charges for services	\$ 629,000	\$ 609,488	\$ (19,512)
Interest revenue	80,000	13,031	(66,969)
Miscellaneous revenues	1,250,000	-	(1,250,000)
Total revenues	1,959,000	622,519	(1,336,481)
Expenditures			
General and administrative			
Recorder's automation			
Personal services			
Salaries	325,880	312,302	13,578
Benefits	157,497	147,263	10,234
Total personal services	483,377	459,565	23,812
Commodities			
Office supplies	14,985	9,260	5,725
Computer supplies	68,632	56,875	11,757
Furniture and equipment - small value	12,000	11,587	413
Total commodities	95,617	77,722	17,895
Contractual services			
Systems analyst/planning	10,000	6,939	3,061
Equipment maintenance agreement	80,366	39,681	40,685
Mileage and travel	15	1	14
Freight and cartage service	3,000	990	2,010
Total contractual services	93,381	47,611	45,770
Total recorder's automation	672,375	584,898	87,477
Recorder's automation - GIS			
Personal services			
Salaries	160,689	87,833	72,856
Benefits	91,772	46,877	44,895
Total personal services	252,461	134,710	117,751
Commodities			
Computer supplies	13,091	-	13,091

(Continued)

Will County, Illinois

Recorder's Automation Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual (GAAP Basis) (Continued)

Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
General and administrative (continued)			
Recorder's automation - GIS (continued)			
Contractual services			
Systems analyst/planning	\$ 75,000	\$ -	\$ 75,000
Other professional services	8,000	1,500	6,500
Equipment maintenance agreement	8,000	-	8,000
Freight and cartage service	100	-	100
Total contractual services	<u>91,100</u>	<u>1,500</u>	<u>89,600</u>
Capital outlay			
Computer hardware/software	86,368	61,368	25,000
Total recorder's automation - GIS	<u>443,020</u>	<u>197,578</u>	<u>245,442</u>
Recorder's automation - rental housing program			
Personal services			
Salaries	42,703	41,270	1,433
Benefits	19,461	19,158	303
Total personal services	<u>62,164</u>	<u>60,428</u>	<u>1,736</u>
Commodities			
Office supplies	26,591	-	26,591
Furniture and equipment - small value	20,000	-	20,000
Total commodities	<u>46,591</u>	<u>-</u>	<u>46,591</u>
Total recorder's automation - rental housing program	<u>108,755</u>	<u>60,428</u>	<u>48,327</u>
Total expenditures	<u>1,224,150</u>	<u>842,904</u>	<u>381,246</u>
Net change in fund balance	<u>\$ 734,850</u>	(220,385)	<u>\$ (955,235)</u>
Fund balance at beginning of year		<u>1,140,322</u>	
Fund balance at end of year		<u>\$ 919,937</u>	

Will County, Illinois

County Owned Parking Facility Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Charges for services	\$ 430,000	\$ 395,515	\$ (34,485)
Miscellaneous revenues	1,000,000	-	(1,000,000)
Total revenues	<u>1,430,000</u>	<u>395,515</u>	<u>(1,034,485)</u>
Expenditures			
General and administrative			
Personal services			
Salaries	180,421	179,471	950
Benefits	103,753	91,415	12,338
Total personal services	<u>284,174</u>	<u>270,886</u>	<u>13,288</u>
Commodities			
Buildings/grounds maintenance supplies	406	171	235
Uniforms, clothing allowance	1,000	97	903
Furniture and equipment - small value	800	563	237
Electricity - energy supplies	5,000	4,162	838
Total commodities	<u>7,206</u>	<u>4,993</u>	<u>2,213</u>
Contractual services			
Contracted snow removal	13,000	9,920	3,080
Machinery - repairs and maintenance	150	-	150
Buildings/grounds - repairs and maintenance	15,000	11,969	3,031
Radios/phones - repairs and maintenance	500	-	500
Rentals - equipment	500	400	100
Education, training, and seminars	27,000	100	26,900
Mileage and travel	27,000	291	26,709
Meals and lodging	27,000	-	27,000
Freight and cartage service	100	-	100
Public purpose expense	5,000	-	5,000
Total contractual services	<u>115,250</u>	<u>22,680</u>	<u>92,570</u>
Total expenditures	<u>406,630</u>	<u>298,559</u>	<u>108,071</u>
Net change in fund balance	<u>\$ 1,023,370</u>	96,956	<u>\$ (926,414)</u>
Fund balance at beginning of year		<u>1,070,576</u>	
Fund balance at end of year		<u>\$ 1,167,532</u>	

Will County, Illinois

Veteran's Assistance Commission Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Miscellaneous revenues	\$ 135,000	\$ 16,079	\$ (118,921)
Expenditures			
Health and welfare			
Personal services			
Salaries	247,812	219,405	28,407
Benefits	115,304	109,724	5,580
Total personal services	363,116	329,129	33,987
Commodities			
Office supplies	5,600	5,333	267
Telephone supplies	250	80	170
Books and periodicals	1,380	1,364	16
Computer supplies	4,500	3,403	1,097
Personal products	14,255	11,531	2,724
Food and beverages - human	49,400	34,677	14,723
Fuel and lubricants	9,500	4,948	4,552
Vehicle licenses	125	-	125
Furniture and equipment - small value	1,250	-	1,250
Machinery and equipment - small value	500	-	500
Gas - energy supplies	12,360	6,212	6,148
Electricity - energy supplies	15,000	13,417	1,583
Water and sewer	4,500	3,817	683
Total commodities	118,620	84,782	33,838
Contractual services			
Systems analyst/planning	700	700	-
Non-employee transportation	14,200	11,013	3,187
Garbage disposal - cleaning	500	-	500
Security service contract	400	379	21
Machinery - repairs and maintenance	100	98	2
Computers/printers - repairs	400	-	400
Auto repairs and maintenance	4,000	2,138	1,862
Rentals - land and building	177,700	172,815	4,885

Will County, Illinois

Veteran's Assistance Commission Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
Health and welfare (continued)			
Contractual services (continued)			
Rentals - equipment	\$ 600	\$ 595	\$ 5
Advertising, legal notices	1,275	1,269	6
Printing/publishing	1,400	1,365	35
Postage/mailing services	2,658	2,658	-
Education, training, and seminars	1,550	1,375	175
Mileage and travel	4,000	2,604	1,396
Meals and lodging	8,345	7,766	579
Dues and subscriptions	1,497	1,426	71
Telephone service - regular	1,500	40	1,460
Freight and cartage service	500	246	254
Contingency	125	-	125
Total contractual services	<u>221,450</u>	<u>206,487</u>	<u>14,963</u>
Total expenditures	<u>703,186</u>	<u>620,398</u>	<u>82,788</u>
Deficiency of revenues over expenditures	(568,186)	(604,319)	(36,133)
Other financing sources			
Transfers in	<u>640,000</u>	<u>640,000</u>	<u>-</u>
Net change in fund balance	<u>\$ 71,814</u>	<u>35,681</u>	<u>\$ (36,133)</u>
Fund balance at beginning of year		<u>136,767</u>	
Fund balance at end of year		<u>\$ 172,448</u>	

Will County, Illinois

911 Emergency Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)

Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Charges for services	\$ 4,070,000	\$ 5,029,275	\$ 959,275
Interest revenue	420,000	117,621	(302,379)
Miscellaneous revenues	9,297,968	-	(9,297,968)
Total revenues	13,787,968	5,146,896	(8,641,072)
Expenditures			
Public safety			
Personal services			
Salaries	677,965	662,600	15,365
Benefits	211,936	211,763	173
Total personal services	889,901	874,363	15,538
Commodities			
Office supplies	20,000	17,150	2,850
Copy machine supplies	5,700	5,443	257
Telephone supplies	400	-	400
Janitorial and cleaning supplies	1,500	1,381	119
Educational materials	60,900	58,754	2,146
Books and periodicals	1,000	296	704
Computer supplies	426,997	410,581	16,416
Food and beverages - human	1,000	737	263
Uniforms, clothing allowance	4,100	2,688	1,412
Fuel and lubricants	10,528	7,474	3,054
Furniture and equipment - small value	101,650	102,677	(1,027)
Machinery and equipment - small value	4,000	1,270	2,730
Gas - energy supplies	2,500	1,485	1,015
Electricity - energy supplies	7,500	4,901	2,599
Water and sewer	500	175	325
Total commodities	648,275	615,012	33,263
Contractual services			
Legal services	13,800	13,716	84
Consulting services	9,000	7,457	1,543
Systems analyst/planning	57,406	53,567	3,839
Contractual instruction service	38,950	33,304	5,646
Court interpreter services	15,000	14,466	534
Other professional services	48,307	48,307	-

(Continued)

Will County, Illinois

911 Emergency Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)

Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
Public safety (continued)			
Contractual services (continued)			
Equipment maintenance agreement	\$ 357,904	\$ 338,053	\$ 19,851
Copier maintenance agreement	1,000	556	444
Machinery - repairs and maintenance	13,500	7,458	6,042
Buildings/grounds - repairs and maintenance	8,000	7,428	572
Radios/phones - repairs and maintenance	3,720	2,133	1,587
Auto repairs and maintenance	3,600	3,517	83
Rentals - land and building	129,200	129,034	166
Rentals - equipment	13,500	11,606	1,894
Non county capital equipment reimbursement	154,700	153,966	734
Advertising, legal notices	500	45	455
Printing/publishing	19,200	18,990	210
Postage/mailing services	2,500	2,063	437
Education, training, and seminars	80,250	80,171	79
Mileage and travel	11,300	8,802	2,498
Meals and lodging	25,000	22,815	2,185
Dues and subscriptions	2,500	2,414	86
Telephone service - regular	910,000	1,024,319	(114,319)
Telephone service - cellular	14,815	14,814	1
Liability and fidelity insurance	11,200	11,126	74
Freight and cartage service	5,383	4,668	715
Contingency	1,178	253	925
Surcharge reappropriation program	952,417	693,508	258,909
Total contractual services	<u>2,903,830</u>	<u>2,708,556</u>	<u>195,274</u>
Capital outlay			
Buildings and structures	6,401,000	330,703	6,070,297
Machinery and equipment	800,000	339,025	460,975
Office furniture and equipment	160,000	91,298	68,702
Computer hardware/software	1,984,961	529,508	1,455,453
Total capital outlay	<u>9,345,961</u>	<u>1,290,534</u>	<u>8,055,427</u>
Total expenditures	<u>13,787,967</u>	<u>5,488,465</u>	<u>8,299,502</u>
Net change in fund balance	<u>\$ 1</u>	<u>(341,569)</u>	<u>\$ (341,570)</u>
Fund balance at beginning of year		<u>10,190,279</u>	
Fund balance at end of year		<u>\$ 9,848,710</u>	

Will County, Illinois

Solid Waste Management Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Intergovernmental	\$ 151,249	\$ 142,124	\$ (9,125)
Charges for services	1,016,000	1,051,562	35,562
Interest revenue	75,000	38,177	(36,823)
Miscellaneous revenues	1,685,885	2,813	(1,683,072)
Total revenues	2,928,134	1,234,676	(1,693,458)
Expenditures			
Health and welfare			
Personal services			
Salaries	402,124	376,614	25,510
Benefits	155,241	137,972	17,269
Total personal services	557,365	514,586	42,779
Commodities			
Office supplies	2,400	739	1,661
Telephone supplies	500	-	500
Computer supplies	6,800	6,571	229
Food and beverages - human	1,500	377	1,123
Uniforms, clothing allowance	500	-	500
Fuel and lubricants	300	-	300
Total commodities	12,000	7,687	4,313
Contractual services			
Engineering services	81,984	4,162	77,822
Consulting services	29,500	625	28,875
Laboratory services	5,000	-	5,000
Machinery - repairs and maintenance	100	-	100
Copiers/faxes - repairs and maintenance	250	-	250
Auto repairs and maintenance	2,000	651	1,349
Rentals - land and building	16,675	16,654	21
Rentals - equipment	785	758	27
Construction-signs	500	-	500
Advertising, legal notices	10,000	5,598	4,402
Printing/publishing	10,000	6,059	3,941

Will County, Illinois

Solid Waste Management Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
Health and welfare (continued)			
Contractual services (continued)			
Postage/mailing services	\$ 5,000	\$ 1,479	\$ 3,521
Education, training, and seminars	7,000	3,954	3,046
Mileage and travel	4,000	1,436	2,564
Meals and lodging	4,000	2,275	1,725
Dues and subscriptions	2,000	1,894	106
Freight and cartage service	750	578	172
Recycling program	227,000	213,309	13,691
Total contractual services	<u>406,544</u>	<u>259,432</u>	<u>147,112</u>
Capital outlay			
Buildings and structures	450,000	-	450,000
Machinery and equipment	50,000	-	50,000
Vehicles	27,000	16,888	10,112
Total capital outlay	<u>527,000</u>	<u>16,888</u>	<u>510,112</u>
Other expenditures	<u>1,425,000</u>	<u>19,448</u>	<u>1,405,552</u>
Total expenditures	<u>2,927,909</u>	<u>818,041</u>	<u>2,109,868</u>
Net change in fund balance	<u>\$ 225</u>	416,635	<u>\$ 416,410</u>
Fund balance at beginning of year		<u>3,171,661</u>	
Fund balance at end of year		<u>\$ 3,588,296</u>	

Will County, Illinois

Energy Efficiency Conservation Block Grant Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Intergovernmental	\$ 262,000	\$ 99,988	\$ (162,012)
Expenditures			
Health and welfare			
Contractual services			
Subgrant awards/obligations	250,000	99,988	150,012
Education, training, and seminars	2,000	-	2,000
Mileage and travel	5,000	-	5,000
Meals and lodging	5,000	-	5,000
Total contractual services	262,000	99,988	162,012
Total expenditures	262,000	99,988	162,012
Net change in fund balance	\$ -	-	\$ -
Fund balance at beginning of year		-	
Fund balance at end of year		\$ -	

Will County, Illinois

Will County Local Development Company Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Intergovernmental	\$ 24,000	\$ -	\$ (24,000)
Interest revenue	25,000	66	(24,934)
Total revenues	<u>49,000</u>	66	(48,934)
Other financing uses			
Transfers out	<u>(49,000)</u>	-	49,000
Net change in fund balance	<u>\$ -</u>	66	<u>\$ 66</u>
Fund balance at beginning of year		<u>5,506</u>	
Fund balance at end of year		<u>\$ 5,572</u>	

Will County, Illinois

Community Development Block Grants Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Intergovernmental	\$ 1,950,000	\$ 1,997,887	\$ 47,887
Miscellaneous revenues	450,000	95,550	(354,450)
Total revenues	2,400,000	2,093,437	(306,563)
Expenditures			
Health and welfare			
Personal services			
Salaries	188,387	155,080	33,307
Benefits	66,515	52,746	13,769
Total personal services	254,902	207,826	47,076
Commodities			
Office supplies	1,000	635	365
Computer supplies	1,000	-	1,000
Furniture and equipment - small value	1,600	1,553	47
Total commodities	3,600	2,188	1,412
Contractual services			
Auditing services	5,000	-	5,000
Subgrant awards/obligations	1,656,578	1,650,795	5,783
Court reporter services	1,000	444	556
Copier maintenance agreement	700	654	46
Rentals - land and building	15,000	9,700	5,300
Printing/publishing	500	67	433
Postage/mailing services	1,500	1,231	269
Education, training, and seminars	1,300	1,285	15
Mileage and travel	1,500	512	988
Meals and lodging	3,000	1,844	1,156
Dues and subscriptions	3,000	2,332	668
Telephone service - cellular	1,000	-	1,000
Freight and cartage service	500	5	495
Contingency	200	-	200
Total contractual services	1,690,778	1,668,869	21,909

Will County, Illinois

Community Development Block Grants Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
Health and welfare (continued)			
Capital outlay			
Office furniture and equipment	\$ 4,500	\$ -	\$ 4,500
Computer hardware/software	6,000	-	6,000
Total capital outlay	<u>10,500</u>	-	<u>10,500</u>
Other expenditures	<u>200,000</u>	-	<u>200,000</u>
Total expenditures	<u>2,159,780</u>	1,878,883	280,897
Excess (deficiency) of revenues over expenditures	240,220	214,554	(25,666)
Other financing sources			
Transfers in	<u>49,000</u>	-	<u>(49,000)</u>
Net change in fund balance	<u>\$ 289,220</u>	214,554	<u>\$ (74,666)</u>
Fund balance (deficit) at beginning of year		<u>(489)</u>	
Fund balance at end of year		<u>\$ 214,065</u>	

Will County, Illinois

Community Development Home Program Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Intergovernmental	\$ 750,000	\$ 200,014	\$ (549,986)
Miscellaneous revenues	200,000	5,500	(194,500)
Total revenues	<u>950,000</u>	<u>205,514</u>	<u>(744,486)</u>
Expenditures			
Health and welfare			
Personal services			
Salaries	31,385	-	31,385
Benefits	11,432	-	11,432
Total personal services	<u>42,817</u>	<u>-</u>	<u>42,817</u>
Contractual services			
Subgrant awards/obligations	707,183	347,514	359,669
Other expenditures	200,000	-	200,000
Total expenditures	<u>950,000</u>	<u>347,514</u>	<u>602,486</u>
Net change in fund balance	<u>\$ -</u>	<u>(142,000)</u>	<u>\$ (142,000)</u>
Fund balance at beginning of year		<u>170,194</u>	
Fund balance at end of year		<u>\$ 28,194</u>	

Will County, Illinois

Local Law Enforcement Block Grant Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Intergovernmental	\$ 60,000	\$ 296,341	\$ 236,341
Interest revenue	1,000	128	(872)
Miscellaneous revenues	20,000	-	(20,000)
Total revenues	81,000	296,469	215,469
Expenditures			
Public safety			
Commodities			
Office supplies	1,000	-	1,000
Furniture and equipment - small value	36,000	-	36,000
Total commodities	37,000	-	37,000
Contractual services			
Other professional services	43,725	-	43,725
Total expenditures	80,725	-	80,725
Excess of revenues over expenditures	275	296,469	296,194
Other financing uses			
Transfers out	(275)	(275)	-
Net change in fund balance	\$ -	296,194	\$ 296,194
Fund balance at beginning of year		4,283	
Fund balance at end of year		\$ 300,477	

Will County, Illinois

Workforce Development Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual (GAAP Basis)

Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Intergovernmental	\$ 355,441	\$ 360,000	\$ 4,559
Interest revenue	-	124	124
Miscellaneous revenues	50,000	-	(50,000)
Total revenues	405,441	360,124	(45,317)
Expenditures			
Health and welfare			
Personal services			
Salaries	185,712	185,712	-
Benefits	67,860	67,860	-
Total personal services	253,572	253,572	-
Commodities			
Office supplies	2,464	2,459	5
Books and periodicals	300	53	247
Computer supplies	3,418	2,907	511
Food and beverages - human	1,500	1,199	301
Furniture and equipment - small value	1,000	402	598
Total commodities	8,682	7,020	1,662
Contractual services			
Consulting services	34,222	31,000	3,222
Contractual instruction service	100	-	100
Copier maintenance agreement	750	747	3
Rentals - land and building	900	894	6
Advertising, legal notices	2,000	1,486	514
Printing/publishing	4,000	3,953	47
Postage/ mailing services	2,500	2,122	378
Education, training, and seminars	3,300	2,560	740
Tuition Reimbursement	1,200	1,121	79
Mileage and travel	2,429	2,429	-
Meals and lodging	521	278	243
Dues and subscriptions	30,000	29,905	95
Telephone service - regular	900	823	77

Will County, Illinois

Workforce Development Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual (GAAP Basis) (Continued)

Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
Health and welfare (continued)			
Contractual services (continued)			
Telephone service - cellular	\$ 1,500	\$ 771	\$ 729
Liability and fidelity insurance	2,578	2,578	-
Freight and cartage service	300	110	190
Total contractual services	<u>87,200</u>	<u>80,777</u>	<u>6,423</u>
Other expenditures	50,000	-	50,000
Total expenditures	<u>399,454</u>	<u>341,369</u>	<u>58,085</u>
Excess of revenues over expenditures	5,987	18,755	12,768
Other financing uses			
Transfers out	<u>(13,340)</u>	<u>(13,340)</u>	-
Net change in fund balance	<u>\$ (7,353)</u>	5,415	<u>\$ 12,768</u>
Fund balance at beginning of year		<u>9,267</u>	
Fund balance at end of year		<u>\$ 14,682</u>	

Will County, Illinois

Health Block Grant Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)

Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
<hr/>			
Revenues			
Interest revenue	\$ 12	\$ 9	\$ (3)
Miscellaneous revenues	100,710	-	(100,710)
Total revenues	<u>100,722</u>	9	(100,713)
Expenditures			
Health and welfare			
Other expenditures	100,000	-	100,000
<hr/>			
Net change in fund balance	<u>\$ 722</u>	9	<u>\$ (713)</u>
Fund balance at beginning of year		<u>712</u>	
Fund balance at end of year		<u>\$ 721</u>	

Will County, Illinois

Workforce Services Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual (GAAP Basis)

Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Intergovernmental	\$ 3,700,000	\$ 6,089,721	\$ 2,389,721
Interest revenue	500	701	201
Miscellaneous revenues	1,060,000	472	(1,059,528)
Total revenues	4,760,500	6,090,894	1,330,394
Expenditures			
Health and welfare			
Personal services			
Salaries	2,291,727	1,991,792	299,935
Benefits	497,093	465,567	31,526
Total personal services	2,788,820	2,457,359	331,461
Commodities			
Office supplies	25,649	21,151	4,498
Office supplies - toner cartridges	10,600	10,527	73
Telephone supplies	1,511	1,211	300
Educational materials	14,000	13,432	568
Books and periodicals	4,000	-	4,000
Computer supplies	36,700	36,683	17
Food and beverages - human	17,600	2,455	15,145
Uniforms, clothing allowance	250	175	75
Fuel and lubricants	10,000	6,457	3,543
Furniture and equipment - small value	1,000	570	430
Total commodities	121,310	92,661	28,649
Contractual services			
Medical services	4,500	4,160	340
Consulting services	161,000	159,084	1,916
Subgrant awards/obligations	1,991,164	1,883,660	107,504
Contractual instruction service	2,677,249	1,595,354	1,081,895
WIB supportive services	225,000	162,728	62,272
Other professional services	140	140	-
Copier maintenance agreement	3,500	3,150	350
Buildings/grounds - repairs and maintenance	1,000	-	1,000

(Continued)

Will County, Illinois

Workforce Services Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual (GAAP Basis) (Continued)

Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Expenditures (continued)			
Health and welfare (continued)			
Contractual services (continued)			
Computers/printers - repairs	\$ 300	\$ -	\$ 300
Auto repairs and maintenance	12,700	12,061	639
Rentals - land and building	106,750	106,650	100
Rentals - equipment	70	48	22
Advertising, legal notices	16,600	13,666	2,934
Printing/publishing	14,200	12,127	2,073
Postage/mailing services	5,000	3,853	1,147
Education, training, and seminars	37,820	1,245	36,575
Tuition reimbursement	6,200	6,121	79
Mileage and travel	12,000	11,148	852
Meals and lodging	5,500	1,440	4,060
Dues and subscriptions	12,500	9,474	3,026
Telephone service - regular	14,310	12,994	1,316
Telephone service - cellular	1,659	1,647	12
Freight and cartage service	1,200	914	286
Total contractual services	5,310,362	4,001,664	1,308,698
Other expenditures	986,660	-	986,660
Total expenditures	9,207,152	6,551,684	2,655,468
Excess (deficiency) of revenues over expenditures	(4,446,652)	(460,790)	3,985,862
Other financing sources			
Transfers in	13,340	13,340	-
Net change in fund balance	<u>\$ (4,433,312)</u>	<u>(447,450)</u>	<u>\$ 3,985,862</u>
Fund balance at beginning of year		<u>297,575</u>	
Fund balance (deficit) at end of year		<u>\$ (149,875)</u>	

Will County, Illinois

HUD Lead Hazard Reduction Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Intergovernmental	\$ 650,000	\$ 555,243	\$ (94,757)
Interest revenue	-	285	285
Miscellaneous revenues	100,000	-	(100,000)
Total revenues	750,000	555,528	(194,472)
Expenditures			
Health and welfare			
Personal services			
Salaries	29,742	25,805	3,937
Benefits	11,365	9,340	2,025
Total personal services	41,107	35,145	5,962
Contractual services			
Subgrant awards/obligations	598,443	536,054	62,389
Mileage and travel	1,700	270	1,430
Meals and lodging	8,750	497	8,253
Total contractual services	608,893	536,821	72,072
Other expenditures	100,000	-	100,000
Total expenditures	750,000	571,966	178,034
Net change in fund balance	\$ -	(16,438)	\$ (16,438)
Fund balance at beginning of year		2,697	
Fund balance (deficit) at end of year		\$ (13,741)	

Will County, Illinois

Neighborhood Stabilization

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual (GAAP Basis)

Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Intergovernmental	\$ 3,000,000	\$ 1,642,018	\$ (1,357,982)
Expenditures			
Health and welfare			
Personal services			
Salaries	46,000	41,533	4,467
Benefits	21,000	15,976	5,024
Total personal services	67,000	57,509	9,491
Contractual services			
Subgrant awards/obligations	2,930,000	1,335,607	1,594,393
Education, training, and seminars	500	-	500
Mileage and travel	1,000	313	687
Meals and lodging	1,500	452	1,048
Total contractual services	2,933,000	1,336,372	1,596,628
Total expenditures	3,000,000	1,393,881	1,606,119
Net change in fund balance	\$ -	248,137	\$ 248,137
Fund balance at beginning of year		-	
Fund balance at end of year		\$ 248,137	

Will County, Illinois

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, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
<hr/>			
Revenues			
Interest revenue	\$ -	\$ 7,269	\$ 7,269
<hr/>			
Expenditures			
Debt service - principal	420,187	414,286	5,901
Debt service - interest and fiscal charges	187,813	186,381	1,432
Total expenditures	<u>608,000</u>	<u>600,667</u>	<u>7,333</u>
Excess (deficiency) of revenues over expenditures	(608,000)	(593,398)	14,602
Other financing sources			
Transfers in	<u>608,000</u>	<u>598,000</u>	<u>(10,000)</u>
Net change in fund balance	<u>\$ -</u>	<u>4,602</u>	<u>\$ 4,602</u>
Fund balance at beginning of year		<u>1,053,425</u>	
Fund balance at end of year		<u>\$ 1,058,027</u>	

Will County, Illinois

Clearview Debt Service Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Property taxes	\$ 67,150	\$ 66,919	\$ (231)
Interest revenue	-	1,757	1,757
Miscellaneous revenues	2,510	-	(2,510)
Total revenues	<u>69,660</u>	<u>68,676</u>	<u>(984)</u>
Expenditures			
Debt service - principal	45,990	45,983	7
Debt service - interest and fiscal charges	23,670	21,166	2,504
Total expenditures	<u>69,660</u>	<u>67,149</u>	<u>2,511</u>
Net change in fund balance	<u>\$ -</u>	1,527	<u>\$ 1,527</u>
Fund balance at beginning of year		<u>146,006</u>	
Fund balance at end of year		<u>\$ 147,533</u>	

Will County, Illinois

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, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Interest revenue	\$ 80,000	\$ 44,428	\$ (35,572)
Miscellaneous revenues	300,000	-	(300,000)
Total revenues	380,000	44,428	(335,572)
Expenditures			
Debt service - principal	1,420,000	1,420,000	-
Debt service - interest and fiscal charges	1,343,060	1,336,051	7,009
Total expenditures	2,763,060	2,756,051	7,009
Deficiency of revenues over expenditures	(2,383,060)	(2,711,623)	(328,563)
Other financing sources (uses)			
Transfers in	2,756,000	2,753,000	(3,000)
Transfers out	-	(145,000)	(145,000)
Total other financing sources (uses)	2,756,000	2,608,000	(148,000)
Net change in fund balance	<u>\$ 372,940</u>	(103,623)	<u>\$ (476,563)</u>
Fund balance at beginning of year		<u>3,070,093</u>	
Fund balance at end of year		<u>\$ 2,966,470</u>	

Will County, Illinois

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, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
<hr/>			
Revenues			
Interest revenue	\$ 9,000	\$ 5,290	\$ (3,710)
<hr/>			
Expenditures			
Debt service - principal	165,000	165,000	-
Debt service - interest and fiscal charges	410,000	400,500	9,500
Total expenditures	<u>575,000</u>	<u>565,500</u>	9,500
<hr/>			
Excess (deficiency) of revenues over expenditures	(566,000)	(560,210)	5,790
<hr/>			
Other financing sources			
Transfers in	570,000	714,000	144,000
<hr/>			
Net change in fund balance	<u>\$ 4,000</u>	153,790	<u>\$ 149,790</u>
<hr/>			
Fund balance at beginning of year		<u>422,030</u>	
<hr/>			
Fund balance at end of year		<u>\$ 575,820</u>	

Will County, Illinois

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, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
<hr/>			
Revenues			
Interest revenue	\$ 5,000	\$ -	\$ (5,000)
Expenditures			
Debt service - interest and fiscal charges	1,280,000	873,634	406,366
Excess (deficiency) of revenues over expenditures	(1,275,000)	(873,634)	401,366
Other financing sources			
Transfers in	1,275,000	1,273,000	(2,000)
Net change in fund balance	<u>\$ -</u>	399,366	<u>\$ 399,366</u>
Fund balance at beginning of year		<u>897,330</u>	
Fund balance at end of year		<u>\$ 1,296,696</u>	

Will County, Illinois

Community Health Center Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Intergovernmental	\$ 90,000	\$ 214,530	\$ 124,530
Interest revenue	5,000	1,989	(3,011)
Miscellaneous revenues	290,000	90,000	(200,000)
Total revenues	<u>385,000</u>	<u>306,519</u>	<u>(78,481)</u>
Expenditures			
Health and welfare			
Commodities			
Buildings/grounds maintenance supplies	27,000	-	27,000
Contractual services			
Other professional services	3,064	3,066	(2)
Buildings/grounds - repairs and maintenance	84,916	22,112	62,804
Freight and cartage service	20	10	10
Total contractual services	<u>88,000</u>	<u>25,188</u>	<u>62,812</u>
Capital outlay			
Buildings and structures	132,351	66,113	66,238
Computer hardware/software	37,649	13,079	24,570
Total capital outlay	<u>170,000</u>	<u>79,192</u>	<u>90,808</u>
Other expenditures	100,000	-	100,000
Total expenditures	<u>385,000</u>	<u>104,380</u>	<u>280,620</u>
Net change in fund balance	<u>\$ -</u>	<u>202,139</u>	<u>\$ 202,139</u>
Fund balance at beginning of year		<u>48,469</u>	
Fund balance at end of year		<u>\$ 250,608</u>	

Will County, Illinois

Capital Improvement/Repair Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
Revenues			
Intergovernmental	\$ -	\$ 734,181	\$ 734,181
Interest revenue	25,000	17,363	(7,637)
Miscellaneous revenues	1,500,000	-	(1,500,000)
Total revenues	1,525,000	751,544	(773,456)
Expenditures			
General and administrative			
Contractual services			
Equipment maintenance agreement	195,150	-	195,150
Commodities			
Computer supplies	4,850	4,832	18
Capital outlay			
Buildings and structures	400,000	211,711	188,289
Vehicles	960,000	918,558	41,442
Computer hardware/software	1,025,000	824,073	200,927
Total capital outlay	2,385,000	1,954,342	430,658
Total expenditures	2,585,000	1,959,174	625,826
Deficiency of revenues over expenditures	(1,060,000)	(1,207,630)	(147,630)
Other financing sources			
Transfers in	60,000	52,000	(8,000)
Debt issuance	1,000,000	-	(1,000,000)
Total other financing sources	1,060,000	52,000	(1,008,000)
Net change in fund balance	\$ -	(1,155,630)	\$ (1,155,630)
Fund balance at beginning of year		1,675,197	
Fund balance at end of year		\$ 519,567	

Will County, Illinois

ADF Expansion Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual (GAAP Basis)

Year Ended November 30, 2009

	Final Budget	Actual	Variance from budget Positive (Negative)
<hr/>			
Revenues			
Interest revenue	\$ 100,000	\$ 99,890	\$ (110)
Miscellaneous revenues	12,000,000	-	(12,000,000)
Total revenues	<u>12,100,000</u>	99,890	(12,000,110)
Expenditures			
Capital outlay			
Buildings and structures	12,100,000	5,647,959	6,452,041
<hr/>			
Net change in fund balance	<u>\$ -</u>	(5,548,069)	<u>\$ (5,548,069)</u>
Fund balance at beginning of year		<u>6,588,091</u>	
Fund balance at end of year		<u>\$ 1,040,022</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.

Will County, Illinois
 Agency Funds
 Combining Balance Sheet
 November 30, 2009

	Assets					Liabilities			Total
	Cash and Cash Equivalents	Investments	Accrued Interest	Accounts Receivable	Total	Accounts Payable	Amounts Held in Trust for Others	Total	
County treasurer									
Property taxes-all county taxing bodies	\$ 26,573,180	\$ -	\$ -	\$ -	26,573,180	\$ -	\$ 26,573,180	\$ 26,573,180	26,573,180
Inheritance account	401,072	-	-	-	401,072	-	401,072	401,072	401,072
Special trust funds	1,787,008	-	158	-	1,787,166	-	1,787,166	1,787,166	1,787,166
Other treasurer's accounts	9,768,844	-	177	49,896	9,818,917	539,296	9,279,621	9,818,917	9,818,917
	38,530,104	-	335	49,896	38,580,335	539,296	38,041,039	38,580,335	38,580,335
Circuit clerk									
Court fees	9,610,786	42,623	-	-	9,653,409	-	9,653,409	9,653,409	9,653,409
Alimony and child support	71,031	-	-	-	71,031	-	71,031	71,031	71,031
Marriage fund	33,946	-	-	-	33,946	-	33,946	33,946	33,946
	9,715,763	42,623	-	-	9,758,386	-	9,758,386	9,758,386	9,758,386
Sheriff									
Sheriff accounts	1,399,132	8,294	-	-	1,407,426	-	1,407,426	1,407,426	1,407,426
	1,399,132	8,294	-	-	1,407,426	-	1,407,426	1,407,426	1,407,426
County clerk									
County clerk accounts	2,546,732	-	-	25	2,546,757	687	2,546,070	2,546,757	2,546,757
	2,546,732	-	-	25	2,546,757	687	2,546,070	2,546,757	2,546,757
Sunny Hill nursing home									
Patients' trust account	34,369	-	-	-	34,369	-	34,369	34,369	34,369
Security deposits	126,700	-	-	-	126,700	-	126,700	126,700	126,700
Other accounts	119,685	131,899	-	-	251,584	-	251,584	251,584	251,584
	280,754	131,899	-	-	412,653	-	412,653	412,653	412,653
Adult detention facility									
Prisoners' account	78,860	-	-	-	78,860	-	78,860	78,860	78,860
	78,860	-	-	-	78,860	-	78,860	78,860	78,860
State's Attorney									
State's Attorney	88,769	-	-	-	88,769	-	88,769	88,769	88,769
	1,137	-	-	-	1,137	-	1,137	1,137	1,137
River Valley detention facility									
River Valley detention facility	1,711,219	-	-	-	1,711,219	-	1,711,219	1,711,219	1,711,219
Regional Office of Education									
Total agency funds	\$ 54,352,470	\$ 182,816	\$ 335	\$ 49,921	\$ 54,565,542	\$ 539,983	\$ 54,045,559	\$ 54,565,542	\$ 54,565,542

Will County, Illinois

Agency Funds

Combining Statement of Changes in Assets and Liabilities

Year Ended November 30, 2009

	Assets And Liabilities At Beginning Of Year	Additions	Deletions	Assets And Liabilities At End Of Year
County treasurer				
Property taxes-all county taxing bodies:				
Assets				
Cash and cash equivalents	\$ 29,129,058	\$ 1,521,412,002	\$ 1,523,967,880	\$ 26,573,180
Total assets	\$ 29,129,058	\$ 1,521,412,002	\$ 1,523,967,880	\$ 26,573,180
Liabilities				
Amounts held in trust for others	\$ 29,129,058	\$ 1,521,412,002	\$ 1,523,967,880	\$ 26,573,180
Total liabilities	\$ 29,129,058	\$ 1,521,412,002	\$ 1,523,967,880	\$ 26,573,180
Inheritance account:				
Assets				
Cash and cash equivalents	\$ 159,422	\$ 4,779,267	\$ 4,537,617	\$ 401,072
Total assets	\$ 159,422	\$ 4,779,267	\$ 4,537,617	\$ 401,072
Liabilities				
Amounts held in trust for others	\$ 159,422	\$ 4,779,267	\$ 4,537,617	\$ 401,072
Total liabilities	\$ 159,422	\$ 4,779,267	\$ 4,537,617	\$ 401,072
Special trust funds:				
Assets				
Cash and cash equivalents	\$ 3,629,911	\$ 9,024,503	\$ 10,867,406	\$ 1,787,008
Accrued interest	3,877	-	3,719	158
Total assets	\$ 3,633,788	\$ 9,024,503	\$ 10,871,125	\$ 1,787,166
Liabilities				
Amounts held in trust for others	\$ 3,633,788	\$ 9,024,503	\$ 10,871,125	\$ 1,787,166
Total liabilities	\$ 3,633,788	\$ 9,024,503	\$ 10,871,125	\$ 1,787,166
Federal state and FICA taxes:				
Assets				
Cash and cash equivalents	\$ (2,827)	\$ 33,137,773	\$ 33,134,946	\$ -
Total assets	\$ (2,827)	\$ 33,137,773	\$ 33,134,946	\$ -
Liabilities				
Amounts held in trust for others	\$ (2,827)	\$ 33,137,773	\$ 33,134,946	\$ -
Total liabilities	\$ (2,827)	\$ 33,137,773	\$ 33,134,946	\$ -

(Continued)

Will County, Illinois

Agency Funds

Combining Statement of Changes in Assets and Liabilities (Continued)

Year Ended November 30, 2009

	Assets And Liabilities At Beginning Of Year	Additions	Deletions	Assets And Liabilities At End Of Year
County treasurer				
Other treasurer's accounts:				
Assets				
Cash and cash equivalents	\$ 9,628,947	\$ 308,407,809	\$ 308,267,912	\$ 9,768,844
Investments	-	2,000,000	2,000,000	-
Accrued interest	649	-	472	177
Accounts receivable	27,790	440,196	418,090	49,896
Total assets	\$ 9,657,386	\$ 310,848,005	\$ 310,686,474	\$ 9,818,917
Liabilities				
Accounts payable	\$ 394,951	\$ 40,318,043	\$ 40,173,698	\$ 539,296
Amounts held in trust for others	9,262,435	270,529,962	270,512,776	9,279,621
Total liabilities	\$ 9,657,386	\$ 310,848,005	\$ 310,686,474	\$ 9,818,917
Circuit clerk				
Court fees:				
Assets				
Cash and cash equivalents	\$ 10,895,615	\$ 39,818,981	\$ 41,103,810	\$ 9,610,786
Investments	-	42,623	-	42,623
Total assets	\$ 10,895,615	\$ 39,861,604	\$ 41,103,810	\$ 9,653,409
Liabilities				
Amounts held in trust for others	\$ 10,895,615	\$ 39,861,604	\$ 41,103,810	\$ 9,653,409
Total liabilities	\$ 10,895,615	\$ 39,861,604	\$ 41,103,810	\$ 9,653,409
Alimony and child support:				
Assets				
Cash and cash equivalents	\$ 18,523	\$ 1,837,778	\$ 1,785,270	\$ 71,031
Total assets	\$ 18,523	\$ 1,837,778	\$ 1,785,270	\$ 71,031
Liabilities				
Amounts held in trust for others	\$ 18,523	\$ 1,837,778	\$ 1,785,270	\$ 71,031
Total liabilities	\$ 18,523	\$ 1,837,778	\$ 1,785,270	\$ 71,031

(Continued)

Will County, Illinois

Agency Funds

Combining Statement of Changes in Assets and Liabilities (Continued)

Year Ended November 30, 2009

	Assets And Liabilities At Beginning Of Year			Additions	Deletions	Assets And Liabilities At End Of Year	
Marriage fund:							
Assets							
Cash and cash equivalents	\$	33,474	\$	21,461	\$	20,989	\$ 33,946
Total assets	\$	33,474	\$	21,461	\$	20,989	\$ 33,946
Liabilities							
Amounts held in trust for others	\$	33,474	\$	21,461	\$	20,989	\$ 33,946
Total liabilities	\$	33,474	\$	21,461	\$	20,989	\$ 33,946
Sheriff							
Sheriff's account:							
Assets							
Cash and cash equivalents	\$	2,946,357	\$	16,189,016	\$	17,736,241	\$ 1,399,132
Investments		8,180		114		-	8,294
Total assets	\$	2,954,537	\$	16,189,130	\$	17,736,241	\$ 1,407,426
Liabilities							
Amounts held in trust for others	\$	2,954,537	\$	16,189,130	\$	17,736,241	\$ 1,407,426
Total liabilities	\$	2,954,537	\$	16,189,130	\$	17,736,241	\$ 1,407,426
County clerk							
County clerk accounts:							
Assets							
Cash and cash equivalents	\$	2,375,169	\$	35,030,270	\$	34,858,707	\$ 2,546,732
Accounts receivable		30		-		5	25
Total assets	\$	2,375,199	\$	35,030,270	\$	34,858,712	\$ 2,546,757
Liabilities							
Accounts payable	\$	865	\$	23,972	\$	24,150	\$ 687
Amounts held in trust for others		2,374,334		35,006,298		34,834,562	2,546,070
Total liabilities	\$	2,375,199	\$	35,030,270	\$	34,858,712	\$ 2,546,757

(Continued)

Will County, Illinois

Agency Funds

Combining Statement of Changes in Assets and Liabilities (Continued)

Year Ended November 30, 2009

	Assets And Liabilities At Beginning Of Year	Additions	Deletions	Assets And Liabilities At End Of Year
Sunny Hill nursing home				
Patients' trust account:				
Assets				
Cash and cash equivalents	\$ 30,611	\$ 322,318	\$ 318,560	\$ 34,369
Total assets	\$ 30,611	\$ 322,318	\$ 318,560	\$ 34,369
Liabilities				
Amounts held in trust for others	\$ 30,611	\$ 322,318	\$ 318,560	\$ 34,369
Total liabilities	\$ 30,611	\$ 322,318	\$ 318,560	\$ 34,369
Security deposits:				
Assets				
Cash and cash equivalents	\$ 129,600	\$ 67,860	\$ 70,760	\$ 126,700
Total assets	\$ 129,600	\$ 67,860	\$ 70,760	\$ 126,700
Liabilities				
Amounts held in trust for others	\$ 129,600	\$ 67,860	\$ 70,760	\$ 126,700
Total liabilities	\$ 129,600	\$ 67,860	\$ 70,760	\$ 126,700
Other accounts:				
Assets				
Cash and cash equivalents	\$ 265,236	\$ 269,720	\$ 415,271	\$ 119,685
Investments	113,955	54,567	36,623	131,899
Total assets	\$ 379,191	\$ 324,287	\$ 451,894	\$ 251,584
Liabilities				
Amounts held in trust for others	\$ 379,191	\$ 324,287	\$ 451,894	\$ 251,584
Total liabilities	\$ 379,191	\$ 324,287	\$ 451,894	\$ 251,584
Adult detention facility				
Prisoners' account:				
Assets				
Cash and cash equivalents	\$ 81,072	\$ 730,905	\$ 733,117	\$ 78,860
Total assets	\$ 81,072	\$ 730,905	\$ 733,117	\$ 78,860
Liabilities				
Amounts held in trust for others	\$ 81,072	\$ 730,905	\$ 733,117	\$ 78,860
Total liabilities	\$ 81,072	\$ 730,905	\$ 733,117	\$ 78,860

(Continued)

Will County, Illinois

Agency Funds

Combining Statement of Changes in Assets and Liabilities (Continued)

Year Ended November 30, 2009

	Assets And Liabilities At Beginning Of Year	Additions	Deletions	Assets And Liabilities At End Of Year
State's Attorney				
Assets				
Cash and cash equivalents	\$ 109,966	\$ 256,254	\$ 277,451	\$ 88,769
Total assets	\$ 109,966	\$ 256,254	\$ 277,451	\$ 88,769
Liabilities				
Amounts held in trust for others	\$ 109,966	\$ 256,254	\$ 277,451	\$ 88,769
Total liabilities	\$ 109,966	\$ 256,254	\$ 277,451	\$ 88,769
River Valley detention facility				
Assets				
Cash and cash equivalents	\$ 1,137	\$ -	\$ -	\$ 1,137
Total assets	\$ 1,137	\$ -	\$ -	\$ 1,137
Liabilities				
Amounts held in trust for others	\$ 1,137	\$ -	\$ -	\$ 1,137
Total liabilities	\$ 1,137	\$ -	\$ -	\$ 1,137
Regional Office of Education				
Assets				
Cash and cash equivalents	\$ 1,293,283	\$ 18,309,673	\$ 17,891,737	\$ 1,711,219
Total assets	\$ 1,293,283	\$ 18,309,673	\$ 17,891,737	\$ 1,711,219
Liabilities				
Amounts held in trust for others	\$ 1,293,283	\$ 18,309,673	\$ 17,891,737	\$ 1,711,219
Total liabilities	\$ 1,293,283	\$ 18,309,673	\$ 17,891,737	\$ 1,711,219
All agency funds				
Assets				
Cash and cash equivalents	\$ 60,724,554	\$ 1,989,615,590	\$ 1,995,987,674	\$ 54,352,470
Investments	122,135	2,097,304	2,036,623	182,816
Accrued interest	4,526	-	4,191	335
Accounts receivable	27,820	440,196	418,095	49,921
Total assets	\$ 60,879,035	\$ 1,992,153,090	\$ 1,998,446,583	\$ 54,585,542
Liabilities				
Accounts payable	\$ 395,816	\$ 40,342,015	\$ 40,197,848	\$ 539,983
Amounts held in trust for others	60,483,219	1,951,811,075	1,958,248,735	54,045,559
Total liabilities	\$ 60,879,035	\$ 1,992,153,090	\$ 1,998,446,583	\$ 54,585,542

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.

Will County, Illinois

Net Assets by Component
Last Eight Fiscal Years*
(Unaudited)

	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
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
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
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
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

*Note: In FY2002, the County implemented GASB Statement 34. This standard required new government-wide financial statements.

Sources: Will County Financial Statements 2002-2009.

Table 2

Will County, Illinois

Changes in Net Assets, Last Eight Fiscal Years*
(Unaudited)

	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
Expenses								
Governmental activities								
General and administrative	\$ 54,299,089	\$ 70,572,723	\$ 63,831,041	\$ 68,063,009	\$ 61,179,268	\$ 62,157,811	\$ 64,475,732	\$ 65,620,151
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
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
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
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
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
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
Component unit								
Public building operations	3,852,835	4,735,475	2,860,509	4,232,501	5,181,767	5,265,706	7,291,340	6,684,180
Total component unit expenses	3,852,835	4,735,475	2,860,509	4,232,501	5,181,767	5,265,706	7,291,340	6,684,180
Total reporting unit expenses	\$ 172,874,385	\$ 180,376,354	\$ 205,239,043	\$ 209,184,019	\$ 235,175,246	\$ 248,010,272	\$ 275,163,586	\$ 292,349,063
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
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
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
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
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
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

(Continued)

Table 2

Will County, Illinois

Changes in Net Assets, Last Eight Fiscal Years* (Continued)
(Unaudited)

	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
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
Public safety	1,704,233	1,083,596	1,741,274	1,085,662	539,415	3,219,597	-	1,873,553
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
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
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
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
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
Judicial	-	-	-	-	20,526	491,070	410,657	22,836
Health and welfare	225,000	-	225,000	-	2,023,757	-	3,795,607	3,442,796
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
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
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
Component Unit								
Fees, fines, and charges for services	4,592,378	4,807,652	5,021,968	5,251,947	3,758,065	3,879,890	3,893,055	6,022,306
Total component unit program revenues	4,592,378	4,807,652	5,021,968	5,251,947	3,758,065	3,879,890	3,893,055	6,022,306
Total reporting unit program revenues	\$ 81,081,561	\$ 88,166,162	\$ 96,060,203	\$ 106,010,801	\$ 112,700,146	\$ 131,740,031	\$ 147,600,473	\$ 150,944,994
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)
Component unit activities	739,543	72,177	2,161,459	1,019,446	(1,423,702)	(1,385,816)	(3,398,285)	(661,874)
Total reporting unit net expense	\$ (91,792,824)	\$ (92,210,192)	\$ (109,178,840)	\$ (103,173,218)	\$ (122,475,100)	\$ (116,270,241)	\$ (127,563,113)	\$ (141,404,069)

(Continued)

Will County, Illinois

Changes in Net Assets, Last Eight Fiscal Years* (Continued)
(Unaudited)

	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
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
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
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
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
Other taxes	948,934	681,971	854,416	1,290,053	682,278	1,043,962	1,321,838	974,482
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
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
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
Component unit activities								
Investment earnings	141,739	81,595	75,094	296,525	400,001	280,706	337,456	66,467
Other general revenues	16,969	-	-	-	-	-	-	-
Total component unit activities	158,708	81,595	75,094	296,525	400,001	280,706	337,456	66,467
Total reporting unit general revenues	\$ 111,266,692	\$ 119,987,197	\$ 129,751,971	\$ 142,964,928	\$ 161,855,147	\$ 175,958,715	\$ 184,763,948	\$ 178,971,223
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
Component unit activities	898,251	153,772	2,236,553	1,315,971	(1,023,701)	(1,105,110)	(3,060,829)	(595,407)
Total reporting unit change in net assets	\$ 19,473,868	\$ 27,777,005	\$ 20,573,131	\$ 39,791,710	\$ 39,380,047	\$ 59,688,474	\$ 57,200,835	\$ 37,567,154

*Note: In FY2002, the County implemented GASB Statement 34. This standard required new government-wide financial statements.

Sources: Will County Financial Statements 2002-2009.

Will County, Illinois

Fund Balances - Governmental Funds
Last Eight Fiscal Years *
(Unaudited)

	Fiscal Year							
	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
General fund								
Reserved	\$ 580	\$ 111,579	\$ 437,159	\$ 1,958,017	\$ 876,009	\$ 1,788,325	\$ 1,922,810	\$ 993,020
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
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
All other governmental funds								
Reserved for:								
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
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
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
Capital projects funds	-	-	-	(2,282)	6,625,802	1,708,280	2,686,908	1,889,593
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

*Note: In FY2002, the County began preparing a comprehensive annual financial report. The County chose to implement this schedule prospectively.

Sources: Will County Financial Statements 2002-2009.

Will County, Illinois

Changes in Fund Balances - Governmental Funds

Last Eight Fiscal Years *

(Unaudited)

	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
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
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
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
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
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
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
Miscellaneous revenues	599,955	945,774	1,680,117	1,163,017	1,600,892	3,481,212	4,055,854	1,942,846
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
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
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
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
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
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
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
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
Debt service - bond issuance costs	-	-	-	-	-	-	571,558	-
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
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

Will County, Illinois

Changes in Fund Balances - Governmental Funds (Continued)

Last Eight Fiscal Years *

(Unaudited)

	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
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
Issuance of bonds/debt cert.	39,936,200	194,324	187,900	-	6,600,000	21,723,212	55,000,000	4,200,000
Premium on bonds/debt cert.	1,185,361	-	-	114,200,000	538,553	-	2,790,290	-
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)
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
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)
Debt service as a percentage of noncapital expenditures	7.4%	7.6%	7.0%	9.3%	8.9%	8.4%	9.8%	9.6%

*Note: In FY2002, the County began preparing a comprehensive annual financial report. The County chose to implement this schedule prospectively.

Sources: Will County Financial Statements 2002-2009.

Will County, Illinois

 Program Revenues by Function/Program
 Last Eight Fiscal Years *
 (Unaudited)

	Fiscal Year							
	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
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
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
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
Total governmental activities program revenues	<u>76,489,183</u>	<u>83,358,510</u>	<u>91,038,235</u>	<u>100,758,854</u>	<u>106,534,719</u>	<u>127,860,141</u>	<u>143,707,418</u>	<u>144,922,688</u>
Component Unit								
Fees, fines, and charges for services	4,592,378	4,807,652	5,021,968	5,251,947	3,758,065	3,879,890	3,893,055	6,022,306
Total component unit program revenues	<u>4,592,378</u>	<u>4,807,652</u>	<u>5,021,968</u>	<u>5,251,947</u>	<u>3,758,065</u>	<u>3,879,890</u>	<u>3,893,055</u>	<u>6,022,306</u>
Total reporting unit program revenues	<u>\$ 81,081,561</u>	<u>\$ 88,166,162</u>	<u>\$ 96,060,203</u>	<u>\$ 106,010,801</u>	<u>\$ 110,292,784</u>	<u>\$ 131,740,031</u>	<u>\$ 147,600,473</u>	<u>\$ 150,944,994</u>

*Note: In FY2002, the County began preparing a comprehensive annual financial report. The County chose to implement this schedule prospectively.

Sources: Will County Financial Statements 2002-2009.

Will County, Illinois

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

Fiscal Year	Property	Replacement	Income	Sales	Other	Total
2000	\$ 54,872,305	\$ 3,096,505	\$ 6,655,708	\$ 15,941,390	\$ 1,250,187	\$ 59,525,112
2001	71,857,594	2,817,952	7,469,666	15,229,271	1,089,361	98,463,844
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
Change						
2000-2009	153.3%	41.0%	6.6%	16.5%	-22.1%	185.6%
2003-2009	62.9%	75.9%	8.6%	10.7%	42.9%	52.1%

Sources: Will County Financial Statements 2000-2009.

Note: 2000-2001 taxes do not include the Forest Preserve and use the modified accrual basis of accounting.

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

Table 7

Will County, Illinois

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

Current Limit	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
General	0.2500	0.2435	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2432	0.2500
Worker's compensation	None	0.0138	0.0148	0.0163	0.0180	0.0216	0.0242	0.0282	0.0294	0.0240
Liability insurance	None	0.0163	0.0138	0.0152	0.0161	0.0158	0.0155	0.0147	0.0165	0.0180
Illinois Municipal Retirement	None	0.0596	0.0611	0.0664	0.0610	0.0604	0.0502	0.0527	0.0522	0.0588
Sunny Hill Sanitarium	0.0750	0.0028	0.0024	0.0028	0.0030	0.0038	0.0041	0.0045	0.0044	0.0045
Highway	0.1000	0.0326	0.0407	0.0436	0.0436	0.0466	0.0552	0.0557	0.0540	0.0483
Health	0.1000	0.0428	0.0406	0.0433	0.0442	0.0475	0.0526	0.0578	0.0584	0.0594
Bridge	0.0500	0.0001	0.0038	0.0050	0.0072	0.0065	0.0136	0.0152	0.0072	0.0077
Matching tax	0.0500	0.0002	0.0216	0.0239	0.0314	0.0347	0.0419	0.0388	0.0500	0.0453
Social Security	None	0.0306	0.0299	0.0325	0.0319	0.0336	0.0334	0.0359	0.0385	0.0375
Will County Building Commission	None	0.0191	0.0117	0.0118	0.0417	0.0448	0.0483	0.0521	0.0552	0.0583
Detention home construction	0.0400	0.0104	0.0104	0.0065	0.0076	0.0078	0.0084	0.0085	0.0086	0.0073
Detention home operation *	0.0200	-	-	0.0075	0.0079	0.0083	0.0087	0.0091	0.0095	0.0110
	0.4942	0.4943	0.5154	0.5380	0.5708	0.5814	0.6061	0.6232	0.6271	0.6301
Clearview debt service fund	None	1.5630	1.6375	2.0442	3.0392	1.1084	2.3523	-	-	-
Will County Special Services Area #1 (Bonnie Brae)	None	-	-	-	-	-	-	1.3024	2.0484	2.2086
General	\$ 56,504,947	\$ 49,548,311	\$ 45,894,909	\$ 40,310,837	\$ 35,804,946	\$ 32,426,145	\$ 28,855,713	\$ 26,164,780	\$ 23,184,649	\$ 21,800,862
Worker's compensation	4,257,966	2,808,077	2,716,979	2,628,267	2,577,956	2,801,619	2,793,233	2,951,387	2,802,749	2,092,864
Liability insurance	3,541,064	2,604,593	2,533,399	2,450,899	2,305,839	2,049,332	1,789,054	1,538,489	1,572,972	1,569,648
Illinois Municipal Retirement	12,947,693	12,432,862	12,189,688	11,980,381	8,736,407	7,834,157	5,794,227	5,515,536	4,976,310	5,127,516
Sunny Hill Sanitarium	608,281	488,361	495,665	451,481	429,659	492,877	473,234	470,966	419,459	392,412
Highway	7,082,127	8,892,243	7,471,691	7,030,210	6,244,383	6,044,233	6,371,341	5,829,513	5,147,907	4,211,888
Health	9,298,007	8,261,443	7,948,998	7,126,956	6,573,788	6,160,967	6,071,242	6,049,297	5,567,366	5,179,837
Bridge	21,724	773,239	771,034	806,217	1,031,182	843,080	1,569,751	1,590,819	686,388	671,460
Matching tax	43,449	4,395,251	4,387,553	4,659,933	4,497,101	4,500,749	4,836,217	4,060,773	4,766,581	3,950,280
Social Security	6,647,641	6,084,166	5,966,338	5,143,663	5,356,420	4,358,074	3,855,123	3,757,262	3,670,267	3,270,099
Will County Building Commission	4,149,289	2,380,728	2,331,428	1,902,659	5,792,184	5,810,675	5,574,834	5,452,647	5,262,212	5,083,818
Detention home construction	2,259,329	1,912,748	1,909,228	1,048,082	1,088,470	1,011,696	969,552	889,603	819,852	636,579
Detention home operation *	-	-	-	1,209,325	1,131,436	1,076,548	1,004,179	952,398	905,650	959,229
Clearview debt service fund	67,151	67,151	67,150	67,150	95,845	35,801	71,600	-	54,936	57,937
Will County Special Services Area #1 (Bonnie Brae)	-	-	-	-	-	-	-	37,995	-	-
	\$ 107,428,668	\$ 100,649,173	\$ 94,684,060	\$ 86,816,060	\$ 81,665,616	\$ 75,445,953	\$ 70,029,300	\$ 65,261,465	\$ 59,837,298	\$ 55,004,229

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.

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

Source: Will County Clerk - Tax Extension Department.

Will County, Illinois

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

Taxpayer	Type Of Business	Fiscal Year 2000		Fiscal Year 2009	
		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	\$ 548,674	5.34%	\$ 412,733	1.74%
Exxon Mobil Joliet Refining	Manufacturing	134,691	1.31%	276,417	1.16%
PDV Midwest Refining	Manufacturing	71,290	0.69%	103,214	0.43%
Walmart	Retail	-	-	79,976	0.34%
Prologis Exchange IL	Industrial	-	-	45,796	0.19%
Industry Property Fund	Industrial	-	-	42,485	0.18%
Cherry Hill	Industrial	-	-	35,431	0.15%
Catellus Development Corp.	Retail	14,843	0.14%	30,230	0.13%
Target Corporation	Retail	-	-	27,988	0.12%
Menard Inc.	Retail	-	-	27,653	0.12%
Chicago Carbon Co.	Manufacturing	18,502	0.18%	-	-
INEOS Americas LLC (2)	Manufacturing	15,624	0.15%	-	-
Amoco Oil Corporation	Manufacturing	14,659	0.14%	-	-
Caterpillar Inc.	Manufacturing	11,435	0.11%	-	-
Empress River Casino	Recreation	10,584	0.10%	-	-
BRE/Louis Joliet LLC	Recreation	10,464	0.10%	-	-
Total		\$ 850,766	8.29%	\$ 1,081,923	4.56%

Source: Will County Supervisor of Assessment.

(1) - Formerly Commonwealth Edison

(2) - Formerly BASF Corporation

Will County, Illinois

 Property Tax Levies and Collections
 Last Ten Fiscal Years
 (Unaudited)

County						
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 (1)	Percentage of Levy
1999	\$ 55,004,229	\$ 54,867,110	99.75%	\$ 15,824	\$ 54,882,934	99.78%
2000	59,837,298	59,655,073	99.70%	37,234	59,692,307	99.76%
2001	65,261,465	64,828,033	99.34%	115,332	64,943,365	99.51%
2002	70,029,300	69,737,303	99.58%	58,530	69,795,833	99.67%
2003	75,445,953	75,184,382	99.65%	53,513	75,237,895	99.72%
2004	81,665,616	81,619,668	99.94%	89,806	81,709,474	100.05%
2005	86,816,060	86,516,612	99.66%	51,493	86,568,105	99.71%
2006	94,684,060	94,271,097	99.56%	70,532	94,341,629	99.64%
2007	100,649,171	100,267,527	99.62%	54,592	100,322,119	99.68%
2009	107,428,668	107,023,244	99.62%	63,499	107,086,743	99.68%

Forest Preserve District						
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 (1)	Percentage of Levy
1999	\$ 12,155,819	\$ 12,149,946	99.95%	\$ 3,353	\$ 12,153,299	99.98%
2000	13,050,689	13,010,713	99.69%	8,676	13,059,365	100.07%
2001	14,149,681	14,112,631	99.74%	5,375	14,155,056	100.04%
2002	15,178,070	15,123,802	99.64%	12,675	15,190,745	100.08%
2003	16,420,338	16,411,230	99.94%	11,541	16,431,879	100.07%
2004	17,687,398	17,650,291	99.79%	19,376	17,706,774	100.11%
2005	23,879,808	23,879,808	100.00%	10,982	23,890,790	100.05%
2006	25,131,732	25,106,568	99.90%	14,721	25,146,453	100.06%
2007	28,975,746	28,942,424	99.89%	14,743	28,918,260	99.80%
2008	31,325,470	31,286,814	99.88%	16,639	31,303,453	99.93%

(1) At times, collections will exceed the levy amount due to collections for mobile home property taxes which are not levied.

Sources: Will County Treasurer, Will County Clerk, and Forest Preserve District of Will County.

Will County, Illinois

Direct and Overlapping Property Tax Rates

Last Ten Tax Years

(rate per \$100 of assessed value)

(Unaudited)

	Year Taxes Are Payable									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Direct rate - County	0.6301	0.6271	0.6232	0.6061	0.5814	0.5708	0.5380	0.5154	0.4943	0.4942
Overlapping rates:										
Municipalities	1.0928	0.7391	0.8111	0.7857	0.7921	0.9467	1.0232	0.9265	0.9523	1.2429
High school districts	1.9723	1.9914	2.0189	2.0598	1.9713	2.1598	2.0906	2.1171	2.1132	1.9681
Unit school districts	4.2180	4.4661	4.7470	4.7580	4.6961	4.3891	4.3902	4.2033	4.0725	4.0925
Elementary school districts	2.5368	2.6164	2.8039	2.9264	2.9375	2.8536	2.7576	2.7162	2.6314	2.6162
Junior colleges	0.2233	0.2295	0.2326	0.2315	0.2195	0.2917	0.2941	0.3013	0.2971	0.2763
Townships	0.2625	0.2552	0.2486	0.2382	0.2253	0.3480	0.3371	0.3169	0.3121	0.3113
Sanitary districts	0.0317	0.0294	0.0276	0.0252	0.0233	0.1247	0.1182	0.1090	0.1005	0.0967
Park district	0.3077	0.4186	0.3064	0.2994	0.3186	0.3187	0.3199	0.2868	0.3051	0.2955
Forest Preserve	0.1394	0.1369	0.1352	0.1315	0.1266	0.1235	0.1481	0.1369	0.1424	0.1445
Fire protection	0.3997	0.4189	0.4477	0.4876	0.5129	0.5531	0.5773	0.5937	0.6017	0.5988

Note: These totals are of differently weighted averages which include most, but not all (libraries, street lighting, mosquito abatement, etc.) units of local government that tax in Will 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:

Year	Equalized Assessed Value	Total Tax Extension	Resulting Typical Tax Rate
1999	\$ 8,818,140,016	\$ 607,896,708	0.06894
2000	9,533,005,300	682,339,944	0.07158
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

Table 11

Will County, Illinois

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		County Direct Tax Rates		Forest Preserve Direct Tax Rates		Total Assessed Value to Total Estimated Value	
		Assessed Value	Estimated Value	Assessed Value	Estimated Value	Direct Tax Rate	County Direct Tax Rate	Forest Preserve Direct Tax Rate	Assessed Value		Estimated Value
2000	1999	\$ 8,808,547,000	\$ 26,425,641,000	\$ 9,593,016	\$ 28,779,048	0.6301	0.6301	0.1394	\$ 8,818,140,016	\$ 26,454,420,048	33.3333%
2001	2000	9,523,535,185	28,570,605,555	9,470,115	28,410,345	0.6271	0.6271	0.1369	9,533,005,300	28,599,015,900	33.3333%
2002	2001	10,455,934,037	31,367,802,111	9,804,212	29,412,636	0.6232	0.6232	0.1352	10,465,738,249	31,397,214,747	33.3333%
2003	2002	11,531,765,433	34,595,296,299	10,335,019	31,005,057	0.6061	0.6061	0.1315	11,542,100,452	34,626,301,356	33.3333%
2004	2003	12,959,957,561	38,879,872,683	10,300,066	30,900,198	0.5814	0.5814	0.1266	12,970,257,627	38,910,772,881	33.3333%
2005	2004	14,311,657,646	42,934,972,938	10,116,255	30,348,765	0.5708	0.5708	0.1235	14,321,773,901	42,965,321,703	33.3333%
2006	2005	16,114,692,050	48,344,076,150	9,418,463	28,255,389	0.5380	0.5380	0.1481	16,124,110,513	48,372,331,539	33.3333%
2007	2006	18,347,954,130	55,043,862,390	9,775,482	29,326,446	0.5154	0.5154	0.1369	18,357,729,612	55,073,188,836	33.3333%
2008	2007	20,337,154,789	61,011,464,367	10,980,541	32,941,623	0.4943	0.4943	0.1424	20,348,135,330	61,044,405,990	33.3333%
2009	2008	21,711,156,275	65,133,468,825	12,899,176	38,697,528	0.4942	0.4942	0.1445	21,724,055,451	65,172,166,353	33.3333%

Source: Will County Clerk.

Will County, Illinois

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

Fiscal Year	Population (1)	Equalized Assessed Value (2)	County			Forest Preserve District			Total			Ratio Of		
			Gross General Bonded Debt	Less Debt Service Fund	Net General Bonded Debt Outstanding	Gross General Bonded Debt and Capital Leases	General Bonded Debt Outstanding	General Bonded Debt Outstanding	General Bonded Debt Outstanding	General Bonded Debt to Assessed Value	Percentage of Total Debt to Personal Income	Net General Bonded Debt Per Capita		
2000	502,266	\$ 8,818,140,016	\$ 18,970,000	\$ 20,098	\$ 18,949,902	\$ 114,818,182	\$ 133,768,084	1.52%	1.00%	\$ 266.33				
2001	536,416	9,533,005,300	17,560,000	18,681	17,541,319	112,756,654	130,297,973	1.37%	0.89%	242.90				
2002	559,861	10,465,738,249	20,431,200	92,025	20,339,175	112,532,429	132,871,604	1.27%	0.81%	237.33				
2003	586,704	11,542,100,452	19,440,000	191,000	19,249,000	110,810,214	130,059,214	1.13%	0.74%	221.68				
2004	613,849	12,970,257,627	16,150,000	688,216	15,461,784	108,738,850	124,200,634	0.96%	0.66%	202.33				
2005	642,813	14,321,773,901	45,170,000	3,472,599	41,697,401	184,578,420	226,275,821	1.58%	1.11%	352.01				
2006	668,217	16,124,110,513	42,070,000	859,340	41,210,660	186,835,675	228,046,335	1.41%	0.99%	341.28				
2007	673,586	18,357,729,612	49,745,000	4,694,093	45,050,907	192,026,983	237,077,890	1.29%	0.96%	351.96				
2008	681,097	20,348,135,330	67,380,000	5,588,884	61,791,116	219,030,402	280,821,518	1.38%	1.06%	412.31				
2009	685,251	21,724,055,451	63,871,682	6,044,546	57,827,136	213,349,748	271,176,884	1.25%	N/A	395.73				

Sources: Will County Clerk, Bureau of the Census, Will County Financial Reports 1999-2008, 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 personal income data.

Will County, Illinois

Direct and Overlapping Governmental Activities Debt
 As of November 30, 2009
 (Unaudited)

<u>Governmental Unit</u>	<u>Debt Outstanding (1)</u>	<u>Percentage Applicable to County (2)</u>	<u>Amount Applicable to County</u>
Overlapping debt			
Forest Preserve	\$ 213,327,075	100.00%	\$ 213,327,075
Municipalities	101,352,718	Various	525,201,484
DuPage Water Commission	12,465,000	5.38%	670,823
School Districts	2,801,026,317	Various	1,780,434,514
Park Districts	234,085,062	Various	110,851,976
Library Districts	58,510,000	Various	49,534,571
Fire Protection Districts	28,194,000	Various	23,123,914
Special Service Areas	21,809,000	100.00%	21,809,731
TIF Districts	28,289,356	100.00%	28,289,356
New Lenox Township	1,380,893	100.00%	1,380,893
Homer Township	6,750,000	100.00%	<u>6,750,000</u>
Subtotal, overlapping debt			2,761,374,337
Will County direct debt	63,871,682	100.00%	<u>63,871,682</u>
Total direct and overlapping debt			<u>\$ 2,825,246,019</u>

Sources:

- (1) Information for entities other than the County is based on data obtained from the Will County Clerk's office.
- (2) Percentages are based on 2008 EAV, the most current available.

Will County, Illinois

Ratio of Debt Service Expenditures for Long-Term
Debt to Total General Governmental Expenditures
Last Ten Fiscal Years
(Unaudited)

Year	Principal	Interest	Total Debt Service	Total General Governmental Expenditures (1)	Ratio Of Debt Service To Total General Governmental Expenditures
2000	\$ 2,050,000	\$ 1,432,318	\$ 3,482,318	\$ 140,661,485	2.48%
2001	2,305,000	1,131,025	3,436,025	148,029,884	2.32%
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%

Source: Will County Financial Statements 2000-2009.

(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.

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

Will County, Illinois

Legal Debt Margin Information
Last Ten Fiscal Years
(Unaudited)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Debt limit	\$ 507,043,051	\$ 548,147,805	\$ 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
Total net debt applicable to limit	18,970,000	17,560,000	20,431,200	19,440,000	16,150,000	45,170,000	42,070,000	49,745,000	67,380,000	63,871,682
Legal debt margin	\$ 488,073,051	\$ 530,587,805	\$ 581,348,749	\$ 644,230,776	\$ 729,639,814	\$ 778,331,999	\$ 778,331,999	\$ 1,005,824,453	\$ 1,102,637,781	\$ 1,185,261,506
Total net debt applicable to the limit as a percentage of debt limit	3.74%	3.20%	3.40%	2.93%	2.17%	5.49%	4.54%	4.71%	5.76%	5.11%

Legal Debt Margin Calculation for Fiscal Year 2008
 Assessed value \$ 21,724,055,451
 Debt limit (5.75% of assessed value) 1,249,133,188
 Debt applicable to limit:
 Bonds 63,871,682
 Legal debt margin \$ 1,185,261,506

Source: Will County Clerk.

Note: Only the County's debt margin is presented.

Will County, Illinois

Demographic Statistics
Last Ten Calendar Years
(Unaudited)

Year	(1) Population	(1) Median Age	(2) School Enrollment	(3) Unemployment Rate
2000	502,266	33.3	81,869	5.2%
2001	536,416	33.8	86,662	5.2%
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	N/A	124,499	10.1%

Sources:

(1) Bureau of the Census:

Population: 2000 based on the 2000 Decennial Census.
2000 - 2009 based on estimates.

Median Age: 2000 based on the 2000 Decennial Census.
2001 based on the 2001 Supplementary Survey.
2002-2006 based on the yearly American Community Surveys.
2007 based on the 2005-2007 American Community Survey 3-Year Estimates
2008 based on the 2006-2008 American Community Survey 3-Year Estimates
2009 is not yet available.

(2) Will County Superintendent of Schools.

(3) Illinois Department of Employment Security.

N/A - Information not currently available.

Table 17

Will County, Illinois

Principal Employers
Current Year and Nine Years Ago
(Unaudited)

<u>Employer</u>	Fiscal Year 2009			Fiscal Year 2000		
	Employees	Rank	Percentage of County Population	Employees	Rank	Percentage of County Population
Provena Saint Joseph Medical Center	2,500	1	0.36%	2,762	1	0.55%
Silver Cross Hospital	1,800	2	0.26%	1,200	7	0.24%
Empress Casino Joliet	1,756	3	0.26%	1,600	5	0.32%
Caterpillar, Inc.	1,500	4	0.22%	2,762	1	0.55%
Harrah's Joliet Casino	1,100	5	0.16%	1,404	6	0.28%
University of St. Francis	1,100	6	0.16%	-	-	-
City of Joliet	1,040	7	0.15%	-	-	-
Illinois Department of Corrections - Stateville	950	8	0.14%	945	10	0.19%
Filtration Group	900	9	0.13%	-	-	-
Stateville Correctional Hospital	900	10	0.13%	-	-	-
ComEd Company	-	-	-	2,560	2	0.51%
Will County Government	-	-	-	1,666	4	0.33%
Valley View School District 365-U	-	-	-	1,100	8	0.22%
Tellabs, Inc.	-	-	-	1,063	9	0.21%
County Population	685,251			502,266		

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

Table 18

Will County, Illinois

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)		
2009	307,006,550	685,251	N/A	N/A	N/A	N/A	326,975	36,937	10.1%	N/A
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
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
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
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
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
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
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
2001	285,226,284	536,416	8,700,000,000,000	14,700,000,000	30,574	27,450	274,997	14,254	4.9%	396,117
2000	281,421,906	502,266	8,400,000,000,000	13,400,000,000	29,845	26,664	267,408	11,333	4.1%	408,235

NA - Not applicable

Sources:

- (1) U.S. Census Bureau:
2000 based on the 2000 Decennial Census.
2001-2009 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.

Will County, Illinois

Major Projects in Will County

As of November 30, 2009

(Unaudited)

-
- BOLINGBROOK:**
- ◆ Orbus Inc. has leased and built out 130,000-sf at 380 Veterans Pkwy. The portable trade show products and accessories provider moved from their facility on the Southside of Chicago.
 - ◆ A 155-room aloft Hotel is under construction at 500 Jones Ave. in the Bolingbrook Promenade, a 1-million-sf mixed use development at I-355 and Boughton Rd. The 77,352-sf hotel will include a state-of-the-art meeting room, a fitness center and a swimming pool.
 - ◆ Central Freight Lines, Inc. a Waco, Texas-based leading regional less-than-truckload (LTL) carrier has signed a five-year lease for 53,220-sf in Bolingbrook Corporate Center.
 - ◆ Des Moines-based Jacobson Co. has leased 96,000-sf at Bolingbrook Corporate Center II .a 286,630-sf industrial facility at 101 E. Crossroads Parkway in Bolingbrook. Jacobson is the nation's fifth largest third-party logistics
 - ◆ Honeywell International has signed a 10-year lease for 119,000-sf of space at Bolingbrook Corporate Center II, a 286,630-sf industrial facility at 101 E. Crossroads Parkway in Bolingbrook. Honeywell, a Morristown, N.J.-based industrial supplies manufacturer, is consolidating its division headquarters, manufacturing and distribution for its Salisbury electrical safety division.
 - ◆ IFCO SYSTEMS, the global leader in reusable transport packaging and logistics, has opened its fifth US RPC Service Center inBolingbrook, Illinois. The 101,000 square foot facility, located at 400 Crossroads Parkway, will provide sorting, inspection, cleaning, and shipping for IFCO's reusable plastic container pooling operations. IFCO expects the facility to employ approximately 50 people.
 - ◆ LG Electronics MobileComm USA has leased a 337,630-sf warehouse located within Highland Corporate Center in Bolingbrook. The company will be consolidating several components of its mobile phone packaging, refit and distribution at Building #3 at 1251 W. 115th St.
 - ◆ New Breed Leasing of Illinois has completed a renewal of their 361,176-sf of space at 850 Veteran's Parkway. Based in Greensboro, North Carolina, New Breed is a third-party logistics company.
 - ◆ Ozburn-Hessey Logistics, a third party logistics provider leased 163,470-sf in Crossroads I in Bolingbrook. Ozburn-Hessey, based in Nashville is world's largest third party logistics firms. This will be a new location for the firm and will be used as a warehouse and distribution facility for food related products.
 - ◆ Reusable Container Co. has leased 101,387-sf facility at 400 Crossroads Parkway in Bolingbrook.
 - ◆ Saratoga Food Specialties has signed a lease for 150,249-sf of industrial space located at 771 W. Crossroads Parkway in Bolingbrook. The space includes 15,000-sf of office and a 20,000-sf food production/lab area.
- ELWOOD:**
- ◆ Alliance 3PL has signed a long-term lease for 415,800-sf in the Import Distribution Center at CenterPoint Intermodal Center. Alliance 3PL. is an Illinois-based specialty warehousing and transportation management services company.
 - ◆ Bissell Homecare Inc. has relocated to a \$20-million build-to-suit it had designed within the CenterPoint Intermodal Center East. The Grand Rapids, MI-based home cleaning products company's new 500,000-sf building is a slight expansion from its previous Midwestern headquarter distribution facility it was leasing in Joliet. Bissell's facility is the first within the 300-acre East addition onto CenterPoint's existing 1,500-acre CenterPoint Intermodal Center.

(Continued)

Will County, Illinois

Major Projects in Will County (Continued)

As of November 30, 2009

(Unaudited)

ELWOOD:	<ul style="list-style-type: none"> ◆ Logistics company NFI leased 93,000 square feet at a building in the CenterPoint Intermodal Center in Elwood. Oakbrook Terrace-based NAI Hiffman represented Mirvac Industrial Trust, which owns the 213,997-sf building at 27143 S. Baseline Road. CB Richard Ellis Inc. represented New Jersey-based NFI.
JOLIET:	<ul style="list-style-type: none"> ◆ California Cartage Co. has completed a 374,460-sf industrial lease within Ryan Companies US Inc.'s Laraway Crossings Business Park in Joliet. The company previously occupied a 213,977-sf building in Elwood. ◆ CenterPoint Intermodal Center - Joliet, IL a state-of-the-art integrated logistics center and inland port situated on 3,600 acres. Construction on a 1,000-acre Class I railroad (Union Pacific Railroad) intermodal facility has commenced and the site is zoned for a third area Class I intermodal. The park will also feature up to 20 million-sf of industrial facilities as well as container/equipment management yards. Private investment expected to exceed \$2 billion, including \$180 million of new infrastructure, and will generate more than 14,000 new jobs. ◆ Ecolab Inc. has renewed its lease for 178,000-square-feet at 3501 Corporate Dr. in Southfield Business Park. The cleaning, sanitizing, pest control, maintenance and repair products company has occupied the 408,400-sf building for five years and has a primary manufacturing facility located nearby. ◆ Menlo Worldwide has leased more than 200,000-sf of space at 4000 Rock Creek Blvd. in Rock Run Business Park to serve Caterpillar. The operation includes receiving, export packaging and loading and shipping. Menlo is a subsidiary of Con-Way Inc. ◆ Central Grocers Inc. is preparing to move to a new, \$75-million distribution center in the Cherry Hill Business Park, a state-of-the-art 920,000-sf facility. The wholesale grocery co-operative known as Centrella agreed in June to buy the facility in Joliet ◆ Provena Saint Joseph Medical Center West Tower opens and as part of the tower opening, the Medical Center will also transition to a 24-hour visitation policy throughout all hospital units, including ICUs. The \$144 million expansion project includes an eight-story tower with 199 new private patient rooms; updated and expanded adult critical care units; the area's only dedicated neurosciences center, which includes a six-bed neuro ICU; a state-of-the-art laboratory; a 350-seat conference center for community events and meetings; and a winter garden, which features Jazzman's Cafe as well as other patient and family focused amenities. Free patient and visitor parking is now available in a 700-space attached parking garage located on Springfield Avenue.
MOKENA:	<ul style="list-style-type: none"> ◆ Ritter Technology Corporation has leased 18,000-sf at 9950 W. 190th St. in Mokena. The firm provides products and solutions in hydraulics, pneumatics, lubrication, filtration, and fluid connectors
MONEE:	<ul style="list-style-type: none"> ◆ Third-party logistics firm Jacobson Cos. leased 178,000 square feet in a recently completed building in the Bailly Ridge Corporate Center in Monee. Des Moines, Iowa-based Jacobson will move into 25810 Ridgeland Ave., a 431,000-sf building.

Will County, Illinois

Major Projects in Will County (Continued)

As of November 30, 2009

(Unaudited)

NEW LENOX:	<ul style="list-style-type: none"> ◆ Chicago-based MCZ Development is developing a 70-acre mixed-use commercial development at the northeast corner of U.S. Rte 6 and Silver Cross Blvd. just west of I-355. The proposed first phase of the project includes a 60,000-sf medical office building. Hotels, restaurants and retail shops are also planned. ◆ HSA Commercial Real Estate has acquired an 8.89-acre site at 2501 W. Haven Ave., for the development of the New Lenox Commerce Center. The project will be a 127,400-sf, multi-tenant, industrial spec facility. The project is adjacent to Cherry Hill Business Park. ◆ HSA PrimeCare expects to complete work by this summer on a \$13.5-million medical office building it's developing as part of the new Silver Cross Hospital campus. HSA PrimeCare, a division of HSA Commercial Real Estate, was brought in to develop and own the 56,000-sf facility by Silver Cross, which is building a replacement hospital on a new \$400M campus. To be known as the Silver Cross Health Center and Professional Building, the two-story southwest suburban medical office is currently about 85% preleased, with delivery of units expected by August. ◆ The 560,000-sf, \$400 million replacement hospital for Silver Cross Hospital is under construction at the intersection of Rte 6 and I-355 in New Lenox. The six-story facility will include 289 all-private patient rooms and 11 operating rooms.
PLAINFIELD:	<ul style="list-style-type: none"> ◆ Diageo, the world's leading premium drinks company is investing \$20.2 million to expand its Plainfield bottling facility. The 44,000-sf addition will house a new bottling line for Diageo's line of cocktails.
ROMEDEVILLE:	<ul style="list-style-type: none"> ◆ Great Kitchens Inc., the largest manufacturer of take-and-bake pizza in the U.S. has signed a lease for 155,000-sf facility at 300 Innovation Drive, at Airport Rd. and Chicago Tube Rd. in Romeoville. The new facility consolidates all of Great Kitchen's operations and will serve as its new headquarters, production center, research & development kitchen and warehouse and distribution center. ◆ LeSaint Logistics has leased 217,592-sf in ProLogis Park 55 in Romeoville. Sanyo Logistics has leased 215,000-sf in the same facility, a 651,248-sf building built by ProLogis in 2007. ◆ LG Electronics USA Inc. has entered into a 408,966-sf lease renewal / extension at Park 55, 875 Crossroads Parkway, Romeoville owned by Duke Realty Corporation. The space leased by LG Electronics includes 3,200 square feet of office area. The building serves as the company's Midwest distribution center. ◆ Sanyo Logistics Corp., a division of Sanyo Electric Co. has leased 215,000-sf of distribution space within ProLogis Park 55 in Romeoville. ProLogis Park 55 is a six-building, approximately 3.1 million-sf industrial park located along Interstate 55, between Weber Road and Route 53. ◆ SPX Service Solutions has leased 230,000-sf in Windgate Distribution Center at 1385 North Weber Rd. in Windham Lakes Business Park. ◆ Exel Inc., a third party logistics company has leased 107,068-sf at 1165 Crossroads Parkway in Romeoville. ◆ RTC, makers of consumer products display trays has leased 500,200-sf at 801 N. Schmidt Road in Romeoville in Duke Realty Corporation's Crossroads 5 building. RTC is consolidating two Chicago area facilities as part of this

Will County, Illinois

Major Projects in Will County (Continued)

As of November 30, 2009

(Unaudited)

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- SHOREWOOD: ♦ Gully Truck Leasing completed the acquisition of an 8k-sf truck terminal on 3 acres, including a 4.5 acre parcel of undeveloped land, a move that allows the company to expand its operations to the Chicago metro area. The property is at 300 Earl Road in Shorewood. Podolsky Northstar CORFAC International's Corey Chase represented Gully Truck Leasing. The seller was BMW Venture LLC, a private investor. Darwin Realty's Rick Daly represented the seller.
- WILMINGTON: ♦ Waste Management and Will County have announced a partnership to develop a landfill gas-to-energy plant at Prairie View Recycling & Disposal Facility. Initial plans call for the installation of three to four reciprocating engines, which will be able to produce 2.4 to 3.2 megawatts of electricity for the local grid. Waste Management will build and operate the facility, which should be operational by 2010.
- WOODRIDGE: ♦ Canon USA Inc., a leading manufacturer of copiers, scanners, printers, fax machines and related office and consumer products, has leased 174,000-sf at 10350 N. Beaudin Blvd. in Internationale Center in Woodridge.
- ♦ Highway Distribution Systems has leased 57,525-sf at Park 355 at 2145 Internationale Parkway. The firm headquartered in Trenton, N.J. provides logistics and distribution services to the magazine, periodical, book and
- ♦ PODS of Chicago has leased 81,250-sf of warehouse and distribution space in the recently constructed 11240 Katherine's Crossing at Wood Hill Crossings Business Park in Woodridge.
- ♦ RJW Transportation, a Chicago-based logistics service provider, has leased 80,000-sf at 11240 Katherine's Crossing in Wood Hill Crossings Business Park.

Source: Will County Center for Economic Development

Will County, Illinois

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

Function	Full-time Equivalent Employees as of November 30									
	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
General and administrative	305	308	314	322	313	293	278	274	259	247
Public safety	716	679	658	641	627	611	569	575	550	533
Judicial	403	393	384	376	365	346	331	332	315	304
Health and welfare	613	599	584	568	571	577	563	538	543	536
Highway	69	70	69	70	75	75	71	70	71	71
Total	<u>2,106</u>	<u>2,049</u>	<u>2,009</u>	<u>1,977</u>	<u>1,951</u>	<u>1,902</u>	<u>1,812</u>	<u>1,789</u>	<u>1,737</u>	<u>1,691</u>

Source: Will County Auditor

Note: 2000-2001 based on excel growth trend.

2002-2009 based on internal HR reports (E-4 form).

Will County, Illinois

 Operating Indicators by Program
 Last Ten Fiscal Years
 (Unaudited)

Program	Fiscal Year									
	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
Law enforcement:										
Physical arrest total county (1)	N/A	N/A	3,732	3,247	3,220	3,166	2,868	3,503	3,522	3,651
Physical arrest by Sheriff (1)	1,430	N/A	266	326	421	427	313	374	591	578
Traffic violations (2)	65,491	150,719	154,927	149,310	146,507	128,371	122,206	121,430	115,699	120,868
Police protection - rural areas (3):										
Employees, including jail	623	621	579	549	528	494	442	442	439	440
Sworn employees	473	254	252	248	259	260	260	260	270	272
Non-sworn employees - full time	134	330	292	272	242	211	202	182	165	162
Non-sworn employees - part time	16	37	35	29	27	23	24	4	4	6
Twelfth Judicial Circuit Court (4):										
Total filed caseload	N/A	N/A	206,645	195,536	188,475	167,579	159,997	161,622	159,232	163,065
Total disposed caseload	N/A	N/A	211,433	196,337	209,082	171,009	161,365	170,560	166,480	181,096
Pending civil caseload	N/A	N/A	20,753	19,055	17,073	18,008	17,630	17,065	14,286	14,651
Pending felony caseload	N/A	N/A	2,562	2,795	2,369	2,257	2,192	2,418	1,977	1,648
Pending juvenile caseload	N/A	N/A	1,299	1,346	1,353	1,219	1,062	1,312	1,277	1,167
Will County 9-1-1 (5):										
Emergency response calls	312,522	327,730	328,959	300,262	293,870	285,663	255,889	244,277	183,476	173,994
Health Department / Community Health Center (6):										
Total number of physician visits	48,011	40,454	41,448	48,239	52,671	47,494	61,902	56,757	43,785	*
Total number of nursing visits	10,647	13,228	2,092	3,776	2,794	5,087	15,927	13,882	9,841	*
Total number of dental visits	9,121	8,181	7,793	7,332	7,060	6,198	5,200	4,516	2,704	*
Clinical lab performed	30,352	72,132	68,836	82,137	24,669	24,684	18,862	14,056	12,464	*
Waste generation / refuse collection:										
Total Will County generated Municipal Waste (MW) (tons per year) (7)	448,449	596,640	693,055	706,471	769,084	804,896	702,926	619,828	592,752	462,821
Total Will County recycled Municipal Waste (MW) (tons per year) (7)	150,796	232,689	242,045	222,403	235,746	239,030	246,417	246,509	155,391	157,911
Refuse collected in Prairie View landfill (tons per year) (8)	746,552	752,065	868,327	924,427	499,511	423,205	*	*	*	*
Building permits (7):										
Building permits issued	1,687	2,036	1,942	2,255	2,779	2,594	2,542	2,804	2,790	3,413
Fire protection (9):										
Fire protection - rural areas - fire protection district	38	38	37	39	37	37	26	26	26	26
Supervisor of assessments (10):										
Total land - square miles	849	849	846	846	846	846	846	846	846	846
Public schools (11):										
High schools	26	25	24	23	22	19	17	17	17	15
Preschools	27	30	16	23	23	24	22	18	17	16
Elementary schools	146	150	150	142	131	130	125	128	121	111
Number of full time teachers	9,434	9,229	9,257	8,846	7,538	6,889	6,534	6,258	5,918	5,505
Highway department (12):										
Miles of incorporated	104.06	104.06	105.06	105.06	105.06	69.05	69.05	69.05	82.69	81.14
Miles of unincorporated	160.08	160.08	163.78	163.78	163.78	201.35	201.35	201.35	199.00	199.00

Will County, Illinois

Operating Indicators by Program
 Last Ten Fiscal Years
 (Unaudited)

	Fiscal Year									
	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
Forest Preserve (13):										
Acres preserved	20,784	20,430	18,960	18,018	16,628	16,522	15,912	15,319	14,683	14,198
Miles of walking / biking trails	108	80	100	92	*	*	*	*	*	*
Miles of equestrian trails	33	20	23	26	*	*	*	*	*	*
Number of picnic shelters	32	40	27	26	26	26	26	18	*	*
Number other facilities	6	7	6	6	6	6	6	5	5	5
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	6	6
Number of Forest Preserves	74	76	83	76	59	59	59	56	52	44

Sources:

- (1) Illinois State Police: Uniform Crime Reports.
- (2) Will County Circuit Court: Report D - Activity of all DUI/Traffic/Conservation/Ordinance Cases in the Circuit Court of the Twelfth Judicial District Will County.
- (3) Will County Sheriff's Department.
- (4) Illinois Supreme Court: Annual Report of the Courts.
- (5) Will County 9-1-1 system call activity reports.
- (6) Will County Health Department: Annual Reports.
- (7) Will County Land Use Department.
- (8) Will County Auditor's Office: Annual Prairie View Recycling & Disposal Facility Audits.
- (9) Will County Executive's Office.
- (10) Will County Supervisor of Assessment.
- (11) Will County Superintendent of Schools.
- (12) Will County Department of Highways.
- (13) Forest Preserve District of Will County.

N/A - Information not currently available.

* Information not available.

Note: Prairie View Landfill opened in January 2004.

Will County, Illinois

Capital Asset Statistics by Function

Last Eight Fiscal Years *

(Unaudited)

Function	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
General and administrative								
Land and right of way	5	7	8	8	8	8	8	8
Building and building improvements	15	20	25	26	28	30	30	30
Equipment	117	140	160	179	198	215	219	239
Infrastructures	-	-	-	-	-	-	-	-
Construction in progress	-	-	-	1	1	1	11	16
Total	137	167	193	214	235	254	268	293
Public safety								
Land and right of way	5	6	6	6	6	6	6	6
Building and building improvements	17	21	21	25	26	27	27	28
Equipment	446	500	547	612	644	708	726	946
Infrastructures	-	-	-	-	-	-	-	-
Construction in progress	-	-	-	2	1	1	42	17
Total	468	527	574	645	677	742	801	997
Judicial								
Land and right of way	4	5	5	5	5	5	5	5
Building and building improvements	21	23	25	27	29	31	33	36
Equipment	35	39	46	51	46	50	56	69
Infrastructures	-	-	-	-	-	-	-	-
Construction in progress	-	-	-	-	-	-	3	7
Total	60	67	76	83	80	86	97	117
Health and welfare								
Land and right of way	2	2	2	2	2	2	2	2
Building and building improvements	20	20	22	24	26	28	30	32
Equipment	55	64	72	85	95	97	103	111
Infrastructures	-	-	-	-	-	-	-	-
Construction in progress	-	-	-	-	-	-	-	4
Total	77	86	96	111	123	127	135	149

Will County, Illinois

Capital Asset Statistics by Function

Last Eight Fiscal Years *

(Unaudited)

Function	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
Highway								
Land and right of way	63	66	67	70	68	77	78	84
Building and building improvements	13	13	15	15	15	15	14	14
Equipment	114	126	144	150	158	159	177	199
Infrastructures	178	186	198	209	213	231	248	252
Construction in progress	-	-	-	12	10	19	36	42
Total	368	391	424	456	464	501	553	591
Total capital assets	1,110	1,238	1,363	1,509	1,579	1,710	1,854	2,147

Source: Will County Auditor.

Note: In FY2002, the County began preparing a comprehensive annual financial report. The County chose to implement this schedule prospectively.

The numbers shown above represent the total assets per classification as of the end of each fiscal year for the County only.

