

Will County, Illinois

Comprehensive Annual Financial Report

For the Fiscal Year Ended November 30, 2010



WILL COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL
FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
NOVEMBER 30, 2010

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, 2010

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INTRODUCTORY SECTION



WILL COUNTY

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

July 27, 2011

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

Dear Mr. Walsh and Members of the Board:

We hereby submit the Comprehensive Annual Financial Report (CAFR) of Will County, Illinois, (County) for the fiscal year ended November 30, 2010. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the County. The information presented in the CAFR is the responsibility of the County's management and not the independent auditor. All disclosures necessary to allow the reader to gain an understanding of the County's financial activities have been included. Please see the Management's Discussion and Analysis on page 3 for a narrative overview and analysis of the financial activities of the County for the fiscal year ended November 30, 2010.

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, 2010, have been included as a discrete component unit, per the early adoption of GASB 61, in the County's basic financial statements. The members of this Board are elected by the citizens of the County, to the Forest Preserve's Board of Commissioners at the same time they are elected to the County Board. Also, the County Public Building Commission (PBC), a separate legal entity, has been included as a discrete component unit (year ended November 30, 2010) 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 great location for business because of its affordable land; transportation infrastructure and services (highway, rail, water, and air); skilled workforce; and a tremendous pro-growth attitude among its local governments from the County itself to its twenty-four townships and thirty-seven municipalities.

Per the U.S. Census, the County's population increased from 502,266 in 2000 to 677,560 in 2010. This is a 35% increase since 2000. Since the 2000 Census, the County is estimated to have gained 175,350 residents, the largest numerical increase posted by the state's 102 counties and the 22nd 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, almost doubling over the next 20 years. The County is set to become the state's 2nd largest county by 2030, behind Cook County.

- Despite a 2.9% decrease in 2010, the County's equalized assessed valuation in 2010 is \$22.983 billion, up substantially from \$16.124 billion in 2005. (Will County Clerk)
- The 2010 estimated average household effective buying income was \$69,691. (Nielsen Claritas)
- In 2008, the County had total personal income of over \$26.3 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)
- In 2008, the County had per capita personal income of \$38,716, which is ranked fifteenth out of 102 Illinois counties. (U.S. BEA)

With the opening of the Logistics Park Chicago Intermodal Center in 2002 in Elwood, the County established itself as a "Global Transportation Center." Development is occurring for intermodal yards in Joliet and Wilmington and plans are being developed for Crete. This solidifies our unique position as an inland port and allows for future development of transload (rail to truck) operations and the potential expansion of intermodal operations.

- In 2009, the total amount of industrial square footage was 129,000,000. (Will County Center for Economic Development)
- Between 1990 and November of 2010, the County added over 99,537 single-family dwelling units. (U.S. Census Bureau)
- The number of County business establishments was roughly 20,000 in 2010 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. A new hospital opened in Bolingbrook in 2008, and another is relocating to a new and expanded facility in New Lenox in 2012. The Illiana Expressway, proposed to connect I-65 in Indiana to I-55 in Will County, is gaining momentum. The possibility of an airport near Peotone presents tremendous opportunities for industrial, commercial, and residential development.

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 that starts on page 260.

FINANCIAL INFORMATION

Internal Accounting Control

County management is responsible for establishing and maintaining an internal accounting control system that is structured to ensure all assets are protected from theft or misuse and 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 County Executive offices, County Board, County-wide Elected officials' offices, and

departmental offices, have worked to strengthen internal accounting control and increase the internal auditing of the operations of all County departments. Our internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Budget Controls

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

Transfers of budgeted amounts between funds or any amendments to the originally approved budget by means of emergency or supplemental appropriation, require approval by two-thirds of the County Board members. Transfers or any budget amendments made during the year are reflected in the budget information included in the financial statements. The annual budget appropriation terminates with the close of the fiscal year. According to state statute, for 90 days after the close of the fiscal year, line item balances are available for adjustment and payment of obligations incurred prior to the close of the fiscal year.

Fiduciary Operations

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

Long-Term Financial Planning

With the development of the fiscal year 2008 Budget, the County began presenting three year budget projections as part of the annual budget process. In 2008, the County Board passed a cash reserve policy targeting a 25% reserve, which has been met. The County Board also established a goal that 50% of all new revenue streams be used for capital needs. With the 2009 Budget the County started including a list of potential capital projects. Also in 2009, the County began a comprehensive facility needs analysis, which will culminate in the development of a Master Plan. Once the Master Plan is completed, the County will prioritize its capital needs and determine project staging and funding. An Executive Branch IT assessment was contracted in November 2010. These measures will assist the County on its path to address our long-term planning needs.

In May of 2010 the County issued \$100 million in bonds for various road improvement projects. 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.

Financial Condition

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

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

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

As a part of this reporting model, management is responsible for preparing a Management's Discussion and Analysis of the County. This discussion follows the Independent Auditor's Report and provides: (1) an assessment of the County finances for 2010 and a comparison, where available, to performance in 2009; (2) a description of significant capital asset and long-term debt activity during the year; and (3) an analysis of resources available for the future.

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

OTHER INFORMATION

Independent Audit

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

Awards

The Government Financial Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its comprehensive annual financial report for the fiscal year ended November 30, 2009, attached. This was the eighth consecutive year that the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

Acknowledgements

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

Respectfully submitted,



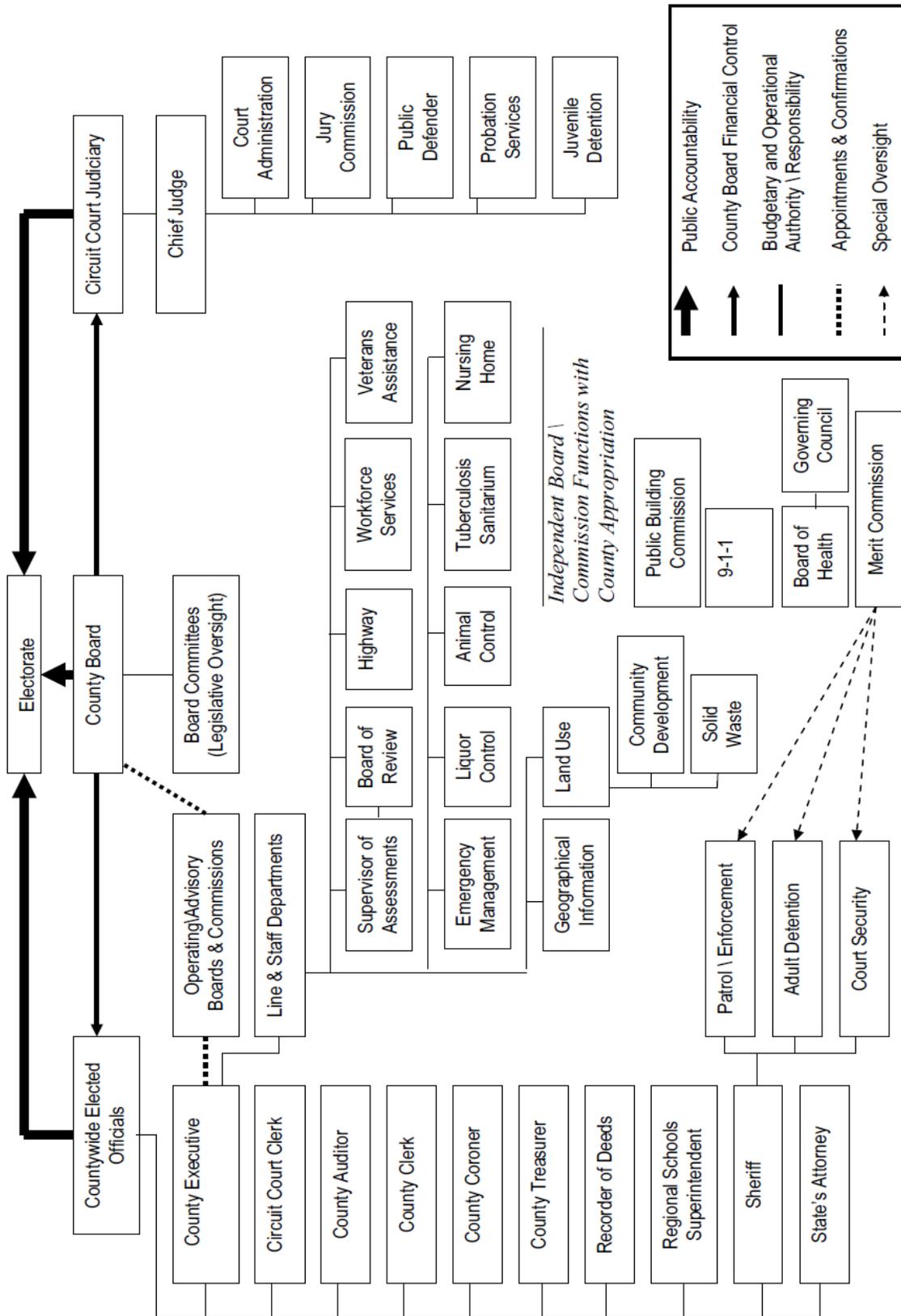
Duffy Blackburn, C.P.A.
Will County Auditor



Paul P. Rafac
Will County Finance Director

WILL COUNTY, ILLINOIS

ORGANIZATIONAL CHART



Will County, Illinois

County Board Members and Elected Officials
As of Year Ended November 30, 2010

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
Laurie McPhillips
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, 2009

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



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INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Will County, Illinois, as of and for the year ended November 30, 2010, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Will County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Circuit Clerk fund, which represents 15.5 percent of the assets and liabilities of the agency funds. We also did not audit the financial statements of the Forest Preserve District of Will County or the Will County Public Building Commission, which are presented in the component unit column. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Circuit Clerk fund, Forest Preserve District of Will County, and Will County Public Building Commission, is based on the report of the other auditors.

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

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Will County, Illinois, as of November 30, 2010 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 1 and Note 18, Will County has adopted the provisions of GASB Statement No. 61 – *The Financial Reporting Entity: Omnibus – an amendment of GASB Statements No. 14 and 34*, as of December 1, 2009. As discussed in Note 6 and Note 18, Will County has revised its capital asset policy which has resulted in a restatement of net assets.

To the Members of the County Board
Will County

In accordance with *Government Auditing Standards*, we have also issued our report dated July 27, 2011 on our consideration of Will County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis, budgetary comparison schedules, schedules of funding progress, and schedule of employer contributions as listed in the table of contents are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We 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's basic financial statements. The combining and individual fund financial statements and schedules as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund financial statements and schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The "Letter of Transmittal" and "Statistical Section" listed in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements of Will County, Illinois. The information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on such information.

Baker Tilly Virchow Krause, LLP

Chicago, Illinois
July 27, 2011

Will County, Illinois

Management's Discussion and Analysis For the Year Ended November 30, 2010 (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, 2010. To further enhance the readers' understanding of the County's financial performance, we encourage them to consider the information presented here in conjunction with additional information that we have furnished in our transmittal letter, basic financial statements, and notes to the financial statements.

FINANCIAL HIGHLIGHTS

The assets of the County exceeded its liabilities at the close of the fiscal year by \$479,111,356 (net assets). Of this amount, \$87,851,022 (unrestricted net assets) may be used to meet the County's ongoing obligations (Statement 1).

The County's total net assets increased by \$32,243,701 (after a net decreased restatement of \$96,539,646 due to the implementation of GASB 61 and a change in capital assets accounting) from \$446,867,655 (restated) at December 1, 2009 to \$479,111,356 at November 30, 2010 (Statement 2).

As of the close of fiscal year 2010, the County's governmental funds reported combined ending fund balances of \$280,004,503 which is an increase of \$105,517,083 in comparison to the prior year (Statement 5).

At the end of fiscal year 2010, the unreserved fund balance was \$174,602,649 which is 62% of the total governmental fund expenditures (Statement 3 & 5).

OVERVIEW OF FINANCIAL STATEMENTS

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

County-wide Financial Statements

The county-wide financial statements include the activity of the County. The Forest Preserve District of Will County (Forest Preserve) and the Will County Public Building Commission (PBC) are included as part of the County's reporting entity as discretely presented component units. The Forest Preserve, however, is included in this Management's Discussion and Analysis as part of the county-wide 2009 balances. The PBC is not included in this discussion and analysis. The county-wide financial statements can be found on pages 15 and 16 of this report. These are designed to provide readers with a broad overview of the County's finances, in a manner similar to private-sector businesses, using the economic resources measurement focus and the accrual basis of accounting.

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

The statement of activities presents information that demonstrates how the County's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change

Will County, Illinois

Management's Discussion and Analysis (Continued) For the Year Ended November 30, 2010 (Unaudited)

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.

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

Fund Financial Statements

The County maintains 67 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 17-20 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 statement can be found on page 21 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 24-60 of this report.

Required Supplementary Information

Required Supplementary Information is presented concerning the County's General Fund and the Health Fund budgetary schedules, the IMRF (Illinois Municipal Retirement Fund) and SLEP (Sheriff's Law Enforcement Personnel) pension schedules, and other post employment benefits (OPEB). The County adopts an annual appropriated budget for its General Fund. Budgetary comparison schedules have been provided for the General Fund and the Health Fund to demonstrate compliance with this budget. The IMRF and SLEP pension schedules have been provided to present IMRF's

Management's Discussion and Analysis (Continued)
For the Year Ended November 30, 2010
(Unaudited)

progress in funding its obligation to provide pension benefits to County employees. Required supplementary information can be found on pages 61-66 of this report.

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 67-239 of this report.

COUNTY-WIDE FINANCIAL STATEMENTS ANALYSIS

Statement of Net Assets

The following table reflects the condensed statement of net assets. Current and other assets consist mainly of cash; investments; intergovernmental receivables (sales tax, income tax, grant revenue, etc.); property tax receivables; and other receivables. Current and other assets are higher by \$141.6 million because of the inclusion of property taxes receivable for levy year 2010 and from the receipt of the road bond proceeds. Capital assets include land; construction in progress; buildings and improvements; equipment; and highway infrastructure such as roads, bridges, and streetlights. Capital assets decreased \$253.0 million due to the early adoption of GASB 61 which excludes the Forest Preserve from the government-wide statement in 2010 (discretely presented component unit instead of blended).

Long-term liabilities consist mainly of bonds/debt certificates payable, capital leases, accrued claims and judgments, net OPEB obligations, and compensated absences. In 2010, these liabilities decreased \$122.8 million due to scheduled debt service principal payments and the exclusion of the Forest Preserve in fiscal year 2010. Other liabilities primarily include accounts payable, accrued payroll, deferred property taxes, and interest payable. They increased by \$75.7 million because of the inclusion of deferred property taxes for tax levy year 2010 in fiscal year 2010.

The County's combined net assets are \$479.1 million. At the end of the current fiscal year, the County has positive balances in each of the net asset categories. The largest portion of The County's net assets (66% in 2010) 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, 2010
(Unaudited)

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

	Governmental Activities	
	2009	2010
Assets:		
Current and other assets	\$ 282.3	\$ 423.9
Capital assets	647.6	394.6
Total assets	<u>\$ 929.9</u>	<u>\$ 818.5</u>
Liabilities:		
Long-term liabilities	\$ 330.4	\$ 207.6
Other liabilities	56.1	131.8
Total liabilities	<u>386.5</u>	<u>339.4</u>
Net assets:		
Invested in capital assets, net of related debt	406.6	315.6
Restricted	72.4	75.6
Unrestricted	64.4	87.9
Total net assets	<u>543.4</u>	<u>479.1</u>
Total liabilities and net assets	<u>\$ 929.9</u>	<u>\$ 818.5</u>

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

Statement of Activities

The following table reflects the condensed statement of activities. Net assets decreased \$64.3 million over the previous year, which includes a restatement of beginning net assets, which decreased by \$96.5 million. This is the net result of excluding the Forest Preserve and various updates to the capital assets. The net assets may over time serve as a useful indicator of the County's financial position. The steady growth in net assets over the past few years despite unfavorable economic conditions, demonstrates strong expenditure controls relative to annual revenues.

Health and welfare expenses increased \$6.7 million due primarily to ARRA funds. Highway and Roads expenses decreased \$5.6 million due to the change in the accounting procedures used for capital assets. In the prior year, overlays were recorded as maintenance expenses.

Management's Discussion and Analysis (Continued)
 For the Year Ended November 30, 2010
 (Unaudited)

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

	Governmental Activities	
	2009	2010
Revenues:		
Program revenues:		
Fees, fines & charges for services	\$ 69.1	\$ 63.9
Operating grants and contributions	64.6	76.4
Capital grants and contributions	11.3	5.4
General revenues:		
Property taxes	139.0	108.8
Replacement taxes	4.4	4.0
Income tax	7.1	6.9
Sales tax	18.6	19.4
Other taxes	1.0	1.0
Investment earnings	6.8	5.1
Other general revenues	2.1	5.0
Total revenues	<u>324.0</u>	<u>295.9</u>
Expenses:		
General and administrative	65.7	51.6
Education and recreation	2.9	-
Public safety	75.7	77.2
Judicial	42.1	42.7
Health and welfare	63.2	69.9
Highway and roads	22.6	17.0
Interest on long-term debt	13.6	5.3
Total expenses	<u>285.8</u>	<u>263.7</u>
Increase in net assets	38.2	32.2
Resatatement	-	(96.5)
Net assets beginning of year	505.2	543.4
Net assets end of year	<u>\$ 543.4</u>	<u>\$ 479.1</u>

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

FUND FINANCIAL STATEMENTS ANALYSIS

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, 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. At the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$280 million, an increase of \$105.5 million in comparison with the previous fiscal year. This was the result of issuing Road Bonds and setting aside 2011 debt service payments (Statement 5).

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 \$52.9 million (Statement 3). Unreserved fund balance represents 32.7% of total general fund expenditures and is a measure of the General Fund's sufficient liquidity. A key factor for this steady level of liquidity reflects the strong budgetary measures taken during the economic downturn. The fund balance of the General Fund decreased by \$1.2 million during the current fiscal year (Statement 5).

The two other major funds which are shown in the Fund Financial Statements are the Health Fund and the Road Improvement Fund. The Health Fund is a Special Revenue fund with an ending unreserved fund balance of \$7.1 (Statement 3). The Road Improvement Fund is a Capital Projects fund with an ending reserved for construction and development fund balance of \$84.8 (Statement 3).

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

Other than the issuance of \$100 million in Road Bonds, the most significant revenue sources for all funds during fiscal year 2010 continues to be property taxes, intergovernmental sources, and charges for services. Revenue from service operations and interest continue to be down due to the economy. Revenue generating departments regularly review service costs to determine the need to change fee structures to cover costs.

Will County, Illinois

Management's Discussion and Analysis (Continued)
 For the Year Ended November 30, 2010
 (Unaudited)

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

	2009 GENERAL FUND	2010 GENERAL FUND	INCREASE (DECREASE) 2009 to 2010	% CHANGE
Property taxes	\$ 64,321,881	\$ 68,766,278	\$ 4,444,397	6.9%
Licenses and permits	1,102,625	837,463	(265,162)	-24.0%
Intergovernmental	41,750,046	39,963,982	(1,786,064)	-4.3%
Charges for services	34,129,053	30,381,231	(3,747,822)	-11.0%
Fines and forfeitures	3,308,014	3,608,597	300,583	9.1%
Interest revenue	5,551,703	4,552,285	(999,418)	-18.0%
Miscellaneous revenue	892,770	848,435	(44,335)	-5.0%
Total	\$ 151,056,092	\$ 148,958,271	\$ (2,097,821)	-1.4%

Expenditures

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

Within these separate functions, the personnel services class of expenditure remains the highest expenditure in County operation due to the labor intensive nature of service delivery. Benefit payments remain a significant portion of the total personnel services costs and continue to increase. Health and welfare costs decreased because the state returned to a methodology of netting the intergovernmental transfer for the County nursing home.

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 GENERAL FUND	2010 GENERAL FUND	INCREASE (DECREASE) 2009 to 2010	% CHANGE
General and administrative	\$ 39,812,244	\$ 40,735,436	\$ 923,192	2.3%
Public safety	64,900,953	65,062,182	161,229	0.2%
Judicial	36,658,218	37,064,583	406,365	1.1%
Health and welfare	21,222,456	18,264,771	(2,957,685)	-13.9%
Debt service - principal	103,192	106,329	3,137	3.0%
Debt service - interest and fiscal charges	6,369	3,232	(3,137)	-49.3%
Capital outlay	372,370	346,531	(25,839)	-6.9%
Total	\$ 163,075,802	\$ 161,583,064	\$ (1,492,738)	-0.9%

Will County, Illinois

Management's Discussion and Analysis (Continued)
 For the Year Ended November 30, 2010
 (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 2010 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</u>	<u>Final Budget</u>	<u>Variance</u>	<u>Reason For Amendment</u>
Property taxes	\$ 72,876,961	\$ 69,994,859	\$ (2,882,102)	Budget authority decreased in Property Taxes and Miscellaneous revenue to offset the increases in Sales tax and federal and state grants.
Intergovernmental	37,962,110	41,213,404	3,251,294	
Miscellaneous revenues	6,745,800	6,376,607	(369,193)	

<u>Expenditures</u>	<u>Original</u>	<u>Final Budget</u>	<u>Variance</u>	<u>Reason For Amendment</u>
Circuit courts	\$ 3,754,076	\$ 3,436,120	\$ (317,956)	Reallocation of budget authority to meet service delivery needs.
County board	8,964,695	7,895,289	(1,069,406)	
Emergency management agency	573,015	713,162	140,147	
Public defender	5,391,546	5,681,747	290,201	
Sheriff - building security	3,008,434	2,900,075	(108,359)	
Sheriff - custody of prisoners	26,316,533	26,766,511	449,978	
State's attorney	9,753,084	10,010,590	257,506	

<u>Revenues</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Reason For Difference</u>
Property taxes	\$ 69,994,859	\$ 68,766,278	\$ (1,228,581)	Budgeted levy did not allow for redistribution.
Intergovernmental	41,213,404	39,963,982	(1,249,422)	Lower local distribution of State income and reduced grant revenue.
Charges for services	30,068,090	30,381,231	313,141	Increased judicial and nursing home fees.
Fines and forfeitures	3,142,600	3,608,597	465,997	Increased home foreclosures.
Interest revenue	5,876,000	4,552,285	(1,323,715)	Poor economy with related lower interest rates.
Miscellaneous revenues	6,376,607	848,435	(5,528,172)	Anticipated grant revenue did not materialize.

Will County, Illinois

Management's Discussion and Analysis (Continued)
 For the Year Ended November 30, 2010
 (Unaudited)

<u>Expenditures</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Reason For Difference</u>
County board	\$ 7,895,289	\$ 3,903,340	\$ 3,991,949	Anticipated grants were lower than expected and contingency costs were controlled.
County executive	1,517,674	1,404,230	113,444	Controlled expenditures.
Support services	5,563,905	4,693,913	869,992	Controlled expenditures.
Land use	3,095,275	2,863,179	232,096	Controlled expenditures.
Subdivision engineering	699,329	531,606	167,723	Controlled expenditures.
Worker's Compensation	7,503,697	5,115,758	2,387,939	Controlled expenditures.
Human Resources	968,938	843,510	125,428	Controlled expenditures.
Tort Immunity	3,739,053	4,872,892	(1,133,839)	Payment of court ordered settlement.
Sunny Hill nursing home	19,258,647	18,296,356	962,291	Controlled expenditures.
Circuit courts	3,436,120	3,259,298	176,822	Controlled expenditures.
Probation department	5,254,190	5,144,843	109,347	Controlled expenditures.
Juvenile detention facility	6,116,176	5,974,513	141,663	Controlled expenditures.
Circuit clerk	7,351,830	7,008,273	343,557	Controlled expenditures.
State's attorney	10,010,590	9,863,896	146,694	Controlled expenditures.
County clerk - elections	3,560,663	3,048,040	512,623	Controlled expenditures.
Sheriff - administration	34,264,154	34,441,495	(177,341)	Arbitrated labor contract settlement.
Sheriff - custody of prisoners	26,766,511	26,546,577	219,934	Controlled expenditures.
Sheriff - building security	2,900,075	2,774,794	125,281	Controlled expenditures.
Supervisor of assessments	1,969,738	1,685,620	284,118	Controlled expenditures.
Merit commission	424,005	217,262	206,743	Controlled expenditures.

Management's Discussion and Analysis (Continued)
For the Year Ended November 30, 2010
(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 \$394,743,902 (net of accumulated depreciation) (Statement 1). This investment in capital assets included: land; ROW/easements; construction in progress; buildings and improvements; equipment; intangibles; and highway infrastructure such as roads, bridges, and streetlights. There were \$36,337,123 of capital asset additions recorded during the year and \$12,880,093 of depreciation charges were expensed on total capital assets.

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

Construction in progress	\$ 25,874,954
Infrastructure	3,705,138
Buildings and improvements	2,231,913
911 Equipment	1,958,639

Additional information on the County's capital assets can be found in Note 6 on pages 33-34 of this report.

Debt Administration

Total County long-term debt at year end was \$207.6 million (Statement 1).

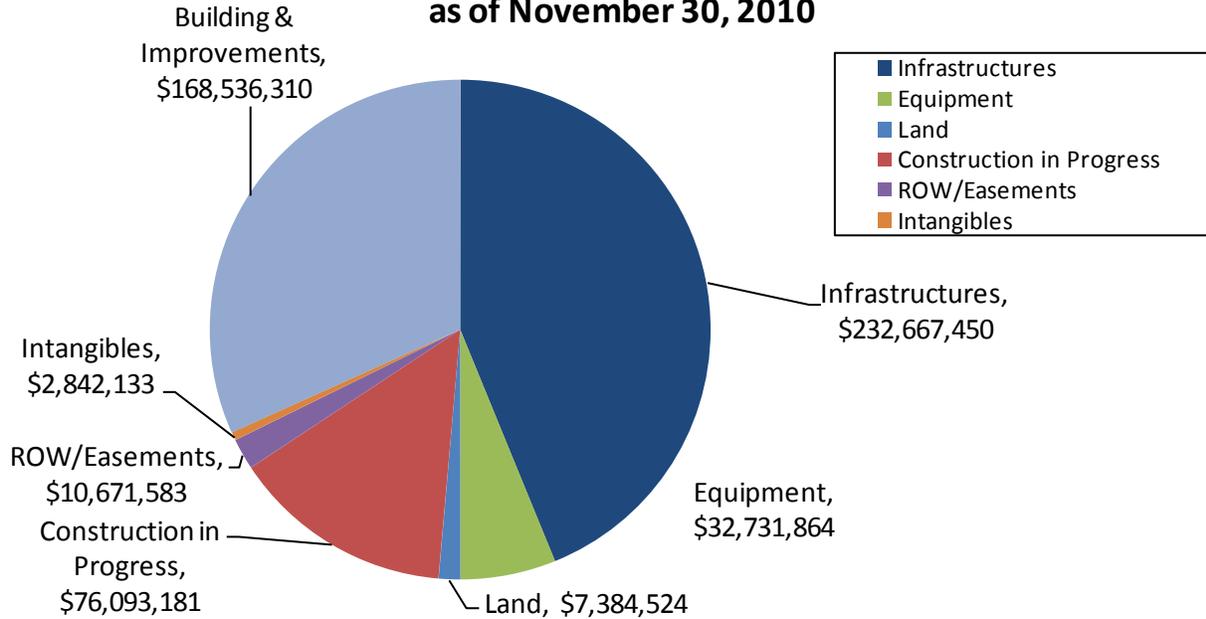
The debt is comprised of the following (in millions): general obligation bonds payable, \$163.8 ; I-355 extension local contribution payable, \$1.1 ; leases payable to the PBC, \$0.8 ; compensated absences, \$18.1 ; net OPEB obligation, \$10 ; net pension obligation, \$0.8 ; and claims and judgments, \$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.

\$100 million of new general obligation bonds/debt certificate debt was issued during the year and \$2 million was retired through the payment of principal.

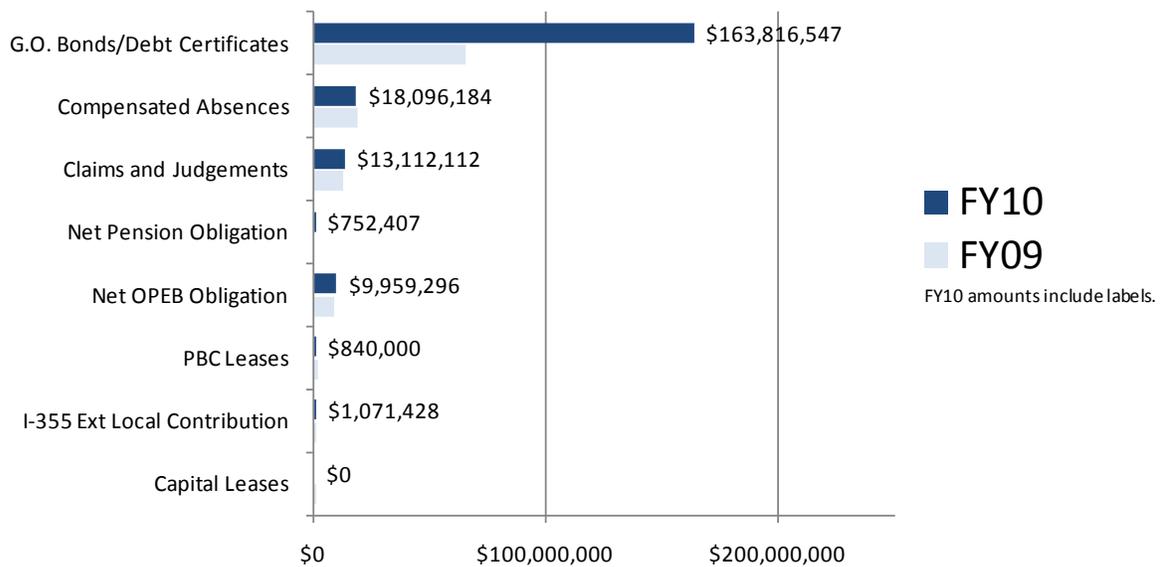
The State statutes limit the amount of outstanding debt to 5.75% of the assessed valuation; that would make the current debt limitation \$1.3 billion, which is significantly more than the County's general obligation debt.

Additional information on the County's long-term debt can be found in Note 7 on pages 34-39 of this report.

**Will County's Capital Assets, at Cost
 as of November 30, 2010**



**Will County's Outstanding Debt
 as of November 30, 2010**



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 2010 was 10.4%, an increase over the previous year's rate of 10.1%. The impact on the County has been most evident in the reductions in revenue derived from or based on state and local sales taxes. Sales tax decreased substantially in 2009, leveled off in 2010 and is expected to remain flat for 2011 and 2012. 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 year. 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 2010 will predictably continue through the next few 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 of November 2010, three new judges were 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 reduced construction costs, while continuing to meet infrastructure challenges and stimulating the local economy. Standard & Poors Ratings Services rated the County of AA+ for 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.

The factors above are considered throughout the planning and decision making process and were considered when preparing the November 30, 2011 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

Statement of Net Assets
November 30, 2010

	Primary Government	
	Governmental Activities	Component Units
ASSETS		
Cash and cash equivalents	\$ 277,796,368	\$ 15,070,775
Investments	-	12,382,882
Restricted cash and cash equivalents	36,305	30,304,889
Restricted investments	-	2,301,654
Accrued interest	306,471	38,565
Property tax receivable, net	113,085,946	32,975,307
Accounts receivable	10,789,504	1,681
Due from other governmental agencies	19,262,172	666,421
Inventory	1,156,897	-
Prepaid items	-	181,925
Lease payments receivable	-	2,495,000
Deferred charges	1,426,455	-
Unamortized Bond Costs	-	1,306,969
Capital assets not being depreciated/amortized	94,149,288	257,191,369
Capital assets being depreciated/amortized, net	300,594,614	35,884,638
Total assets	\$ 818,604,020	\$ 390,802,075
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable	\$ 13,708,640	\$ 1,780,293
Retainage payable	797,129	-
Salaries payable	4,923,285	190,137
Other current liabilities	215,802	90,715
Unearned property tax revenue	111,810,993	33,569,079
Interest payable	388,841	566,525
Long-term debt, due within one year	16,259,527	15,243,402
Long-term debt, due in more than one year	191,388,447	208,594,957
Total liabilities	\$ 339,492,664	\$ 260,035,108
Net Assets		
Invested in capital assets, net of related debt	\$ 315,594,733	\$ 130,630,025
Restricted for:		
Debt service	14,763,852	2,425,400
Construction and development	-	16,127,960
Road projects	60,542,283	-
Other purposes	359,466	1,263,328
Unrestricted net assets	87,851,022	(19,679,746)
Total net assets	\$ 479,111,356	\$ 130,766,967

Note: Invested in capital assets, net of related debt equals capital assets of \$394,743,902; less debt of \$163,816,547; plus unspent bond proceeds of \$85,507,378; less capital lease of \$840,000 to total \$315,594,733.

See accompanying Notes to Financial Statements.

Statement of Activities
November 30, 2010

Functions/programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government Governmental Activities	Component Units
Primary government						
Governmental activities:						
General and administrative	\$ 51,563,780	\$ 8,152,305	\$ 906,484	\$ -	\$ (42,504,991)	
Public safety	77,198,730	10,067,306	4,737,581	208,210	(62,185,633)	
Judicial	42,659,853	21,944,903	5,464,347	-	(15,250,603)	
Health and welfare	69,932,045	22,203,748	33,648,055	569,226	(13,511,016)	
Highway and roads	16,969,269	1,537,414	31,689,781	4,610,155	20,868,081	
Interest on debt	5,288,149	-	-	-	(5,288,149)	
Total primary government	\$ 263,611,826	\$ 63,905,676	\$ 76,446,248	\$ 5,387,591	(117,872,311)	
Component units	\$ 32,482,641	\$ 6,779,082	\$ 100,822	\$ 2,254,633		\$ (23,348,104)
General revenues						
Taxes						
Property taxes					108,761,202	32,885,456
Replacement taxes					3,979,191	727,289
Income tax					6,861,332	254,730
Sales tax					19,377,350	-
Other taxes					1,042,093	-
Investment earnings					5,132,697	34,462
Other general revenues					4,962,147	145,163
Total general revenues					150,116,012	34,047,100
Change in net assets					32,243,701	10,698,996
Net assets, beginning of the year, as restated (Note 18)					446,867,655	120,067,971
Net assets, end of the year					\$ 479,111,356	\$ 130,766,967

See accompanying Notes to Financial Statements.

FUND FINANCIAL STATEMENTS

Balance Sheet
Governmental Funds
November 30, 2010

	General Fund	Health Fund	Road Improvement Fund	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 56,259,583	\$ 6,140,498	\$ 87,783,989	\$ 127,612,298	\$ 277,796,368
Restricted cash and cash equivalents	36,305	-	-	-	36,305
Accrued interest	103,768	-	108,368	94,335	306,471
Property tax receivable, net	868,254	114,246	-	393,056	1,375,556
Property tax receivable-2010	70,957,174	9,398,862	-	31,354,354	111,710,390
Accounts receivable	2,254,671	3,703,077	-	4,831,756	10,789,504
Due from other funds	901,384	101,024	38,600	1,910,506	2,951,514
Due from other governmental agencies	11,843,538	-	-	7,418,634	19,262,172
Inventory	809,137	-	-	347,760	1,156,897
Total assets	\$ 144,033,814	\$ 19,457,707	\$ 87,930,957	\$ 173,962,699	\$ 425,385,177
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 5,412,201	\$ 501,109	\$ 2,313,472	\$ 5,481,858	\$ 13,708,640
Retainage payable	-	-	691,730	105,399	797,129
Salaries payable	3,623,053	1,089,582	-	210,650	4,923,285
Other current liabilities	148,670	-	-	67,132	215,802
Due to other funds	198,297	46,784	-	2,706,433	2,951,514
Deferred governmental revenues	6,196,545	1,283,006	98,616	3,495,747	11,073,914
Deferred property taxes-2010	70,957,174	9,398,862	-	31,354,354	111,710,390
Total liabilities	86,535,940	12,319,343	3,103,818	43,421,573	145,380,674
Fund balances					
Reserved for:					
Inventory	809,137	-	-	347,760	1,156,897
Debt service	-	-	-	14,964,579	14,964,579
Construction and development	-	-	84,827,139	680,239	85,507,378
Unreserved and designated, reported in:					
General fund - applied to 2011 budget	3,773,000	-	-	-	3,773,000
Unreserved and undesignated, reported in:					
General fund	52,915,737	-	-	-	52,915,737
Special revenue funds	-	7,138,364	-	112,841,399	119,979,763
Capital projects funds	-	-	-	1,707,149	1,707,149
Total fund balances	57,497,874	7,138,364	84,827,139	130,541,126	280,004,503
Total liabilities and fund balances	\$ 144,033,814	\$ 19,457,707	\$ 87,930,957	\$ 173,962,699	\$ 425,385,177

See accompanying Notes to Financial Statements.

Reconciliation of Governmental Funds Balance Sheet
to Statement of Net Assets
November 30, 2010

Total fund balances - governmental funds	\$	280,004,503
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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	\$	530,927,045	
Accumulated depreciation		(136,183,143)	
Net capital assets			394,743,902

Revenues in the statement of activities that do not provide current financial resources are deferred in the funds.	10,973,311
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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.	1,426,455
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Interest on long-term debt is not accrued in governmental funds, but rather is recognized when due.	(388,841)
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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	(163,816,547)	
Loans payable	(1,071,428)	
Leases payable to component unit	(840,000)	
Compensated absences	(18,096,184)	
Net OPEB obligation	(9,959,296)	
Net Pension Obligation	(752,407)	
Claims and judgments payable	(13,112,112)	
Total long-term liabilities		(207,647,974)

Net assets of governmental activities	\$	479,111,356
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See accompanying Notes to Financial Statements.

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

Year Ended November 30, 2010

	General Fund	Health Fund	Road Improvement Fund	Other Governmental Funds	Total Governmental Funds
REVENUES					
Property taxes	\$ 68,766,278	\$ 9,051,005	\$ -	\$ 31,048,314	\$ 108,865,597
Licenses and permits	837,463	951,979	-	377,986	2,167,428
Intergovernmental	39,963,982	8,754,479	-	55,757,121	104,475,582
Charges for services	30,381,231	9,461,825	-	17,111,924	56,954,980
Fines and forfeitures	3,608,597	-	-	935,779	4,544,376
Interest revenue	4,552,285	-	180,216	287,761	5,020,262
Miscellaneous revenues	848,435	1,854	-	3,812,634	4,662,923
Total revenues	148,958,271	28,221,142	180,216	109,331,519	286,691,148
EXPENDITURES					
Current:					
General and administrative	40,735,436	-	-	8,077,880	48,813,316
Public safety	65,062,182	-	-	8,701,283	73,763,465
Judicial	37,064,583	-	-	5,220,561	42,285,144
Health and welfare	18,264,771	28,590,047	-	21,895,128	68,749,946
Highway and roads	-	-	29,183	10,350,568	10,379,751
Debt service - principal	106,329	-	-	3,351,507	3,457,836
Debt service - interest and fiscal charges	3,232	-	-	5,145,704	5,148,936
Debt service - bond issuance costs	-	-	755,207	-	755,207
Capital outlay	346,531	194,567	15,411,965	12,710,679	28,663,742
Total expenditures	161,583,064	28,784,614	16,196,355	75,453,310	282,017,343
Excess (deficiency) of revenues over expenditures	(12,624,793)	(563,472)	(16,016,139)	33,878,209	4,673,805
Other financing sources (uses)					
Transfers in	29,701,915	386,368	-	19,788,629	49,876,912
Debt issuance	-	-	100,000,000	-	100,000,000
Premium on bonds sold	-	-	843,278	-	843,278
Transfers out	(18,285,506)	-	-	(31,591,406)	(49,876,912)
Total other financing sources (uses)	11,416,409	386,368	100,843,278	(11,802,777)	100,843,278
Net change in fund balances	(1,208,384)	(177,104)	84,827,139	22,075,432	105,517,083
Fund balances at beginning of year, as restated (Note 18)	58,706,258	7,315,468	-	108,465,694	174,487,420
Fund balances at end of year	\$ 57,497,874	\$ 7,138,364	\$ 84,827,139	\$ 130,541,126	\$ 280,004,503

See accompanying Notes to Financial Statements.

Reconciliation of Statement of Revenues, Expenditures and Changes in Fund
Balances of Governmental Funds to Statement of Activities
Year Ended November 30, 2010

Net change in total fund balances \$ 105,517,083

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	\$ 28,811,397	
Depreciation	(12,880,093)	
		15,931,304

Capital assets transferred to the County are recorded as capital contributions in the statement of activities, but do not require the use of current financial resources and therefore are not reported in the governmental funds. 5,387,591

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. (38,923)

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	2,292,221	
Loan retirement	214,286	
Lease payable to component unit retirement	845,000	
Capital leases retirement	106,329	
		3,457,836

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. (100,843,278)

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. 755,207

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. 3,776,788

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.

Decrease in compensated absences	673,276	
Increase in claims and judgments payable	(34,856)	
Increase in accrued interest on debt	(188,114)	
Increase in net OPEB obligation	(1,446,707)	
Increase in net pension obligation	(752,407)	
Amortization of bond premiums and issuance costs	48,901	
		(1,699,907)

Change in net assets of governmental activities \$ 32,243,701

Statement of Fiduciary Net Assets
 Fiduciary Funds
 November 30, 2010

	Agency Funds
ASSETS	
Cash and cash equivalents	\$ 60,612,819
Investments	195,537
Accrued interest	1,276
Accounts receivable	<u>1,936,596</u>
Total assets	<u><u>\$ 62,746,228</u></u>
LIABILITIES AND NET ASSETS	
Liabilities	
Accounts payable	\$ 389,812
Amounts held for others	<u>62,356,416</u>
Total liabilities	<u><u>\$ 62,746,228</u></u>

See accompanying Notes to Financial Statements.

COMPONENT UNIT STATEMENTS

Statement of Net Assets - Component Units
November 30, 2010

	Forest Preserve District of Will County	Public Building Commission	Total
ASSETS			
Cash and cash equivalents	\$ 11,238,681	\$ 3,832,094	\$ 15,070,775
Investments	4,583,847	7,799,035	12,382,882
Restricted cash and cash equivalents	30,304,889	-	30,304,889
Restricted investments	1,103,285	1,198,369	2,301,654
Accrued interest	31,780	6,785	38,565
Property tax receivable, net	32,975,307	-	32,975,307
Accounts receivable	1,681	-	1,681
Due from other governmental agencies	666,421	-	666,421
Prepaid items	181,925	-	181,925
Lease payments receivable	-	2,495,000	2,495,000
Unamortized bond costs	1,306,969	-	1,306,969
Capital assets not being depreciated/amortized	256,790,572	400,797	257,191,369
Capital assets being depreciated/amortized, net	35,884,638	-	35,884,638
Total assets	375,069,995	15,732,080	390,802,075
LIABILITIES AND NET ASSETS			
Liabilities			
Accounts payable	840,107	940,186	1,780,293
Salaries payable	159,327	30,810	190,137
Other current liabilities	-	90,715	90,715
Unearned property tax revenue	33,569,079	-	33,569,079
Interest payable	479,472	87,053	566,525
Long-term debt, due within one year	14,193,402	1,050,000	15,243,402
Long-term debt, due in more than one year	206,099,957	2,495,000	208,594,957
Total liabilities	255,341,344	4,693,764	260,035,108
Net Assets			
Invested in capital assets, net of related debt	130,229,228	400,797	130,630,025
Restricted for:			
Debt service	1,227,031	1,198,369	2,425,400
Construction and development	16,127,960	-	16,127,960
Other purposes	663,328	600,000	1,263,328
Unrestricted net assets	(28,518,896)	8,839,150	(19,679,746)
Total net assets	\$ 119,728,651	\$ 11,038,316	\$ 130,766,967

See accompanying Notes to Financial Statements.

Statement of Activities - Component Units
November 30, 2010

Functions/programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Forest Preserve District of Will County	Public Building Commission	Total
Forest Preserve District of Will County							
Governmental activities:							
General and administrative	\$ 13,708,803	\$ -	\$ -	\$ 1,862,633	\$ (11,846,170)		
Education and recreation	3,115,917	881,650	10,499	392,000	(1,831,768)		
Public safety	1,442,325	-	-	-	(1,442,325)		
Interest on debt	10,621,918	-	90,323	-	(10,531,595)		
Total Forest Preserve District of Will County	28,888,963	881,650	100,822	2,254,633	(25,651,858)		
Public Building Commission							
Public building operations	3,593,678	5,897,432	-	-	\$ 2,303,754		
Total	\$ 32,482,641	\$ 6,779,082	\$ 100,822	\$ 2,254,633			\$ (23,348,104)
General revenues							
Taxes							
Property taxes					32,885,456	-	32,885,456
Replacement taxes					727,289	-	727,289
Income tax					254,730	-	254,730
Investment earnings					-	34,462	34,462
Other general revenues					145,163	-	145,163
Total general revenues					34,012,638	34,462	34,047,100
Change in net assets					8,360,780	2,338,216	10,698,996
Net assets at beginning of year, as restated (Note 18)					111,367,871	8,700,100	120,067,971
Net assets, end of the year					\$ 119,728,651	\$ 11,038,316	\$ 130,766,967

See accompanying Notes to Financial Statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Will County, Illinois (County), was incorporated in 1836. It encompasses 849 square miles and is located in the Chicago metropolitan area, approximately 30 miles southwest of downtown Chicago. The County is the fourth most populous county in Illinois with an estimated 2010 population of 677,560. The County operates under a County Executive form of government providing services, which include: corrections and rehabilitation, county development, public health, judiciary, human services, public safety, highways and roads, public service, and general administrative services. The Will County Board (Board) is the designated governing body of the County. The County's structure and legal activities are controlled by state statute. The primary function of the Board is to establish the various budgets for County funds and to levy taxes for County purposes. In addition, the Board adopts ordinances and rules pertaining to the management and operations of County departments. Three Board members are elected from each of the nine districts for a four-year term. The County Executive is elected at large by the voters of the County.

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

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

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

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

Discrete Component Units – The Forest Preserve District of Will County (Forest Preserve), a separate legal entity, has been included as a discretely presented component unit for the fiscal year ended December 31, 2010, in the County's basic financial statements. The Forest Preserve is an Illinois local government. The members of the Board are elected by the citizens of the County, to the Forest Preserve's Board of Commissioners at the same time they are elected to the County Board. The Forest Preserve has its own management, levy and budget authority, and its own authority to issue debt. The County has no responsibility for the operations of the Forest Preserve and a financial benefit or burden

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

The Will County Public Building Commission (PBC), a separate legal entity, has been included as a discretely presented component unit (year ended November 30, 2010) in the County's basic financial statements. The PBC was formed through an intergovernmental agreement between the County and the City of Joliet, Illinois. The PBC provides building maintenance, construction, and renovation services to the County as well as to Kankakee County, Illinois. The Will County Executive is responsible for approving a voting majority of appointments made to the PBC board as well as for appointing its Executive Director. The PBC is financially dependent on the County because the County is liable to the PBC for a portion of the PBC's long-term debt. The PBC reports as a special purpose government engaged only in business-type activities. Separately issued component unit financial statements are available for the PBC and can be obtained from their office at 57 N. Ottawa St., Suite 512, Joliet, IL 60432.

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

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

revenues are recognized as revenues in the period when all applicable eligibility requirements imposed by the provider have been met. The fiduciary funds have no measurement focus.

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

Governmental fund revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose the County considers revenues to be available if they are collected within sixty (60) days of the end of the current fiscal period. Revenues considered to be susceptible to accrual include property taxes, intergovernmental revenue, interest income, certain charges for services, and fines and forfeitures. Amounts have been recognized as receivables for these revenue sources. 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.
- *Health Fund* – The Health Fund is a special revenue fund that accounts for the expenditures of all acts, which may be necessary for the promotion of health or the suppression of disease within the County.
- *Road Improvement Fund* – The Road Improvement Fund is a capital projects fund that accounts for the proceeds from the Series 2010ABC general obligation bonds that were issued to finance the construction and improvement of county highways.

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- *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.

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.

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

- (1) The budget is available for public inspection for at least 15 days prior to passage by the County Board.
- (2) At a regular or special call meeting of the County Board in November, the Finance Director submits a proposed budget for the fiscal year commencing on December 1. The budget includes proposed expenditures and the means of financing them. A public hearing is held at this meeting.
- (3) Prior to December 1, the budget is legally enacted through passage of an appropriation ordinance.
- (4) Transfers of budgeted amounts between funds or any amendments to the originally approved budget by means of an emergency or supplemental appropriation require approval by two-thirds of the County Board members. Budget amendments were made during the fiscal year. Transfers of budgeted line items may be made within an appropriation group of a fund by the elected official or department head without seeking approval of the County Board. Transfers or any budget amendments made during the year are reflected in the budget information included in the financial statements. Amendments were made in a legally permissible manner.
- (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, Victim Witness Service Grant, State's Attorney Drug Forfeiture/Money Laundering, 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, Foreclosure Mediation, Illinois Department of Nuclear Safety, EMA Warning and Training, Public Building Commission, County Clerk Assignment Automation, County Clerk Document Storage, Treasurer's Automation, Recorder's Automation, County Owned Parking Facility, Veteran's Assistance Commission, 911 Emergency, Solid Waste Management, Homeless Prevention Rapid Rehousing, Energy Efficiency Conservation Block Grant, 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, Road Improvement Debt Service - 2010, Community Health Center, Capital Improvement/Repair, ADF Expansion, and Road Improvement.
- (7) Budgets for all budgeted General, Special Revenue, Debt Service, and Capital Projects funds are adopted on a basis consistent with GAAP.

NOTE 3 - CASH, CASH EQUIVALENTS, AND INVESTMENTS

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

Deposits: At November 30, 2010 the carrying amount of the County's deposits (including CD's of \$158,950,000 and cash of \$178,814,648 was \$337,764,648. The bank balances totaled \$350,813,936. 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, 2010, deposits were under collateralized and uninsured in the amount of approximately \$210,000.

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.

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.

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.

Credit ratings for the County investments at November 30, 2010 are as follows:

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

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 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.

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

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.

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	\$ 178,814,648
Certificates of deposit - carrying value per note above	158,950,000
Investments - County per note above	876,381
Total cash, cash equivalents and investments per note	<u>\$ 338,641,029</u>
Cash and cash equivalents per statement of net assets	\$ 277,796,368
Restricted cash and cash equivalents per statement of net assets	36,305
Cash and cash equivalents per statement of fiduciary net assets	60,612,819
Investments per statement of fiduciary net assets	195,537
Total primary government	<u>\$ 338,641,029</u>

Restricted assets: Restricted cash and cash equivalents is comprised of cash accounts totaling \$36,305 and are disbursed at the discretion of the Chief Judge of the County's Circuit Court.

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 2009 was recorded as revenue in fiscal year 2010 net of estimated loss on collections. The property tax calendar for Will County is as follows:

Lien date	January 1, 2009
Levy date	November 30, 2009
First installment (one-half of the total bill) due	June 1, 2010
Second installment (balance of the total bill) due	September 1, 2010

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

Will County, Illinois

Notes to Financial Statements (Continued)

November 30, 2010

NOTE 4 - PROPERTY TAXES (Continued)

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

NOTE 5 - DUE FROM OTHER GOVERNMENTAL AGENCIES

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

<u>Receivable</u>	<u>Amount</u>
Sales and use taxes	\$ 9,654,588
Income tax	3,133,902
Personal property replacement tax	740,817
Motor fuel tax	1,755,699
Grants and other reimbursements	3,977,166
Total	<u>\$ 19,262,172</u>

NOTE 6 - CAPITAL ASSETS

A summary of changes for the County's capital assets for the period December 1, 2009 through November 30, 2010 are as follows:

	Balance as restated December 1, 2009	Additions	Deletions	Balance November 30, 2010
Capital assets not being depreciated/amortized				
Land	\$ 7,384,524	\$ -	\$ -	\$ 7,384,524
ROW/Easements	10,320,563	351,020	-	10,671,583
Construction in progress	53,235,884	24,995,432	2,138,135	76,093,181
Total capital assets not being depreciated/amortized	<u>70,940,971</u>	<u>25,346,452</u>	<u>2,138,135</u>	<u>94,149,288</u>
Capital assets being depreciated/amortized				
Buildings and improvements	166,304,397	2,231,913	-	168,536,310
Equipment	30,830,632	5,016,015	3,114,783	32,731,864
Intangibles	2,827,438	37,605	22,910	2,842,133
Infrastructure	228,962,312	3,705,138	-	232,667,450
Total capital assets being depreciated/amortized, gross	<u>428,924,779</u>	<u>10,990,671</u>	<u>3,137,693</u>	<u>436,777,757</u>
Accumulated depreciation/amortization				
Buildings and improvements	31,332,519	3,329,306	-	34,661,825
Equipment	21,739,608	3,253,973	3,078,198	21,915,383
Intangibles	1,201,177	502,907	20,572	1,683,512
Infrastructure	72,128,516	5,793,907	-	77,922,423
Total accumulated depreciation/amortization	<u>126,401,820</u>	<u>12,880,093</u>	<u>3,098,770</u>	<u>136,183,143</u>
Capital assets being depreciated/amortized, net of depreciation/amortization	<u>302,522,959</u>	<u>(1,889,422)</u>	<u>38,923</u>	<u>300,594,614</u>
Total capital assets, net of depreciation/amortization	<u>\$ 373,463,930</u>	<u>\$ 23,457,030</u>	<u>\$ 2,177,058</u>	<u>\$ 394,743,902</u>

NOTE 6 - CAPITAL ASSETS (Continued)

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

General and administrative	\$	882,196
Public safety		4,001,730
Judicial		800,340
Health and welfare		633,096
Highway and roads		6,562,731
Total depreciation/amortization expense	\$	<u>12,880,093</u>

Beginning of the year balances of capital assets were adjusted by \$14,828,225 to account for the addition of overlays as capital assets. The beginning balances were also adjusted for the implementation of GASB 51 to account for the intangibles.

Construction Commitments: At November 30, 2010, the County had approximately \$14,000,000 in outstanding engineering and building commitments for road/bridge construction projects. In addition, the County had approximately \$730,000 in outstanding commitments for other various non-highway projects.

NOTE 7 - LONG-TERM DEBT

A summary of changes for the County's long-term debt for the period December 1, 2009 through November 30, 2010 follows:

	Balance			Principal Due	
	December 1, 2009	Additions	Retirements	Balance November 30, 2010	Within One Year
G.O. Bonds/Debt Certificates Payable:					
2005 G.O. Bonds - ADF bonds	\$ 29,575,000	\$ -	\$ 1,460,000	\$ 28,115,000	\$ 1,520,000
2006 G.O. Bonds - ADF bonds	9,835,000	-	175,000	9,660,000	180,000
2008 G.O. Bonds - ADF bonds	20,000,000	-	400,000	19,600,000	835,000
2010 G.O. Bonds - Road Bonds	-	100,000,000	-	100,000,000	3,670,000
Debt Certificates series 2001 B (EMCO)	3,705,000	-	210,000	3,495,000	210,000
Special Service Area Bond Y2001 -A (IEPA - DW)	337,592	-	21,067	316,525	21,635
Special Service Area Bond Y2000 -A (IEPA - WW)	419,090	-	26,154	392,936	26,858
Add: Deferred Issuance Premiums	1,509,102	843,278	115,294	2,237,086	132,864
Total G.O. Bonds/Debt Certificate Payable	<u>65,380,784</u>	<u>100,843,278</u>	<u>2,407,515</u>	<u>163,816,547</u>	<u>6,596,357</u>
I-355 Ext Local Contribution Payable	1,285,714	-	214,286	1,071,428	214,286
Leases Payable to Component Unit:					
Public Building Commission 2001	1,685,000	-	845,000	840,000	840,000
Capital Leases Payable	106,329	-	106,329	-	-
Compensated Absences	18,769,460	13,633,510	14,306,786	18,096,184	2,286,600
Net OPEB Obligation (Note 9)	8,512,589	1,446,707	-	9,959,296	-
Net Pension Obligation (Note 8)	-	752,407	-	752,407	-
Claims and Judgments	13,077,256	29,528,810	29,493,954	13,112,112	6,322,284
Total County	<u>\$ 108,817,132</u>	<u>\$ 146,204,712</u>	<u>\$ 47,373,870</u>	<u>\$ 207,647,974</u>	<u>\$ 16,259,527</u>

NOTE 7 - LONG-TERM DEBT (Continued)

At November 30, 2010, the County long-term debt was comprised of the following components:

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

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

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

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

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

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

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

NOTE 7 - LONG-TERM DEBT (Continued)

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

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, 2010, and is included under equipment.

Compensated Absences – The County has recorded a liability of approximately \$18.1 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, 2010 are as follows:

Due in Fiscal Year	G.O. Bonds Series 2005		G.O. Bonds Series 2006		G.O. Bonds Series 2008	
	Principal	Interest	Principal	Interest	Principal	Interest
2011	\$ 1,520,000	\$ 1,230,902	\$ 180,000	\$ 386,400	\$ 835,000	\$ 860,675
2012	1,585,000	1,170,102	185,000	379,200	860,000	835,625
2013	1,640,000	1,114,626	195,000	371,800	885,000	809,825
2014	1,710,000	1,040,826	205,000	364,000	910,000	781,063
2015	1,790,000	955,326	220,000	355,800	945,000	749,212
2016-2020	10,095,000	3,622,972	1,240,000	1,639,600	5,280,000	3,184,438
2021-2025	9,775,000	1,204,428	4,245,000	1,371,800	6,630,000	1,838,250
2026-2030	-	-	3,190,000	127,600	3,255,000	231,350
Totals	\$ 28,115,000	\$ 10,339,182	\$ 9,660,000	\$ 4,996,200	\$ 19,600,000	\$ 9,290,438

Notes to Financial Statements (Continued)

November 30, 2010

NOTE 7 - LONG-TERM DEBT (Continued)

Due in Fiscal Year	G.O. Bonds Series 2010		Debt Certificates Series 2001B		Special Service Area Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2011	\$ 3,670,000	\$ 4,759,762	\$ 210,000	\$ 167,607	\$ 48,493	\$ 18,656
2012	3,780,000	4,649,662	220,000	157,932	49,799	17,350
2013	3,970,000	4,460,662	230,000	147,807	51,140	16,009
2014	4,150,000	4,280,362	240,000	137,082	52,517	14,632
2015	4,230,000	4,152,210	270,000	124,782	53,932	13,217
2016-2020	22,820,000	18,208,180	1,575,000	380,730	292,241	43,512
2021-2025	26,415,000	12,691,784	750,000	58,169	161,339	6,531
2026-2030	30,965,000	5,306,050	-	-	-	-
Totals	\$ 100,000,000	\$ 58,508,672	\$ 3,495,000	\$ 1,174,109	\$ 709,461	\$ 129,907

Due in Fiscal Year	I-355 Extension Local Contribution Payable		Leases Payable to Component Unit PBC 2001		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2011	\$ 214,286	\$ -	\$ 840,000	\$ 21,000	\$ 7,517,779	\$ 7,445,002
2012	214,286	-	-	-	6,894,085	7,209,871
2013	214,286	-	-	-	7,185,426	6,920,729
2014	214,286	-	-	-	7,481,803	6,617,965
2015	214,284	-	-	-	7,723,216	6,350,547
2016-2020	-	-	-	-	41,302,241	27,079,432
2021-2025	-	-	-	-	47,976,339	17,170,962
2026-2030	-	-	-	-	37,410,000	5,665,000
Totals	\$ 1,071,428	\$ -	\$ 840,000	\$ 21,000	\$ 163,490,889	\$ 84,459,508

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 \$82 million, payable through November 2027. For the current year, principal and interest paid totaled \$2 million and total incremental sales/use tax and landfill host fee revenues were \$19.4 million and \$2.5 million, respectively.

NOTE 8 - PENSION PLANS

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

Funding Policy. As set by statute, the County's Regular, SLEP, and Elected Officials plan members are required to contribute 4.50, 7.50, and 7.50 percent of their annual covered salary, respectively. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance retirement coverage of its own employees. The County's Regular, SLEP, and Elected Officials plans' contribution rates for the calendar year 2010 were 10.27, 24.67, and 34.59 percent of annual covered payroll, respectively. The County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while supplemental retirement benefit rates are set by statute.

Annual Pension Costs. For fiscal year ending November 30, 2010, the County's Regular plan's pension costs were \$8,972,861 and the actual contributions were \$8,220,454 which resulted in a net pension obligation of \$752,407. The County's SLEP and Elected Officials plans' pension costs were \$7,832,624 and \$512,892, respectively, which equal the required and actual contributions.

	IMRF	SLEP	Elected Officials
Annual pension cost (APC)	\$ 8,972,861	\$ 7,832,624	\$ 512,892
Less: Contribution made	8,220,454	7,832,624	512,892
Increase in net pension obligation (NPO)	752,407	-	-
Net pension obligation beginning of year	-	-	-
Net pension obligation end of year	\$ 752,407	\$ -	\$ -

Three-Year Trend Information

Fiscal Year Ending	IMRF			SLEP			Elected Officials		
	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
11/30/2010	\$ 8,972,861	92%	\$ 752,407	\$ 7,832,624	100%	\$ -	\$ 512,892	100%	-
11/30/2009	7,472,393	100%	-	7,722,853	100%	-	501,098	100%	-
11/30/2008	7,263,251	100%	-	7,530,337	100%	-	527,820	100%	-

The required contributions for 2010 were determined as a part of the December 31, 2008, actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.5% investment rate of return (net of administrative expenses and direct investment expenses), (b) projected salary increases 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service attributable to seniority/merit, and (d) postretirement benefit increases of 3% annually. The actuarial value of IMRF plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments

Notes to Financial Statements (Continued)

November 30, 2010

NOTE 8 - PENSION PLANS (Continued)

over a five-year period with a 20% corridor between the actuarial and market value of assets. The County's Regular, SLEP, and Elected Officials plans' unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open 30 year basis.

Funded Status and Funding Progress. The funded status of the County's Regular, SLEP, and Elected Officials plans as of December 31, 2010, 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	\$ 140,568,399	\$ 192,150,432	\$ 51,582,033	73.16%	\$ 80,043,366	64.44%
County - SLEP	34,580,176	113,509,984	78,929,808	30.46%	31,749,592	248.60%
County - Elected Officials	1,553,027	6,564,910	5,011,883	23.66%	1,482,774	338.01%

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, 2010 are \$150,329,506; \$41,449,338; and \$1,857,639, respectively. On a market basis, the funded ratio would be 78.24%, 36.52%, and 28.30%, respectively.

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS

Plan Description

The County provides post-employment health care benefits (OPEB) for retired employees. The County Group Health Plan (the Plan) is a single-employer defined benefit healthcare plan administered by the County. The Plan provides medical and dental insurance benefits to eligible retirees and their dependents. The benefits, benefit levels, employee contributions, and employer contributions are governed by the County Board and can only be amended by the County Board. The 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.

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 2010, the County contributed \$3,730,536 to the plan. Plan members receiving benefits contributed \$963,206 or approximately 25.82 percent of the total premiums, through their required contribution of \$0 - \$496 per month for retiree-only coverage and \$436 - \$983 for retiree and dependent coverage.

Annual OPEB Cost and Net OPEB Obligation

The County's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS (Continued)

Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years.

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

Annual required contribution (ARC)	\$ 5,739,077
Amortization of net OPEB obligation	(498,539)
Interest on net OPEB obligation	402,347
Adjustment to annual required contribution	(465,642)
Annual OPEB cost	<u>5,177,243</u>
Less: Contribution made	<u>3,730,536</u>
Increase in net OPEB obligation	1,446,707
Net OPEB obligation beginning of year	<u>8,512,589</u>
Net OPEB obligation end of year	<u><u>\$ 9,959,296</u></u>

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2010 was as follows:

Fiscal Year Ending	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
11/30/2010	\$ 5,177,243	72%	\$ 9,959,296
11/30/2009	6,413,450	38%	8,512,589
11/30/2008	6,901,891	34%	4,559,085

Funded Status and Funding Progress

As of November 30, 2010, the plan was 100% unfunded. In the April 1, 2010 actuarial valuation (most recent available), the actuarial accrued liability for benefits was \$64,354,359 and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$64,354,359. The covered payroll (annual payroll of active employees covered by the plan) was \$115,375,657 and the ratio of the UAAL to the covered payroll was 55.78%.

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.

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS (Continued)

Actuarial Methods and Assumptions

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

In the April 1, 2010 actuarial valuation (most recent available), the entry age actuarial cost method was used. The actuarial assumptions included a 5% discount rate, annual dental cost trend rate of 5% and an annual healthcare cost trend rate of 10%, reduced by decrements to an ultimate rate of 5% ultimately. Both rates included a 3% inflation assumption. The actuarial value of assets was determined using market value. The UAAL is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at November 30, 2010, was 28 years.

NOTE 10 - RISK MANAGEMENT

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

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

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

For the years ended November 30, 2010 and 2009, 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, 2010				
Reserve for Health Insurance	\$ 2,148,008	\$ 23,993,196	\$ 23,764,731	\$ 2,376,473
Reserve for Tort Insurance	2,702,752	3,171,683	2,180,103	3,694,332
Reserve for Worker's Compensation	8,226,496	2,363,931	3,549,120	7,041,307
Total	<u>\$ 13,077,256</u>	<u>\$ 29,528,810</u>	<u>\$ 29,493,954</u>	<u>\$ 13,112,112</u>
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>

NOTE 10 - RISK MANAGEMENT (Continued)

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

The County has recorded a liability of \$3,694,332 in the statement of net assets for estimated amounts of probable loss (Reserve for Tort) pertaining to lawsuits. In addition to the reserve, the County is party to several lawsuits that have not yet been settled.

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

NOTE 11 - LEASES

The County paid \$1,603,238 on operating leases during the fiscal year ended November 30, 2010. At year end, the County was obligated under 35 operating leases for office space and equipment. The leases expire between 2010 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
2011	\$ 1,601,809
2012	1,251,799
2013	1,036,797
2014	666,793
2015	38,764
2016-2020	106,621
2021-2024	90,897
Totals	<u>\$ 4,793,480</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.

Notes to Financial Statements (Continued)
November 30, 2010

NOTE 11 - LEASES (Continued)

Due in Fiscal Year	1996 Lease				Total Payment
	Operation and Maintenance Account	Renewal and Replacement Account	Surplus or Other Account		
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	1,626,300	42,000	-		1,668,300
2016	1,709,700	42,000	-		1,751,700
Totals	\$ 9,083,754	\$ 252,000	\$ 3,686	\$	9,339,440

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 2027) 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 \$8,407,738. 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, 2010, the following funds have deficit fund balances: Highway Fund, \$485,639 Federal Matching Tax Fund, \$43,778 Order of Protection (OP) Enforcement Fund, \$10,285 Energy Efficiency Conservation Block Grant Fund, \$55,858 and Workforce Services Fund, \$107,889 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	\$ 901,384	\$ 198,297
Health Fund	101,024	46,784
Road Improvement Fund	38,600	-
Nonmajor governmental funds	1,910,506	2,706,433
Total interfund balances	\$ 2,951,514	\$ 2,951,514

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	\$ 29,701,915	\$ 18,285,506
Health Fund	386,368	-
Nonmajor governmental funds	19,788,629	31,591,406
Total interfund balances	<u>\$ 49,876,912</u>	<u>\$ 49,876,912</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 \$620,000. Additionally, routine transfers are made to provide funds to retire principal and interest on long-term debt, such as the transfer by the General Fund to the Debt Service Funds of \$5,626,000 and RTA Tax Revenue Fund to the Road Improvement Debt Service Fund-2010 of \$10,790,000. 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, 2010 is \$124,215,000.

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 - PENDING GASB STATEMENTS

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

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 18 - RESTATEMENT (CHANGE IN FUND BALANCES/NET ASSETS)

Fund balances as reported	\$ 217,541,393
Forest Preserve District of Will County	(43,053,973)
Fund balances as restated	<u>\$ 174,487,420</u>

Government-Wide:

Net assets as reported	\$ 543,407,301
Forest Preserve District of Will County	(111,367,871)
Capital assets	14,828,225
Net assets as restated	<u>\$ 446,867,655</u>

Component Units:

Net assets as reported	\$ 8,700,100
Forest Preserve District of Will County	111,367,871
Net assets as restated	<u>\$ 120,067,971</u>

As described in Note 1, the County implemented GASB Statement No. 61, *The Financial Reporting Entity: Omnibus*. This caused the Forest Preserve District of Will County to be reported as a discrete component unit instead of a blended component unit as it had been reported in the County's November 30, 2009 Comprehensive Annual Financial Report. The County decreased beginning of the year balance of net assets by (\$111,367,871).

As described in Note 6, the County has increased beginning of the year balances of capital assets by \$14,828,225 to account for \$16,765,466 in overlay additions; \$7,332,788 in adjustments to construction in progress, infrastructures, and other miscellaneous assets; and \$9,270,029 in related accumulated depreciation. The County also revised its capital asset policies to include intangibles and change asset lives for other asset categories. GASB Statement No. 51, *Accounting and Financial Reporting for Intangible Assets*, was also implemented. These revisions and implementations caused some of the beginning balances to be shifted among the different asset groupings.

NOTE 19 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES

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

Deposits and Investments

The carrying value of the Forest Preserve's deposits was \$11,994,221. The Forest Preserve's investment policy requires pledging collateral for all bank balances in excess of FDIC insured limits with the collateral held by an agent of the Forest Preserve, in the Forest Preserve's name. The carrying value of the Forest Preserve's Retiree Health Insurance Trust Fund (Trust) was \$267,928. The Trust's investment policy requires deposits in financial institutions that participate in the

NOTE 19 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

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.

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

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

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

The following schedules report the fair value and maturities (using the segmented time distribution method) for the Forest Preserve's investments at December 31, 2010.

Investment Maturities (in Years) - Forest Preserve

Investment Type	Fair Value	Less Than	Two to	Six to
		Two Years	Five Years	Ten Years
U. S. Treasury Note	\$ 1,103,285	\$ -	\$ 1,103,285	\$ -
Money Market Mutual Funds	64,402	64,402	-	-
Illinois Funds	33,689,823	33,689,823	-	-
Illinois Park District Liquid Asset Fund	378,971	378,971	-	-
Total	\$ 35,236,481	\$ 34,133,196	\$ 1,103,285	\$ -

Investment Maturities (in Years) - Trust

Investment Type	Fair Value	Less Than	Two to	Six to
		Two Years	Five Years	Ten Years
Mutual Funds	\$ 478,281	\$ 478,281	\$ -	\$ -
Money Market Mutual Funds	4,059	4,059	-	-
Total	\$ 482,340	\$ 482,340	\$ -	\$ -

NOTE 19 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

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

It is the policy of the Trust to limit its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in obligations guaranteed by the United States Government or securities

issued by agencies of the United States Government that are explicitly guaranteed by the United States Government and by limiting investment in securities with higher credit risks, including not allowing investments stock options, call options, and any form of derivative.

Credit ratings for the Forest Preserve investments at December 31, 2010 are as follows:

Forest Preserve			
<u>Investment Type:</u>	Credit Ratings	% of Investment Type	% of Total Investments
Money Market Mutual Funds	AAA	100%	0.2%
Illinois Funds	AAA	100%	95.6%
Illinois Park District Liquid Asset Fund	AAA	100%	1.1%

Trust			
<u>Investment Type:</u>	Credit Ratings	% of Investment Type	% of Total Investments
Mutual Funds	Not Rated	100%	99.2%
Money Market Mutual Funds	Not Rated	100%	0.8%

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

Custodial credit risk for investments is the risk that, in the event of the failure of the counterpart 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 as of December 31, 2010.

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

NOTE 19 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

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

Reconciliation of notes to financial statements:

Cash - Book Value of Deposits	\$	11,994,221
Investments		35,236,481
Total	\$	<u>47,230,702</u>
Cash Per Statement of Net Assets	\$	11,238,681
Cash Restricted Per Statement of Net Assets		4,583,847
Investments Per Statement of Net Assets		30,304,889
Investments Restricted Per Statement of Net Assets		1,103,285
Total	\$	<u>47,230,702</u>

Property Taxes

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

The Forest Preserve's property tax levy is based on a preliminary appropriations ordinance. Property taxes are recorded as revenue in the period covered by the appropriations which they are intended to finance. The 2009 tax levy was based on the appropriations ordinance for the year ended December 31, 2009, and thus has been recorded as revenue. The Forest Preserve has recorded a receivable for 2010 taxes levied for collection in fiscal year 2011, the entire amount of which was deferred.

Notes to Financial Statements (Continued)
November 30, 2010

NOTE 19 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

Capital Assets

A summary of changes for the Forest Preserve's capital assets for the period January 1, 2010 through December 31, 2010 was as follows:

	Balance January 1, 2010	Additions	Deletions	Balance December 31, 2010
Capital assets not being depreciated				
Land	\$ 247,397,968	\$ 2,353,656	\$ -	\$ 249,751,624
Construction in progress	12,378,718	3,139,690	8,479,460	7,038,948
Total capital assets not being depreciated	<u>259,776,686</u>	<u>5,493,346</u>	<u>8,479,460</u>	<u>256,790,572</u>
Capital assets being depreciated				
Buildings and preserve improvements	41,060,256	8,625,085	-	49,685,341
Equipment and vehicles	4,287,290	451,572	183,499	4,555,363
Total capital assets being depreciated, gross	<u>45,347,546</u>	<u>9,076,657</u>	<u>183,499</u>	<u>54,240,704</u>
Accumulated depreciation				
Buildings and preserve improvements	13,402,644	1,978,628	-	15,381,272
Equipment and vehicles	2,725,167	429,075	179,448	2,974,794
Total accumulated depreciation	<u>16,127,811</u>	<u>2,407,703</u>	<u>179,448</u>	<u>18,356,066</u>
Capital assets being depreciated, net of depreciation	<u>29,219,735</u>	<u>6,668,954</u>	<u>4,051</u>	<u>35,884,638</u>
Total capital assets, net of depreciation	<u>\$ 288,996,421</u>	<u>\$ 12,162,300</u>	<u>\$ 8,483,511</u>	<u>\$ 292,675,210</u>

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

General and administrative	\$ 1,952,554
Education and recreation	384,349
Public Safety	70,800
Total depreciation/amortization expense	<u>\$ 2,407,703</u>

Notes to Financial Statements (Continued)
November 30, 2010

NOTE 19 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

Long-Term Debt

A summary of changes for the Forest Preserve's long-term debt for the period January 1, 2010 through December 31, 2010 was as follows:

	Balance			Principal Due	
	January 1, 2010	Additions	Retirements	Balance December 31, 2010	Within One Year
G.O. Bonds/Debt Certificates Payable:					
1998 G.O. Capital Appreciation Bonds*	\$ 6,690,818	\$ 355,871	\$ 5,030,000	\$ 2,016,689	\$ 2,125,000
1999A G.O. Bonds	5,805,000	-	5,805,000	-	-
1999B G.O. Capital Appreciation Bonds*	74,946,257	4,179,102	-	79,125,359	9,430,000
2005A G.O. Bonds	73,850,000	-	3,950,000	69,900,000	2,100,000
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	490,000
2008B G.O. Bonds	2,010,000	-	1,395,000	615,000	-
2009 G.O. Bonds	4,200,000	-	-	4,200,000	-
2010A G.O. Bonds	-	10,000,000	-	10,000,000	-
2010B G.O. Bonds	-	860,000	-	860,000	-
Add: Deferred Issuance Premiums	7,475,729	-	515,504	6,960,225	-
Total G.O. Bonds Payable	220,802,804	15,394,973	16,695,504	219,502,273	14,145,000
Capital Lease	22,673	-	22,673	-	-
Compensated Absences	464,758	135,448	116,190	484,016	48,402
Net OPEB Obligation	302,315	4,755	-	307,070	-
Total Forest Preserve	\$ 221,592,550	\$ 15,535,176	\$ 16,834,367	\$ 220,293,359	\$ 14,193,402

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

General Obligation Capital Appreciation Bonds Series 1998 – On May 28, 1998, the Forest Preserve issued \$6,295,208 in general obligation capital appreciation bonds dated May 28, 1998, to provide funds for the acquisition and development of Forest Preserve land. The Series 1998 Bonds outstanding as of December 31, 2010 totaling \$2,016,689 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, 2011 in accreted values totaling \$2,125,000.

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, 2010 totaling \$79,125,359 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, 2010 totaling \$69,900,000 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.

NOTE 19 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

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, 2010 totaling \$5,825,000 bear interest ranging from 3.50% to 5.00%. Interest is payable semiannually on June 15 and December 15 and the bonds mature serially on December 15 of each year through December 15, 2021.

General Obligation Limited Tax Bonds, Series 2007 – On December 12, 2007, the Forest Preserve sold \$10,000,000 general obligation limited tax bonds, Series 2007, dated December 12, 2007 to purchase land for future use. The Series 2007 Bonds outstanding as of December 31, 2010 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, 2010 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, 2010 totaling \$615,000 bear interest at 4.00%. Interest is payable semiannually on June 15 and December 15 and the bonds mature serially on December 15 of each year through December 15, 2013.

General Obligation Unlimited Tax Bonds, Series 2009 – On October 28, 2009, the Forest Preserve sold \$4,200,000 taxable general obligation unlimited tax bonds, Series 2009, Build America Bonds, to improve current forest preserves and purchase new land for future forest preserves. The Series 2009 Bonds outstanding as of December 31, 2010 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.

General Obligation Limited Tax Bonds, Series 2010A – On August 13, 2010, the Forest Preserve sold \$10,000,000 taxable general obligation limited tax bonds, Series 2010A, Build America Bonds, to improve current forest preserves and purchase new land for future forest preserves. The Series 2010A Bonds outstanding as of December 31, 2010 totaling \$10,000,000 bear interest at 5.712%. Pursuant to the American Recovery and Reinvestment Act, the Forest Preserve is eligible to receive a rebate from the U.S. Treasury Department of 35% of the interest paid each year. The net interest rate for the Series 2010A Build America Bonds, after rebate, is 3.71%. Interest is payable semiannually on June 15 and December 15 and the bonds mature serially on December 15 annually beginning on December 15, 2028 through December 15, 2030.

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

NOTE 19 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

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
2011	\$ 2,590,000	\$ 6,675,110	\$ 9,265,110
2012	3,670,000	6,360,506	10,030,506
2013	3,915,000	6,224,630	10,139,630
2014	4,015,000	6,066,545	10,081,545
2015	3,570,000	5,871,428	9,441,428
2016-2020	37,965,000	25,985,864	63,950,864
2021-2025	56,035,000	12,442,596	68,477,596
2026-2030	19,640,000	3,082,585	22,722,585
Totals	\$ 131,400,000	\$ 72,709,264	\$ 204,109,264

General Obligation Capital Appreciation Bonds

Fiscal Year Ending December 31,	Series 1998		Series 1999B	
	Accretion	Principal Repayment	Accretion	Principal Repayment
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
2015	-	-	2,845,815	13,260,000
2016-2018	-	-	4,747,835	42,220,000
Totals	\$ 108,311	\$ 2,125,000	\$ 23,294,641	\$ 102,420,000

Accreted Value at December 31, 2010	<u>\$ 2,016,689</u>	<u>\$ 79,125,359</u>
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Forest Preserve Compensated Absences – The Forest Preserve has recorded a liability of \$484,016 for accumulated vacation and sick leave benefits. The amount will be paid from the Forest Preserve's General and Special Revenue funds.

NOTE 19 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

Pension Plans

The Forest Preserve contributes to two defined benefit pension plans: the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer public employee retirement system, and the Sheriff's Law Enforcement Personnel Fund (SLEP), which is administered by the IMRF, an agent multiple-employer public employee retirement system. The benefits, benefit levels, employee contributions and employer contributions for all plans are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly. None of the pension plans issue separate reports on the pension plans. However, IMRF does issue a publicly available report that includes financial statements and supplementary information for the plan as a whole, but not for individual employers. That report can be obtained from IMRF, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

Plan Description: Illinois Municipal Retirement Fund – All employees (other than those covered by SLEP) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. Pension benefits vest after eight years of service. Participation members who retire at or after age 60 with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earning, for each year of credited service up to 15 years and 2.00% for each year thereafter. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute. Participating members are required to contribute 4.50% of their annual salary to IMRF. The Forest Preserve is required to contribute the remaining amounts necessary to fund the IMRF as specified by statute. The employer contribution rate for the calendar year 2010 was 12.18% of covered payroll.

Sheriff's Law Enforcement Personnel (SLEP), having accumulated at least 30 years of SLEP service and terminating IMRF participation on or after January 1, 1988, may elect to retire at or after age 50 with no early retirement discount penalty. SLEP members meeting these two qualifications are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2.50% of their final rate of earnings, for each year of credited service up to 20 years, 2.00% of their final earning rate for the next 10 years of credited service and 1.00% for each year thereafter. For those SLEP members retiring with less than 20 years of SLEP service, the regular IMRF pension formula applies. SLEP also provides death and disability benefits. These benefit provisions and all other requirements are established by state statutes. SLEP members are required to contribute 6.50% of their annual salary to SLEP. The Forest Preserve is required to contribute the remaining amounts necessary to fund the IMRF as specified by statute. The employer contribution rate for the calendar year 2001 was 25.34% of covered payroll.

NOTE 19 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

Annual Pension Costs

Three-Year Trend Information

For fiscal year ending December 31, 2010, the Forest Preserve's Regular and SLEP plans' pension costs were \$848,552 and \$176,837 respectively, which equal the Forest Preserve's required and actual contributions.

Actuarial Valuation Date	IMRF			SLEP		
	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/2010	\$ 848,552	100%	\$ -	\$ 176,837	100%	\$ -
12/31/2009	730,656	100%	-	209,404	100%	-
12/31/2008	520,121	100%	-	178,661	100%	-

The funded status of the plans as of December 31, 2010 is based on actuarial valuations performed as of December 31, 2009 for the Illinois Municipal Retirement and the Sheriff's Law Enforcement Personnel and is as follows. The actuarial assumptions used to determine the funded status of the plans are the same actuarial assumptions used to determine the employer APC of the plans.

Plan	Actuarial Value of Assets (AAL) (a)	Actuarial Accrued Liability (AAL) -- Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (b/a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
Forest Preserve - Regular	\$ 12,163,494	6,993,117	\$ 5,170,377	57.49%	\$ 5,616,110	92.06%
Forest Preserve - SLEP	1,580,440	(730,316)	2,310,756	-46.21%	705,540	327.52%

Other Postemployment Benefits

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

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

NOTE 19 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

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

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

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

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

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

For the fiscal year ending December 31, 2010, retirees contributed approximately \$35,971 and the Forest Preserve contributed approximately \$238,000. The Forest Preserve is not required to advance fund the cost of benefits that will become due and payable in the future. Active employees do not contribute to the plan until retirement.

Annual OPEB Costs and Net OPEB Obligation: The Forest Preserve had an actuarial valuation performed for the plan as of December 31, 2009 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, 2010. The Forest Preserve's annual OPEB cost (expense) was \$242,755 for the year ended December 31, 2010. The Forest Preserve's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2010 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, 2008	\$ 268,750	\$ 103,926	38.67%	\$ 788,387
December 31, 2009	189,131	675,203	357.00%	302,315
December 31, 2010	242,755	238,000	98.04%	307,070

NOTE 19 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

The net OPEB obligation (NOPEBO) as of December 31, 2010 was calculated as follows:

Annual Required Contribution	\$ 237,391
Interest on Net OPEB Obligation	15,116
Adjustment to Annual Required Contribution	<u>(9,752)</u>
Annual OPEB Cost	242,755
Contributions Made	<u>238,000</u>
Increase (Decrease) in Net OPEB Obligations	4,755
Net OPEB Obligation Beginning of Year	<u>302,315</u>
Net OPEB Obligation End of Year	<u><u>\$ 307,070</u></u>
Actuarial Accrued Liability (AAL)	\$ 2,069,434
Actuarial Value of Plan Assets	760,112
Unfunded Actuarial Accrued Liability (UAAL)	(1,309,322)
Funded Ratio (Actuarial Value of Plan Assets/AAL)	36.73%
Covered Payroll (Active Plan Members)	6,230,353
UAAL as a Percentage of Covered Payroll	21.02%

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

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

In the December 31, 2010 actuarial valuation, the entry age actuarial cost method was used. The actuarial assumptions included a 5.00% investment rate of return (net of administrative expenses) and an annual healthcare cost trend rate of 8.00%. Both rates include a 3.00% inflation assumption. The actuarial value of assets was not determined as the Forest Preserve has not advanced funded its obligation. The plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a 30 year open basis.

NOTE 19 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

Risk Management

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

The Forest Preserve is exposed to various risks of loss including property and casualty and worker's compensation. The Forest Preserve purchases third party indemnity insurance to limit its exposure to these losses. The policies are in effect from January 1, 2010 to December 31, 2010. The policies limit the Forest Preserve's exposure to deductibles of \$1,000 - \$10,000 per occurrence depending on the coverage. The maximum payout is limited to \$2,000,000 per occurrence and in the aggregate for property, \$500,000 for general liability, \$1,000,000 per occurrence and in the aggregate for law enforcement liability and statutory for worker's compensation. Settled claims have not exceeded coverages for either the current year or the prior two.

Jointly Governed Organizations

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

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

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 \$3,832,044 and the bank balance was \$3,845,200. Additionally, the PBC had cash on hand of \$50. The PBC held investments with a fair value of \$8,997,404 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.

NOTE 19 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

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, 2010, 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	\$ 1,515,035	\$ 506,835	\$ 1,008,200	16.84%	N/A
Other Investments:					
Federated-Government Obligations Tax- Manages Fund SS	6,270,028	6,270,028	-	69.69%	AAAm
Virtus Insight Government Money Market Fund I	1,212,341	1,212,341	-	13.47%	AAAm
Total Investments	<u>\$ 8,997,404</u>	<u>\$ 7,989,204</u>	<u>\$ 1,008,200</u>	<u>100.00%</u>	

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

Reconciliation of notes to financial statements:

Cash on Hand	\$	50
Cash - Book Value of Deposits		3,832,044
Investments		8,997,404
Total	<u>\$</u>	<u>12,829,498</u>
Cash Per Statement of Net Assets	\$	3,832,094
Investments Per Statement of Net Assets		7,799,035
Investments Restricted Per Statement of Net Assets		1,198,369
Total	<u>\$</u>	<u>12,829,498</u>

NOTE 19 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

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, 2010. The PBC received lease payments from the counties in November 2010; however, the corresponding bond payments were made in December 2010 (the next fiscal year).

Capital Assets

The following is a schedule of changes in capital assets of PBC for the year ended November 30, 2010. 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, 2009	Additions	Deletions	November 30, 2010	
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	

Changes in Long-Term Debt

PBC had the following changes in long-term debt:

	Balance			Balance		Due Within
	December 1, 2009	Additions	Deletions	November 30, 2010		1 Year
Public Building Revenue Bonds, 2001	\$ 4,525,000	\$ -	\$ 980,000	\$ 3,545,000	\$ 1,050,000	
Total	\$ 4,525,000	\$ -	\$ 980,000	\$ 3,545,000	\$ 1,050,000	

NOTE 19 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

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	
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
2015	265,000	52,878	317,878
2015	300,000	39,250	339,250
2016-2017	635,000	31,875	666,875
	<u>\$ 3,545,000</u>	<u>\$ 433,697</u>	<u>\$ 3,978,697</u>

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:

Due in Fiscal Year	Operation and Maintenance Account
2011	\$ 1,656,812
2012	1,724,237
2013	1,806,930
2014	1,898,428
2015	1,990,052
2016	2,089,900
Totals	<u>\$ 11,166,359</u>

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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 72,876,961	\$ 69,994,859	\$ 68,766,278	\$ (1,228,581)
Licenses and permits	814,030	814,030	837,463	23,433
Intergovernmental	37,962,110	41,213,404	39,963,982	(1,249,422)
Charges for services	30,068,090	30,068,090	30,381,231	313,141
Fines and forfeitures	3,142,600	3,142,600	3,608,597	465,997
Interest revenue	5,876,000	5,876,000	4,552,285	(1,323,715)
Miscellaneous revenues	6,745,800	6,376,607	848,435	(5,528,172)
Total revenues	157,485,591	157,485,590	148,958,271	(8,527,319)
Expenditures				
General and administrative				
County board	8,964,695	7,895,289	3,903,340	3,991,949
County executive	1,506,124	1,517,674	1,404,230	113,444
Purchasing	515,113	515,113	453,956	61,157
Support services	5,575,455	5,563,905	4,693,913	869,992
Liquor control commission	650	650	-	650
Supervisor of assessments	1,969,738	1,969,738	1,685,620	284,118
Board of review	230,624	230,624	226,907	3,717
Information communications technology	2,305,563	2,310,266	2,253,510	56,756
Records management	1,020,984	1,020,984	922,397	98,587
Land use	3,053,007	3,095,275	2,863,179	232,096
Planning and zoning commission	51,007	59,472	49,328	10,144
Subdivision engineering	698,143	699,329	531,606	167,723
Stormwater management	127,235	157,235	112,445	44,790
Building maintenance	1,703,085	1,703,086	1,636,740	66,346
Human resources	968,778	968,938	843,510	125,428
County clerk	1,055,129	1,058,629	959,265	99,364
County clerk - elections	3,564,163	3,560,663	3,048,040	512,623
County coroner	1,483,255	1,483,255	1,438,238	45,017
County treasurer	1,677,818	1,693,927	1,641,483	52,444
County auditor	492,757	492,758	475,454	17,304
County recorder	1,059,864	1,059,864	984,875	74,989
School administration	751,433	751,918	712,331	39,587
Tort Immunity	3,739,053	3,739,053	4,872,892	(1,133,839)
Worker's compensation	7,503,697	7,503,697	5,115,758	2,387,939
Total general and administrative	50,017,370	49,051,342	40,829,017	8,222,325

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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (Continued)				
Public safety				
Emergency management agency	\$ 573,015	\$ 713,162	\$ 704,250	\$ 8,912
Radio system	696,008	696,009	691,151	4,858
Sheriff - administration	34,176,199	34,264,154	34,441,495	(177,341)
Sheriff - custody of prisoners	26,316,533	26,766,511	26,546,577	219,934
Merit commission	424,005	424,005	217,262	206,743
Sheriff - building security	3,008,434	2,900,075	2,774,794	125,281
Total public safety	65,194,194	65,763,916	65,375,529	388,387
Judicial				
Circuit courts	3,754,076	3,436,120	3,259,298	176,822
Probation department	5,196,385	5,254,190	5,144,843	109,347
Public defender	5,391,546	5,681,747	5,619,001	62,746
Juvenile detention facility	6,038,212	6,116,176	5,974,513	141,663
Jury commission	239,888	239,888	212,338	27,550
Circuit clerk	7,351,829	7,351,830	7,008,273	343,557
State's attorney	9,753,084	10,010,590	9,863,896	146,694
Total judicial	37,725,020	38,090,541	37,082,162	1,008,379
Health and welfare				
Sunny Hill nursing home	19,221,642	19,258,647	18,296,356	962,291
Total expenditures	172,158,226	172,164,446	161,583,064	10,581,382
Excess (deficiency) of revenues over expenditures	(14,672,635)	(14,678,856)	(12,624,793)	2,054,063
Other financing sources (uses)				
Transfers in	23,592,855	23,592,855	29,701,915	6,109,060
Transfers out	(8,920,220)	(8,920,220)	(18,285,506)	(9,365,286)
Total other financing sources (uses)	14,672,635	14,672,635	11,416,409	(3,256,226)
Net change in fund balance	\$ -	\$ (6,221)	(1,208,384)	\$ (1,202,163)
Fund balance at beginning of year			58,706,258	
Fund balance at end of year			\$ 57,497,874	

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

Required Supplementary Information
 Budgetary Comparison Schedule
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 Health Fund
 Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 9,619,209	\$ 9,619,209	\$ 9,051,005	\$ (568,204)
Licenses and permits	860,900	860,900	951,979	91,079
Intergovernmental	10,600,495	10,646,495	8,754,479	(1,892,016)
Charges for services	11,019,619	11,019,619	9,461,825	(1,557,794)
Miscellaneous revenues	3,000,100	2,954,100	1,854	(2,952,246)
Total revenues	35,100,323	35,100,323	28,221,142	(6,879,181)
Expenditures				
Health and welfare				
Health administration	8,464,264	8,391,237	3,825,070	4,566,167
Environmental	2,417,177	2,389,798	2,292,179	97,619
Mental health	7,092,290	7,154,352	6,941,911	212,441
Health clinic	10,114,105	10,076,943	8,399,307	1,677,636
Family health/case management	7,431,707	7,511,715	7,326,147	185,568
Total expenditures	35,519,543	35,524,045	28,784,614	6,739,431
Deficiency of revenues over expenditures	(419,220)	(423,722)	(563,472)	(139,750)
Other financing sources				
Transfers in	419,220	419,220	386,368	(32,852)
Net change in fund balance	\$ -	\$ (4,502)	(177,104)	\$ (172,602)
Fund balance at beginning of year			<u>7,315,468</u>	
Fund balance at end of year			<u>\$ 7,138,364</u>	

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

Required Supplementary Information
Notes to the Budgetary Comparison Schedules
November 30, 2010

NOTE 1 - BUDGETARY BASIS OF ACCOUNTING

The General and Health Fund Budgets are adopted on a basis of accounting consistent with accounting principles generally accepted in the United States of America.

NOTE 2 - BUDGET AMENDMENTS

The original budget was amended during fiscal year 2010.

NOTE 3 - EXPENDITURES EXCEEDING OPERATING BUDGETS

During fiscal year 2010, the following total individual department or fund expenditures exceeded budgeted expenditures:

Fund / Department	Final Budget	Actual
General Fund:		
Tort Immunity	\$ 3,739,053	\$ 4,872,892
Sheriff - administration	34,264,154	34,441,495

See Independent Auditor's Report.

Analysis of Funding Progress - County Employees
November 30, 2010

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)
12/31/2010	\$ 140,568,399	\$ 192,150,432	\$ 51,582,033	73.16%	\$ 80,043,366	64.44%
12/31/2009	144,687,090	190,928,723	46,241,633	75.78%	80,004,209	57.80%
12/31/2008	136,845,636	176,055,708	39,210,072	77.73%	77,350,913	50.69%

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)
12/31/2010	\$ 34,580,176	\$ 113,509,984	\$ 78,929,808	30.46%	\$ 31,749,592	248.60%
12/31/2009	39,506,853	116,039,244	76,532,391	34.05%	32,751,711	233.67%
12/31/2008	41,721,818	113,070,198	71,348,380	36.90%	30,786,333	231.75%

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)
12/31/2010	\$ 1,553,027	\$ 6,564,910	\$ 5,011,883	23.66%	\$ 1,482,774	338.01%
12/31/2009	1,318,257	5,673,580	4,355,323	23.24%	1,463,060	297.69%
12/31/2008	810,376	5,282,060	4,471,684	15.34%	1,557,912	287.03%

Other Post Employment Benefits County

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) -- Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
11/30/2010	\$ -	\$ 64,354,359	\$ 64,354,359	0.00%	\$ 115,375,657	55.78%
11/30/2009	-	69,894,339	69,894,339	0.00%	115,602,254	60.46%
11/30/2008	-	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 12/1/2009.

Schedule of Employer Contributions - Other Post Employment Benefits
November 30, 2010

County

Fiscal Year Ending	Required Contribution	Percentage Contributed
11/30/2010	\$ 5,739,077	65%
11/30/2009	6,387,432	39%
11/30/2008	6,901,891	34%

Note: There were no changes in actuarial assumptions.

Information is presented for as many years as is available.

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

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

MAJOR FUNDS

General Fund

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

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

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

Special Revenue Fund

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

Capital Projects Fund

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

General Fund
Balance Sheet - By Account
November 30, 2010

	General Fund - General Corporate Account	General Fund - Tort Immunity Account	General Fund - Worker's Compensation Account	Total
ASSETS				
Cash and cash equivalents	\$ 50,837,713	\$ 3,663,942	\$ 1,757,928	\$ 56,259,583
Restricted cash and cash equivalents	36,305	-	-	36,305
Accrued interest	103,768	-	-	103,768
Property tax receivable, net	770,252	44,511	53,491	868,254
Property tax receivable-2010	62,913,103	3,662,169	4,381,902	70,957,174
Accounts receivable	2,254,671	-	-	2,254,671
Other receivables	-	-	-	-
Due from other funds	901,384	-	-	901,384
Due from other governmental agencies	11,843,538	-	-	11,843,538
Inventory	809,137	-	-	809,137
Total assets	\$ 130,469,871	\$ 7,370,622	\$ 6,193,321	\$ 144,033,814
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 3,364,554	\$ 1,897,242	\$ 150,405	\$ 5,412,201
Salaries payable	3,622,193	505	355	3,623,053
Other current liabilities	148,670	-	-	148,670
Due to other funds	198,297	-	-	198,297
Deferred governmental revenues	6,196,530	7	8	6,196,545
Deferred property taxes-2010	62,913,103	3,662,169	4,381,902	70,957,174
Total liabilities	76,443,347	5,559,923	4,532,670	86,535,940
Fund balances				
Reserved for inventory	809,137	-	-	809,137
Unreserved and designated for				
General fund - applied to 2011 budget	3,773,000	-	-	3,773,000
Unreserved and undesignated	49,444,387	1,810,699	1,660,651	52,915,737
Total fund balances	54,026,524	1,810,699	1,660,651	57,497,874
Total liabilities and fund balances	\$ 130,469,871	\$ 7,370,622	\$ 6,193,321	\$ 144,033,814

General Fund

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

Year Ended November 30, 2010

	General Fund - General Corporate Account	General Fund - Tort Immunity Account	General Fund - Worker's Compensation Account	Total
Revenues				
Property taxes	\$ 61,003,615	\$ 3,525,688	\$ 4,236,975	\$ 68,766,278
Licenses and permits	837,463	-	-	837,463
Intergovernmental	39,963,982	-	-	39,963,982
Charges for services	30,381,231	-	-	30,381,231
Fines and forfeitures	3,608,597	-	-	3,608,597
Interest revenue	4,552,285	-	-	4,552,285
Miscellaneous revenues	341,910	506,525	-	848,435
Total revenues	140,689,083	4,032,213	4,236,975	148,958,271
Expenditures				
Current				
General and administrative	30,746,786	4,872,892	5,115,758	40,735,436
Public safety	65,062,182	-	-	65,062,182
Judicial	37,064,583	-	-	37,064,583
Health and welfare	18,264,771	-	-	18,264,771
Debt service - principal	106,329	-	-	106,329
Debt service - interest and fiscal charges	3,232	-	-	3,232
Capital outlay	346,531	-	-	346,531
Total expenditures	151,594,414	4,872,892	5,115,758	161,583,064
Deficiency of revenues over expenditures	(10,905,331)	(840,679)	(878,783)	(12,624,793)
Other financing sources (uses)				
Transfers in	20,301,915	3,000,000	6,400,000	29,701,915
Transfers out	(18,285,506)	-	-	(18,285,506)
Total other financing sources (uses)	2,016,409	3,000,000	6,400,000	11,416,409
Net change in fund balance	(8,888,922)	2,159,321	5,521,217	(1,208,384)
Fund balance (deficit) at beginning of year	62,915,446	(348,622)	(3,860,566)	58,706,258
Fund balance at end of year	\$ 54,026,524	\$ 1,810,699	\$ 1,660,651	\$ 57,497,874

General Fund - General Corporate Account
 Schedule of Revenues - Budget and Actual (GAAP Basis)
 Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 64,634,211	\$ 61,752,109	\$ 61,003,615	\$ (748,494)
Licenses and permits				
Liquor licenses	120,000	120,000	129,875	9,875
Building and zoning	444,000	444,000	459,775	15,775
Site developer permits	95,000	95,000	113,208	18,208
Marriage licenses	62,000	62,000	62,606	606
Other licenses and permits	93,030	93,030	71,999	(21,031)
Total licenses and permits	814,030	814,030	837,463	23,433
Intergovernmental				
Grants	181,000	678,476	568,746	(109,730)
Retailer's occupation (sales) tax	3,500,000	3,500,000	3,377,100	(122,900)
Inheritance tax	300,000	300,000	325,608	25,608
Franchise tax	600,000	600,000	705,676	105,676
Local use sales tax	1,100,000	1,100,000	1,119,511	19,511
County supplementary tax	11,082,244	13,964,346	14,669,368	705,022
Illinois state income tax	6,500,000	6,500,000	6,062,480	(437,520)
Sheriff	3,200,000	3,200,000	3,179,642	(20,358)
Salary reimbursements	2,656,015	2,656,015	2,421,709	(234,306)
Sunny Hill nursing home	6,800,000	6,800,000	4,993,578	(1,806,422)
Other reimbursements	2,042,851	1,914,567	2,540,564	625,997
Total intergovernmental	37,962,110	41,213,404	39,963,982	(1,249,422)
Charges for services				
Recorder fees	3,670,000	3,670,000	3,103,190	(566,810)
County clerk fees	523,200	523,200	547,109	23,909
Assessors fees	20,000	20,000	7,118	(12,882)
Treasurer fees	558,000	558,000	454,103	(103,897)
Land use and zoning fees	389,850	389,850	240,405	(149,445)
MIS fees	15,000	15,000	8,705	(6,295)
Subdivision fees	25,250	25,250	1,661	(23,589)
Coroner fees	16,000	16,000	46,011	30,011
Judicial fees	13,398,300	13,398,300	13,855,169	456,869
Sheriff fees	658,600	658,600	653,081	(5,519)

(Continued)

General Fund - General Corporate Account
 Schedule of Revenues - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues (continued)				
Charges for services (continued)				
Sunny Hill nursing home fees	\$ 7,678,910	\$ 7,678,910	\$ 8,234,028	\$ 555,118
Landfill host fees	2,350,000	2,350,000	2,526,924	176,924
Miscellaneous fees	764,980	764,980	703,727	(61,253)
Total charges for services	<u>30,068,090</u>	<u>30,068,090</u>	<u>30,381,231</u>	<u>313,141</u>
Fines and forfeitures				
Circuit clerk fines	1,950,000	1,950,000	1,900,911	(49,089)
Sheriff's fines	90,000	90,000	94,793	4,793
Building permit fines	600	600	4,080	3,480
Liquor license fines	2,000	2,000	-	(2,000)
Sheriff's foreclosures	800,000	800,000	1,355,821	555,821
Bond forfeitures	300,000	300,000	252,992	(47,008)
Total fines and forfeitures	<u>3,142,600</u>	<u>3,142,600</u>	<u>3,608,597</u>	<u>465,997</u>
Interest revenue	<u>5,876,000</u>	<u>5,876,000</u>	<u>4,552,285</u>	<u>(1,323,715)</u>
Miscellaneous revenues	<u>5,745,800</u>	<u>5,376,607</u>	<u>341,910</u>	<u>(5,034,697)</u>
Total revenues	<u>\$ 148,242,841</u>	<u>\$ 148,242,840</u>	<u>\$ 140,689,083</u>	<u>\$ (7,553,757)</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, 2010

	Personal Services		Commodities		Contractual Services	
	Budget	Actual	Budget	Actual	Budget	Actual
General and administrative						
County board	\$ 3,340,886	\$ 2,903,410	\$ 9,470	\$ 7,171	\$ 2,030,303	\$ 692,759
County executive	1,162,604	1,138,432	5,000	1,253	349,570	264,545
Purchasing	182,553	175,132	271,770	225,958	60,790	52,866
Support services	519,826	431,231	2,929,107	2,405,777	2,108,972	1,852,475
Liquor control commission	-	-	-	-	650	-
Supervisor of assessments	1,468,738	1,320,248	93,780	73,057	359,870	245,548
Board of review	229,552	225,835	1,072	1,072	-	-
Information communications technology	1,407,001	1,357,454	162,319	155,160	740,946	740,896
Records management	446,649	401,624	338,536	328,482	194,799	151,787
Land use	2,877,825	2,744,643	45,798	34,156	112,652	50,062
Planning and zoning commission	39,807	38,156	-	-	19,665	11,172
Subdivision engineering	694,424	531,110	870	-	4,035	496
Stormwater management	15,625	-	900	45	140,710	112,400
Building maintenance	1,016,885	980,249	183,632	166,654	496,259	483,527
Human resources	687,768	646,338	16,859	13,775	264,311	183,397
County clerk	1,012,929	931,966	20,795	13,388	24,905	13,911
County clerk - elections	1,850,263	1,643,445	215,766	143,488	1,494,634	1,261,107
County coroner	1,054,699	1,012,052	40,447	39,755	388,109	386,431
County treasurer	1,553,577	1,532,318	19,600	17,848	120,750	91,317
County auditor	480,207	465,326	5,252	4,162	7,299	5,966
County recorder	1,031,114	966,896	9,100	4,278	19,650	13,701
School administration	670,667	631,237	11,015	11,007	70,236	70,087
Total general and administrative	21,743,599	20,077,102	4,381,088	3,646,486	9,009,115	6,684,450
Public safety						
Emergency management agency	508,933	500,120	57,975	57,982	27,736	27,630
Radio system	317,286	314,149	124,668	123,202	144,493	144,239
Sheriff - administration	32,486,433	32,666,933	851,012	849,106	843,829	844,053
Sheriff - custody of prisoners	22,088,286	21,867,877	791,667	792,705	3,886,558	3,885,995
Merit commission	185,365	158,283	4,050	3,803	224,590	45,788
Sheriff - building security	2,891,375	2,770,180	5,315	4,385	3,385	229
Total public safety	58,477,678	58,277,542	1,834,687	1,831,183	5,130,591	4,947,934
Judicial						
Circuit courts	2,213,675	2,136,477	79,674	67,809	1,137,771	1,055,012
Probation department	5,162,363	5,095,580	7,931	7,930	83,896	41,333
Public defender	5,573,094	5,510,348	39,616	39,616	51,458	51,458
Juvenile detention facility	4,952,388	4,879,789	296,059	263,206	867,729	831,518
Jury commission	218,288	195,730	4,312	4,105	17,288	12,503
Circuit clerk	7,227,209	6,909,757	26,860	19,251	97,761	79,265
State's attorney	9,330,613	9,214,691	60,128	60,352	613,997	583,001
Total judicial	34,677,630	33,942,372	514,580	462,269	2,869,900	2,654,090
Health and welfare						
Sunny Hill nursing home	15,475,992	14,494,805	1,868,493	1,888,451	1,879,642	1,881,515
Total expenditures	\$ 130,374,899	\$ 126,791,821	\$ 8,598,848	\$ 7,828,389	\$ 18,889,248	\$ 16,167,989

Capital Outlay		Debt Service		Other Expenditures		Total		Variance from Budget Positive (Negative)
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	
\$ -	\$ -	\$ -	\$ -	\$ 2,514,630	\$ 300,000	\$ 7,895,289	\$ 3,903,340	\$ 3,991,949
-	-	-	-	500	-	1,517,674	1,404,230	113,444
-	-	-	-	-	-	515,113	453,956	61,157
-	-	-	-	6,000	4,430	5,563,905	4,693,913	869,992
-	-	-	-	-	-	650	-	650
47,350	46,767	-	-	-	-	1,969,738	1,685,620	284,118
-	-	-	-	-	-	230,624	226,907	3,717
-	-	-	-	-	-	2,310,266	2,253,510	56,756
41,000	40,504	-	-	-	-	1,020,984	922,397	98,587
-	-	-	-	59,000	34,318	3,095,275	2,863,179	232,096
-	-	-	-	-	-	59,472	49,328	10,144
-	-	-	-	-	-	699,329	531,606	167,723
-	-	-	-	-	-	157,235	112,445	44,790
6,310	6,310	-	-	-	-	1,703,086	1,636,740	66,346
-	-	-	-	-	-	968,938	843,510	125,428
-	-	-	-	-	-	1,058,629	959,265	99,364
-	-	-	-	-	-	3,560,663	3,048,040	512,623
-	-	-	-	-	-	1,483,255	1,438,238	45,017
-	-	-	-	-	-	1,693,927	1,641,483	52,444
-	-	-	-	-	-	492,758	475,454	17,304
-	-	-	-	-	-	1,059,864	984,875	74,989
-	-	-	-	-	-	751,918	712,331	39,587
94,660	93,581	-	-	2,580,130	338,748	37,808,592	30,840,367	6,968,225
118,518	118,518	-	-	-	-	713,162	704,250	8,912
-	-	109,562	109,561	-	-	696,009	691,151	4,858
75,880	75,880	-	-	7,000	5,523	34,264,154	34,441,495	(177,341)
-	-	-	-	-	-	26,766,511	26,546,577	219,934
10,000	9,388	-	-	-	-	424,005	217,262	206,743
-	-	-	-	-	-	2,900,075	2,774,794	125,281
204,398	203,786	109,562	109,561	7,000	5,523	65,763,916	65,375,529	388,387
-	-	-	-	5,000	-	3,436,120	3,259,298	176,822
-	-	-	-	-	-	5,254,190	5,144,843	109,347
17,579	17,579	-	-	-	-	5,681,747	5,619,001	62,746
-	-	-	-	-	-	6,116,176	5,974,513	141,663
-	-	-	-	-	-	239,888	212,338	27,550
-	-	-	-	-	-	7,351,830	7,008,273	343,557
-	-	-	-	5,852	5,852	10,010,590	9,863,896	146,694
17,579	17,579	-	-	10,852	5,852	38,090,541	37,082,162	1,008,379
34,520	31,585	-	-	-	-	19,258,647	18,296,356	962,291
\$ 351,157	\$ 346,531	\$ 109,562	\$ 109,561	\$ 2,597,982	\$ 350,123	\$ 160,921,696	\$ 151,594,414	\$ 9,327,282

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis)
 Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures				
General and administrative				
County board				
Personal services	\$ 3,036,592	\$ 3,340,886	\$ 2,903,410	\$ 437,476
Commodities				
Office supplies	5,000	4,870	4,597	273
Copy machine supplies	100	100	-	100
Telephone supplies	500	500	-	500
Books and periodicals	500	500	219	281
Computer supplies	1,500	1,500	1,445	55
Food and beverages - human	2,000	2,000	910	1,090
Total commodities	9,600	9,470	7,171	2,299
Contractual services				
Legal services	40,000	40,000	264	39,736
Chief negotiator	70,000	70,000	36,186	33,814
Auditing services	126,000	126,000	96,088	29,912
Consulting services	60,000	60,000	54,000	6,000
Court reporter services	1,000	990	-	990
Court interpreter services	-	70	70	-
Other professional services	290,000	284,029	164,525	119,504
Buildings/grounds - repairs and maintenance	-	130	130	-
Auto repairs and maintenance	-	10	-	10
Crete land lease	4,500	4,500	4,500	-
Advertising, legal notices	4,000	4,000	501	3,499
Printing/publishing	10,000	10,000	1,258	8,742
Education, training, and seminars	10,000	10,000	7,468	2,532
Tuition reimbursement	2,500	2,500	-	2,500
Mileage and travel	20,000	20,000	19,760	240
Meals and lodging	20,000	20,000	17,421	2,579
Dues and subscriptions	55,000	55,000	42,585	12,415
Freight and cartage service	300	300	89	211
Contingency	1,900,000	1,322,774	247,914	1,074,860
Total contractual services	2,613,300	2,030,303	692,759	1,337,544
Other expenditures	3,305,203	2,514,630	300,000	2,214,630
Total county board	8,964,695	7,895,289	3,903,340	3,991,949

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
County executive				
Personal services	\$ 1,151,054	\$ 1,162,604	\$ 1,138,432	\$ 24,172
Commodities				
Office supplies	700	700	121	579
Telephone supplies	1,200	1,200	366	834
Books and periodicals	1,000	1,000	76	924
Computer supplies	1,000	1,000	226	774
Food and beverages - human	500	600	464	136
Furniture and equipment - small value	500	500	-	500
Total commodities	4,900	5,000	1,253	3,747
Contractual services				
Auditing services	100	100	-	100
Consulting services	80,000	80,000	12,216	67,784
Court reporter services	500	500	330	170
Other professional services	184,000	184,000	174,000	10,000
Machinery - repairs and maintenance	200	200	165	35
Auto repairs and maintenance	500	500	86	414
Advertising, legal notices	3,000	2,500	607	1,893
Printing/publishing	2,000	2,000	78	1,922
Education, training, and seminars	1,500	1,712	1,635	77
Mileage and travel	750	1,465	1,465	-
Meals and lodging	2,000	3,081	3,081	-
Dues and subscriptions	75,000	73,392	70,823	2,569
Freight and cartage service	120	120	59	61
Total contractual services	349,670	349,570	264,545	85,025
Other expenditures	500	500	-	500
Total county executive	1,506,124	1,517,674	1,404,230	113,444
Purchasing				
Personal services	182,553	182,553	175,132	7,421
Commodities				
Office supplies	100,000	99,070	81,696	17,374
Office supplies - toner cartridges	160,000	160,000	133,517	26,483
Copy machine supplies - micro/copy	10,000	10,000	8,360	1,640

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Purchasing (continued)				
Commodities (continued)				
Computer supplies	\$ 1,000	\$ 1,000	\$ 859	\$ 141
Food and beverages - human	1,200	1,700	1,526	174
Total commodities	272,200	271,770	225,958	45,812
Contractual services				
Equipment maintenance agreement	360	360	109	251
Rentals - equipment	55,000	55,000	48,975	6,025
Advertising, legal notices	3,000	3,000	2,663	337
Dues and subscriptions	-	545	525	20
Freight and cartage service	2,000	1,880	590	1,290
Fuel surcharge	-	5	4	1
Total contractual services	60,360	60,790	52,866	7,924
Total purchasing	515,113	515,113	453,956	61,157
Support services				
Personal services	531,376	519,826	431,231	88,595
Commodities				
Office supplies	203	203	-	203
Telephone supplies	1,000	1,000	536	464
Computer supplies	2,400	9,400	9,275	125
Fuel and lubricants	1,200,000	1,161,111	974,517	186,594
Vehicle licenses	900	950	740	210
Machinery and equipment parts	-	100	24	76
Furniture and equipment - small value	3,100	3,100	-	3,100
Gas - energy supplies	400,000	400,000	201,696	198,304
Electricity - energy supplies	1,100,000	1,099,700	976,945	122,755
Water and sewer	220,000	253,543	242,044	11,499
Total commodities	2,927,603	2,929,107	2,405,777	523,330
Contractual services				
Other professional services	10,000	3,000	-	3,000
Garbage disposal - cleaning	112,000	112,000	99,699	12,301
Equipment maintenance agreement	-	654	-	654
Machinery - repairs and maintenance	-	300	280	20
Auto repairs and maintenance	-	3,346	273	3,073
Rentals - land and building	1,074,776	1,074,776	1,050,980	23,796

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Support services (continued)				
Contractual services (continued)				
Advertising, legal notices	\$ -	\$ 966	\$ 966	\$ -
Printing/publishing	1,000	-	-	-
Postage/mailling services	675,000	675,000	527,331	147,669
Education, training, and seminars	1,000	1,000	820	180
Mileage and travel	1,000	1,000	-	1,000
Meals and lodging	1,000	280	-	280
Dues and subscriptions	-	1,720	1,720	-
Telephone service - cellular	222,000	222,000	164,041	57,959
Telephone service - pagers	2,500	2,500	1,536	964
Freight and cartage service	200	200	28	172
Fuel surcharge	-	230	224	6
Recycling program	10,000	10,000	4,577	5,423
Total contractual services	2,110,476	2,108,972	1,852,475	256,497
Other expenditures	6,000	6,000	4,430	1,570
Total support services	5,575,455	5,563,905	4,693,913	869,992
Liquor control commission				
Contractual services				
Liquor hearings	450	450	-	450
Printing/publishing	200	200	-	200
Total liquor control commission	650	650	-	650
Supervisor of assessments				
Personal services	1,466,413	1,468,738	1,320,248	148,490
Commodities				
Office supplies	500	32,500	25,343	7,157
Office supplies - toner cartridges	14,000	13,500	10,320	3,180
Telephone supplies	-	1,760	1,015	745
Books and periodicals	75	175	123	52
Computer supplies	5,000	34,545	30,233	4,312
Operating supplies/materials	4,500	100	47	53

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Supervisor of assessments (continued)				
Commodities (continued)				
Food and beverages - human	\$ 1,000	\$ 3,700	\$ 2,522	\$ 1,178
Furniture and equipment - small value	9,500	7,500	3,454	4,046
Total commodities	34,575	93,780	73,057	20,723
Contractual services				
Property appraisal services	105,000	78,805	73,971	4,834
Other professional services	7,000	7,360	6,749	611
Rentals - land and building	-	400	400	-
Advertising, legal notices	350,000	257,715	152,957	104,758
Printing/publishing	75	75	38	37
Postage/mailing services	-	140	111	29
Education, training, and seminars	1,500	3,500	3,134	366
Mileage and travel	2,000	2,000	1,294	706
Meals and lodging	1,500	7,500	5,176	2,324
Dues and subscriptions	925	925	817	108
Telephone service - cellular	500	500	-	500
Freight and cartage service	250	950	901	49
Total contractual services	468,750	359,870	245,548	114,322
Capital outlay				
Office furniture and equipment	-	47,350	46,767	583
Total supervisor of assessments	1,969,738	1,969,738	1,685,620	284,118
Board of review				
Personal services	229,124	229,552	225,835	3,717
Commodities				
Office supplies	-	718	718	-
Furniture and equipment - small value	500	354	354	-
Total commodities	500	1,072	1,072	-
Contractual services				
Education, training, and seminars	400	-	-	-
Mileage and travel	200	-	-	-
Meals and lodging	400	-	-	-
Total contractual services	1,000	-	-	-
Total board of review	230,624	230,624	226,907	3,717

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Information communications technology				
Personal services	\$ 1,402,498	\$ 1,407,001	\$ 1,357,454	\$ 49,547
Commodities				
Office supplies	1,200	1,889	1,889	-
Telephone supplies	49,000	49,253	49,253	-
Books and periodicals	300	-	-	-
Computer supplies	50,000	86,078	80,668	5,410
Operating supplies/materials	1,200	-	-	-
Food and beverages - human	300	703	622	81
Furniture and equipment - small value	15,000	24,396	22,728	1,668
Total commodities	117,000	162,319	155,160	7,159
Contractual services				
Systems analyst/planning	22,000	41,654	41,654	-
Other professional services	12,000	12,000	12,000	-
Temporary contracted services	2,400	7,000	7,000	-
Equipment maintenance agreement	307,765	267,388	267,388	-
Advertising, legal notices	-	989	989	-
Printing/publishing	-	16	16	-
Education, training, and seminars	1,000	-	-	-
Mileage and travel	1,000	810	810	-
Meals and lodging	250	160	160	-
Dues and subscriptions	3,000	5,343	5,343	-
Telephone service - regular	435,000	403,841	403,823	18
Telephone service - pagers	150	4	4	-
Freight and cartage service	1,500	1,741	1,709	32
Total contractual services	786,065	740,946	740,896	50
Total Information communications technology	2,305,563	2,310,266	2,253,510	56,756
Records management				
Personal services	446,649	446,649	401,624	45,025
Commodities				
Office supplies	500	1,100	959	141
Copy machine supplies	95,000	95,000	92,853	2,147
Copy machine supplies - micro/copy	110,000	118,160	116,566	1,594
Fax supplies	15,000	13,751	13,751	-
Microfilm supplies	1,000	950	616	334

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Records management (continued)				
Commodities (continued)				
Janitorial and cleaning supplies	\$ 25	\$ 25	\$ -	\$ 25
Books and periodicals	100	100	-	100
Computer supplies	2,000	10,300	10,255	45
Operating supplies/materials	6,000	5,450	5,440	10
Machinery and equipment parts	1,000	1,000	-	1,000
Furniture and equipment - small value	15,000	88,000	83,724	4,276
Machinery and equipment - small value	10,000	4,700	4,318	382
Total commodities	255,625	338,536	328,482	10,054
Contractual services				
Systems analyst/planning	5,000	5,000	2,430	2,570
Film processing services	100	100	-	100
Equipment maintenance agreement	3,000	10,128	8,767	1,361
Copier maintenance agreement	190,000	170,872	132,827	38,045
Machinery - repairs and maintenance	6,000	3,675	3,674	1
Copiers/faxes - repairs and maintenance	1,000	2,414	2,414	-
Rentals - land and building	960	960	770	190
Education, training, and seminars	300	300	-	300
Mileage and travel	600	600	297	303
Dues and subscriptions	350	350	225	125
Freight and cartage service	400	400	383	17
Total contractual services	207,710	194,799	151,787	43,012
Capital outlay				
Office furniture and equipment	105,000	34,500	34,250	250
Computer hardware/software	6,000	6,500	6,254	246
Total capital outlay	111,000	41,000	40,504	250
Total records management	1,020,984	1,020,984	922,397	98,341
Land use				
Personal services	2,875,907	2,877,825	2,744,643	133,182
Commodities				
Office supplies	5,000	10,536	5,611	4,925
Copy machine supplies	-	76	76	-
Telephone supplies	500	500	270	230
Janitorial and cleaning supplies	300	300	259	41

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Land use (continued)				
Commodities (continued)				
Books and periodicals	\$ 1,500	\$ 1,500	\$ 68	\$ 1,432
Computer supplies	7,500	22,500	21,453	1,047
Buildings/grounds maintenance supplies	250	218	218	-
Food and beverages - human	500	500	282	218
Furniture and equipment - small value	-	7,476	3,738	3,738
Machinery and equipment - small value	-	1,316	1,305	11
Bottled water	-	876	876	-
Total commodities	15,550	45,798	34,156	11,642
Contractual services				
Engineering services	20,000	20,000	-	20,000
Consulting services	65,000	35,694	22,690	13,004
Systems analyst/planning	7,000	6,058	3,100	2,958
Summons services	500	500	134	366
Other professional services	1,000	1,000	700	300
Equipment maintenance agreement	1,000	1,000	675	325
Buildings/grounds - repairs and maintenance	-	170	170	-
Copiers/faxes - repairs and maintenance	300	300	-	300
Computers/printers - repairs	200	200	-	200
Auto repairs and maintenance	8,000	7,961	2,440	5,521
Rentals - land and building	700	700	-	700
Advertising, legal notices	5,000	5,382	5,338	44
Printing/publishing	4,000	3,884	2,232	1,652
Postage/mailing services	-	49	10	39
Education, training, and seminars	2,000	15,490	6,065	9,425
Mileage and travel	1,000	5,000	1,738	3,262
Meals and lodging	1,000	4,000	918	3,082
Dues and subscriptions	4,350	4,734	3,572	1,162
Freight and cartage service	500	500	276	224
Finance charges/late fees	-	30	4	26
Total contractual services	121,550	112,652	50,062	62,590
Other expenditures				
Judgments and demolitions	25,000	23,917	-	23,917
Historic preservation commission	15,000	35,083	34,318	765
Total other expenditures	40,000	59,000	34,318	24,682
Total land use	3,053,007	3,095,275	2,863,179	232,096

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Planning and zoning commission				
Personal services	\$ 39,807	\$ 39,807	\$ 38,156	\$ 1,651
Contractual services				
Temporary contracted services	10,000	16,465	9,395	7,070
Postage/mailing services	200	200	-	200
Mileage and travel	1,000	3,000	1,777	1,223
Total contractual services	11,200	19,665	11,172	8,493
Total planning and zoning commission	51,007	59,472	49,328	10,144
Subdivision engineering				
Personal services	694,423	694,424	531,110	163,314
Commodities				
Telephone supplies	370	370	-	370
Food and beverages - human	500	500	-	500
Total commodities	870	870	-	870
Contractual services				
Equipment maintenance	200	200	-	200
Auto repairs and maintenance	200	200	-	200
Advertising, legal notices	500	500	-	500
Printing/publishing	200	200	17	183
Education, training, and seminars	500	1,685	250	1,435
Mileage and travel	500	500	129	371
Meals and lodging	500	500	-	500
Dues and subscriptions	250	250	100	150
Total contractual services	2,850	4,035	496	3,539
Total subdivision engineering	698,143	699,329	531,606	167,723
Stormwater management				
Personal services	65,985	15,625	-	15,625
Commodities				
Office supplies	900	900	45	855
Contractual services				
Engineering services	60,000	90,000	62,417	27,583
Consulting services	-	50,360	49,983	377

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Stormwater management (continued)				
Contractual services (continued)				
Mileage and travel	\$ 250	\$ 250	\$ -	\$ 250
Meals and lodging	100	100	-	100
Total contractual services	60,350	140,710	112,400	28,310
Total stormwater management	127,235	157,235	112,445	44,790
Building maintenance				
Personal services	1,016,885	1,016,885	980,249	36,636
Commodities				
Office supplies	1,000	7,328	6,578	750
Telephone supplies	10,000	250	250	-
Janitorial and cleaning supplies	14,000	20,532	20,532	-
Computer supplies	-	1,833	1,833	-
Buildings/grounds maintenance supplies	150,000	132,327	132,327	-
Operating supplies/materials	10,000	5,168	99	5,069
Chemicals	1,500	1,500	-	1,500
Uniforms, clothing allowance	4,200	5,381	381	5,000
Auto parts/maintenance	-	2,209	1,761	448
Machinery and equipment parts	6,000	3,057	1,518	1,539
Sign and safety supplies	1,500	1,500	160	1,340
Furniture and equipment - small value	6,000	-	-	-
Machinery and equipment - small value	28,500	2,547	1,215	1,332
Total commodities	232,700	183,632	166,654	16,978
Contractual services				
Architectural services	10,000	-	-	-
Consulting services	10,000	800	800	-
Other professional services	6,000	6,000	3,530	2,470
Custodial janitorial service	160,000	153,053	153,053	-
Contracted snow removal	15,000	13,444	13,380	64
Grounds/landscaping services	14,000	14,000	11,429	2,571
Security service contract	1,000	1,000	-	1,000
Equipment maintenance agreement	8,000	8,000	7,950	50
Elevator maintenance agreement	42,000	59,459	58,324	1,135
Fire equipment	32,000	40,695	40,405	290
HVAC maintenance agreement	35,000	58,438	55,973	2,465

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Building maintenance (continued)				
Contractual services (continued)				
Machinery - repairs and maintenance	\$ 38,000	\$ 10,828	\$ 10,828	\$ -
Buildings/grounds - repairs and maintenance	74,000	119,748	119,747	1
Auto repairs and maintenance	3,000	4,843	4,843	-
Rentals - equipment	1,000	1,284	1,284	-
Advertising, legal notices	1,000	667	-	667
Dues and subscriptions	500	500	-	500
Freight and cartage service	3,000	3,000	1,969	1,031
Fuel surcharge	-	500	12	488
Total contractual services	453,500	496,259	483,527	12,732
Capital outlay				
Office furniture and equipment	-	6,310	6,310	-
Total building maintenance	1,703,085	1,703,086	1,636,740	66,346
Human resources				
Personal services	687,768	687,768	646,338	41,430
Commodities				
Office supplies	500	1,615	1,615	-
Telephone supplies	300	889	889	-
Books and periodicals	300	170	-	170
Computer supplies	3,000	10,288	7,938	2,350
Food and beverages - human	200	600	387	213
Furniture and equipment - small value	500	3,297	2,946	351
Total commodities	4,800	16,859	13,775	3,084
Contractual services				
Medical services	500	500	-	500
Consulting services	65,000	45,931	300	45,631
Other professional services	3,250	11,250	10,271	979
Equipment maintenance agreement	-	330	110	220
Advertising, legal notices	8,125	8,125	3,106	5,019
Printing/publishing	4,500	4,778	3,871	907
Education, training, and seminars	2,000	3,702	3,577	125
Mileage and travel	500	876	876	-
Meals and lodging	1,000	2,484	1,968	516
Dues and subscriptions	500	500	340	160

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Human resources (continued)				
Contractual services (continued)				
Property insurance	\$ 190,575	\$ 185,575	\$ 158,905	\$ 26,670
Freight and cartage service	260	260	73	187
Total contractual services	276,210	264,311	183,397	80,914
Total human resources	968,778	968,938	843,510	125,428
County clerk				
Personal services	1,012,929	1,012,929	931,966	80,963
Commodities				
Office supplies	5,000	6,210	5,882	328
Books and periodicals	2,000	2,000	1,706	294
Computer supplies	7,500	4,700	1,101	3,599
Food and beverages - human	-	784	777	7
Machinery and equipment parts	-	822	822	-
Furniture and equipment - small value	1,500	6,168	3,067	3,101
Bottled water	-	111	33	78
Total commodities	16,000	20,795	13,388	7,407
Contractual services				
Other professional services	12,000	12,672	12,671	1
Security service contract	500	266	-	266
Machinery - repairs and maintenance	1,000	450	-	450
Computers/printers - repairs	200	200	-	200
Rentals - equipment	2,000	1,328	-	1,328
Advertising, legal notices	300	300	39	261
Printing/publishing	6,000	5,500	142	5,358
Education, training, and seminars	1,000	1,000	-	1,000
Mileage and travel	200	200	18	182
Meals and lodging	200	189	-	189
Dues and subscriptions	2,500	2,500	980	1,520
Freight and cartage service	300	300	61	239
Total contractual services	26,200	24,905	13,911	10,994
Total county clerk	1,055,129	1,058,629	959,265	99,364

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
County clerk - elections				
Personal services	\$ 1,850,263	\$ 1,850,263	\$ 1,643,445	\$ 206,818
Commodities				
Office supplies	85,000	140,000	108,090	31,910
Computer supplies	55,000	52,875	12,507	40,368
Furniture and equipment - small value	5,000	22,891	22,891	-
Total commodities	145,000	215,766	143,488	72,278
Contractual services				
Auditing services	2,000	1,900	-	1,900
Systems analyst/planning	490,000	545,734	482,883	62,851
Court reporter services	1,500	1,500	1,300	200
Other professional services	110,000	111,610	74,112	37,498
Equipment maintenance agreement	-	46,603	46,603	-
Machinery - repairs and maintenance	1,500	1,500	465	1,035
Computers/printers - repairs	300	750	524	226
Auto repairs and maintenance	1,000	1,000	588	412
Rentals - land and building	85,000	125,000	117,725	7,275
Rentals - equipment	6,000	12,590	11,079	1,511
Advertising, legal notices	150,000	150,000	68,096	81,904
Printing/publishing	700,000	475,197	449,093	26,104
Education, training, and seminars	10,000	10,000	-	10,000
Mileage and travel	500	1,500	1,133	367
Meals and lodging	500	50	-	50
Dues and subscriptions	500	500	409	91
Telephone service - cellular	100	200	182	18
Freight and cartage service	10,000	9,000	6,915	2,085
Total contractual services	1,568,900	1,494,634	1,261,107	233,527
Total county clerk - elections	3,564,163	3,560,663	3,048,040	512,623
County coroner				
Personal services	1,054,699	1,054,699	1,012,052	42,647
Commodities				
Office supplies	2,000	1,342	1,341	1
Telephone supplies	750	277	13	264
Books and periodicals	300	220	130	90
Computer supplies	2,000	7,830	7,829	1

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
County coroner (continued)				
Commodities (continued)				
Operating supplies/materials	\$ 20,000	\$ 21,569	\$ 21,478	\$ 91
Buildings/grounds maintenance supplies	400	200	200	-
Food and beverages - human	100	120	114	6
Linens and bedding	1,200	780	709	71
Uniforms, clothing allowance	2,200	1,679	1,678	1
Fuel and lubricants	500	-	-	-
Vehicle licenses	156	156	99	57
Furniture and equipment - small value	2,500	2,574	2,574	-
Machinery and equipment - small value	5,000	3,700	3,590	110
Fuel surcharge	-	423	417	6
Total commodities	37,106	40,870	40,172	698
Contractual services				
Medical services	15,000	14,125	14,125	-
Court reporter services	1,500	-	-	-
Autopsy services	270,000	270,650	270,635	15
Laboratory services	60,000	73,000	72,952	48
Film processing services	100	-	-	-
Other professional services	15,000	8,970	8,904	66
Equipment maintenance agreement	1,100	1,181	1,181	-
Machinery - repairs and maintenance	2,500	1,500	671	829
Buildings/grounds - repairs and maintenance	700	400	398	2
Computers/printers - repairs	200	-	-	-
Auto repairs and maintenance	5,000	3,448	3,030	418
Printing/publishing	250	227	227	-
Postage/mailing services	2,000	2,900	2,900	-
Education, training, and seminars	5,000	700	550	150
Mileage and travel	1,500	500	467	33
Meals and lodging	4,500	1,683	1,590	93
Dues and subscriptions	4,000	4,517	4,517	-
Freight and cartage service	2,200	2,500	2,482	18
Employee parking reimbursement	900	1,385	1,385	-
Total contractual services	391,450	387,686	386,014	1,672
Total county coroner	1,483,255	1,483,255	1,438,238	45,017

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
County treasurer				
Personal services	\$ 1,537,468	\$ 1,553,577	\$ 1,532,318	\$ 21,259
Commodities				
Office supplies	5,000	5,000	4,554	446
Educational materials	2,000	50	-	50
Books and periodicals	500	500	104	396
Computer supplies	4,000	8,400	7,578	822
Fuel and lubricants	-	50	12	38
Furniture and equipment - small value	2,500	5,600	5,600	-
Total commodities	14,000	19,600	17,848	1,752
Contractual services				
Consulting services	500	500	154	346
Other professional services	10,000	10,000	7,947	2,053
Security service contract	300	300	-	300
Equipment maintenance agreement	29,500	29,500	24,975	4,525
Machinery - repairs and maintenance	1,500	1,500	233	1,267
Copiers/faxes - repairs and maintenance	200	200	-	200
Computers/printers - repairs	1,000	1,000	220	780
Rentals - land and building	4,000	4,000	1,065	2,935
Advertising, legal notices	14,000	14,000	10,937	3,063
Printing/publishing	55,500	49,900	38,811	11,089
Education, training, and seminars	1,000	200	110	90
Mileage and travel	750	750	36	714
Meals and lodging	1,000	1,000	331	669
Dues and subscriptions	4,600	5,400	5,383	17
Freight and cartage service	2,500	2,500	1,115	1,385
Total contractual services	126,350	120,750	91,317	29,433
Total county treasurer	1,677,818	1,693,927	1,641,483	52,444
County auditor				
Personal services	480,207	480,207	465,326	14,881
Commodities				
Office supplies	1,000	925	725	200
Books and periodicals	350	350	20	330
Computer supplies	1,500	241	241	-
Operating supplies/materials	500	570	570	-

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
County auditor (continued)				
Commodities (continued)				
Food and beverages - human	\$ 250	\$ 376	\$ 376	\$ -
Furniture and equipment - small value	600	2,674	2,114	560
Bottled water	-	116	116	-
Total commodities	4,200	5,252	4,162	1,090
Contractual services				
Other professional services	1,800	318	18	300
Equipment maintenance agreement	800	771	399	372
Advertising, legal notices	300	300	254	46
Printing/publishing	100	100	49	51
Education, training, and seminars	1,000	2,278	2,278	-
Mileage and travel	500	1,682	1,682	-
Meals and lodging	500	218	193	25
Dues and subscriptions	3,300	1,576	1,037	539
Freight and cartage service	50	56	56	-
Total contractual services	8,350	7,299	5,966	1,333
Total county auditor	492,757	492,758	475,454	17,304
County recorder				
Personal services	1,031,114	1,031,114	966,896	64,218
Commodities				
Office supplies	500	500	249	251
Copy machine supplies	3,500	3,300	2,945	355
Microfilm supplies	1,300	1,250	797	453
Telephone supplies	-	50	50	-
Books and periodicals	250	250	237	13
Operating supplies/materials	5,000	3,750	-	3,750
Total commodities	10,550	9,100	4,278	4,822
Contractual services				
Security service contract	400	400	195	205
Equipment maintenance agreement	6,500	5,850	3,521	2,329
Machinery - repairs and maintenance	1,000	1,650	1,565	85
Rentals - land and building	1,500	1,150	435	715
Rentals - equipment	2,400	2,400	2,203	197
Advertising, legal notices	1,000	500	-	500

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
County recorder (continued)				
Contractual services (continued)				
Postage/mailing services	\$ -	\$ 25	\$ 10	\$ 15
Education, training, and seminars	1,500	1,500	555	945
Mileage and travel	1,000	2,800	2,477	323
Meals and lodging	800	1,450	1,448	2
Dues and subscriptions	800	1,000	970	30
Telephone and other communication	500	75	-	75
Freight and cartage service	800	800	312	488
Fuel surcharge	-	50	10	40
Total contractual services	18,200	19,650	13,701	5,949
Total county recorder	1,059,864	1,059,864	984,875	74,989
School administration				
Personal services	670,183	670,667	631,237	39,430
Commodities				
Office supplies	1,250	2,798	2,795	3
Telephone supplies	500	-	-	-
Books and periodicals	250	646	646	-
Computer supplies	1,500	5,626	5,625	1
Operating supplies/materials	1,250	1,250	1,246	4
Food and beverages - human	700	695	695	-
Furniture and equipment - small value	500	-	-	-
Total commodities	5,950	11,015	11,007	8
Contractual services				
Consulting services	2,500	3,500	3,500	-
Systems analyst/planning	6,000	10,375	10,374	1
Other professional services	51,000	40,435	40,432	3
Equipment maintenance agreement	-	109	109	-
Machinery - repairs and maintenance	200	-	-	-
Rentals - equipment	500	-	-	-
Advertising, legal notices	2,000	1,058	983	75
Printing/publishing	2,500	1,335	1,334	1
Postage/mailing services	300	80	73	7
Education, training, and seminars	500	-	-	-
Mileage and travel	5,000	5,675	5,672	3

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
School administration (continued)				
Contractual services (continued)				
Meals and lodging	\$ 1,000	\$ 2,200	\$ 2,193	\$ 7
Dues and subscriptions	3,250	3,765	3,728	37
Telephone service - regular	350	1,404	1,403	1
Freight and cartage service	200	300	286	14
Total contractual services	75,300	70,236	70,087	149
Total school administration	751,433	751,918	712,331	39,587
Total general and administrative	38,774,620	37,808,592	30,840,367	6,967,979
Public safety				
Emergency management agency				
Personal services	508,215	508,933	500,120	8,813
Commodities				
Office supplies	14,050	14,196	14,196	-
Telephone supplies	200	303	303	-
Janitorial and cleaning supplies	-	250	250	-
Books and periodicals	900	445	445	-
Computer supplies	2,000	6,685	6,680	5
Food and beverages - human	2,900	949	949	-
Uniforms, clothing allowance	5,800	5,453	5,453	-
Fuel and lubricants	-	25	23	2
Machinery and equipment parts	300	918	1,109	(191)
Sign and safety supplies	4,200	5,068	5,067	1
Furniture and equipment - small value	500	5,618	5,618	-
Machinery and equipment - small value	6,000	17,944	17,768	176
Bottled water	-	121	121	-
Total commodities	36,850	57,975	57,982	(7)
Contractual services				
Auditing services	100	100	-	100
Other professional services	800	165	165	-
Temporary contracted services	3,000	3,000	3,000	-
Equipment maintenance agreement	100	-	-	-
Fire equipment	-	285	285	-
Machinery - repairs and maintenance	1,000	1,482	1,482	-
Buildings/grounds - repairs and maintenance	1,000	829	828	1

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Emergency management agency (continued)				
Contractual services (continued)				
Computers/printers - repairs	\$ 100	\$ -	\$ -	-
Auto repairs and maintenance	9,000	10,194	10,194	-
Rentals - equipment	-	125	124	1
Printing/publishing	750	735	735	-
Education, training, and seminars	1,500	595	595	-
Employee physicals	1,500	1,540	1,538	2
Tuition reimbursement	600	-	-	-
Mileage and travel	500	87	87	-
Meals and lodging	1,000	3,123	3,122	1
Dues and subscriptions	2,000	2,005	2,005	-
Telephone service - pagers	3,500	2,289	2,288	1
Freight and cartage service	1,500	1,182	1,182	-
Total contractual services	27,950	27,736	27,630	106
Capital outlay				
Machinery and equipment	-	118,518	118,518	-
Total emergency management agency	573,015	713,162	704,250	8,912
Radio system				
Personal services	316,776	317,286	314,149	3,137
Commodities				
Office supplies	75,250	47,940	46,485	1,455
Telephone supplies	100	100	100	-
Janitorial and cleaning supplies	300	240	240	-
Computer supplies	1,000	239	239	-
Food and beverages - human	100	36	36	-
Uniforms, clothing allowance	300	175	165	10
Machinery and equipment - small value	90,000	75,938	75,937	1
Total commodities	167,050	124,668	123,202	1,466
Contractual services				
Consulting services	1,500	2,475	2,475	-
Security service contract	330	-	-	-
Equipment maintenance agreement	75,000	75,000	75,000	-
Fire equipment	200	90	90	-
Machinery - repairs and maintenance	14,000	48,216	48,216	-

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Radio system (continued)				
Contractual services (continued)				
Buildings/grounds - repairs and maintenance	\$ -	\$ 9,999	\$ 9,999	\$ -
Radios/phones - repairs and maintenance	6,000	803	605	198
Auto repairs and maintenance	900	5,266	5,266	-
Printing/publishing	90	-	-	-
Education, training, and seminars	500	-	-	-
Mileage and travel	750	-	-	-
Meals and lodging	750	18	18	-
Dues and subscriptions	1,500	1,445	1,445	-
Freight and cartage service	1,100	1,181	1,125	56
Total contractual services	102,620	144,493	144,239	254
Debt service - principal	106,329	106,329	106,329	-
Debt service - interest and fiscal charges	3,233	3,233	3,232	1
Total radio system	696,008	696,009	691,151	4,858
Sheriff - administration				
Personal services	32,456,903	32,486,433	32,666,933	(180,500)
Commodities				
Office supplies	120,663	77,970	77,921	49
Telephone supplies	5,000	2,153	2,153	-
Educational materials	1,000	150	150	-
Books and periodicals	6,000	897	897	-
Computer supplies	25,230	73,632	73,632	-
Buildings/grounds maintenance supplies	-	(814)	793	(1,607)
Operating supplies/materials	-	525	525	-
Food and beverages - human	2,000	2,269	2,269	-
Food - canine	1,500	2,401	2,189	212
Medical supplies	5,000	741	741	-
Uniforms, clothing allowance	200,000	201,487	200,146	1,341
Vehicle licenses	10,000	5,500	5,500	-
Squad car supply/arsenal	200,000	127,866	127,866	-
Machinery and equipment parts	225,000	206,452	204,543	1,909
Shop supplies	10,000	4,727	4,727	-
Sign and safety supplies	12,000	-	-	-
Furniture and equipment - small value	10,500	24,653	24,653	-

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Sheriff - administration (continued)				
Commodities (continued)				
Bottled water	\$ -	\$ 7,285	\$ 7,285	\$ -
Machinery and equipment - small value	36,700	113,118	113,116	2
Total commodities	870,593	851,012	849,106	1,906
Contractual services				
Chief negotiator	20,000	28,580	28,580	-
Medical services	11,927	8,948	8,948	-
Consulting services	4,000	(15)	60	(75)
Systems analyst/planning	8,000	12,500	12,500	-
Laboratory services	187,286	182,070	182,070	-
Film processing services	3,000	1,058	1,058	-
Other professional services	51,000	73,780	74,710	(930)
Temporary contracted services	1,200	-	-	-
Grounds/landscaping services	-	2,185	2,185	-
Security service contract	240	300	240	60
Equipment maintenance agreement	80,850	54,980	54,978	2
Copier maintenance agreement	1,500	700	697	3
Fire equipment	500	-	-	-
Machinery - repairs and maintenance	15,000	20,202	20,202	-
Buildings/grounds - repairs and maintenance	5,000	4,956	4,921	35
Copiers/faxes - repairs and maintenance	500	900	818	82
Computers/printers - repairs	-	677	637	40
Auto repairs and maintenance	150,000	138,290	137,825	465
Rentals - vehicles	2,500	726	726	-
Rentals - equipment	133,500	149,171	149,171	-
Advertising, legal notices	1,200	-	-	-
Printing/publishing	4,000	1,933	1,933	-
Education, training, and seminars	75,000	62,461	62,461	-
Mileage and travel	5,000	2,667	2,667	-
Meals and lodging	5,000	6,673	6,673	-
Dues and subscriptions	56,000	61,429	61,429	-
Freight and cartage service	20,000	26,753	26,673	80
Fuel surcharge	-	405	391	14
Informant pay	2,500	1,500	1,500	-
Total contractual services	844,703	843,829	844,053	(224)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Sheriff - administration (continued)				
Capital outlay				
Computer hardware/software	\$ -	\$ 75,880	\$ 75,880	\$ -
Other expenditures				
Article 36 vehicle seizure	4,000	7,000	5,523	1,477
Total sheriff - administration	34,176,199	34,264,154	34,441,495	(177,341)
Sheriff - custody of prisoners				
Personal services	21,402,185	22,088,286	21,867,877	220,409
Commodities				
Office supplies	225,000	97,196	98,486	(1,290)
Janitorial and cleaning supplies	160,000	202,927	202,927	-
Computer supplies	5,000	9,666	9,666	-
Buildings/grounds maintenance supplies	160,000	121,794	121,292	502
Personal products	50,000	27,603	27,602	1
Food and beverages - human	85,000	107,827	107,827	-
Cleaning and laundry	25,000	17,606	17,598	8
Linens and bedding	50,000	45,782	45,781	1
Uniforms, clothing allowance	112,500	150,055	150,315	(260)
Furniture and equipment - small value	-	4,508	4,508	-
Machinery and equipment - small value	1,000	6,703	6,703	-
Total commodities	873,500	791,667	792,705	(1,038)
Contractual services				
Medical services	3,601,858	3,601,858	3,601,858	-
Consulting services	7,000	11,642	11,642	-
Non-employee transportation	125,000	41,910	41,536	374
Equipment maintenance agreement	144,590	25,338	25,338	-
Machinery - repairs and maintenance	25,000	97,754	97,754	-
Buildings/grounds - repairs and maintenance	35,000	26,765	26,765	-
Rentals - equipment	15,000	17,215	17,215	-
Education, training, and seminars	58,050	53,640	53,640	-
Mileage and travel	8,000	4,729	4,729	-
Meals and lodging	8,000	739	739	-
Dues and subscriptions	13,350	4,509	4,509	-
Housing prisoners	-	459	270	189
Total contractual services	4,040,848	3,886,558	3,885,995	563
Total sheriff - custody of prisoners	26,316,533	26,766,511	26,546,577	219,934

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Merit commission				
Personal services	\$ 185,365	\$ 185,365	\$ 158,283	\$ 27,082
Commodities				
Office supplies	1,500	2,300	2,148	152
Computer supplies	100	1,300	1,298	2
Food and beverages - human	100	100	57	43
Uniforms, clothing allowance	350	350	300	50
Total commodities	2,050	4,050	3,803	247
Contractual services				
Legal services	5,000	5,000	-	5,000
Court reporter services	600	600	-	600
Laboratory services	2,000	2,000	-	2,000
Other professional services	180,000	178,145	26,315	151,830
Temporary contracted services	8,000	8,000	5,650	2,350
Copiers/faxes - repairs and maintenance	-	150	150	-
Advertising, legal notices	7,000	7,000	-	7,000
Printing/publishing	40	40	-	40
Postage/mailing services	-	5	5	-
Employee physicals	20,000	20,000	11,536	8,464
Mileage and travel	1,500	1,500	1,373	127
Dues and subscriptions	2,000	1,700	324	1,376
Employee parking reimbursement	450	450	435	15
Total contractual services	226,590	224,590	45,788	178,802
Capital outlay				
Computer hardware/software	10,000	10,000	9,388	612
Total merit commission	424,005	424,005	217,262	206,743
Sheriff - building security				
Personal services	2,999,734	2,891,375	2,770,180	121,195
Commodities				
Office supplies	2,520	2,520	2,390	130
Books and periodicals	500	500	-	500
Computer supplies	300	300	-	300
Furniture and equipment - small value	-	1,995	1,995	-
Total commodities	3,320	5,315	4,385	930

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Sheriff - building security (continued)				
Contractual services				
Equipment maintenance agreement	\$ 2,280	\$ 2,280	\$ -	\$ 2,280
Machinery - repairs and maintenance	3,000	1,005	180	825
Freight and cartage service	100	100	49	51
Total contractual services	5,380	3,385	229	3,156
Total sheriff - building security	3,008,434	2,900,075	2,774,794	125,281
Total public safety	65,194,194	65,763,916	65,375,529	388,387
Judicial				
Circuit courts				
Personal services	2,211,920	2,213,675	2,136,477	77,198
Commodities				
Office supplies	25,000	35,244	34,534	710
Copy machine supplies	500	500	-	500
Fax supplies	600	1,600	1,015	585
Telephone supplies	1,000	500	72	428
Educational materials	-	273	273	-
Books and periodicals	10,700	25,422	19,773	5,649
Computer supplies	1,000	1,500	1,295	205
Food and beverages - human	7,500	7,500	7,034	466
Uniforms, clothing allowance	16,000	4,135	1,388	2,747
Furniture and equipment - small value	5,000	-	-	-
Bottled water	-	3,000	2,425	575
Total commodities	67,300	79,674	67,809	11,865
Contractual services				
Legal services	48,612	48,612	47,911	701
Medical services	132,000	125,373	120,335	5,038
Court reporter services	46,666	33,407	31,091	2,316
Court interpreter services	70,000	47,746	43,866	3,880
Expert witness services	10,000	10,000	7,058	2,942
Investigators services	1,500	1,500	-	1,500
Indigent attorneys services	170,000	44,719	44,719	-
Special prosecutors services	10,000	7,390	6,374	1,016
Jurors services	525,767	437,814	409,176	28,638
Laboratory services	2,000	2,000	-	2,000

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Circuit courts (continued)				
Contractual services (continued)				
Guardian service	\$ 250,000	\$ 73,969	\$ 70,480	\$ 3,489
Court appointed attorney	10,000	42,258	42,242	16
Other professional services	67,599	94,379	94,298	81
Security service contract	13,000	14,510	14,507	3
Equipment maintenance agreement	6,800	6,800	140	6,660
Copier maintenance agreement	2,000	2,000	1,573	427
Machinery - repairs and maintenance	3,500	3,500	239	3,261
Copiers/faxes - repairs and maintenance	500	1,325	1,164	161
Computers/printers - repairs	400	400	-	400
Auto repairs and maintenance	1,000	1,855	1,754	101
Advertising, legal notices	12,000	12,000	6,650	5,350
Printing/publishing	3,000	3,000	635	2,365
Mileage and travel	-	153	153	-
Meals and lodging	-	500	90	410
Dues and subscriptions	50,000	89,450	89,163	287
Freight and cartage service	2,000	2,500	2,180	320
Fuel surcharge	-	35	27	8
Finance charges/late fees	-	25	10	15
Boarding of jurors	31,512	30,551	19,177	11,374
Total contractual services	1,469,856	1,137,771	1,055,012	82,759
Other expenditures				
Department of Corrections cases	5,000	5,000	-	5,000
Total circuit courts	3,754,076	3,436,120	3,259,298	176,822
Probation department				
Personal services	5,103,674	5,162,363	5,095,580	66,783
Commodities				
Office supplies	2,670	3,194	3,193	1
Copy machine supplies	143	-	-	-
Telephone supplies	400	1,196	1,196	-
Janitorial and cleaning supplies	95	6	6	-
Books and periodicals	1,224	722	722	-
Computer supplies	-	600	600	-
Operating supplies/materials	800	2,069	2,069	-

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Probation department (continued)				
Commodities (continued)				
Food and beverages - human	\$ 95	\$ -	\$ -	-
Uniforms, clothing allowance	150	117	117	-
Fuel and lubricants	-	27	27	-
Total commodities	5,577	7,931	7,930	1
Contractual services				
Laboratory services	1,825	2,668	2,668	-
Other professional services	6,010	3,517	3,517	-
Machinery - repairs and maintenance	142	120	120	-
Radios/phones - repairs and maintenance	143	-	-	-
Auto repairs and maintenance	1,425	2,182	2,181	1
Rentals - equipment	4,380	2,364	2,364	-
Printing/publishing	-	19	19	-
Postage/mailing services	-	129	129	-
Education, training, and seminars	190	375	375	-
Tuition reimbursement	3,000	3,000	3,000	-
Mileage and travel	1,900	1,931	1,424	507
Meals and lodging	475	781	781	-
Dues and subscriptions	4,184	4,830	4,830	-
Telephone service - cellular	480	486	486	-
Telephone service - pagers	300	118	117	1
Freight and cartage service	380	130	130	-
Fuel surcharge	-	9	9	-
Employee parking reimbursement	12,300	12,300	12,300	-
Victim restitution	50,000	48,937	6,883	42,054
Total contractual services	87,134	83,896	41,333	42,563
Total probation department	5,196,385	5,254,190	5,144,843	109,347
Public defender				
Personal services	5,256,961	5,573,094	5,510,348	62,746
Commodities				
Office supplies	12,000	12,970	12,970	-
Telephone supplies	1,000	70	70	-
Educational materials	1,000	-	-	-
Books and periodicals	22,500	5,492	5,492	-

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Public defender (continued)				
Commodities (continued)				
Computer supplies	\$ 4,000	\$ 3,387	\$ 3,387	\$ -
Buildings/grounds maintenance supplies	-	1,605	1,605	-
Operating supplies/materials	5,000	2,286	2,286	-
Food and beverages - human	1,000	1,897	1,897	-
Uniforms, clothing allowance	-	100	100	-
Fuel and lubricants	1,500	92	92	-
Sign and safety supplies	1,585	945	945	-
Furniture and equipment - small value	2,000	9,867	9,867	-
Bottled water	-	905	905	-
Total commodities	51,585	39,616	39,616	-
Contractual services				
Systems analyst/planning	-	715	715	-
Court reporter services	7,500	4,786	4,786	-
Court interpreter services	2,000	-	-	-
Expert witness services	25,000	1,730	1,730	-
Laboratory services	-	180	180	-
Other professional services	10,000	3,228	3,228	-
Equipment maintenance agreement	-	109	109	-
Auto repairs and maintenance	5,000	5,462	5,462	-
Advertising, legal notices	1,000	-	-	-
Printing/publishing	500	38	38	-
Postage/mailing services	1,000	204	204	-
Education, training, and seminars	10,000	7,878	7,878	-
Mileage and travel	4,000	2,194	2,194	-
Meals and lodging	2,500	1,429	1,429	-
Dues and subscriptions	12,000	22,630	22,630	-
Freight and cartage service	1,000	875	875	-
Employee parking reimbursement	1,500	-	-	-
Total contractual services	83,000	51,458	51,458	-
Capital outlay				
Vehicles	-	17,579	17,579	-
Total public defender	5,391,546	5,681,747	5,619,001	62,746

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Juvenile detention facility				
Personal services	\$ 4,847,263	\$ 4,952,388	\$ 4,879,789	\$ 72,599
Commodities				
Office supplies	25,000	18,829	15,975	2,854
Telephone supplies	-	100	100	-
Educational materials	11,500	8,995	5,778	3,217
Books and periodicals	5,000	5,000	3,049	1,951
Computer supplies	5,000	5,000	2,411	2,589
Personal products	11,000	11,124	11,124	-
Operating supplies/materials	-	19,095	17,675	1,420
Food and beverages - human	225,000	190,000	173,396	16,604
Cleaning and laundry	5,000	8,568	8,470	98
Linens and bedding	2,000	285	120	165
Uniforms, clothing allowance	30,000	28,163	24,948	3,215
Furniture and equipment - small value	5,000	-	-	-
Machinery and equipment - small value	3,100	500	-	500
Bottled water	-	400	160	240
Total commodities	327,600	296,059	263,206	32,853
Contractual services				
Auditing services	-	125	-	125
Medical services	711,124	706,999	702,951	4,048
Systems analyst/planning	3,800	3,800	1,097	2,703
Contractual instruction service	5,760	2,534	2,159	375
Laboratory services	300	300	-	300
Other professional services	23,220	18,979	13,759	5,220
Temporary contracted services	74,667	98,267	91,218	7,049
Equipment maintenance agreement	2,599	2,242	2,242	-
Machinery - repairs and maintenance	475	659	659	-
Auto repairs and maintenance	3,000	500	268	232
Printing/publishing	-	77	77	-
Postage/mailing services	-	500	438	62
Education, training, and seminars	12,904	9,204	5,043	4,161
Tuition reimbursement	5,000	5,000	-	5,000
Mileage and travel	2,500	2,500	1,540	960
Meals and lodging	3,100	3,100	780	2,320
Dues and subscriptions	3,000	3,000	2,702	298

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Juvenile detention facility (continued)				
Contractual services (continued)				
Telephone service - regular	\$ -	\$ 214	\$ 205	\$ 9
Telephone service - cellular	3,900	4,900	3,085	1,815
Freight and cartage service	8,000	4,719	3,276	1,443
Fuel surcharge	-	110	19	91
Total contractual services	863,349	867,729	831,518	36,211
Total juvenile detention facility	6,038,212	6,116,176	5,974,513	141,663
Jury commission				
Personal services	218,288	218,288	195,730	22,558
Commodities				
Office supplies	1,200	2,926	2,722	204
Computer supplies	1,000	1,311	1,311	-
Furniture and equipment - small value	500	-	-	-
Bottled water	-	75	72	3
Total commodities	2,700	4,312	4,105	207
Contractual services				
Systems analyst/planning	9,000	10,048	10,038	10
Court interpreter services	6,000	3,635	-	3,635
Equipment maintenance agreement	500	500	-	500
Machinery - repairs and maintenance	500	500	-	500
Computers/printers - repairs	300	560	560	-
Printing/publishing	2,500	1,945	1,905	40
Freight and cartage service	100	100	-	100
Total contractual services	18,900	17,288	12,503	4,785
Total jury commission	239,888	239,888	212,338	27,550
Circuit clerk				
Personal services	7,227,209	7,227,209	6,909,757	317,452
Commodities				
Office supplies	12,600	18,600	14,517	4,083
Fax supplies	-	200	107	93
Telephone supplies	400	400	215	185
Educational materials	800	847	847	-
Books and periodicals	400	400	238	162

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Circuit clerk (continued)				
Commodities (continued)				
Computer supplies	\$ 1,000	\$ 946	\$ 742	\$ 204
Food and beverages - human	300	300	118	182
Furniture and equipment - small value	4,100	2,500	-	2,500
Bottled water	-	2,467	2,467	-
Miscellaneous commodities	200	200	-	200
Total commodities	19,800	26,860	19,251	7,609
Contractual services				
Legal services	3,000	4,500	4,446	54
Auditing services	21,000	20,000	18,950	1,050
Consulting services	2,500	500	-	500
Systems analyst/planning	150	150	133	17
Other professional services	1,000	2,000	1,138	862
Temporary contracted services	150	150	-	150
Equipment maintenance agreement	4,200	4,200	2,224	1,976
Machinery - repairs and maintenance	1,500	1,500	338	1,162
Computers/printers - repairs	1,000	1,000	555	445
Auto repairs and maintenance	1,000	1,000	455	545
Advertising, legal notices	1,000	1,522	1,522	-
Printing/publishing	40,000	20,041	14,492	5,549
Postage/mailing services	300	800	722	78
Education, training, and seminars	5,000	5,029	5,029	-
Tuition reimbursement	1,500	1,500	-	1,500
Mileage and travel	5,000	15,339	15,339	-
Meals and lodging	2,200	4,200	3,973	227
Dues and subscriptions	3,600	3,600	3,566	34
Telephone service - cellular	720	720	440	280
Freight and cartage service	2,500	2,500	1,299	1,201
Fuel surcharge	-	10	4	6
Employee parking reimbursement	7,500	7,500	4,640	2,860
Total contractual services	104,820	97,761	79,265	18,496
Total circuit clerk	7,351,829	7,351,830	7,008,273	343,557

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
State's attorney				
Personal services	\$ 9,185,284	\$ 9,330,613	\$ 9,214,691	\$ 115,922
Commodities				
Office supplies	18,000	14,073	14,073	-
Copy machine supplies	1,500	44	44	-
Fax supplies	2,700	-	-	-
Educational materials	800	16	241	(225)
Telephone supplies	2,500	1,317	1,317	-
Books and periodicals	9,000	7,921	7,921	-
Computer supplies	24,700	31,825	31,825	-
Food and beverages - human	1,000	978	978	-
Uniforms, clothing allowance	750	-	-	-
Fuel and lubricants	500	312	312	-
Vehicle licenses	650	823	822	1
Machinery and equipment parts	500	-	-	-
Furniture and equipment - small value	10,000	1,193	1,193	-
Bottled water	-	1,626	1,626	-
Total commodities	72,600	60,128	60,352	(224)
Contractual services				
Auditing services	100	-	-	-
Medical services	3,000	2,918	2,918	-
Consulting services	5,000	-	-	-
Systems analyst/planning	8,500	-	-	-
Civil experts	18,000	-	-	-
Court reporter services	32,000	23,470	23,470	-
Court interpreter services	-	6,100	6,100	-
Expert witness services	33,000	33,389	33,389	-
Investigators services	18,000	11,171	11,040	131
Summons services	1,500	209	209	-
Special prosecutors services	180,000	336,481	305,597	30,884
Laboratory services	3,500	-	-	-
Film processing services	300	-	-	-
Other professional services	10,000	12,861	12,861	-
Temporary contracted services	500	-	-	-
Security service contract	800	-	-	-

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
State's attorney (continued)				
Contractual services (continued)				
Equipment maintenance agreement	\$ 700	\$ 1,415	\$ 1,415	\$ -
Copier maintenance agreement	2,500	3,013	3,012	1
Machinery - repairs and maintenance	1,000	-	-	-
Buildings/grounds - repairs and maintenance	-	845	845	-
Copiers/faxes - repairs and maintenance	1,100	868	868	-
Computers/printers - repairs	1,200	355	355	-
Auto repairs and maintenance	5,000	10,638	10,638	-
Rentals - land and building	-	150	150	-
Rentals - equipment	1,100	-	-	-
Advertising, legal notices	1,000	-	-	-
Printing/publishing	27,000	20,364	20,364	-
Postage/mailling services	3,000	3,147	3,147	-
Education, training, and seminars	28,000	8,508	8,508	-
Tuition reimbursement	-	375	375	-
Mileage and travel	3,000	4,800	4,800	-
Meals and lodging	3,000	2,984	2,984	-
Dues and subscriptions	71,000	91,415	91,415	-
Telephone service - regular	1,500	1,449	1,449	-
Telephone service - cellular	1,700	-	-	-
Freight and cartage service	3,200	1,060	1,080	(20)
Fuel surcharge	-	82	82	-
Finance charges/late fees	-	25	25	-
Employee parking reimbursement	26,000	35,905	35,905	-
Total contractual services	495,200	613,997	583,001	30,996
Other expenditures	-	5,852	5,852	-
Total state's attorney	9,753,084	10,010,590	9,863,896	146,694
Total judicial	37,725,020	38,090,541	37,082,162	1,008,379
Health and welfare				
Sunny Hill nursing home				
Personal services				
Administrative salaries	294,803	311,487	307,905	3,582
Office/clerical salaries	611,143	571,030	505,123	65,907
Social services salaries	459,926	485,114	478,231	6,883

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Sunny Hill nursing home (continued)				
Personal services (continued)				
Dietary salaries	\$ 1,149,571	\$ 1,123,237	\$ 1,051,649	\$ 71,588
Housekeeping salaries	1,759,390	1,695,558	1,543,964	151,594
Nursing administration salaries	1,928,828	1,905,631	1,845,890	59,741
Rehabilitation salaries	398,726	438,470	417,559	20,911
CNA/nursing salaries	5,190,162	5,078,131	4,630,355	447,776
Activities salaries	422,918	429,265	412,476	16,789
Clerical nursing salaries	436,264	338,759	265,356	73,403
LPN/nursing salaries	2,824,261	3,099,310	3,036,297	63,013
Total personal services	15,475,992	15,475,992	14,494,805	981,187
Commodities				
Office supplies	13,300	20,477	20,721	(244)
Copy machine supplies	100	-	-	-
Telephone supplies	100	100	95	5
Janitorial and cleaning supplies	109,000	110,549	110,549	-
Operating supplies/materials	-	374	374	-
Educational materials	-	19	19	-
Books and periodicals	500	861	861	-
Computer supplies	1,000	4,158	4,376	(218)
Buildings/grounds maintenance supplies	-	194	194	-
Food and beverages - human	509,700	545,738	553,370	(7,632)
Food - canine	1,500	-	-	-
Medical supplies	470,000	483,561	495,042	(11,481)
Uniforms, clothing allowance	77,610	67,927	68,408	(481)
Sign and safety supplies	500	-	-	-
Drugs and medicines	420,000	274,282	274,282	-
Oxygen	38,000	16,705	16,765	(60)
Medical records/supplies	2,500	-	-	-
Cleaning and laundry	17,000	15,216	15,216	-
Linens and bedding	30,000	22,353	22,353	-
Therapy/recreational supplies	18,000	11,149	10,998	151
Furniture and equipment - small value	3,000	3,956	3,956	-
Machinery and equipment - small value	4,000	2,791	2,790	1
Gas - energy supplies	120,000	72,177	72,177	-
Electricity - energy supplies	160,000	172,204	172,204	-

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Sunny Hill nursing home (continued)				
Commodities (continued)				
Water and sewer	\$ 20,000	\$ 33,236	\$ 33,236	\$ -
Bottled water	-	7,234	7,233	1
Miscellaneous commodities	1,500	3,232	3,232	-
Total commodities	2,017,310	1,868,493	1,888,451	(19,958)
Contractual services				
Legal services	5,000	-	-	-
Medical services	925,000	985,237	985,641	(404)
Consulting services	35,000	29,904	29,904	-
Systems analyst/planning	16,500	26,798	26,798	-
Laboratory services	9,000	9,348	9,348	-
Film processing services	500	-	-	-
Other professional services	20,000	36,844	37,014	(170)
Temporary contracted services	300,000	406,527	407,147	(620)
Security service contract	81,420	79,127	79,127	-
Equipment maintenance agreement	12,000	8,515	8,515	-
Copier maintenance agreement	-	309	309	-
Machinery - repairs and maintenance	4,900	12,727	12,727	-
Buildings/grounds - repairs and maintenance	1,800	5,328	5,404	(76)
Copiers/faxes - repairs and maintenance	-	150	150	-
Auto repairs and maintenance	500	736	736	-
Rentals - equipment	82,700	30,772	31,484	(712)
Advertising, legal notices	1,000	586	586	-
Printing/publishing	2,200	3,016	3,016	-
Postage/mailing services	100	60	60	-
Education, training, and seminars	1,000	3,881	3,881	-
Tuition reimbursement	500	-	-	-
Mileage and travel	1,750	1,266	1,266	-
Meals and lodging	-	241	241	-
Dues and subscriptions	18,100	22,404	22,364	40
Telephone service - regular	31,000	41,128	41,128	-
Telephone service - cellular	2,220	991	991	-
Telephone service - pagers	2,500	2,699	2,699	-
Freight and cartage service	8,650	8,375	8,296	79
Fuel surcharge	-	470	480	(10)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Sunny Hill nursing home (continued)				
Contractual services (continued)				
Finance charges/late fees	\$ -	\$ 23	\$ 23	\$ -
Nursing home bed tax	165,000	162,180	162,180	-
Medicaid reimbursements	-	-	-	-
Total contractual services	<u>1,728,340</u>	<u>1,879,642</u>	<u>1,881,515</u>	<u>(1,873)</u>
Capital outlay				
Office furniture and equipment	-	13,530	12,700	830
Computer hardware/software	-	20,990	18,885	2,105
Total capital outlay	<u>-</u>	<u>34,520</u>	<u>31,585</u>	<u>2,935</u>
Total health and welfare	<u>19,221,642</u>	<u>19,258,647</u>	<u>18,296,356</u>	<u>962,291</u>
Total expenditures	<u>\$ 160,915,476</u>	<u>\$ 160,921,696</u>	<u>\$ 151,594,414</u>	<u>\$ 9,327,036</u>

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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 3,739,053	\$ 3,739,053	\$ 3,525,688	\$ (213,365)
Miscellaneous revenues	-	-	506,525	506,525
Total revenues	3,739,053	3,739,053	4,032,213	293,160
Expenditures				
General and administrative				
Personal services				
Salaries	55,918	56,127	56,047	80
Benefits	23,221	23,012	22,932	80
Total personal services	79,139	79,139	78,979	160
Contractual services				
Mileage and travel	200	200	69	131
Fleet auto liability insurance	-	-	-	-
Surety premiums	28,600	28,600	6,960	21,640
Liability and fidelity insurance	1,649,565	1,533,565	1,362,815	170,750
General liabilities administration	-	122,000	120,050	1,950
Judicial inquiry	50,000	48,000	-	48,000
General liabilities deductible	1,600,000	1,600,000	3,303,715	(1,703,715)
General liability claim fees	330,000	326,000	304	325,696
Contingency	1,549	1,549	-	1,549
Total contractual services	3,659,914	3,659,914	4,793,913	(1,133,999)
Total expenditures	3,739,053	3,739,053	4,872,892	(1,133,839)
Deficiency of revenues over expenditures	-	-	(840,679)	(840,679)
Other financing sources				
Transfers in	-	-	3,000,000	3,000,000
Net change in fund balance	\$ -	\$ -	2,159,321	\$ (3,840,679)
Fund balance (deficit) at beginning of year			(348,622)	
Fund balance at end of year			\$ 1,810,699	

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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 4,503,697	\$ 4,503,697	\$ 4,236,975	\$ (266,722)
Miscellaneous revenues	1,000,000	1,000,000	-	(1,000,000)
Total revenues	5,503,697	5,503,697	4,236,975	(1,266,722)
Expenditures				
General and administrative				
Personal services				
Salaries	39,103	39,100	39,068	32
Benefits	20,207	20,210	19,948	262
Worker's comp - fees	149,350	149,350	-	149,350
Worker's comp - claims	2,166,000	3,566,000	3,385,300	180,700
Worker's comp - reserves for settlement	3,877,900	2,186,875	1,372,513	814,362
Worker's comp - premiums	101,000	101,000	-	101,000
Unemployment claims	120,000	411,025	290,774	120,251
Unemployment administration fees	8,500	8,500	8,155	345
Total personal services	6,482,060	6,482,060	5,115,758	1,366,302
Contractual services				
Consulting services	15,000	15,000	-	15,000
Education, training, and seminars	500	500	-	500
Mileage and travel	25	25	-	25
Contingency	6,112	6,112	-	6,112
Total contractual services	21,637	21,637	-	21,637
Other expenditures	1,000,000	1,000,000	-	1,000,000
Total expenditures	7,503,697	7,503,697	5,115,758	2,387,939
Deficiency of revenues over expenditures	(2,000,000)	(2,000,000)	(878,783)	1,121,217
Other financing sources				
Transfers in	2,000,000	2,000,000	6,400,000	4,400,000
Net change in fund balance	\$ -	\$ -	5,521,217	\$ 5,521,217
Fund balance (deficit) at beginning of year			(3,860,566)	
Fund balance at end of year			<u>\$ 1,660,651</u>	

Will County, Illinois

Health Fund

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

Budget and Actual (GAAP Basis)

Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 9,619,209	\$ 9,619,209	\$ 9,051,005	\$ (568,204)
Licenses and permits	860,900	860,900	951,979	91,079
Intergovernmental	10,600,495	10,646,495	8,754,479	(1,892,016)
Charges for services	11,019,619	11,019,619	9,461,825	(1,557,794)
Miscellaneous revenues	3,000,100	2,954,100	1,854	(2,952,246)
Total revenues	35,100,323	35,100,323	28,221,142	(6,879,181)
Expenditures				
Health and welfare				
Health administration				
Personal services				
Salaries	2,131,992	2,124,999	1,652,531	472,468
Benefits	673,224	661,664	660,271	1,393
Total personal services	2,805,216	2,786,663	2,312,802	473,861
Commodities				
Office supplies	20,000	15,074	13,877	1,197
Copy machine supplies	10,000	9,500	3,722	5,778
Fax supplies	600	958	900	58
Telephone supplies	15,000	25,103	24,582	521
Janitorial and cleaning supplies	10,000	16,295	16,295	-
Educational materials	-	17,250	16,920	330
Books and periodicals	400	430	429	1
Computer supplies	25,000	24,500	19,855	4,645
Buildings/grounds maintenance supplies	8,000	12,962	12,962	-
Operating supplies/materials	15,000	50,692	50,088	604
Chemicals	500	150	-	150
Food and beverages - human	1,900	1,350	1,143	207
Medical supplies	-	7,131	4,552	2,579
Drugs and medicines	-	1,300	-	1,300
Medical records/supplies	-	277	-	277
Fuel and lubricants	15,000	10,500	6,233	4,267
Machinery and equipment parts	500	500	400	100
Furniture and equipment - small value	18,500	55,271	53,391	1,880
Machinery and equipment - small value	-	1,000	720	280
Gas - energy supplies	73,000	59,000	28,345	30,655

Will County, Illinois

Health Fund

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

Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Health administration (continued)				
Commodities (continued)				
Electricity - energy supplies	\$ 137,000	\$ 133,271	\$ 115,171	\$ 18,100
Water and sewer	8,000	8,000	6,089	1,911
Total commodities	358,400	450,514	375,674	74,840
Contractual services				
Chief negotiator	5,000	2,250	-	2,250
Auditing services	6,000	6,000	5,350	650
Medical services	1,500	450	-	450
Consulting services	605,000	487,398	5,000	482,398
Systems analyst/planning	52,000	43,900	39,452	4,448
Contractual instruction service	140,000	50,081	48,243	1,838
Other professional services	4,000	12,213	12,212	1
Temporary contracted services	6,000	79,412	79,323	89
Custodial janitorial service	108,000	79,500	76,339	3,161
Garbage disposal - cleaning	3,000	8,000	7,700	300
Contracted snow removal	10,000	28,140	28,038	102
Grounds/landscaping services	7,500	5,700	5,438	262
Security service contract	53,000	50,530	45,217	5,313
Equipment maintenance agreement	112,339	145,008	145,008	-
Copier maintenance agreement	2,900	10,223	10,142	81
Elevator maintenance agreement	600	1,950	1,937	13
Fire equipment	3,000	2,165	2,165	-
Machinery - repairs and maintenance	500	350	340	10
Buildings/grounds - repairs and maintenance	25,000	30,235	51,538	(21,303)
Copiers/faxes - repairs and maintenance	750	35	-	35
Computers/printers - repairs	500	-	-	-
Radios/phones - repairs and maintenance	1,000	150	150	-
Auto repairs and maintenance	4,000	2,800	2,780	20
Rentals - land and building	212,000	211,200	209,898	1,302
Rentals - equipment	4,000	4,800	4,787	13
Advertising, legal notices	8,000	16,985	16,974	11
Printing/publishing	11,000	11,308	11,308	-
Postage/mailing services	58,000	48,318	48,318	-

Will County, Illinois

Health Fund

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

Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Health administration (continued)				
Contractual services (continued)				
Education, training, and seminars	\$ 10,000	\$ 9,294	\$ 7,402	\$ 1,892
Mileage and travel	7,000	11,200	9,748	1,452
Meals and lodging	1,200	10,770	10,747	23
Dues and subscriptions	20,000	21,636	21,636	-
Telephone service - regular	175,000	173,964	165,769	8,195
Telephone service - cellular	20,000	24,686	24,686	-
Telephone service - pagers	100	100	96	4
Freight and cartage service	2,500	4,709	4,705	4
Fuel surcharge	-	175	65	110
Finance charges/late fees	150	150	53	97
Contingency	549,209	549,209	-	549,209
Refunds	100	48	-	48
Recycling program	800	336	223	113
Total contractual services	2,230,648	2,145,378	1,102,787	1,042,591
Capital outlay				
Machinery and equipment	15,000	8,882	8,659	223
Office furniture and equipment	15,000	7,300	-	7,300
Computer hardware/software	40,000	38,500	25,148	13,352
Total capital outlay	70,000	54,682	33,807	20,875
Other expenditures	3,000,000	2,954,000	-	2,954,000
Total health administration	8,464,264	8,391,237	3,825,070	4,566,167
Environmental				
Personal services				
Salaries	1,366,268	1,339,308	1,339,216	92
Benefits	709,309	708,469	686,773	21,696
Total personal services	2,075,577	2,047,777	2,025,989	21,788
Commodities				
Office supplies	4,000	3,680	3,674	6
Copy machine supplies	500	2,290	2,219	71
Fax supplies	-	1,100	1,080	20
Educational materials	5,000	5,000	4,852	148

Will County, Illinois

Health Fund

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

Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Environmental (continued)				
Commodities (continued)				
Books and periodicals	\$ 500	\$ 500	\$ 250	\$ 250
Computer supplies	17,000	16,700	4,631	12,069
Operating supplies/materials	10,000	7,285	6,509	776
Chemicals	68,000	38,000	37,387	613
Food and beverages - human	200	200	-	200
Medical supplies	62,000	59,666	54,627	5,039
Uniforms, clothing allowance	500	412	136	276
Machinery and equipment parts	2,100	2,100	1,169	931
Furniture and equipment - small value	35,000	28,511	17,823	10,688
Machinery and equipment - small value	2,600	2,600	2,414	186
Total commodities	207,400	168,044	136,771	31,273
Contractual services				
Consulting services	-	2,242	2,242	-
Laboratory services	4,000	4,000	2,440	1,560
Other professional services	2,100	1,093	1,050	43
Equipment maintenance agreement	11,000	17,659	17,659	-
Copier maintenance agreement	1,600	1,430	860	570
Machinery - repairs and maintenance	8,000	5,213	5,213	-
Rentals - land and building	-	595	298	297
Rentals - equipment	-	2,423	1,037	1,386
Advertising, legal notices	1,000	951	951	-
Printing/publishing	3,200	4,877	4,877	-
Postage/mailing services	-	194	194	-
Education, training, and seminars	8,000	8,000	2,990	5,010
Mileage and travel	79,500	79,500	77,741	1,759
Meals and lodging	1,500	1,500	818	682
Dues and subscriptions	5,400	5,400	3,495	1,905
Telephone service - cellular	2,900	2,900	2,719	181
Freight and cartage service	5,500	5,480	4,328	1,152
Fuel surcharge	-	20	7	13
Contingency	-	30,000	-	30,000
Refunds	500	500	500	-
Total contractual services	134,200	173,977	129,419	44,558
Total environmental	2,417,177	2,389,798	2,292,179	97,619

(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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Mental health				
Personal services				
Salaries	\$ 3,752,828	\$ 3,779,838	\$ 3,779,797	\$ 41
Benefits	1,727,115	1,752,549	1,750,512	2,037
Total personal services	5,479,943	5,532,387	5,530,309	2,078
Commodities				
Office supplies	20,000	20,000	13,642	6,358
Copy machine supplies	6,800	7,323	7,293	30
Fax supplies	-	3,216	3,208	8
Educational materials	15,500	12,800	7,841	4,959
Books and periodicals	1,200	949	25	924
Computer supplies	15,000	14,800	9,867	4,933
Operating supplies/materials	7,000	2,912	1,951	961
Food and beverages - human	400	400	226	174
Medical supplies	4,000	4,000	3,428	572
Drugs and medicines	88,636	77,267	67,895	9,372
Therapy/recreational supplies	2,400	2,400	412	1,988
Fuel and lubricants	-	40	40	-
Furniture and equipment - small value	13,000	8,300	6,471	1,829
Machinery and equipment - small value	-	1,200	1,200	-
Miscellaneous commodities	55,000	55,000	51,613	3,387
Total commodities	228,936	210,607	175,112	35,495
Contractual services				
Medical services	936,079	915,679	849,594	66,085
Consulting services	60,000	90,195	77,910	12,285
Systems analyst/planning	-	3,300	3,300	-
Contractual instruction service	70,000	48,880	48,225	655
Laboratory services	2,400	2,400	1,955	445
Other professional services	135,833	125,238	57,985	67,253
Temporary contracted services	20,000	26,020	25,940	80
Equipment maintenance agreement	13,200	17,800	15,520	2,280
Copier maintenance agreement	6,000	6,060	6,051	9
Printing/publishing	3,600	2,600	2,167	433
Education, training, and seminars	8,000	8,000	7,738	262
Mileage and travel	74,500	79,145	79,145	-

Will County, Illinois

Health Fund

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

Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Mental health (continued)				
Contractual services (continued)				
Meals and lodging	\$ 3,500	\$ 3,382	\$ 2,736	\$ 646
Dues and subscriptions	29,299	23,205	21,649	1,556
Telephone service - cellular	16,500	18,747	18,747	-
Telephone service - pagers	1,500	2,050	1,838	212
Freight and cartage service	2,000	920	416	504
Finance charges/late fees	-	50	14	36
Contingency	-	21,369	-	21,369
Refunds	1,000	1,000	324	676
Total contractual services	1,383,411	1,396,040	1,221,254	174,786
Capital outlay				
Office furniture and equipment	-	15,318	15,236	82
Total mental health	7,092,290	7,154,352	6,941,911	212,441
Health clinic				
Personal services				
Salaries	5,105,256	4,103,783	4,039,960	63,823
Benefits	2,293,058	2,454,341	2,081,376	372,965
Total personal services	7,398,314	6,558,124	6,121,336	436,788
Commodities				
Office supplies	27,000	25,348	18,837	6,511
Copy machine supplies	6,500	8,713	8,713	-
Fax supplies	1,500	3,248	3,248	-
Janitorial and cleaning supplies	14,000	13,500	10,482	3,018
Educational materials	1,000	1,000	333	667
Books and periodicals	3,500	2,010	1,937	73
Computer supplies	20,000	20,713	20,713	-
Buildings/grounds maintenance supplies	6,000	10,000	9,624	376
Operating supplies/materials	11,000	4,969	4,969	-
Food and beverages - human	2,000	2,000	270	1,730
Medical supplies	100,000	111,600	110,911	689
Drugs and medicines	51,000	39,400	27,891	11,509
Oxygen	300	300	48	252
Medical records/supplies	23,000	23,000	11,775	11,225

(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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Health clinic (continued)				
Commodities (continued)				
Uniforms, clothing allowance	\$ 5,400	\$ -	\$ -	-
Fuel and lubricants	-	69	35	34
Furniture and equipment - small value	15,000	21,700	21,634	66
Machinery and equipment - small value	17,400	7,025	-	7,025
Gas - energy supplies	23,000	23,000	7,526	15,474
Electricity - energy supplies	80,000	72,650	55,272	17,378
Water and sewer	4,000	4,000	3,364	636
Fuel surcharge	-	38	36	2
Total commodities	411,600	394,283	317,618	76,665
Contractual services				
Auditing services	2,500	2,500	2,350	150
Medical services	944,601	1,645,992	1,336,822	309,170
Consulting services	50,000	48,825	31,969	16,856
Systems analyst/planning	-	1,435	1,435	-
Court interpreter services	-	1,003	1,003	-
Laboratory services	65,000	61,607	30,145	31,462
Other professional services	11,500	14,589	13,727	862
Temporary contracted services	20,000	134,554	133,969	585
Non-employee transportation	350	75	75	-
Custodial janitorial service	60,000	55,400	55,393	7
Garbage disposal - cleaning	15,000	15,000	10,891	4,109
Security service contract	44,000	53,100	53,073	27
Equipment maintenance agreement	40,000	34,800	26,034	8,766
Copier maintenance agreement	7,000	7,000	6,957	43
Elevator maintenance agreement	5,400	4,350	898	3,452
Fire equipment	3,000	3,000	719	2,281
Machinery - repairs and maintenance	4,400	11,675	11,417	258
Buildings/grounds - repairs and maintenance	8,500	15,725	15,607	118
Rentals - equipment	4,000	4,000	3,402	598
Advertising, legal notices	1,800	1,091	960	131
Printing/publishing	13,000	14,131	14,130	1
Postage/mailing services	-	177	128	49
Education, training, and seminars	30,800	16,929	7,755	9,174

(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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Health clinic (continued)				
Contractual services (continued)				
Mileage and travel	\$ 8,000	\$ 7,356	\$ 3,188	\$ 4,168
Meals and lodging	10,000	9,766	6,386	3,380
Dues and subscriptions	23,000	23,000	22,822	178
Telephone service - regular	5,000	3,980	3,980	-
Telephone service - cellular	3,000	7,595	7,595	-
Telephone service - pagers	1,100	1,100	837	263
Freight and cartage service	4,000	2,473	1,953	520
Finance charges/late fees	100	80	5	75
Refunds	6,200	9,293	9,125	168
Recycling program	250	245	79	166
Total contractual services	1,391,501	2,211,846	1,814,829	397,017
Capital outlay				
Machinery and equipment	440,600	431,600	136,706	294,894
Office furniture and equipment	-	9,000	8,818	182
Computer hardware/software	472,090	472,090	-	472,090
Total capital outlay	912,690	912,690	145,524	767,166
Total health clinic	10,114,105	10,076,943	8,399,307	1,677,636
Family health/case management				
Personal services				
Salaries	4,505,116	4,555,030	4,555,030	-
Benefits	2,383,626	2,367,812	2,311,330	56,482
Total personal services	6,888,742	6,922,842	6,866,360	56,482
Commodities				
Office supplies	28,102	25,352	24,801	551
Copy machine supplies	4,752	5,152	5,062	90
Fax supplies	1,800	1,800	1,152	648
Educational materials	15,550	19,720	19,668	52
Books and periodicals	650	650	445	205
Computer supplies	14,000	12,330	2,464	9,866
Operating supplies/materials	57,511	53,376	50,578	2,798
Food and beverages - human	5,280	5,270	2,094	3,176
Medical supplies	72,440	58,771	39,191	19,580

(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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Family health/case management (continued)				
Commodities (continued)				
Drugs and medicines	\$ 70,000	\$ 73,141	\$ 73,141	\$ -
Uniforms, clothing allowance	1,736	1,246	147	1,099
Fuel and lubricants	-	73	73	-
Furniture and equipment - small value	9,000	9,000	5,780	3,220
Total commodities	280,821	265,881	224,596	41,285
Contractual services				
Medical services	6,190	6,190	3,686	2,504
Contractual instruction service	77,350	85,942	76,932	9,010
Court interpreter services	-	200	104	96
Other professional services	3,000	14,485	14,416	69
Temporary contracted services	25,000	52,187	1,703	50,484
Non-employee transportation	-	600	525	75
Custodial janitorial service	2,400	2,400	2,400	-
Equipment maintenance agreement	2,000	2,438	2,438	-
Copier maintenance agreement	6,000	5,712	4,316	1,396
Machinery - repairs and maintenance	1,000	230	-	230
Copiers/faxes - repairs and maintenance	1,000	1,000	-	1,000
Rentals - land and building	3,150	3,150	-	3,150
Rentals - equipment	250	250	-	250
Advertising, legal notices	3,700	16,873	16,718	155
Printing/publishing	5,000	6,503	6,503	-
Postage/mailing services	-	51	24	27
Education, training, and seminars	6,755	3,749	1,294	2,455
Mileage and travel	89,424	88,574	84,834	3,740
Meals and lodging	6,569	9,119	8,702	417
Dues and subscriptions	2,550	2,550	1,674	876
Telephone service - regular	1,807	1,807	1,387	420
Telephone service - cellular	12,081	11,741	5,344	6,397
Telephone service - pagers	-	340	300	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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Family health/case management (continued)				
Contractual services (continued)				
Freight and cartage service	\$ 6,918	\$ 6,876	\$ 1,880	\$ 4,996
Fuel surcharge	-	15	8	7
Finance charges/late fees	-	10	3	7
Total contractual services	<u>262,144</u>	<u>322,992</u>	<u>235,191</u>	<u>87,801</u>
Total family health/case management	<u>7,431,707</u>	<u>7,511,715</u>	<u>7,326,147</u>	<u>185,568</u>
Total expenditures	<u>35,519,543</u>	<u>35,524,045</u>	<u>28,784,614</u>	<u>6,739,431</u>
Deficiency of revenues over expenditures	<u>(419,220)</u>	<u>(423,722)</u>	<u>(563,472)</u>	<u>(139,750)</u>
Other financing sources				
Transfers in	<u>419,220</u>	<u>419,220</u>	<u>386,368</u>	<u>(32,852)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (4,502)</u>	<u>(177,104)</u>	<u>\$ (172,602)</u>
Fund balance at beginning of year			<u>7,315,468</u>	
Fund balance at end of year			<u>\$ 7,138,364</u>	

Will County, Illinois

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

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Interest revenue	\$ -	\$ 525,000	\$ 180,216	\$ (344,784)
Expenditures				
Contractual services				
Engineering services	-	11,000,000	-	11,000,000
Construction-roads	-	51,211,650	29,183	51,182,467
Construction-materials	-	10,000,000	-	10,000,000
Construction-signs	-	8,000,000	-	8,000,000
Construction-maintenance	-	1,500,000	-	1,500,000
Construction-bridges	-	3,000,000	-	3,000,000
Total contractual services	-	84,711,650	29,183	84,682,467
Debt service - bond issuance costs	-	-	755,207	(755,207)
Capital outlay				
Right of way/easements	-	1,850,970	1,373,302	477,668
Infrastructure	-	14,050,451	14,038,663	11,788
Total capital outlay	-	15,901,421	15,411,965	489,456
Total expenditures	-	100,613,071	16,196,355	84,416,716
Deficiency of revenues over expenditures	-	(100,088,071)	(16,016,139)	(84,761,500)
Other financing sources				
Debt issuance	-	99,244,793	100,000,000	755,207
Premium on bonds sold	-	843,278	843,278	-
Total other financing sources	-	100,088,071	100,843,278	755,207
Net change in fund balance	\$ -	\$ -	84,827,139	\$ (84,006,293)
Fund balance at beginning of year			-	
Fund balance at end of year			\$ 84,827,139	

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.

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.

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

State's Attorney 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.

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

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

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

Illinois Department of Nuclear Safety Fund – To account for 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.

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

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

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.

DEBT SERVICE FUNDS

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

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

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

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

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

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

CAPITAL PROJECTS FUNDS

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

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

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.

Will County, Illinois

Nonmajor Governmental Funds
 Combining Balance Sheet
 November 30, 2010

	Social Security Fund	Illinois Municipal Retirement Fund	Sunny Hill Sanitarium Fund	Animal Control Fund
Assets				
Cash and cash equivalents	\$ 6,632,449	\$ 14,111,549	\$ 684,170	\$ 3,392,282
Accrued interest	-	-	-	4,171
Property tax receivable, net	74,623	169,718	7,132	-
Property tax receivable-2010	5,969,547	13,547,909	613,890	-
Accounts receivable	-	-	-	3,930
Due from other funds	-	-	-	-
Due from other governmental agencies	219,504	521,313	-	-
Inventory	-	-	-	-
Total assets	\$ 12,896,123	\$ 28,350,489	\$ 1,305,192	\$ 3,400,383
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 1,597	\$ -	\$ 16,333	\$ 37,091
Retainage payable	-	-	-	-
Salaries payable	-	-	2,467	8,932
Other current liabilities	-	-	1,668	-
Due to other funds	135,558	333,145	-	908
Deferred governmental revenues	11	26	1	3,806
Deferred property taxes-2010	5,969,547	13,547,909	613,890	-
Total liabilities	6,106,713	13,881,080	634,359	50,737
Fund balances				
Reserved for:				
Inventory	-	-	-	-
Debt service	-	-	-	-
Construction and development	-	-	-	-
Unreserved, reported in:				
Special revenue funds	6,789,410	14,469,409	670,833	3,349,646
Capital projects funds	-	-	-	-
Total fund balances	6,789,410	14,469,409	670,833	3,349,646
Total liabilities and fund balances	\$ 12,896,123	\$ 28,350,489	\$ 1,305,192	\$ 3,400,383

Special Revenue Funds

Geographical Information System Fund	Highway Fund	RTA Tax Revenue Fund	County Motor Fuel Tax Fund	Township Motor Fuel Tax Fund	Bridge Fund
\$ 686,882	\$ 181,269	\$ 19,986,738	\$ 31,177,052	\$ 4,765,304	\$ 242,137
832	-	-	38,333	5,964	-
-	86,378	-	-	-	264
-	6,900,966	-	-	-	42,337
15,551	3,039	-	227,609	-	7,310
9	51,191	-	1,740,917	-	-
-	-	4,562,279	1,758,437	251,295	-
-	-	-	347,760	-	-
\$ 703,274	\$ 7,222,843	\$ 24,549,017	\$ 35,290,108	\$ 5,022,563	\$ 292,048
\$ 29,107	\$ 608,400	\$ 224,478	\$ 34,494	\$ 137,243	\$ 25,500
-	26,903	15,441	9,140	26,237	184
6,545	110,199	-	1,340	-	-
-	61,009	-	-	-	-
372	992	1,740,917	38,600	49,838	-
758	13	1,588,459	447,783	5,435	4,884
-	6,900,966	-	-	-	42,337
36,782	7,708,482	3,569,295	531,357	218,753	72,905
-	-	-	347,760	-	-
-	-	-	-	-	-
-	-	-	-	-	-
666,492	(485,639)	20,979,722	34,410,991	4,803,810	219,143
-	-	-	-	-	-
666,492	(485,639)	20,979,722	34,758,751	4,803,810	219,143
\$ 703,274	\$ 7,222,843	\$ 24,549,017	\$ 35,290,108	\$ 5,022,563	\$ 292,048

(Continued)

Will County, Illinois

Nonmajor Governmental Funds
 Combining Balance Sheet (Continued)
 November 30, 2010

	Federal Matching Tax Fund	Circuit Court Automation Fund	Alimony and Child Support Fund	Court Document Storage Fund
Assets				
Cash and cash equivalents	\$ 210,598	\$ 4,991,068	\$ 127,942	\$ 1,033,142
Accrued interest	-	6,228	155	1,292
Property tax receivable, net	264	-	-	-
Property tax receivable-2010	42,337	-	-	-
Accounts receivable	-	164,656	19,009	119,166
Due from other funds	-	-	-	-
Due from other governmental agencies	-	-	-	-
Inventory	-	-	-	-
Total assets	\$ 253,199	\$ 5,161,952	\$ 147,106	\$ 1,153,600
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 245,500	\$ 55,017	\$ 413	\$ 66,307
Retainage payable	9,140	-	-	-
Salaries payable	-	3,912	959	15,548
Other current liabilities	-	-	-	-
Due to other funds	-	-	108	-
Deferred governmental revenues	-	51,264	141	1,175
Deferred property taxes-2010	42,337	-	-	-
Total liabilities	296,977	110,193	1,621	83,030
Fund balances				
Reserved for:				
Inventory	-	-	-	-
Debt service	-	-	-	-
Construction and development	-	-	-	-
Unreserved, reported in:				
Special revenue funds	(43,778)	5,051,759	145,485	1,070,570
Capital projects funds	-	-	-	-
Total fund balances	(43,778)	5,051,759	145,485	1,070,570
Total liabilities and fund balances	\$ 253,199	\$ 5,161,952	\$ 147,106	\$ 1,153,600

Special Revenue Funds (Continued)

Circuit Clerk Operations and Administrative Fund	Victim Witness Service Grant Fund	State's Attorney Drug Forfeiture/Money Laundering Fund	State's Attorney Motor Vehicle Theft Fund	State's Attorney Drug Prosecution Fund	Law Library Fund
\$ 288,799	\$ -	\$ 509,555	\$ -	\$ 583,463	\$ 923,386
359	-	636	-	806	-
-	-	-	-	-	-
-	-	-	-	-	-
13,767	-	-	-	56,088	39,081
-	-	-	-	95,612	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 302,925</u>	<u>\$ -</u>	<u>\$ 510,191</u>	<u>\$ -</u>	<u>\$ 735,969</u>	<u>\$ 962,467</u>
\$ -	\$ -	\$ 1,326	\$ -	\$ 14,660	\$ 45,561
-	-	-	-	-	-
725	-	3,114	-	1,589	842
-	-	-	-	-	4,455
-	-	77,743	-	12	-
328	-	594	-	740	-
-	-	-	-	-	-
<u>1,053</u>	<u>-</u>	<u>82,777</u>	<u>-</u>	<u>17,001</u>	<u>50,858</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
301,872	-	427,414	-	718,968	911,609
-	-	-	-	-	-
<u>301,872</u>	<u>-</u>	<u>427,414</u>	<u>-</u>	<u>718,968</u>	<u>911,609</u>
\$ 302,925	\$ -	\$ 510,191	\$ -	\$ 735,969	\$ 962,467

(Continued)

Will County, Illinois

Nonmajor Governmental Funds
 Combining Balance Sheet (Continued)
 November 30, 2010

	Probation Services Fund	Children's Advocacy Center Fund	Order of Protection (OP) Enforcement Fund	Child Exchange Center Fund
Assets				
Cash and cash equivalents	\$ 1,438,620	\$ 48,642	\$ -	\$ 885,537
Accrued interest	-	77	-	-
Property tax receivable, net	-	-	-	-
Property tax receivable-2010	-	-	-	-
Accounts receivable	30,160	38,246	-	14,720
Due from other funds	-	-	-	-
Due from other governmental agencies	-	-	-	-
Inventory	-	-	-	-
Total assets	\$ 1,468,780	\$ 86,965	\$ -	\$ 900,257
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 49,933	\$ 3,175	\$ 7,457	\$ -
Retainage payable	-	-	-	-
Salaries payable	351	1,163	2,822	1,718
Other current liabilities	-	-	-	-
Due to other funds	84,223	59,009	6	-
Deferred governmental revenues	-	973	-	-
Deferred property taxes-2010	-	-	-	-
Total liabilities	134,507	64,320	10,285	1,718
Fund balances				
Reserved for:				
Inventory	-	-	-	-
Debt service	-	-	-	-
Construction and development	-	-	-	-
Unreserved, reported in:				
Special revenue funds	1,334,273	22,645	(10,285)	898,539
Capital projects funds	-	-	-	-
Total fund balances	1,334,273	22,645	(10,285)	898,539
Total liabilities and fund balances	\$ 1,468,780	\$ 86,965	\$ -	\$ 900,257

Special Revenue Funds (Continued)

Juvenile Drug Court Fund	Off Duty Assignment Fund	Sheriff's Weight Scale Fund	Sheriff's Restricted Fund	Arrestee's Medical Cost Fund	Foreclosure Mediation Fund
\$ 3,370	\$ 151,483	\$ 440,910	\$ 519,039	\$ 51,596	\$ 180,750
-	-	-	696	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,000	6,950	56,714	94,705	1,626	75,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 5,370</u>	<u>\$ 158,433</u>	<u>\$ 497,624</u>	<u>\$ 614,440</u>	<u>\$ 53,222</u>	<u>\$ 255,750</u>
\$ 245	\$ -	\$ 84,892	\$ 38,107	\$ 21,154	\$ 109,950
-	-	-	-	-	-
-	7,853	159	-	-	-
-	-	-	-	-	-
-	-	80,980	-	-	-
-	-	-	633	-	-
-	-	-	-	-	-
<u>245</u>	<u>7,853</u>	<u>166,031</u>	<u>38,740</u>	<u>21,154</u>	<u>109,950</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
5,125	150,580	331,593	575,700	32,068	145,800
-	-	-	-	-	-
<u>5,125</u>	<u>150,580</u>	<u>331,593</u>	<u>575,700</u>	<u>32,068</u>	<u>145,800</u>
\$ 5,370	\$ 158,433	\$ 497,624	\$ 614,440	\$ 53,222	\$ 255,750

(Continued)

Will County, Illinois

Nonmajor Governmental Funds
 Combining Balance Sheet (Continued)
 November 30, 2010

	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	\$ 144,783	\$ 69,331	\$ 336,625	\$ 12,048
Accrued interest	168	89	-	15
Property tax receivable, net	-	-	52,237	-
Property tax receivable-2010	-	-	4,170,216	-
Accounts receivable	-	22,830	375	-
Due from other funds	-	-	-	-
Due from other governmental agencies	-	-	-	-
Inventory	-	-	-	-
Total assets	\$ 144,951	\$ 92,250	\$ 4,559,453	\$ 12,063
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 17,234	\$ 21,233	\$ -	\$ -
Retainage payable	-	-	-	-
Salaries payable	167	184	-	-
Other current liabilities	-	-	-	-
Due to other funds	-	-	-	-
Deferred governmental revenues	150	80	8	13
Deferred property taxes-2010	-	-	4,170,216	-
Total liabilities	17,551	21,497	4,170,224	13
Fund balances				
Reserved for:				
Inventory	-	-	-	-
Debt service	-	-	-	-
Construction and development	-	-	-	-
Unreserved, reported in:				
Special revenue funds	127,400	70,753	389,229	12,050
Capital projects funds	-	-	-	-
Total fund balances	127,400	70,753	389,229	12,050
Total liabilities and fund balances	\$ 144,951	\$ 92,250	\$ 4,559,453	\$ 12,063

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
\$ 31,658	\$ 308,572	\$ 760,703	\$ 1,255,946	\$ 212,660	\$ 7,764,080
38	330	804	-	-	9,558
-	-	-	-	-	-
-	-	-	-	-	-
192	4,740	10,224	1,520	46	1,196,538
-	-	18	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 31,888</u>	<u>\$ 313,642</u>	<u>\$ 771,749</u>	<u>\$ 1,257,466</u>	<u>\$ 212,706</u>	<u>\$ 8,970,176</u>
\$ -	\$ 21,683	\$ 214,737	\$ 1,269	\$ 6,857	\$ 840,792
-	-	-	-	-	-
584	353	4,984	2,418	2,903	7,163
-	-	-	-	-	-
-	-	-	-	1,785	180
34	5,044	722	-	-	514,593
-	-	-	-	-	-
<u>618</u>	<u>27,080</u>	<u>220,443</u>	<u>3,687</u>	<u>11,545</u>	<u>1,362,728</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
31,270	286,562	551,306	1,253,779	201,161	7,607,448
-	-	-	-	-	-
<u>31,270</u>	<u>286,562</u>	<u>551,306</u>	<u>1,253,779</u>	<u>201,161</u>	<u>7,607,448</u>
<u>\$ 31,888</u>	<u>\$ 313,642</u>	<u>\$ 771,749</u>	<u>\$ 1,257,466</u>	<u>\$ 212,706</u>	<u>\$ 8,970,176</u>

(Continued)

Will County, Illinois

Nonmajor Governmental Funds
 Combining Balance Sheet (Continued)
 November 30, 2010

	Solid Waste Management Fund	Homeless Prevention Rapid Rehousing	Energy Efficiency Conservation Block Grant Fund	Will County Local Development Company Fund
Assets				
Cash and cash equivalents	\$ 3,903,747	\$ -	\$ 52,665	\$ -
Accrued interest	4,832	-	-	-
Property tax receivable, net	-	-	-	-
Property tax receivable-2010	-	-	-	-
Accounts receivable	142,801	36,637	937,014	-
Due from other funds	-	-	-	-
Due from other governmental agencies	-	-	-	-
Inventory	-	-	-	-
Total assets	\$ 4,051,380	\$ 36,637	\$ 989,679	\$ -
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 59,740	\$ 36,637	\$ 970,889	\$ -
Retainage payable	-	-	18,354	-
Salaries payable	2,036	-	2,616	-
Other current liabilities	-	-	-	-
Due to other funds	1,612	-	-	-
Deferred governmental revenues	4,406	-	53,678	-
Deferred property taxes-2010	-	-	-	-
Total liabilities	67,794	36,637	1,045,537	-
Fund balances				
Reserved for:				
Inventory	-	-	-	-
Debt service	-	-	-	-
Construction and development	-	-	-	-
Unreserved, reported in:				
Special revenue funds	3,983,586	-	(55,858)	-
Capital projects funds	-	-	-	-
Total fund balances	3,983,586	-	(55,858)	-
Total liabilities and fund balances	\$ 4,051,380	\$ 36,637	\$ 989,679	\$ -

Special Revenue Funds (Continued)

Community Development Block Grants Fund	Community Development Home Program Fund	Local Law Enforcement Block Grant Fund	Workforce Development Fund	Health Block Grant Fund	Workforce Services Fund
\$ 386,699	\$ 356,260	\$ 3,205	\$ 22,899	\$ -	\$ 103,204
-	-	4	15	-	15
-	-	-	-	-	-
-	-	-	-	-	-
968,034	-	-	-	-	-
1,369	-	-	-	-	-
-	-	-	95	-	105,711
-	-	-	-	-	-
<u>\$ 1,356,102</u>	<u>\$ 356,260</u>	<u>\$ 3,209</u>	<u>\$ 23,009</u>	<u>\$ -</u>	<u>\$ 208,930</u>
\$ 1,008,193	\$ -	\$ -	\$ 2,506	\$ -	\$ 205,559
-	-	-	-	-	-
1,510	-	-	3,530	-	10,902
-	-	-	-	-	-
81	-	-	6	-	100,358
792,509	-	3	14	-	-
-	-	-	-	-	-
<u>1,802,293</u>	<u>-</u>	<u>3</u>	<u>6,056</u>	<u>-</u>	<u>316,819</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(446,191)	356,260	3,206	16,953	-	(107,889)
-	-	-	-	-	-
<u>(446,191)</u>	<u>356,260</u>	<u>3,206</u>	<u>16,953</u>	<u>-</u>	<u>(107,889)</u>
\$ 1,356,102	\$ 356,260	\$ 3,209	\$ 23,009	\$ -	\$ 208,930

(Continued)

Will County, Illinois

Nonmajor Governmental Funds
 Combining Balance Sheet (Continued)
 November 30, 2010

	Special Revenue Funds (Continued)			
	HUD Lead Hazard Reduction Fund	Neighborhood Stabilization Fund	Total All Nonmajor Special Revenue Funds	State's Attorney Chicago Street Debt Service Fund
Assets				
Cash and cash equivalents	\$ 5,507	\$ 607,991	\$ 110,586,315	\$ 1,058,570
Accrued interest	-	-	75,417	979
Property tax receivable, net	-	-	390,616	-
Property tax receivable-2010	-	-	31,287,202	-
Accounts receivable	63,521	136,472	4,510,271	-
Due from other funds	-	-	1,889,116	-
Due from other governmental agencies	-	-	7,418,634	-
Inventory	-	-	347,760	-
Total assets	\$ 69,028	\$ 744,463	\$ 156,505,331	\$ 1,059,549
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 23,892	\$ 171,917	\$ 5,461,078	\$ -
Retainage payable	-	-	105,399	-
Salaries payable	235	827	210,650	-
Other current liabilities	-	-	67,132	-
Due to other funds	-	-	2,706,433	-
Deferred governmental revenues	-	-	3,478,278	865
Deferred property taxes-2010	-	-	31,287,202	-
Total liabilities	24,127	172,744	43,316,172	865
Fund balances				
Reserved for:				
Inventory	-	-	347,760	-
Debt service	-	-	-	1,058,684
Construction and development	-	-	-	-
Unreserved, reported in:				
Special revenue funds	44,901	571,719	112,841,399	-
Capital projects funds	-	-	-	-
Total fund balances	44,901	571,719	113,189,159	1,058,684
Total liabilities and fund balances	\$ 69,028	\$ 744,463	\$ 156,505,331	\$ 1,059,549

Debt Service Funds

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	Road Improvement Debt Service Fund - 2010	Total All Nonmajor Debt Service Funds
\$ 144,954	\$ 2,982,064	\$ 579,343	\$ 1,729,120	\$ 8,466,864	\$ 14,960,915
181	4,137	795	2,314	7,973	16,379
2,440	-	-	-	-	2,440
67,152	-	-	-	-	67,152
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 214,727</u>	<u>\$ 2,986,201</u>	<u>\$ 580,138</u>	<u>\$ 1,731,434</u>	<u>\$ 8,474,837</u>	<u>\$ 15,046,886</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
165	3,729	717	2,093	7,586	15,155
67,152	-	-	-	-	67,152
<u>67,317</u>	<u>3,729</u>	<u>717</u>	<u>2,093</u>	<u>7,586</u>	<u>82,307</u>
-	-	-	-	-	-
147,410	2,982,472	579,421	1,729,341	8,467,251	14,964,579
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>147,410</u>	<u>2,982,472</u>	<u>579,421</u>	<u>1,729,341</u>	<u>8,467,251</u>	<u>14,964,579</u>
<u>\$ 214,727</u>	<u>\$ 2,986,201</u>	<u>\$ 580,138</u>	<u>\$ 1,731,434</u>	<u>\$ 8,474,837</u>	<u>\$ 15,046,886</u>

(Continued)

Will County, Illinois

Nonmajor Governmental Funds
 Combining Balance Sheet (Continued)
 November 30, 2010

	Capital Projects Funds			
	Community Health Center Fund	Capital Improvement/Repair Fund	EMCO Building Improvement Fund	ADF Expansion Fund
Assets				
Cash and cash equivalents	\$ 270,959	\$ 1,113,944	\$ -	\$ 680,165
Accrued interest	339	1,358	-	842
Property tax receivable, net	-	-	-	-
Property tax receivable-2010	-	-	-	-
Accounts receivable	-	321,485	-	-
Due from other funds	21,390	-	-	-
Due from other governmental agencies	-	-	-	-
Inventory	-	-	-	-
Total assets	\$ 292,688	\$ 1,436,787	\$ -	\$ 681,007
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 6,890	\$ 13,890	\$ -	\$ -
Retainage payable	-	-	-	-
Salaries payable	-	-	-	-
Other current liabilities	-	-	-	-
Due to other funds	-	-	-	-
Deferred governmental revenues	308	1,238	-	768
Deferred property taxes-2010	-	-	-	-
Total liabilities	7,198	15,128	-	768
Fund balances				
Reserved for:				
Inventory	-	-	-	-
Debt service	-	-	-	-
Construction and development	-	-	-	680,239
Unreserved, reported in:				
Special revenue funds	-	-	-	-
Capital projects funds	285,490	1,421,659	-	-
Total fund balances	285,490	1,421,659	-	680,239
Total liabilities and fund balances	\$ 292,688	\$ 1,436,787	\$ -	\$ 681,007

EXHIBIT 10

Total All Nonmajor Capital Projects Funds		Total Nonmajor Governmental Funds	
\$	2,065,068	\$	127,612,298
	2,539		94,335
	-		393,056
	-		31,354,354
	321,485		4,831,756
	21,390		1,910,506
	-		7,418,634
	-		347,760
<hr/>		<hr/>	
\$	2,410,482	\$	173,962,699
<hr/>		<hr/>	
\$	20,780	\$	5,481,858
	-		105,399
	-		210,650
	-		67,132
	-		2,706,433
	2,314		3,495,747
	-		31,354,354
	23,094		43,421,573
<hr/>		<hr/>	
	-		347,760
	-		14,964,579
	680,239		680,239
	-		112,841,399
	1,707,149		1,707,149
	2,387,388		130,541,126
<hr/>		<hr/>	
\$	2,410,482	\$	173,962,699
<hr/>		<hr/>	

Will County, Illinois

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Year Ended November 30, 2010

	Social Security Fund	Illinois Municipal Retirement Fund	Sunny Hill Sanitarium Fund	Animal Control Fund
Revenues				
Property taxes	\$ 5,912,780	\$ 13,445,047	\$ 565,059	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	1,209,151	2,770,040	11,750	-
Charges for services	-	-	3,728	1,075,077
Fines and forfeitures	-	-	-	-
Interest revenue	-	-	-	14,922
Miscellaneous revenues	-	-	-	-
Total revenues	7,121,931	16,215,087	580,537	1,089,999
Expenditures				
Current				
General and administrative	-	-	-	-
Public safety	-	-	-	920,944
Judicial	-	-	-	-
Health and welfare	-	-	512,059	-
Highway and roads	-	-	-	-
Debt service - principal	-	-	-	-
Debt service - interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	14,992
Total expenditures	-	-	512,059	935,936
Excess (deficiency) of revenues over expenditures	7,121,931	16,215,087	68,478	154,063
Other financing sources (uses)				
Transfers in	-	-	-	-
Debt issuance	-	-	-	-
Premium on bonds sold	-	-	-	-
Transfers out	(6,434,752)	(13,700,330)	-	-
Total other financing sources (uses)	(6,434,752)	(13,700,330)	-	-
Net change in fund balances	687,179	2,514,757	68,478	154,063
Fund balances (deficit) at beginning of year, as restated (Note 18)	6,102,231	11,954,652	602,355	3,195,583
Fund balance (deficit) at end of year	\$ 6,789,410	\$ 14,469,409	\$ 670,833	\$ 3,349,646

Special Revenue Funds

Special Revenue Funds						
Geographical Information System Fund	Highway Fund	RTA Tax Revenue Fund	County Motor Fuel Tax Fund	Township Motor Fuel Tax Fund	Bridge Fund	
\$ -	\$ 6,868,532	\$ -	\$ -	\$ -	\$ -	\$ 21,631
-	377,986	-	-	-	-	-
-	4,000	17,649,401	11,761,457	1,787,633	-	44,228
1,109,344	186,404	-	908,456	-	-	74,967
-	-	-	-	-	-	-
3,187	-	-	115,632	20,291	-	-
-	-	-	117,061	-	-	50,853
1,112,531	7,436,922	17,649,401	12,902,606	1,807,924	-	191,679
1,151,753	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	7,473,567	674,782	1,188,425	963,942	-	49,852
-	-	-	-	-	-	-
-	-	-	-	-	-	-
5,695	2,459,918	3,456,598	2,346,368	-	-	316,225
1,157,448	9,933,485	4,131,380	3,534,793	963,942	-	366,077
(44,917)	(2,496,563)	13,518,021	9,367,813	843,982	-	(174,398)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	(10,790,000)	-	-	-	-
-	-	(10,790,000)	-	-	-	-
(44,917)	(2,496,563)	2,728,021	9,367,813	843,982	-	(174,398)
711,409	2,010,924	18,251,701	25,390,938	3,959,828	-	393,541
\$ 666,492	\$ (485,639)	\$ 20,979,722	\$ 34,758,751	\$ 4,803,810	\$ -	\$ 219,143

(Continued)

Will County, Illinois

Nonmajor Governmental Funds

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

Year Ended November 30, 2010

	Federal Matching Tax Fund	Circuit Court Automation Fund	Alimony and Child Support Fund	Court Document Storage Fund
Revenues				
Property taxes	\$ 24,943	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	33,345	-	70,628	-
Charges for services	-	1,602,136	105,307	1,607,039
Fines and forfeitures	-	-	-	-
Interest revenue	-	21,276	570	4,794
Miscellaneous revenues	45,029	27,302	-	-
Total revenues	103,317	1,650,714	176,505	1,611,833
Expenditures				
Current				
General and administrative	-	-	-	-
Public safety	-	-	-	-
Judicial	-	872,429	162,449	1,717,101
Health and welfare	-	-	-	-
Highway and roads	-	-	-	-
Debt service - principal	-	-	-	-
Debt service - interest and fiscal charges	-	-	-	-
Capital outlay	280,479	117,599	-	10,858
Total expenditures	280,479	990,028	162,449	1,727,959
Excess (deficiency) of revenues over expenditures	(177,162)	660,686	14,056	(116,126)
Other financing sources (uses)				
Transfers in	-	-	-	-
Debt issuance	-	-	-	-
Premium on bonds sold	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(177,162)	660,686	14,056	(116,126)
Fund balances (deficit) at beginning of year, as restated (Note 18)	133,384	4,391,073	131,429	1,186,696
Fund balance (deficit) at end of year	\$ (43,778)	\$ 5,051,759	\$ 145,485	\$ 1,070,570

Special Revenue Funds (Continued)

Circuit Clerk Operations and Administrative Fund	Victim Witness Service Grant Fund	State's Attorney Drug Forfeiture/Money Laundering Fund	State's Attorney Motor Vehicle Theft Fund	State's Attorney Drug Prosecution Fund	Law Library Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	563,156	-	-	-
183,238	-	-	-	671,431	509,613
-	-	59,889	-	-	-
1,287	-	980	61	2,933	-
-	-	-	-	-	-
184,525	-	624,025	61	674,364	509,613
-	-	-	-	-	-
-	-	-	-	-	-
176,639	-	317,630	-	478,474	320,716
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	185,849	-
176,639	-	317,630	-	664,323	320,716
-	-	-	-	-	-
7,886	-	306,395	61	10,041	188,897
-	-	343,721	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	(5,776)	(343,721)	(58,172)	-	-
-	(5,776)	-	(58,172)	-	-
7,886	(5,776)	306,395	(58,111)	10,041	188,897
293,986	5,776	121,019	58,111	708,927	722,712
\$ 301,872	\$ -	\$ 427,414	\$ -	\$ 718,968	\$ 911,609

(Continued)

Will County, Illinois

Nonmajor Governmental Funds

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

Year Ended November 30, 2010

	Probation Services Fund	Children's Advocacy Center Fund	Order of Protection (OP) Enforcement Fund	Child Exchange Center Fund
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	215,433	360,119	-
Charges for services	549,980	72,223	-	196,660
Fines and forfeitures	-	-	-	-
Interest revenue	-	137	-	-
Miscellaneous revenues	-	52,500	-	-
Total revenues	549,980	340,293	360,119	196,660
Expenditures				
Current				
General and administrative	-	-	-	-
Public safety	-	-	-	-
Judicial	224,935	287,945	370,193	40,320
Health and welfare	-	-	-	-
Highway and roads	-	-	-	-
Debt service - principal	-	-	-	-
Debt service - interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	224,935	287,945	370,193	40,320
Excess (deficiency) of revenues over expenditures	325,045	52,348	(10,074)	156,340
Other financing sources (uses)				
Transfers in	-	-	3,137	-
Debt issuance	-	-	-	-
Premium on bonds sold	-	-	-	-
Transfers out	(102,884)	-	-	-
Total other financing sources (uses)	(102,884)	-	3,137	-
Net change in fund balances	222,161	52,348	(6,937)	156,340
Fund balances (deficit) at beginning of year, as restated (Note 18)	1,112,112	(29,703)	(3,348)	742,199
Fund balance (deficit) at end of year	\$ 1,334,273	\$ 22,645	\$ (10,285)	\$ 898,539

Special Revenue Funds (Continued)

Juvenile Drug Court Fund	Off Duty Assignment Fund	Sheriff's Weight Scale Fund	Sheriff's Restricted Fund	Arrestee's Medical Cost Fund	Foreclosure Mediation Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
3,000	-	-	116,170	-	-
-	139,462	-	529,975	-	393,750
-	-	847,162	-	28,728	-
-	-	-	2,121	-	-
-	-	-	39,506	-	-
3,000	139,462	847,162	687,772	28,728	393,750
-	-	-	-	-	-
-	101,414	555,497	752,776	21,154	-
3,780	-	-	-	-	247,950
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	160,520	-	-	-
3,780	101,414	716,017	752,776	21,154	247,950
(780)	38,048	131,145	(65,004)	7,574	145,800
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(780)	38,048	131,145	(65,004)	7,574	145,800
5,905	112,532	200,448	640,704	24,494	-
\$ 5,125	\$ 150,580	\$ 331,593	\$ 575,700	\$ 32,068	\$ 145,800

(Continued)

Will County, Illinois

Nonmajor Governmental Funds

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

Year Ended November 30, 2010

	Illinois Department of Nuclear Safety Fund	EMA Warning and Training Fund	Public Building Commission Fund	County Clerk Assignment Automation Fund
Revenues				
Property taxes	\$ -	\$ -	\$ 4,143,968	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	75,525	422,718	-	-
Charges for services	-	-	-	3,040
Fines and forfeitures	-	-	-	-
Interest revenue	609	156	-	45
Miscellaneous revenues	-	4,000	4,815	-
Total revenues	76,134	426,874	4,148,783	3,085
Expenditures				
Current				
General and administrative	-	-	5,489,752	-
Public safety	86,724	394,116	-	-
Judicial	-	-	-	-
Health and welfare	-	-	-	-
Highway and roads	-	-	-	-
Debt service - principal	-	-	845,000	-
Debt service - interest and fiscal charges	-	-	63,125	-
Capital outlay	8,826	-	-	-
Total expenditures	95,550	394,116	6,397,877	-
Excess (deficiency) of revenues over expenditures	(19,416)	32,758	(2,249,094)	3,085
Other financing sources (uses)				
Transfers in	-	-	2,250,000	-
Debt issuance	-	-	-	-
Premium on bonds sold	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	2,250,000	-
Net change in fund balances	(19,416)	32,758	906	3,085
Fund balances (deficit) at beginning of year, as restated (Note 18)	146,816	37,995	388,323	8,965
Fund balance (deficit) at end of year	\$ 127,400	\$ 70,753	\$ 389,229	\$ 12,050

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
48,230	76,504	578,229	388,115	-	5,074,827
-	-	-	-	-	-
357	1,285	4,068	-	-	39,632
-	18,465	1,100	-	16,749	-
48,587	96,254	583,397	388,115	16,749	5,114,459
120,298	109,319	758,843	301,868	-	-
-	-	-	-	-	5,235,674
-	-	-	-	-	-
-	-	-	-	608,036	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	193,185	-	-	2,120,047
120,298	109,319	952,028	301,868	608,036	7,355,721
(71,711)	(13,065)	(368,631)	86,247	(591,287)	(2,241,262)
-	-	-	-	620,000	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	620,000	-
(71,711)	(13,065)	(368,631)	86,247	28,713	(2,241,262)
102,981	299,627	919,937	1,167,532	172,448	9,848,710
\$ 31,270	\$ 286,562	\$ 551,306	\$ 1,253,779	\$ 201,161	\$ 7,607,448

(Continued)

Will County, Illinois

Nonmajor Governmental Funds

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

Year Ended November 30, 2010

	Solid Waste Management Fund	Homeless Prevention Rapid Rehousing	Energy Efficiency Conservation Block Grant Fund	Will County Local Development Company Fund
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	119,686	372,413	2,091,745	-
Charges for services	1,024,189	-	-	-
Fines and forfeitures	-	-	-	-
Interest revenue	16,427	-	-	6
Miscellaneous revenues	-	-	-	-
Total revenues	1,160,302	372,413	2,091,745	6
Expenditures				
Current				
General and administrative	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Health and welfare	765,012	372,413	1,235,625	-
Highway and roads	-	-	-	-
Debt service - principal	-	-	-	-
Debt service - interest and fiscal charges	-	-	-	-
Capital outlay	-	-	911,978	-
Total expenditures	765,012	372,413	2,147,603	-
Excess (deficiency) of revenues over expenditures	395,290	-	(55,858)	6
Other financing sources (uses)				
Transfers in	-	-	-	-
Debt issuance	-	-	-	-
Premium on bonds sold	-	-	-	-
Transfers out	-	-	-	(5,578)
Total other financing sources (uses)	-	-	-	(5,578)
Net change in fund balances	395,290	-	(55,858)	(5,572)
Fund balances (deficit) at beginning of year, as restated (Note 18)	3,588,296	-	-	5,572
Fund balance (deficit) at end of year	\$ 3,983,586	\$ -	\$ (55,858)	\$ -

Special Revenue Funds (Continued)

Community Development Grants Fund	Community Development Home Program Fund	Local Law Enforcement Grant Fund	Workforce Development Fund	Health Block Grant Fund	Workforce Services Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
1,679,982	706,418	-	410,000	-	6,788,837
-	-	-	-	-	-
-	-	-	-	-	-
-	-	879	77	1	520
2,580,721	-	-	-	-	2,800
4,260,703	706,418	879	410,077	1	6,792,157
-	-	-	-	-	-
-	-	278,135	-	-	-
-	-	-	-	-	-
4,926,537	378,352	-	407,806	-	6,750,171
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	20,015	-	-	-
4,926,537	378,352	298,150	407,806	-	6,750,171
(665,834)	328,066	(297,271)	2,271	1	41,986
5,578	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	(722)	-
5,578	-	-	-	(722)	-
(660,256)	328,066	(297,271)	2,271	(721)	41,986
214,065	28,194	300,477	14,682	721	(149,875)
\$ (446,191)	\$ 356,260	\$ 3,206	\$ 16,953	\$ -	\$ (107,889)

(Continued)

Will County, Illinois

Nonmajor Governmental Funds

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

Year Ended November 30, 2010

	Special Revenue Funds (Continued)			
	HUD Lead Hazard Reduction Fund	Neighborhood Stabilization Fund	Total All Nonmajor Special Revenue Funds	State's Attorney Chicago Street Debt Service Fund
Revenues				
Property taxes	\$ -	\$ -	\$ 30,981,960	\$ -
Licenses and permits	-	-	377,986	-
Intergovernmental	964,912	5,343,026	55,574,773	-
Charges for services	-	-	17,111,924	-
Fines and forfeitures	-	-	935,779	-
Interest revenue	-	-	252,253	2,737
Miscellaneous revenues	-	-	2,960,901	-
Total revenues	964,912	5,343,026	108,195,576	2,737
Expenditures				
Current				
General and administrative	-	-	7,931,833	-
Public safety	-	-	8,346,434	-
Judicial	-	-	5,220,561	-
Health and welfare	906,270	5,019,444	21,881,725	-
Highway and roads	-	-	10,350,568	-
Debt service - principal	-	-	845,000	424,286
Debt service - interest and fiscal charges	-	-	63,125	177,794
Capital outlay	-	-	12,609,152	-
Total expenditures	906,270	5,019,444	67,248,398	602,080
Excess (deficiency) of revenues over expenditures	58,642	323,582	40,947,178	(599,343)
Other financing sources (uses)				
Transfers in	-	-	3,222,436	600,000
Debt issuance	-	-	-	-
Premium on bonds sold	-	-	-	-
Transfers out	-	-	(31,441,935)	-
Total other financing sources (uses)	-	-	(28,219,499)	600,000
Net change in fund balances	58,642	323,582	12,727,679	657
Fund balances (deficit) at beginning of year, as restated (Note 18)	(13,741)	248,137	100,461,480	1,058,027
Fund balance (deficit) at end of year	\$ 44,901	\$ 571,719	\$ 113,189,159	\$ 1,058,684

Debt Service Funds

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	Road Improvement Debt Service Fund - 2010	Total All Nonmajor Debt Service Funds
\$ 66,354	\$ -	\$ -	\$ -	\$ -	\$ 66,354
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
672	13,453	2,501	5,820	1,582	26,765
-	-	-	-	-	-
67,026	13,453	2,501	5,820	1,582	93,119
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
47,221	1,460,000	175,000	400,000	-	2,506,507
19,928	1,293,451	393,900	873,175	2,324,331	5,082,579
-	-	-	-	-	-
67,149	2,753,451	568,900	1,273,175	2,324,331	7,589,086
(123)	(2,739,998)	(566,399)	(1,267,355)	(2,322,749)	(7,495,967)
-	2,756,000	570,000	1,700,000	10,790,000	16,416,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	2,756,000	570,000	1,700,000	10,790,000	16,416,000
(123)	16,002	3,601	432,645	8,467,251	8,920,033
147,533	2,966,470	575,820	1,296,696	-	6,044,546
\$ 147,410	\$ 2,982,472	\$ 579,421	\$ 1,729,341	\$ 8,467,251	\$ 14,964,579

(Continued)

Will County, Illinois

Nonmajor Governmental Funds

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

Year Ended November 30, 2010

	Capital Projects Funds			
	Community Health Center Fund	Capital Improvement/Repair Fund	EMCO Building Improvement Fund	ADF Expansion Fund
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	73,245	109,103	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest revenue	1,277	3,182	-	4,284
Miscellaneous revenues	-	831,903	-	19,830
Total revenues	74,522	944,188	-	24,114
Expenditures				
Current				
General and administrative	-	146,047	-	-
Public safety	-	-	-	354,849
Judicial	-	-	-	-
Health and welfare	13,403	-	-	-
Highway and roads	-	-	-	-
Debt service - principal	-	-	-	-
Debt service - interest and fiscal charges	-	-	-	-
Capital outlay	26,959	45,520	-	29,048
Total expenditures	40,362	191,567	-	383,897
Excess (deficiency) of revenues over expenditures	34,160	752,621	-	(359,783)
Other financing sources (uses)				
Transfers in	722	149,471	-	-
Debt issuance	-	-	-	-
Premium on bonds sold	-	-	-	-
Transfers out	-	-	(149,471)	-
Total other financing sources (uses)	722	149,471	(149,471)	-
Net change in fund balances	34,882	902,092	(149,471)	(359,783)
Fund balances (deficit) at beginning of year, as restated (Note 18)	250,608	519,567	149,471	1,040,022
Fund balance (deficit) at end of year	\$ 285,490	\$ 1,421,659	\$ -	\$ 680,239

EXHIBIT 11

Total All Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
\$ -	\$ 31,048,314
-	377,986
182,348	55,757,121
-	17,111,924
-	935,779
8,743	287,761
851,733	3,812,634
<u>1,042,824</u>	<u>109,331,519</u>
146,047	8,077,880
354,849	8,701,283
-	5,220,561
13,403	21,895,128
-	10,350,568
-	3,351,507
-	5,145,704
101,527	12,710,679
<u>615,826</u>	<u>75,453,310</u>
426,998	33,878,209
150,193	19,788,629
-	-
-	-
(149,471)	(31,591,406)
<u>722</u>	<u>(11,802,777)</u>
427,720	22,075,432
1,959,668	108,465,694
<u>\$ 2,387,388</u>	<u>\$ 130,541,126</u>

Will County, Illinois

Social Security Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (GAAP Basis)

Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 6,283,644	\$ 6,283,644	\$ 5,912,780	\$ (370,864)
Intergovernmental	954,912	954,912	1,209,151	254,239
Total revenues	<u>7,238,556</u>	<u>7,238,556</u>	<u>7,121,931</u>	<u>(116,625)</u>
Expenditures				
General and administrative				
Contractual services				
Contingency	450,219	450,219	-	(450,219)
Excess of revenues over expenditures	<u>6,788,337</u>	<u>6,788,337</u>	<u>7,121,931</u>	<u>(566,844)</u>
Other financing uses				
Transfers out	(6,788,337)	(6,788,337)	(6,434,752)	353,585
Net change in fund balance	<u>\$ 450,219</u>	<u>\$ 450,219</u>	<u>687,179</u>	<u>\$ 236,960</u>
Fund balance at beginning of year			<u>6,102,231</u>	
Fund balance at end of year			<u>\$ 6,789,410</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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 14,298,318	\$ 14,298,318	\$ 13,445,047	\$ (853,271)
Intergovernmental	2,151,101	2,151,101	2,770,040	618,939
Total revenues	<u>16,449,419</u>	<u>16,449,419</u>	<u>16,215,087</u>	<u>(234,332)</u>
Expenditures				
General and administrative				
Contractual services				
Contingency	1,980,072	1,980,072	-	(1,980,072)
Excess of revenues over expenditures	<u>14,469,347</u>	<u>14,469,347</u>	<u>16,215,087</u>	<u>(2,214,404)</u>
Other financing uses				
Transfers out	(14,469,347)	(14,469,347)	(13,700,330)	769,017
Net change in fund balance	<u>\$ 1,980,072</u>	<u>\$ 1,980,072</u>	<u>2,514,757</u>	<u>\$ 534,685</u>
Fund balance at beginning of year			<u>11,954,652</u>	
Fund balance at end of year			<u>\$ 14,469,409</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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 609,432	\$ 609,432	\$ 565,059	\$ (44,373)
Intergovernmental	15,000	15,000	11,750	(3,250)
Charges for services	6,100	6,100	3,728	(2,372)
Miscellaneous revenues	98,484	98,484	-	(98,484)
Total revenues	729,016	729,016	580,537	(148,479)
Expenditures				
Health and welfare				
Personal services				
Salaries	280,093	280,093	251,698	28,395
Benefits	122,893	122,893	96,640	26,253
Total personal services	402,986	402,986	348,338	54,648
Commodities				
Office supplies	3,500	3,500	3,493	7
Copy machine supplies	500	500	-	500
Educational materials	1,200	1,200	-	1,200
Books and periodicals	150	150	-	150
Computer supplies	3,500	3,500	3,158	342
Buildings/grounds maintenance supplies	200	200	-	200
Operating supplies/materials	2,000	2,000	-	2,000
Food and beverages - human	700	700	350	350
Medical supplies	11,760	11,760	7,538	4,222
Drugs and medicines	41,000	41,000	27,062	13,938
Fuel and lubricants	750	750	100	650
Furniture and equipment - small value	2,000	2,000	417	1,583
Machinery and equipment - small value	-	3,675	3,675	-
Electricity - energy supplies	10,000	10,000	6,315	3,685
Miscellaneous commodities	500	500	-	500
Total commodities	77,760	81,435	52,108	29,327
Contractual services				
Medical services	42,000	42,000	31,597	10,403
Subgrant awards/obligations	5,000	11,000	6,814	4,186
Court interpreter services	300	-	-	-
Laboratory services	24,500	24,500	12,374	12,126
Other professional services	14,000	14,475	14,464	11
Non-employee transportation	800	800	52	748

(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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Contractual services (continued)				
Custodial janitorial service	\$ 6,450	\$ 8,150	\$ 8,140	\$ 10
Security service contract	28,000	28,000	27,024	976
Equipment maintenance agreement	6,000	5,980	2,796	3,184
Copier maintenance agreement	-	210	135	75
Fire equipment	150	150	-	150
HVAC maintenance agreement	500	500	-	500
Machinery - repairs and maintenance	4,000	3,740	1,561	2,179
Buildings/grounds - repairs and maintenance	6,000	4,600	619	3,981
Copiers/faxes - repairs and maintenance	500	500	159	341
Printing/publishing	1,860	1,860	1,001	859
Postage/mailing services	850	850	479	371
Education, training, and seminars	500	25	-	25
Mileage and travel	4,632	4,632	3,055	1,577
Meals and lodging	700	700	-	700
Dues and subscriptions	600	600	175	425
Telephone service - regular	900	970	947	23
Telephone service - cellular	500	500	-	500
Freight and cartage service	460	460	221	239
Finance charges/late fees	50	50	-	50
Contingency	48,718	39,043	-	39,043
Total contractual services	<u>197,970</u>	<u>194,295</u>	<u>111,613</u>	<u>82,682</u>
Other expenditures	<u>50,300</u>	<u>50,300</u>	<u>-</u>	<u>50,300</u>
Total expenditures	<u>729,016</u>	<u>729,016</u>	<u>512,059</u>	<u>216,957</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>68,478</u>	<u>\$ 68,478</u>
Fund balance at beginning of year			<u>602,355</u>	
Fund balance at end of year			<u>\$ 670,833</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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 1,200,000	\$ 1,200,000	\$ 1,075,077	\$ (124,923)
Interest revenue	42,000	42,000	14,922	(27,078)
Miscellaneous revenues	3,150,000	3,150,000	-	(3,150,000)
Total revenues	4,392,000	4,392,000	1,089,999	(3,302,001)
Expenditures				
Public safety				
Personal services				
Salaries	429,574	429,574	412,755	16,819
Benefits	233,900	233,900	216,954	16,946
Total personal services	663,474	663,474	629,709	33,765
Commodities				
Office supplies	5,000	5,000	4,992	8
Copy machine supplies	300	300	-	300
Fax supplies	200	200	-	200
Telephone supplies	1,000	1,000	-	1,000
Educational materials	1,000	1,000	-	1,000
Books and periodicals	1,000	1,000	974	26
Computer supplies	1,000	1,000	251	749
Operating supplies/materials	3,000	3,000	2,406	594
Rabies tags	7,200	7,200	6,128	1,072
Food and beverages - human	1,000	1,000	401	599
Food - canine	100	100	16	84
Drugs and medicines	1,600	1,600	869	731
Cleaning and laundry	300	300	-	300
Uniforms, clothing allowance	3,000	3,000	804	2,196
Fuel and lubricants	60,000	50,000	21,389	28,611
Vehicle licenses	100	100	-	100
Furniture and equipment - small value	8,500	23,900	23,896	4
Machinery and equipment - small value	2,000	2,000	1,506	494
Bottled water	-	500	228	272
Miscellaneous commodities	500	-	-	-
Total commodities	96,800	102,200	63,860	38,340

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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Contractual services				
Impounding/disposal	\$ 75,000	\$ 75,000	\$ 48,853	\$ 26,147
Spaying of animals	65,000	65,000	59,943	5,057
Destruction of livestock	500	500	-	500
Architectural services	100,000	62,859	-	62,859
Medical services	1,000	1,000	-	1,000
Systems analyst/planning	10,000	34,000	33,941	59
Contractual instruction service	1,000	1,000	-	1,000
Film processing services	100	100	-	100
Other professional services	1,000	1,000	344	656
Custodial janitorial service	3,000	3,000	2,448	552
Equipment maintenance agreement	1,000	1,000	-	1,000
Machinery - repairs and maintenance	250	250	-	250
Computers/printers - repairs	1,000	1,000	-	1,000
Radios/phones - repairs and maintenance	1,000	1,000	-	1,000
Auto repairs and maintenance	8,500	18,500	15,390	3,110
Rentals - land and building	42,000	43,741	43,741	-
Advertising, legal notices	1,000	1,000	-	1,000
Printing/publishing	2,500	2,500	303	2,197
Postage/mailing services	8,000	6,000	3,483	2,517
Education, training, and seminars	3,000	3,000	800	2,200
Mileage and travel	1,500	1,500	486	1,014
Meals and lodging	2,500	2,500	405	2,095
Dues and subscriptions	950	950	878	72
Telephone service - regular	8,500	8,500	8,181	319
Telephone service - cellular	6,000	6,000	5,465	535
Telephone service - pagers	500	500	117	383
Freight and cartage service	1,500	3,500	2,597	903
Contingency	5,000	1,000	-	1,000
Total contractual services	351,300	345,900	227,375	118,525

(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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Capital outlay				
Vehicles	\$ 40,000	\$ 40,000	\$ 14,992	\$ 25,008
Office furniture and equipment	100,000	100,000	-	100,000
Computer hardware/software	10,000	10,000	-	10,000
Total capital outlay	<u>150,000</u>	<u>150,000</u>	<u>14,992</u>	<u>135,008</u>
Other expenditures	<u>50,500</u>	<u>50,500</u>	<u>-</u>	<u>50,500</u>
Total expenditures	<u>1,312,074</u>	<u>1,312,074</u>	<u>935,936</u>	<u>376,138</u>
Net change in fund balance	<u>\$ 3,079,926</u>	<u>\$ 3,079,926</u>	154,063	<u>\$ (2,925,863)</u>
Fund balance at beginning of year			<u>3,195,583</u>	
Fund balance at end of year			<u>\$ 3,349,646</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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 1,070,000	\$ 1,070,000	\$ 1,109,344	\$ 39,344
Interest revenue	10,000	10,000	3,187	(6,813)
Miscellaneous revenues	800,000	800,000	-	(800,000)
Total revenues	1,880,000	1,880,000	1,112,531	(767,469)
Expenditures				
General and administrative				
GIS mapping - executive				
Personal services				
Salaries	356,292	356,292	295,967	60,325
Benefits	143,047	143,047	118,114	24,933
Total personal services	499,339	499,339	414,081	85,258
Commodities				
Office supplies	500	700	677	23
Telephone supplies	-	200	100	100
Books and periodicals	200	200	-	200
Computer supplies	10,000	69,800	66,250	3,550
Operating supplies/materials	2,000	2,000	-	2,000
Food and beverages - human	200	200	-	200
Uniforms, clothing allowance	200	200	-	200
Furniture and equipment - small value	16,000	15,500	4,984	10,516
Bottled water	-	500	310	190
Total commodities	29,100	89,300	72,321	16,979
Contractual services				
Systems analyst/planning	-	500	375	125
Other professional services	350,000	289,500	-	289,500
Equipment maintenance agreement	50,000	50,000	47,700	2,300
Advertising, legal notices	500	500	-	500
Postage/mailing services	200	200	33	167
Education, training, and seminars	15,000	14,300	1,750	12,550
Mileage and travel	3,000	3,000	1,463	1,537
Meals and lodging	4,000	4,000	1,551	2,449
Dues and subscriptions	500	1,000	710	290
Freight and cartage service	200	200	66	134
Total contractual services	423,400	363,200	53,648	309,552

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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
GIS mapping - executive (continued)				
Capital outlay				
Computer hardware/software	\$ 30,000	\$ 30,000	\$ -	\$ 30,000
Other expenditures	100,000	100,000	-	100,000
Total GIS mapping - executive	1,081,839	1,081,839	540,050	541,789
Mapping/planning - supervisor of assessments				
Personal services				
Salaries	415,491	417,178	390,110	27,068
Benefits	210,391	211,435	188,682	22,753
Total personal services	625,882	628,613	578,792	49,821
Commodities				
Office supplies	1,300	1,300	1,141	159
Office supplies - toner cartridges	6,000	3,269	3,269	-
Computer supplies	7,000	7,000	389	6,611
Furniture and equipment - small value	6,000	-	-	-
Total commodities	20,300	11,569	4,799	6,770
Contractual services				
Systems analyst/planning	25,000	30,850	28,025	2,825
Mileage and travel	-	100	74	26
Meals and lodging	-	50	13	37
Total contractual services	25,000	31,000	28,112	2,888
Capital outlay				
Computer hardware/software	-	-	5,695	(5,695)
Total mapping/planning - supervisor of assessments	671,182	671,182	617,398	53,784
Total expenditures	1,753,021	1,753,021	1,157,448	595,573
Net change in fund balance	\$ 126,979	\$ 126,979	(44,917)	\$ (171,896)
Fund balance at beginning of year			711,409	
Fund balance at end of year			\$ 666,492	

Will County, Illinois

Highway Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual (GAAP Basis)

Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 7,299,947	\$ 7,299,947	\$ 6,868,532	\$ (431,415)
Licenses and permits	552,000	552,000	377,986	(174,014)
Intergovernmental	4,344,011	4,344,011	4,000	(4,340,011)
Charges for services	149,000	149,000	186,404	37,404
Miscellaneous revenues	3,925,000	3,925,000	-	(3,925,000)
Total revenues	16,269,958	16,269,958	7,436,922	(8,833,036)
Expenditures				
Highways and roads				
Personal services				
Salaries	4,685,379	4,559,555	4,339,110	220,445
Benefits	1,953,992	2,079,816	1,924,413	155,403
Total personal services	6,639,371	6,639,371	6,263,523	375,848
Commodities				
Office supplies	7,000	9,000	6,873	2,127
Copy machine supplies	3,250	3,750	3,265	485
Telephone supplies	2,000	2,000	309	1,691
Janitorial and cleaning supplies	34,000	33,500	17,893	15,607
Educational materials	200	200	-	200
Books and periodicals	200	500	423	77
Computer supplies	8,500	8,500	2,297	6,203
Buildings/grounds maintenance supplies	5,000	5,000	3,836	1,164
Operating supplies/materials	3,000	500	-	500
Food and beverages - human	3,000	3,500	3,371	129
Uniforms, clothing allowance	6,000	5,500	5,300	200
Fuel and lubricants	350,000	350,000	139,624	210,376
Vehicle licenses	500	1,000	873	127
Machinery and equipment parts	110,000	104,000	86,140	17,860
Shop supplies	50,000	56,000	54,791	1,209
Engineering supplies	12,000	12,000	1,726	10,274
Engineering lab - in house	14,000	14,000	7,909	6,091
Sign and safety supplies	25,000	25,000	9,469	15,531
Furniture and equipment - small value	16,200	16,200	13,606	2,594
Machinery and equipment - small value	12,000	12,000	4,489	7,511
Gas - energy supplies	46,500	46,500	25,544	20,956
Electricity - energy supplies	38,000	38,000	36,478	1,522

Will County, Illinois

Highway Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual (GAAP Basis) (Continued)

Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Highways and roads (continued)				
Commodities (continued)				
Electric energy - street lights	\$ 68,500	\$ 68,500	\$ 61,945	\$ 6,555
Water and sewer	2,000	2,000	1,606	394
Bottled water	-	3,000	1,946	1,054
Total commodities	816,850	820,150	489,713	330,437
Contractual services				
Architectural services	7,200	7,200	-	7,200
Engineering services	162,800	215,800	65,406	150,394
Auditing services	1,200	1,200	-	1,200
Medical services	3,000	3,300	3,011	289
Systems analyst/planning	14,000	14,000	8,030	5,970
Laboratory services	4,000	4,000	1,205	2,795
Other professional services	24,000	21,000	500	20,500
Custodial janitorial service	1,000	1,000	-	1,000
Garbage disposal - cleaning	15,000	15,000	9,879	5,121
Tree trimming	8,000	8,000	-	8,000
Equipment maintenance agreement	2,000	2,000	480	1,520
Copier maintenance agreement	1,500	1,500	1,319	181
Machinery - repairs and maintenance	110,000	140,000	137,728	2,272
Buildings/grounds - repairs and maintenance	50,000	50,000	48,023	1,977
Radios/phones - repairs and maintenance	6,000	20,300	11,784	8,516
Auto repairs and maintenance	120,000	120,000	102,337	17,663
Rentals - equipment	500	500	302	198
Construction-roads	4,579,011	3,864,840	29,370	3,835,470
Construction-signs	2,000	2,000	1,245	755
Construction-materials	1,500	1,500	-	1,500
Construction-maintenance	250,000	273,000	254,382	18,618
Construction-bridges	24,000	1,000	-	1,000
Construction-culverts	6,000	6,000	1,322	4,678
Construction-aggregates	2,400	2,400	-	2,400
Advertising, legal notices	2,000	5,000	4,589	411
Printing/publishing	200	200	-	200
Postage/mailing services	4,770	4,770	3,074	1,696
Education, training, and seminars	6,000	5,000	4,356	644
Employee physicals	800	500	-	500

(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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Highways and roads (continued)				
Contractual services (continued)				
Tuition reimbursement	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Mileage and travel	9,000	9,000	7,113	1,887
Meals and lodging	3,000	3,000	1,279	1,721
Dues and subscriptions	9,600	9,000	4,593	4,407
Telephone and other communication	730	730	719	11
Telephone service - regular	5,000	5,000	2,808	2,192
Telephone service - cellular	14,600	14,600	11,438	3,162
Telephone service - pagers	1,000	1,000	165	835
Freight and cartage service	2,628	3,228	2,678	550
Fuel surcharge	1,000	1,000	396	604
Contingency	391,298	323,698	800	322,898
Total contractual services	<u>5,847,737</u>	<u>5,162,266</u>	<u>720,331</u>	<u>4,441,935</u>
Capital outlay				
Land	200,000	5,000	-	5,000
Right of way/easements	-	4,658	4,358	300
Infrastructure	-	677,513	688,539	(11,026)
Machinery and equipment	618,000	587,000	489,399	97,601
Vehicles	1,130,000	1,356,000	1,270,022	85,978
Office furniture and equipment	12,000	12,000	7,600	4,400
Computer hardware/software	6,000	6,000	-	6,000
Total capital outlay	<u>1,966,000</u>	<u>2,648,171</u>	<u>2,459,918</u>	<u>188,253</u>
Other expenditures	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>
Total expenditures	<u>16,269,958</u>	<u>16,269,958</u>	<u>9,933,485</u>	<u>6,336,473</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(2,496,563)</u>	<u>\$ (2,496,563)</u>
Fund balance at beginning of year			<u>2,010,924</u>	
Fund balance (deficit) at end of year			<u>\$ (485,639)</u>	

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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 18,847,200	\$ 18,847,200	\$ 17,649,401	\$ (1,197,799)
Miscellaneous revenues	10,000,000	10,000,000	-	(10,000,000)
Total revenues	28,847,200	28,847,200	17,649,401	(11,197,799)
Expenditures				
Highways and roads				
Contractual services				
Engineering services	5,890,000	5,890,000	673,645	5,216,355
Other professional services	100,000	100,000	-	100,000
Construction-roads	12,847,200	10,497,200	-	10,497,200
Construction-bridges	3,000,000	3,000,000	-	3,000,000
Advertising, legal notices	10,000	10,000	1,137	8,863
Total contractual services	21,847,200	19,497,200	674,782	18,822,418
Capital outlay				
Land	7,000,000	3,542,866	-	3,542,866
Right of way/easements	-	1,841,206	1,840,670	536
Infrastructure	-	1,615,928	1,615,928	-
Total capital outlay	7,000,000	7,000,000	3,456,598	3,543,402
Total expenditures	28,847,200	26,497,200	4,131,380	22,365,820
Excess of revenues over expenditures	-	2,350,000	13,518,021	11,168,021
Other financing uses				
Transfers out	-	(2,350,000)	(10,790,000)	(8,440,000)
Net change in fund balance	\$ -	\$ -	2,728,021	\$ 2,728,021
Fund balance at beginning of year			18,251,701	
Fund balance at end of year			<u>\$ 20,979,722</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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 10,160,000	\$ 10,160,000	\$ 11,761,457	\$ 1,601,457
Charges for services	-	-	908,456	908,456
Interest revenue	300,000	300,000	115,632	(184,368)
Miscellaneous revenues	11,525,000	11,525,000	117,061	(11,407,939)
Total revenues	21,985,000	21,985,000	12,902,606	(9,082,394)
Expenditures				
Highways and roads				
Personal services				
Salaries	148,520	148,619	148,619	-
Benefits	39,815	39,716	37,143	2,573
Total personal services	188,335	188,335	185,762	2,573
Contractual services				
Engineering services	5,100,000	5,100,000	31,872	5,068,128
Temporary contracted services	100,000	100,000	-	100,000
Construction-roads	4,640,000	2,961,202	11,788	2,949,414
Construction-materials	1,500,000	1,500,000	714,024	785,976
Construction-signs	42,000	52,000	31,703	20,297
Construction-maintenance	7,414,665	7,404,665	213,276	7,191,389
Construction-bridges	500,000	500,000	-	500,000
Total contractual services	19,296,665	17,617,867	1,002,663	16,615,204
Capital outlay				
Land	800,000	400,000	-	400,000
Right of way/easements	-	46,347	46,347	-
Infrastructure	-	1,641,591	1,641,591	-
Buildings and structures	700,000	1,090,860	658,430	432,430
Total capital outlay	1,500,000	3,178,798	2,346,368	832,430
Other expenditures	1,000,000	1,000,000	-	1,000,000
Total expenditures	21,985,000	21,985,000	3,534,793	18,450,207
Net change in fund balance	\$ -	\$ -	9,367,813	\$ 9,367,813
Fund balance at beginning of year			25,390,938	
Fund balance at end of year			<u>\$ 34,758,751</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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 2,170,000	\$ 2,170,000	\$ 1,787,633	\$ (382,367)
Interest revenue	50,000	50,000	20,291	(29,709)
Miscellaneous revenues	2,550,000	2,550,000	-	(2,550,000)
Total revenues	4,770,000	4,770,000	1,807,924	(2,962,076)
Expenditures				
Highways and roads				
Contractual services				
Engineering services	600,000	600,000	109,600	490,400
Grounds/landscaping services	5,000	5,000	-	5,000
Tree trimming	20,000	20,000	-	20,000
Construction-roads	400,000	400,000	-	400,000
Construction-maintenance	2,995,000	2,995,000	605,042	2,389,958
Construction-bridges	600,000	600,000	249,300	350,700
Total contractual services	4,620,000	4,620,000	963,942	3,656,058
Capital outlay				
Land	50,000	50,000	-	50,000
Other expenditures	100,000	100,000	-	100,000
Total expenditures	4,770,000	4,770,000	963,942	3,806,058
Net change in fund balance	\$ -	\$ -	843,982	\$ 843,982
Fund balance at beginning of year			<u>3,959,828</u>	
Fund balance at end of year			<u>\$ 4,803,810</u>	

Will County, Illinois

Bridge Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual (GAAP Basis)

Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 46,332	\$ 46,332	\$ 21,631	\$ (24,701)
Intergovernmental	24,000	24,000	44,228	20,228
Charges for services	-	-	74,967	74,967
Miscellaneous revenues	800,000	800,000	50,853	(749,147)
Total revenues	870,332	870,332	191,679	(678,653)
Expenditures				
Highways and roads				
Contractual services				
Engineering services	148,666	111,567	11,312	100,255
Construction-bridges	216,850	38,540	38,540	-
Contingency	319,816	219,000	-	219,000
Total contractual services	685,332	369,107	49,852	319,255
Capital outlay				
Infrastructure	-	316,225	316,225	-
Other expenditures	200,000	200,000	-	200,000
Total expenditures	885,332	885,332	366,077	519,255
Deficiency of revenues over expenditures	(15,000)	(15,000)	(174,398)	(159,398)
Other financing sources				
Transfers in	15,000	15,000	-	(15,000)
Net change in fund balance	\$ -	\$ -	(174,398)	\$ (174,398)
Fund balance at beginning of year			393,541	
Fund balance at end of year			\$ 219,143	

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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 53,332	\$ 53,332	\$ 24,943	\$ (28,389)
Intergovernmental	179,000	179,000	33,345	(145,655)
Miscellaneous revenues	900,000	900,000	45,029	(854,971)
Total revenues	1,132,332	1,132,332	103,317	(1,029,015)
Expenditures				
Highways and roads				
Contractual services				
Engineering services	125,750	54,410	-	54,410
Construction-roads	198,666	189,527	-	189,527
Contingency	307,916	107,916	-	107,916
Total contractual services	632,332	351,853	-	351,853
Capital outlay				
Infrastructure	-	280,479	280,479	-
Other expenditures	500,000	500,000	-	500,000
Total expenditures	1,132,332	1,132,332	280,479	851,853
Net change in fund balance	\$ -	\$ -	(177,162)	\$ (177,162)
Fund balance at beginning of year			133,384	
Fund balance (deficit) at end of year			\$ (43,778)	

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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 1,600,000	\$ 1,600,000	\$ 1,602,136	\$ 2,136
Interest revenue	100,000	100,000	21,276	(78,724)
Miscellaneous revenues	4,500,000	4,500,000	27,302	(4,472,698)
Total revenues	6,200,000	6,200,000	1,650,714	(4,549,286)
Expenditures				
Judicial				
Personal services				
Salaries	407,733	404,133	335,885	68,248
Benefits	152,266	155,866	139,174	16,692
Total personal services	559,999	559,999	475,059	84,940
Commodities				
Office supplies	15,000	10,000	3,827	6,173
Educational materials	1,000	1,000	-	1,000
Books and periodicals	1,000	1,000	-	1,000
Computer supplies	50,000	50,000	31,249	18,751
Furniture and equipment - small value	85,000	85,000	18,685	66,315
Total commodities	152,000	147,000	53,761	93,239
Contractual services				
Consulting services	50,000	6,000	-	6,000
Systems analyst/planning	250,000	310,000	308,088	1,912
Other professional services	3,000	8,000	3,792	4,208
Equipment maintenance agreement	97,000	77,000	23,161	53,839
Computers/printers - repairs	500	4,500	660	3,840
Education, training, and seminars	10,000	8,000	499	7,501
Tuition reimbursement	2,000	2,000	-	2,000
Mileage and travel	4,000	4,603	4,603	-
Meals and lodging	4,500	5,897	1,177	4,720
Dues and subscriptions	500	500	356	144
Telephone service - cellular	2,500	2,500	960	1,540
Freight and cartage service	1,000	1,000	313	687
Contingency	2,000	2,000	-	2,000
Total contractual services	427,000	432,000	343,609	88,391

(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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Capital outlay				
Office furniture and equipment	\$ 20,000	\$ 20,000	\$ -	\$ 20,000
Computer hardware/software	165,000	165,000	117,599	47,401
Total capital outlay	185,000	185,000	117,599	67,401
Other expenditures	300,000	300,000	-	300,000
Total expenditures	1,623,999	1,623,999	990,028	633,971
Net change in fund balance	\$ 4,576,001	\$ 4,576,001	660,686	\$ (3,915,315)
Fund balance at beginning of year			4,391,073	
Fund balance at end of year			\$ 5,051,759	

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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 70,000	\$ 70,000	\$ 70,628	\$ 628
Charges for services	65,000	65,000	105,307	40,307
Interest revenue	1,500	1,500	570	(930)
Miscellaneous revenues	130,000	130,000	-	(130,000)
Total revenues	266,500	266,500	176,505	(89,995)
Expenditures				
Judicial				
Personal services				
Salaries	114,737	114,737	102,172	12,565
Benefits	63,699	63,699	58,010	5,689
Total personal services	178,436	178,436	160,182	18,254
Commodities				
Office supplies	1,500	1,500	729	771
Computer supplies	1,000	1,000	304	696
Furniture and equipment - small value	500	500	-	500
Total commodities	3,000	3,000	1,033	1,967
Contractual services				
Systems analyst/planning	7,000	7,000	-	7,000
Other professional services	6,000	6,000	-	6,000
Equipment maintenance agreement	3,000	3,000	-	3,000
Printing/publishing	4,000	4,000	-	4,000
Postage/mailing services	3,000	3,000	1,234	1,766
Freight and cartage service	700	700	-	700
Total contractual services	23,700	23,700	1,234	22,466
Other expenditures	10,000	10,000	-	10,000
Total expenditures	215,136	215,136	162,449	52,687
Net change in fund balance	\$ 51,364	\$ 51,364	14,056	\$ (37,308)
Fund balance at beginning of year			131,429	
Fund balance at end of year			\$ 145,485	

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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 1,600,000	\$ 1,600,000	\$ 1,607,039	\$ 7,039
Interest revenue	15,000	15,000	4,794	(10,206)
Miscellaneous revenues	1,250,000	1,250,000	-	(1,250,000)
Total revenues	2,865,000	2,865,000	1,611,833	(1,253,167)
Expenditures				
Judicial				
Personal services				
Salaries	967,863	963,607	865,571	98,036
Benefits	616,117	620,373	557,816	62,557
Total personal services	1,583,980	1,583,980	1,423,387	160,593
Commodities				
Office supplies	130,000	123,971	99,703	24,268
Computer supplies	5,000	4,000	-	4,000
Furniture and equipment - small value	6,500	11,890	11,890	-
Total commodities	141,500	139,861	111,593	28,268
Contractual services				
Consulting services	500	500	-	500
Systems analyst/planning	1,000	1,000	-	1,000
Film processing services	72,000	91,300	91,299	1
Other professional services	-	170	-	170
Equipment maintenance agreement	55,000	34,084	34,084	-
Machinery - repairs and maintenance	1,000	3,328	2,923	405
Rentals - land and building	2,800	2,941	2,941	-
Printing/publishing	60,000	59,616	46,520	13,096
Mileage and travel	300	1,300	59	1,241
Meals and lodging	200	200	-	200
Freight and cartage service	5,200	5,200	4,295	905
Contingency	1,000	1,000	-	1,000
Total contractual services	199,000	200,639	182,121	18,518

(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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Capital outlay				
Office furniture and equipment	\$ 30,000	\$ 30,000	\$ 10,858	\$ 19,142
Other expenditures	250,000	250,000	-	250,000
Total expenditures	2,204,480	2,204,480	1,727,959	476,521
Net change in fund balance	\$ 660,520	\$ 660,520	(116,126)	\$ (776,646)
Fund balance at beginning of year			1,186,696	
Fund balance at end of year			\$ 1,070,570	

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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 165,000	\$ 165,000	\$ 183,238	\$ 18,238
Interest revenue	3,000	3,000	1,287	(1,713)
Miscellaneous revenues	270,000	270,000	-	(270,000)
Total revenues	438,000	438,000	184,525	(253,475)
Expenditures				
Judicial				
Personal services				
Salaries	130,630	130,630	128,674	1,956
Benefits	49,809	49,809	47,965	1,844
Total expenditures	180,439	180,439	176,639	3,800
Net change in fund balance	\$ 257,561	\$ 257,561	7,886	\$ (249,675)
Fund balance at beginning of year			<u>293,986</u>	
Fund balance at end of year			<u>\$ 301,872</u>	

Will County, Illinois

Victim Witness Service Grant Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 35,000	\$ -	\$ -	\$ -
Miscellaneous revenues	119,811	-	-	-
Total revenues	154,811	-	-	-
Expenditures				
Judicial				
Personal services				
Salaries	20,000	-	-	-
Benefits	3,585	-	-	-
Total personal services	23,585	-	-	-
Commodities				
Office supplies	500	-	-	-
Other expenditures	25,000	-	-	-
Total expenditures	49,085	-	-	-
Excess of revenues over expenditures	105,726	-	-	-
Other financing uses				
Transfers out	(5,776)	-	(5,776)	(5,776)
Net change in fund balance	\$ 99,950	\$ -	(5,776)	\$ (5,776)
Fund balance at beginning of year			5,776	
Fund balance at end of year			\$ -	

Will County, Illinois

State's Attorney Drug Forfeiture/Money Laundering Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ -	\$ 25,000	\$ 563,156	\$ 538,156
Fines and forfeitures	300,000	300,000	59,889	(240,111)
Interest revenue	-	-	980	980
Miscellaneous revenues	600,000	729,811	-	(729,811)
Total revenues	900,000	1,054,811	624,025	(430,786)
Expenditures				
Judicial				
Drug forfeiture				
Personal services				
Salaries	200,220	161,756	161,756	-
Benefits	56,620	45,195	45,195	-
Total personal services	256,840	206,951	206,951	-
Commodities				
Office supplies	4,000	-	-	-
Educational materials	500	-	-	-
Books and periodicals	600	-	-	-
Computer supplies	1,200	1,312	1,312	-
Uniforms, clothing allowance	-	240	240	-
Fuel and lubricants	-	36	35	1
Furniture and equipment - small value	1,500	-	-	-
Total commodities	7,800	1,588	1,587	1
Contractual services				
Court reporter services	800	-	-	-
Expert witness services	2,500	1,849	1,849	-
Investigators services	4,000	-	-	-
Other professional services	1,000	-	-	-
Auto repairs and maintenance	1,500	2,550	2,550	-
Advertising, legal notices	300	600	419	181
Printing/publishing	1,000	-	-	-
Postage/mailing services	250	-	-	-
Education, training, and seminars	3,000	6,640	6,540	100
Mileage and travel	3,000	177	177	-
Meals and lodging	1,500	159	159	-
Dues and subscriptions	1,000	1,000	323	677

Will County, Illinois

State's Attorney Drug Forfeiture/Money Laundering Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Drug forfeiture (continued)				
Contractual services (continued)				
Freight and cartage service	\$ 100	\$ 100	\$ 15	\$ 85
Employee parking reimbursement	250	250	-	250
Total contractual services	20,200	13,325	12,032	1,293
Other expenditures	300,000	300,000	-	300,000
Total drug forfeiture	584,840	521,864	220,570	301,294
Money laundering				
Personal services				
Salaries	-	80,837	80,837	-
Benefits	-	15,918	15,918	-
Total personal services	-	96,755	96,755	-
Contractual services				
Expert witness services	-	305	305	-
Other expenditures	-	15,000	-	15,000
Total money laundering	-	112,060	97,060	15,000
Total expenditures	584,840	633,924	317,630	316,294
Excess of revenues over expenditures	315,160	420,887	306,395	(114,492)
Other financing sources (uses)				
Transfers in	-	87,945	343,721	255,776
Transfers out	-	(93,721)	(343,721)	(250,000)
Total other financing sources (uses)	-	(5,776)	-	5,776
Net change in fund balance	\$ 315,160	\$ 415,111	306,395	\$ (108,716)
Fund balance at beginning of year			121,019	
Fund balance at end of year			\$ 427,414	

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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Interest revenue	\$ 1,000	\$ 1,000	\$ 61	\$ (939)
Miscellaneous revenues	58,000	58,000	-	(58,000)
Total revenues	<u>59,000</u>	<u>59,000</u>	61	<u>(58,939)</u>
Other financing uses				
Transfers out	<u>(59,000)</u>	<u>(59,000)</u>	<u>(58,172)</u>	828
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(58,111)</u>	<u>\$ (58,111)</u>
Fund balance at beginning of year			<u>58,111</u>	
Fund balance at end of year			<u>\$ -</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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 710,800	\$ 710,800	\$ 671,431	\$ (39,369)
Interest revenue	8,000	8,000	2,933	(5,067)
Miscellaneous revenues	660,000	660,000	-	(660,000)
Total revenues	1,378,800	1,378,800	674,364	(704,436)
Expenditures				
Judicial				
Personal services				
Salaries	173,532	178,891	178,891	-
Benefits	70,697	73,592	73,592	-
Total personal services	244,229	252,483	252,483	-
Commodities				
Office supplies	6,000	16,511	16,511	-
Educational materials	1,000	1,200	874	326
Books and periodicals	200	200	32	168
Computer supplies	3,000	14,150	13,945	205
Food and beverages - human	2,000	800	564	236
Medical supplies	30,000	34,000	33,499	501
Drugs and medicines	18,000	3,540	2,205	1,335
Uniforms, clothing allowance	1,200	1,200	1,200	-
Fuel and lubricants	300	300	-	300
Vehicle licenses	200	297	297	-
Furniture and equipment - small value	1,250	153	-	153
Machinery and equipment - small value	1,250	1,250	-	1,250
Gas - energy supplies	-	800	628	172
Electricity - energy supplies	-	3,000	665	2,335
Water and sewer	-	2,000	646	1,354
Total commodities	64,400	79,401	71,066	8,335
Contractual services				
Medical services	6,000	5,739	5,739	-
Consulting services	500	187	-	187
Systems analyst/planning	-	174	174	-
Other professional services	150,000	122,912	122,912	-
Tree trimming	-	425	425	-
Security service contract	-	1,125	1,100	25
Copier maintenance agreement	360	407	407	-

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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Contractual services (continued)				
Auto repairs and maintenance	\$ 1,000	\$ 489	\$ 55	\$ 434
Rentals - equipment	-	276	55	221
Advertising, legal notices	-	705	705	-
Printing/publishing	150	150	98	52
Postage/mailling services	-	75	14	61
Education, training, and seminars	6,000	115	115	-
Mileage and travel	9,000	4,000	3,145	855
Meals and lodging	6,000	11,780	11,641	139
Dues and subscriptions	300	2,200	1,963	237
Telephone service - regular	-	1,800	1,598	202
Freight and cartage service	600	1,200	1,012	188
Fuel surcharge	-	50	21	29
Employee parking reimbursement	1,000	1,000	900	100
Contingency	-	2,846	2,846	-
Total contractual services	180,910	157,655	154,925	2,730
Capital outlay				
Land	150,000	150,000	-	150,000
Buildings and structures	190,000	190,000	185,849	4,151
Total capital outlay	340,000	340,000	185,849	154,151
Other expenditures	200,000	200,000	-	200,000
Total expenditures	1,029,539	1,029,539	664,323	365,216
Excess of revenues over expenditures	349,261	349,261	10,041	(339,220)
Other financing uses				
Transfers out	(124,800)	(124,800)	-	124,800
Net change in fund balance	\$ 224,461	\$ 224,461	10,041	\$ (214,420)
Fund balance at beginning of year			708,927	
Fund balance at end of year			\$ 718,968	

Will County, Illinois

Law Library Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual (GAAP Basis)

Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 450,000	\$ 450,000	\$ 509,613	\$ 59,613
Miscellaneous revenues	600,000	600,000	-	(600,000)
Total revenues	1,050,000	1,050,000	509,613	(540,387)
Expenditures				
Judicial				
Personal services				
Salaries	101,930	101,930	92,673	9,257
Benefits	51,266	51,266	42,837	8,429
Total personal services	153,196	153,196	135,510	17,686
Commodities				
Office supplies	3,500	5,000	3,288	1,712
Telephone supplies	300	-	-	-
Educational materials	600	-	-	-
Books and periodicals	6,000	-	-	-
Computer supplies	6,000	6,000	2,196	3,804
Furniture and equipment - small value	20,000	20,000	10,642	9,358
Total commodities	36,400	31,000	16,126	14,874
Contractual services				
Equipment maintenance agreement	1,600	1,600	-	1,600
Computers/printers - repairs	2,000	2,000	-	2,000
Dues and subscriptions	189,229	195,229	168,058	27,171
Telephone and other communication	600	-	-	-
Freight and cartage service	3,500	3,500	1,022	2,478
Total contractual services	196,929	202,329	169,080	33,249
Total expenditures	386,525	386,525	320,716	65,809
Net change in fund balance	\$ 663,475	\$ 663,475	188,897	\$ (474,578)
Fund balance at beginning of year			<u>722,712</u>	
Fund balance at end of year			<u>\$ 911,609</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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 428,460	\$ 428,460	\$ 549,980	\$ 121,520
Miscellaneous revenues	1,200,000	1,200,000	-	(1,200,000)
Total revenues	1,628,460	1,628,460	549,980	(1,078,480)
Expenditures				
Judicial				
Commodities				
Office supplies	7,500	7,500	3,338	4,162
Computer supplies	31,480	26,101	18,428	7,673
Operating supplies/materials	27,100	13,219	6,278	6,941
Food and beverages - human	1,000	1,000	-	1,000
Uniforms, clothing allowance	2,600	2,600	1,003	1,597
Fuel and lubricants	5,000	5,000	-	5,000
Sign and safety supplies	12,150	12,150	9,260	2,890
Furniture and equipment - small value	-	19,260	19,163	97
Total commodities	86,830	86,830	57,470	29,360
Contractual services				
Medical services	27,000	27,000	130	26,870
Systems analyst/planning	17,500	17,500	5,349	12,151
Contractual instruction service	17,000	17,000	11,134	5,866
Court interpreter services	1,200	1,200	-	1,200
Laboratory services	84,000	84,000	57,584	26,416
Other professional services	80,400	80,400	68,569	11,831
Temporary contracted services	187,050	187,050	1,639	185,411
Computers/printers - repairs	5,000	5,000	740	4,260
Auto repairs and maintenance	12,000	12,000	6,290	5,710
Printing/publishing	500	500	103	397
Education, training, and seminars	14,000	14,000	7,934	6,066
Mileage and travel	5,250	5,250	157	5,093
Meals and lodging	8,000	8,000	543	7,457
Dues and subscriptions	1,000	1,000	969	31
Freight and cartage service	1,000	1,000	438	562
Employee parking reimbursement	12,300	12,300	5,886	6,414
Total contractual services	473,200	473,200	167,465	305,735

(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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Other expenditures	\$ 50,000	\$ 50,000	\$ -	\$ 50,000
Total expenditures	<u>610,030</u>	<u>610,030</u>	<u>224,935</u>	<u>385,095</u>
Excess of revenues over expenditures	<u>1,018,430</u>	<u>1,018,430</u>	<u>325,045</u>	<u>(693,385)</u>
Other financing uses				
Transfers out	<u>145,595</u>	<u>145,595</u>	<u>(102,884)</u>	<u>(248,479)</u>
Net change in fund balance	<u>\$ 1,164,025</u>	<u>\$ 1,164,025</u>	<u>222,161</u>	<u>\$ (941,864)</u>
Fund balance at beginning of year			<u>1,112,112</u>	
Fund balance at end of year			<u>\$ 1,334,273</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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 206,731	\$ 206,731	\$ 215,433	\$ 8,702
Charges for services	68,000	68,000	72,223	4,223
Interest revenue	300	300	137	(163)
Miscellaneous revenues	163,600	163,600	52,500	(111,100)
Total revenues	438,631	438,631	340,293	(98,338)
Expenditures				
Judicial				
Personal services				
Salaries	195,448	177,024	145,008	32,016
Benefits	87,824	102,824	85,388	17,436
Total personal services	283,272	279,848	230,396	49,452
Commodities				
Office supplies	2,000	909	909	-
Computer supplies	-	50	50	-
Food and beverages - human	1,200	1,223	1,223	-
Total commodities	3,200	2,182	2,182	-
Contractual services				
Auditing services	70	-	-	-
Other professional services	36,244	50,915	50,346	569
Copier maintenance agreement	700	450	450	-
Printing/publishing	500	586	586	-
Postage/ mailing services	1,000	518	518	-
Mileage and travel	1,000	832	832	-
Meals and lodging	1,000	1,068	1,068	-
Dues and subscriptions	2,000	-	-	-
Telephone service - cellular	200	-	-	-
Freight and cartage service	100	7	7	-
Employee parking reimbursement	1,680	1,560	1,560	-
Total contractual services	44,494	55,936	55,367	569
Other expenditures	50,000	50,000	-	50,000
Total expenditures	380,966	387,966	287,945	100,021
Net change in fund balance	\$ 57,665	\$ 50,665	52,348	\$ 1,683
Fund balance (deficit) at beginning of year			(29,703)	
Fund balance at end of year			<u>\$ 22,645</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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 411,730	\$ 411,730	\$ 360,119	\$ (51,611)
Miscellaneous revenues	500,000	500,000	-	(500,000)
Total revenues	911,730	911,730	360,119	(551,611)
Expenditures				
Judicial				
Personal services				
Salaries	195,250	191,607	184,991	6,616
Benefits	90,000	93,643	88,773	4,870
Total personal services	285,250	285,250	273,764	11,486
Contractual services				
Other professional services	120,000	120,000	90,003	29,997
Printing/publishing	1,500	1,300	-	1,300
Education, training, and seminars	600	600	-	600
Mileage and travel	3,413	3,413	2,343	1,070
Meals and lodging	5,267	5,267	3,183	2,084
Employee parking reimbursement	700	900	900	-
Total contractual services	131,480	131,480	96,429	35,051
Other expenditures	500,000	500,000	-	500,000
Total expenditures	916,730	916,730	370,193	546,537
Deficiency of revenues over expenditures	(5,000)	(5,000)	(10,074)	(5,074)
Other financing sources				
Transfers in	5,000	5,000	3,137	(1,863)
Net change in fund balance	\$ -	\$ -	(6,937)	\$ (6,937)
Fund balance (deficit) at beginning of year			(3,348)	
Fund balance (deficit) at end of year			\$ (10,285)	

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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 150,000	\$ 150,000	\$ 196,660	\$ 46,660
Miscellaneous revenues	650,000	650,000	-	(650,000)
Total revenues	800,000	800,000	196,660	(603,340)
Expenditures				
Judicial				
Personal services				
Salaries	60,000	60,000	40,320	19,680
Benefits	4,590	4,590	-	4,590
Total personal services	64,590	64,590	40,320	24,270
Contractual services				
Other professional services	650	650	-	650
Total expenditures	65,240	65,240	40,320	24,920
Net change in fund balance	\$ 734,760	\$ 734,760	156,340	\$ (578,420)
Fund balance at beginning of year			742,199	
Fund balance at end of year			\$ 898,539	

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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 2,500	\$ 2,500	\$ 3,000	\$ 500
Miscellaneous revenues	11,700	11,700	-	(11,700)
Total revenues	14,200	14,200	3,000	(11,200)
Expenditures				
Judicial				
Commodities				
Office supplies	6,000	6,000	2,437	3,563
Food and beverages - human	260	260	88	172
Medical supplies	1,000	1,000	-	1,000
Total commodities	7,260	7,260	2,525	4,735
Contractual services				
Medical services	216	216	-	216
Other professional services	1,500	1,500	1,250	250
Freight and cartage service	50	50	5	45
Contingency	174	174	-	174
Total contractual services	1,940	1,940	1,255	685
Other expenditures	5,000	5,000	-	5,000
Total expenditures	14,200	14,200	3,780	10,420
Net change in fund balance	\$ -	\$ -	(780)	\$ (780)
Fund balance at beginning of year			<u>5,905</u>	
Fund balance at end of year			<u>\$ 5,125</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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 80,000	\$ 80,000	\$ 139,462	\$ 59,462
Miscellaneous revenues	100,000	100,000	-	(100,000)
Total revenues	<u>180,000</u>	<u>180,000</u>	<u>139,462</u>	<u>(40,538)</u>
Expenditures				
Public safety				
Personal services				
Salaries	106,000	106,000	101,414	4,586
Benefits	34,259	34,259	-	34,259
Total expenditures	<u>140,259</u>	<u>140,259</u>	<u>101,414</u>	<u>38,845</u>
Net change in fund balance	<u>\$ 39,741</u>	<u>\$ 39,741</u>	<u>38,048</u>	<u>\$ (1,693)</u>
Fund balance at beginning of year			<u>112,532</u>	
Fund balance at end of year			<u>\$ 150,580</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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Fines and forfeitures	\$ 245,000	\$ 627,000	\$ 847,162	\$ 220,162
Miscellaneous revenues	100,000	100,000	-	(100,000)
Total revenues	345,000	727,000	847,162	120,162
Expenditures				
Public safety				
Personal services				
Salaries	125,000	250,556	250,556	-
Benefits	40,463	80,980	80,980	-
Total personal services	165,463	331,536	331,536	-
Commodities				
Office supplies	20,000	13,040	13,040	-
Telephone supplies	-	1,990	1,990	-
Educational materials	1,000	808	808	-
Books and periodicals	500	6,210	6,210	-
Computer supplies	2,900	12,478	12,478	-
Uniforms, clothing allowance	2,000	6,646	6,642	4
Squad car supply/arsenal	-	4,355	4,355	-
Machinery and equipment parts	6,000	126	126	-
Sign and safety supplies	3,000	-	-	-
Furniture and equipment - small value	2,200	800	800	-
Machinery and equipment - small value	55,000	154,065	154,065	-
Total commodities	92,600	200,518	200,514	4
Contractual services				
Film processing services	-	44	44	-
Equipment maintenance agreement	2,300	-	-	-
Machinery - repairs and maintenance	-	4,498	4,496	2
Buildings/grounds - repairs and maintenance	-	11,500	11,498	2
Auto repairs and maintenance	-	6,300	6,284	16
Printing/publishing	1,000	-	-	-
Education, training, and seminars	3,000	-	-	-
Mileage and travel	500	-	-	-
Meals and lodging	2,000	-	-	-
Dues and subscriptions	1,000	-	-	-
Freight and cartage service	1,000	1,568	1,125	443
Total contractual services	10,800	23,910	23,447	463

(Continued)

Will County, Illinois

Sheriff's Weight Scale Fund

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

Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from final budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Capital outlay				
Machinery and equipment	\$ -	\$ 20,000	\$ -	\$ 20,000
Vehicles	-	174,000	160,520	13,480
Total capital outlay	-	194,000	160,520	33,480
Total expenditures	268,863	749,964	716,017	33,947
Net change in fund balance	\$ 76,137	\$ (22,964)	131,145	\$ 154,109
Fund balance at beginning of year			200,448	
Fund balance at end of year			\$ 331,593	

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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ -	\$ -	116,170	\$ 116,170
Charges for services	340,000	340,000	529,975	189,975
Interest revenue	4,000	4,000	2,121	(1,879)
Miscellaneous revenues	400,000	400,000	39,506	(360,494)
Total revenues	744,000	744,000	687,772	(56,228)
Expenditures				
Public safety				
Commodities				
Office supplies	75,000	5,000	4,960	40
Telephone supplies	3,500	3,500	547	2,953
Educational materials	1,000	-	-	-
Books and periodicals	1,000	-	-	-
Computer supplies	15,000	43,100	42,666	434
Buildings/grounds maintenance supplies	1,000	1,000	-	1,000
Uniforms, clothing allowance	5,000	53,500	41,282	12,218
Fuel and lubricants	1,000	1,000	59	941
Squad car supply/arsenal	7,500	2,000	-	2,000
Machinery and equipment parts	5,000	2,400	55	2,345
Furniture and equipment - small value	10,000	50,500	50,482	18
Machinery and equipment - small value	10,000	20,929	-	20,929
Total commodities	135,000	182,929	140,051	42,878
Contractual services				
Consulting services	5,000	5,000	-	5,000
Other professional services	5,000	-	-	-
Machinery - repairs and maintenance	8,000	1,620	-	1,620
Buildings/grounds - repairs and maintenance	5,000	-	-	-
Computers/printers - repairs	4,000	-	-	-
Auto repairs and maintenance	5,000	926	926	-
Printing/publishing	2,000	2,000	-	2,000
Education, training, and seminars	50,000	30,000	14,353	15,647
Mileage and travel	3,500	-	-	-
Meals and lodging	1,000	-	-	-
Dues and subscriptions	1,000	-	-	-
Telephone service - cellular	5,000	5,000	2,679	2,321

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, 2010

	Original Budget	Final Budget	Actual	Variance from final budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Contractual services (continued)				
Freight and cartage service	\$ 2,500	\$ 2,500	\$ 2,292	\$ 208
Informant pay	5,000	-	-	-
Total contractual services	<u>102,000</u>	<u>47,046</u>	<u>20,250</u>	<u>26,796</u>
Other expenditures	<u>400,000</u>	<u>589,025</u>	<u>592,475</u>	<u>(3,450)</u>
Total expenditures	<u>637,000</u>	<u>819,000</u>	<u>752,776</u>	<u>66,224</u>
Net change in fund balance	<u>\$ 107,000</u>	<u>\$ (75,000)</u>	<u>(65,004)</u>	<u>\$ 9,996</u>
Fund balance at beginning of year			<u>640,704</u>	
Fund balance at end of year			<u>\$ 575,700</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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Fines and forfeitures	\$ 28,500	\$ 28,500	\$ 28,728	\$ 228
Miscellaneous revenues	100,000	100,000	-	(100,000)
Total revenues	<u>128,500</u>	<u>128,500</u>	<u>28,728</u>	<u>(99,772)</u>
Expenditures				
Public safety				
Contractual services				
Medical services	128,500	128,500	21,154	107,346
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>7,574</u>	<u>\$ 7,574</u>
Fund balance at beginning of year			<u>24,494</u>	
Fund balance at end of year			<u>\$ 32,068</u>	

Will County, Illinois

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

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ -	\$ 300,000	\$ 393,750	\$ 93,750
Expenditures				
Public safety				
Commodities				
Office supplies	-	17,000	-	(17,000)
Contractual services				
Other professional services	-	266,000	247,950	(18,050)
Printing/publishing	-	17,000	-	(17,000)
Total contractual services	-	283,000	247,950	(35,050)
Total expenditures	-	300,000	247,950	(52,050)
Net change in fund balance	\$ -	\$ -	145,800	\$ 145,800
Fund balance at beginning of year			-	
Fund balance at end of year			\$ 145,800	

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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 68,000	\$ 98,100	\$ 75,525	\$ (22,575)
Interest revenue	1,400	1,400	609	(791)
Miscellaneous revenues	100,000	69,900	-	(69,900)
Total revenues	169,400	169,400	76,134	(93,266)
Expenditures				
Public safety				
Personal services				
Salaries	18,661	18,661	18,553	108
Benefits	9,945	9,945	9,899	46
Total personal services	28,606	28,606	28,452	154
Commodities				
Office supplies	16,000	13,573	10,093	3,480
Computer supplies	8,000	6,000	2,954	3,046
Food and beverages - human	1,000	1,000	530	470
Furniture and equipment - small value	-	3,380	3,376	4
Machinery and equipment - small value	-	24,102	24,099	3
Total commodities	25,000	48,055	41,052	7,003
Contractual services				
Other professional services	-	2,200	2,200	-
Temporary contracted services	17,500	11,685	10,740	945
Machinery - repairs and maintenance	-	815	-	815
Radios/phones - repairs and maintenance	-	150	150	-
Education, training, and seminars	400	400	350	50
Mileage and travel	2,000	955	52	903
Meals and lodging	2,000	2,200	2,137	63
Dues and subscriptions	-	1,000	942	58
Freight and cartage service	200	840	649	191
Total contractual services	22,100	20,245	17,220	3,025

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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Capital outlay				
Machinery and equipment	\$ -	\$ 8,900	\$ 8,826	\$ 74
Other expenditures	50,000	19,900	-	19,900
Total expenditures	125,706	125,706	95,550	30,156
Net change in fund balance	\$ 43,694	\$ 43,694	(19,416)	\$ (63,110)
Fund balance at beginning of year			146,816	
Fund balance at end of year			\$ 127,400	

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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 361,000	\$ 361,000	\$ 422,718	\$ 61,718
Interest revenue	1,000	1,000	156	(844)
Miscellaneous revenues	194,475	194,475	4,000	(190,475)
Total revenues	556,475	556,475	426,874	(129,601)
Expenditures				
Public safety				
Personal services				
Salaries	63,507	71,008	70,912	96
Benefits	18,675	18,675	18,144	531
Total personal services	82,182	89,683	89,056	627
Commodities				
Office supplies	6,350	5,900	3,344	2,556
Computer supplies	1,000	1,000	839	161
Food and beverages - human	-	100	96	4
Uniforms, clothing allowance	-	2,000	1,946	54
Machinery and equipment parts	-	200	180	20
Sign and safety supplies	-	350	240	110
Total commodities	7,350	9,550	6,645	2,905
Contractual services				
Subgrant awards/obligations	261,000	261,000	251,475	9,525
Other professional services	43,840	13,899	1,300	12,599
Temporary contracted services	23,000	6,654	1,767	4,887
Equipment maintenance agreement	-	13,800	13,800	-
Fire equipment	-	300	67	233
Machinery - repairs and maintenance	-	1,525	1,524	1
Auto repairs and maintenance	-	19,561	19,560	1
Printing/publishing	7,000	8,300	8,272	28
Meals and lodging	1,250	1,250	369	881
Dues and subscriptions	1,200	1,000	-	1,000
Freight and cartage service	-	300	281	19
Total contractual services	337,290	327,589	298,415	29,174

(Continued)

Will County, Illinois

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

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Other expenditures	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
Total expenditures	<u>526,822</u>	<u>526,822</u>	<u>394,116</u>	<u>132,706</u>
Net change in fund balance	<u>\$ 29,653</u>	<u>\$ 29,653</u>	<u>32,758</u>	<u>\$ 3,105</u>
Fund balance at beginning of year			<u>37,995</u>	
Fund balance at end of year			<u>\$ 70,753</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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 4,379,701	\$ 4,379,701	\$ 4,143,968	\$ (235,733)
Miscellaneous revenues	89,800	89,800	4,815	(84,985)
Total revenues	<u>4,469,501</u>	<u>4,469,501</u>	<u>4,148,783</u>	<u>(320,718)</u>
Expenditures				
General and administrative				
Contractual services				
Rentals - land and building	4,169,757	5,500,476	5,489,752	10,724
Contingency	299,744	299,744	-	299,744
Total contractual services	<u>4,469,501</u>	<u>5,800,220</u>	<u>5,489,752</u>	<u>310,468</u>
Debt service - principal	2,250,000	856,156	845,000	11,156
Debt service - interest and fiscal charges	-	63,125	63,125	-
Total expenditures	<u>6,719,501</u>	<u>6,719,501</u>	<u>6,397,877</u>	<u>321,624</u>
Deficiency of revenues over expenditures	<u>(2,250,000)</u>	<u>(2,250,000)</u>	<u>(2,249,094)</u>	<u>906</u>
Other financing sources				
Transfers in	2,250,000	2,250,000	2,250,000	-
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>906</u>	<u>\$ 906</u>
Fund balance at beginning of year			<u>388,323</u>	
Fund balance at end of year			<u>\$ 389,229</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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 2,000	\$ 2,000	\$ 3,040	\$ 1,040
Interest revenue	200	200	45	(155)
Miscellaneous revenues	10,000	10,000	-	(10,000)
Total revenues	<u>12,200</u>	<u>12,200</u>	<u>3,085</u>	<u>(9,115)</u>
Net change in fund balance	<u>\$ 12,200</u>	<u>\$ 12,200</u>	<u>3,085</u>	<u>\$ (9,115)</u>
Fund balance at beginning of year			<u>8,965</u>	
Fund balance at end of year			<u>\$ 12,050</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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 55,000	\$ 62,415	\$ 48,230	\$ (14,185)
Interest revenue	2,500	2,500	357	(2,143)
Miscellaneous revenues	155,000	155,000	-	(155,000)
Total revenues	212,500	219,915	48,587	(171,328)
Expenditures				
General and administrative				
Personal services				
Salaries	91,787	85,127	63,200	21,927
Benefits	36,249	42,909	36,713	6,196
Total personal services	128,036	128,036	99,913	28,123
Commodities				
Office supplies	7,500	6,984	-	6,984
Computer supplies	20,000	16,688	1,223	15,465
Furniture and equipment - small value	-	6,435	6,435	-
Total commodities	27,500	30,107	7,658	22,449
Contractual services				
Printing/publishing	7,500	11,328	11,328	-
Freight and cartage service	500	1,480	1,399	81
Refunds	50	50	-	50
Total contractual services	8,050	12,858	12,727	131
Other expenditures	30,000	30,000	-	30,000
Total expenditures	193,586	201,001	120,298	80,703
Net change in fund balance	\$ 18,914	\$ 18,914	(71,711)	\$ (90,625)
Fund balance at beginning of year			102,981	
Fund balance at end of year			<u>\$ 31,270</u>	

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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 85,000	\$ 85,000	\$ 76,504	\$ (8,496)
Interest revenue	8,000	8,000	1,285	(6,715)
Miscellaneous revenues	310,000	310,000	18,465	(291,535)
Total revenues	403,000	403,000	96,254	(306,746)
Expenditures				
General and administrative				
Personal services				
Salaries	40,000	39,803	39,680	123
Benefits	7,168	12,365	12,188	177
Total personal services	47,168	52,168	51,868	300
Commodities				
Office supplies	5,000	5,000	-	5,000
Computer supplies	10,000	10,000	-	10,000
Furniture and equipment - small value	20,000	-	-	-
Total commodities	35,000	15,000	-	15,000
Contractual services				
Consulting services	10,000	20,000	19,713	287
Systems analyst/planning	50,000	45,000	27,658	17,342
Other professional services	-	10,000	7,947	2,053
Printing/publishing	5,000	5,000	-	5,000
Dues and subscriptions	4,500	4,500	2,133	2,367
Freight and cartage service	1,000	1,000	-	1,000
Total contractual services	70,500	85,500	57,451	28,049
Total expenditures	152,668	152,668	109,319	43,349
Net change in fund balance	\$ 250,332	\$ 250,332	(13,065)	\$ (263,397)
Fund balance at beginning of year			299,627	
Fund balance at end of year			<u>\$ 286,562</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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 618,000	\$ 618,000	\$ 578,229	\$ (39,771)
Interest revenue	16,000	16,000	4,068	(11,932)
Miscellaneous revenues	950,000	950,000	1,100	(948,900)
Total revenues	1,584,000	1,584,000	583,397	(1,000,603)
Expenditures				
General and administrative				
Recorder's automation				
Personal services				
Salaries	335,130	332,822	287,599	45,223
Benefits	152,455	154,763	130,808	23,955
Total personal services	487,585	487,585	418,407	69,178
Commodities				
Office supplies	10,000	10,000	7,180	2,820
Computer supplies	50,000	27,100	24,273	2,827
Furniture and equipment - small value	10,000	8,750	1,413	7,337
Total commodities	70,000	45,850	32,866	12,984
Contractual services				
Legal services	-	5,500	5,402	98
Systems analyst/planning	50,000	5,600	-	5,600
Other professional services	50,000	22,500	-	22,500
Temporary contracted services	-	2,500	2,433	67
Equipment maintenance agreement	95,000	82,400	35,419	46,981
Mileage and travel	-	350	228	122
Meals and lodging	-	900	868	32
Freight and cartage service	3,000	3,000	252	2,748
Total contractual services	198,000	122,750	44,602	78,148
Capital outlay				
Computer hardware/software	25,000	124,400	124,400	-
Total recorder's automation	780,585	780,585	620,275	160,310
Recorder's automation - GIS				
Personal services				
Salaries	177,369	172,309	129,161	43,148
Benefits	98,953	104,013	68,013	36,000
Total personal services	276,322	276,322	197,174	79,148

(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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Recorder's automation - GIS (continued)				
Commodities				
Computer supplies	\$ 13,091	\$ 9,906	\$ -	\$ 9,906
Contractual services				
Systems analyst/planning	75,000	10,100	-	10,100
Equipment maintenance agreement	8,000	6,000	-	6,000
Mileage and travel	-	1,300	1,293	7
Freight and cartage service	100	100	-	100
Total contractual services	83,100	17,500	1,293	16,207
Capital outlay				
Office furniture and equipment	-	13,185	13,185	-
Computer hardware/software	-	55,600	55,600	-
Total capital outlay	-	68,785	68,785	-
Total recorder's automation - GIS	372,513	372,513	267,252	105,261
Recorder's automation - rental housing program				
Personal services				
Salaries	42,637	42,637	41,294	1,343
Benefits	20,841	20,841	20,572	269
Total personal services	63,478	63,478	61,866	1,612
Commodities				
Office supplies	26,591	24,441	485	23,956
Furniture and equipment - small value	20,000	20,000	-	20,000
Total commodities	46,591	44,441	485	43,956
Contractual services				
Other professional services	-	2,150	2,150	-
Total recorder's automation - rental housing program	110,069	110,069	64,501	45,568
Total expenditures	1,263,167	1,263,167	952,028	311,139
Net change in fund balance	\$ 320,833	\$ 320,833	(368,631)	\$ (689,464)
Fund balance at beginning of year			919,937	
Fund balance at end of year			\$ 551,306	

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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 403,000	\$ 403,000	\$ 388,115	\$ (14,885)
Miscellaneous revenues	1,150,000	1,150,000	-	(1,150,000)
Total revenues	1,553,000	1,553,000	388,115	(1,164,885)
Expenditures				
General and administrative				
Personal services				
Salaries	183,724	184,885	184,885	-
Benefits	105,523	104,363	98,890	5,473
Total personal services	289,247	289,248	283,775	5,473
Commodities				
Office supplies	-	227	171	56
Buildings/grounds maintenance supplies	406	406	14	392
Uniforms, clothing allowance	1,000	1,022	1,022	-
Furniture and equipment - small value	800	800	634	166
Electricity - energy supplies	6,000	6,000	3,172	2,828
Bottled water	-	150	143	7
Total commodities	8,206	8,605	5,156	3,449
Contractual services				
Contracted snow removal	20,000	20,000	9,276	10,724
Machinery - repairs and maintenance	150	150	56	94
Buildings/grounds - repairs and maintenance	8,000	7,600	-	7,600
Radios/phones - repairs and maintenance	500	500	-	500
Rentals - equipment	500	500	360	140
Education, training, and seminars	27,000	27,000	-	27,000
Mileage and travel	27,000	27,000	1,361	25,639
Meals and lodging	27,000	27,000	1,870	25,130
Freight and cartage service	100	100	14	86
Public purpose expense	5,000	5,000	-	5,000
Total contractual services	115,250	114,850	12,937	101,913
Total expenditures	412,703	412,703	301,868	110,835
Net change in fund balance	\$ 1,140,297	\$ 1,140,297	86,247	\$ (1,054,050)
Fund balance at beginning of year			1,167,532	
Fund balance at end of year			\$ 1,253,779	

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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Miscellaneous revenues	\$ 155,000	\$ 155,000	\$ 16,749	\$ (138,251)
Expenditures				
Health and welfare				
Personal services				
Salaries	224,253	224,253	192,488	31,765
Benefits	119,386	119,386	113,139	6,247
Total personal services	343,639	343,639	305,627	38,012
Commodities				
Office supplies	5,000	4,924	4,030	894
Copy machine supplies	-	76	76	-
Telephone supplies	250	250	28	222
Books and periodicals	500	1,500	1,348	152
Computer supplies	4,500	4,500	2,005	2,495
Personal products	14,995	13,995	12,582	1,413
Food and beverages - human	50,000	50,000	37,733	12,267
Fuel and lubricants	9,500	9,500	6,151	3,349
Vehicle licenses	125	125	-	125
Furniture and equipment - small value	250	250	-	250
Machinery and equipment - small value	500	500	-	500
Gas - energy supplies	12,500	12,000	8,092	3,908
Electricity - energy supplies	15,000	15,000	14,376	624
Water and sewer	4,500	5,000	4,874	126
Bottled water	-	500	118	382
Total commodities	117,620	118,120	91,413	26,707
Contractual services				
Dental services	-	5,000	4,115	885
Systems analyst/planning	700	900	830	70
Non-employee transportation	19,950	16,930	12,250	4,680
Other professional services	-	20	20	-
Garbage disposal - cleaning	500	-	-	-
Security service contract	400	400	379	21
Machinery - repairs and maintenance	100	100	-	100
Computers/printers - repairs	400	400	-	400
Auto repairs and maintenance	4,750	4,750	4,155	595

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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Contractual services (continued)				
Rentals - land and building	\$ 185,000	\$ 178,350	\$ 175,604	\$ 2,746
Advertising, legal notices	-	700	658	42
Printing/publishing	400	500	455	45
Postage/mailing services	1,500	3,150	2,408	742
Education, training, and seminars	1,550	1,550	1,230	320
Mileage and travel	4,000	4,000	1,828	2,172
Meals and lodging	4,000	6,000	5,583	417
Dues and subscriptions	1,500	1,500	1,277	223
Telephone service - regular	1,500	1,500	-	1,500
Freight and cartage service	500	500	204	296
Contingency	500	500	-	500
Total contractual services	<u>227,250</u>	<u>226,750</u>	<u>210,996</u>	<u>15,754</u>
Total expenditures	<u>688,509</u>	<u>688,509</u>	<u>608,036</u>	<u>80,473</u>
Deficiency of revenues over expenditures	<u>(533,509)</u>	<u>(533,509)</u>	<u>(591,287)</u>	<u>(57,778)</u>
Other financing sources				
Transfers in	<u>620,000</u>	<u>620,000</u>	<u>620,000</u>	<u>-</u>
Net change in fund balance	<u>\$ 86,491</u>	<u>\$ 86,491</u>	<u>28,713</u>	<u>\$ (57,778)</u>
Fund balance at beginning of year			<u>172,448</u>	
Fund balance at end of year			<u>\$ 201,161</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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 4,594,000	\$ 4,594,000	\$ 5,074,827	\$ 480,827
Interest revenue	170,000	170,000	39,632	(130,368)
Miscellaneous revenues	10,842,293	10,842,293	-	(10,842,293)
Total revenues	15,606,293	15,606,293	5,114,459	(10,491,834)
Expenditures				
Public safety				
Personal services				
Salaries	702,125	702,125	680,845	21,280
Benefits	251,221	251,221	235,273	15,948
Total personal services	953,346	953,346	916,118	37,228
Commodities				
Office supplies	11,000	11,000	9,025	1,975
Copy machine supplies	4,000	11,000	10,719	281
Telephone supplies	1,000	1,000	764	236
Janitorial and cleaning supplies	1,500	1,500	806	694
Educational materials	50,000	50,200	48,107	2,093
Books and periodicals	1,000	1,000	627	373
Computer supplies	350,000	370,369	370,369	-
Operating supplies/materials	11,000	-	-	-
Food and beverages - human	1,000	1,500	235	1,265
Uniforms, clothing allowance	2,800	5,071	4,029	1,042
Fuel and lubricants	12,000	9,729	9,729	-
Furniture and equipment - small value	86,500	24,860	24,860	-
Gas - energy supplies	2,500	2,300	1,956	344
Electricity - energy supplies	5,000	5,000	4,891	109
Water and sewer	500	260	247	13
Bottled water	-	240	127	113
Total commodities	539,800	495,029	486,491	8,538
Contractual services				
Legal services	20,000	16,000	13,897	2,103
Architectural services	40,500	500	-	500
Consulting services	22,000	7,800	4,968	2,832
Systems analyst/planning	100,000	2,500	-	2,500
Contractual instruction service	30,000	23,142	20,496	2,646
Court interpreter services	20,000	17,000	16,856	144

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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Contractual services (continued)				
Property appraisal services	\$ -	\$ 10,000	\$ 3,550	\$ 6,450
Other professional services	75,000	47,000	46,605	395
Equipment maintenance agreement	400,000	475,000	458,145	16,855
Copier maintenance agreement	1,000	1,000	171	829
Machinery - repairs and maintenance	10,000	16,218	16,218	-
Buildings/grounds - repairs and maintenance	8,000	8,000	7,668	332
Computers/printers - repairs	-	700	700	-
Radios/phones - repairs and maintenance	3,720	3,720	916	2,804
Auto repairs and maintenance	3,500	4,488	3,218	1,270
Rentals - land and building	140,000	147,200	143,868	3,332
Rentals - equipment	12,000	12,000	11,576	424
Non county capital equipment reimbursement	100,000	164,000	164,000	-
Advertising, legal notices	500	500	259	241
Printing/publishing	12,500	25,000	19,314	5,686
Postage/mailing services	2,000	2,000	1,737	263
Education, training, and seminars	85,000	112,500	105,990	6,510
Mileage and travel	9,000	12,000	9,799	2,201
Meals and lodging	15,000	25,000	21,344	3,656
Dues and subscriptions	2,500	4,780	4,776	4
Telephone service - regular	900,000	1,381,300	1,228,982	152,318
Telephone service - cellular	15,000	15,000	14,772	228
Liability and fidelity insurance	13,500	10,500	9,551	949
Freight and cartage service	4,000	6,000	3,829	2,171
Finance charges/late fees	200	200	-	200
Contingency	265,988	-	-	-
Surcharge reappropriation program	960,000	1,499,860	1,499,860	-
Total contractual services	3,270,908	4,050,908	3,833,065	217,843
Capital outlay				
Buildings and structures	7,000,000	6,609,814	203,579	6,406,235
Machinery and equipment	800,000	600,000	311,173	288,827

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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Capital outlay (continued)				
Office furniture and equipment	\$ 150,000	\$ 250,000	\$ 174,008	\$ 75,992
Computer hardware/software	1,892,239	1,647,196	1,431,287	215,909
Total capital outlay	9,842,239	9,107,010	2,120,047	6,986,963
Other expenditures	1,000,000	1,000,000	-	1,000,000
Total expenditures	15,606,293	15,606,293	7,355,721	8,250,572
Net change in fund balance	\$ -	\$ -	(2,241,262)	\$ (2,241,262)
Fund balance at beginning of year			9,848,710	
Fund balance at end of year			\$ 7,607,448	

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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 149,015	\$ 149,015	\$ 119,686	\$ (29,329)
Charges for services	1,020,000	1,020,000	1,024,189	4,189
Interest revenue	38,000	38,000	16,427	(21,573)
Miscellaneous revenues	3,100,000	3,100,000	-	(3,100,000)
Total revenues	4,307,015	4,307,015	1,160,302	(3,146,713)
Expenditures				
Health and welfare				
Personal services				
Salaries	390,612	371,394	313,608	57,786
Benefits	155,798	175,016	148,636	26,380
Total personal services	546,410	546,410	462,244	84,166
Commodities				
Office supplies	2,700	4,250	4,250	-
Telephone supplies	-	30	30	-
Computer supplies	4,500	11,567	8,535	3,032
Food and beverages - human	200	196	58	138
Uniforms, clothing allowance	150	357	357	-
Fuel and lubricants	300	287	24	263
Auto parts/maintenance	-	13	-	13
Total commodities	7,850	16,700	13,254	3,446
Contractual services				
Legal services	80,000	72,569	67,677	4,892
Engineering services	20,000	19,388	11,472	7,916
Consulting services	10,000	9,516	2,738	6,778
Subgrant awards/obligations	-	484	484	-
Laboratory services	2,000	2,000	-	2,000
Machinery - repairs and maintenance	500	500	-	500
Copiers/faxes - repairs and maintenance	250	250	-	250
Auto repairs and maintenance	2,000	2,000	464	1,536
Rentals - land and building	17,088	17,088	16,948	140
Rentals - equipment	750	750	531	219
Construction-signs	500	500	-	500
Advertising, legal notices	7,500	7,541	7,507	34
Printing/publishing	7,500	7,500	4,240	3,260
Postage/mailling services	3,000	3,000	1,179	1,821

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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Contractual services (continued)				
Education, training, and seminars	\$ 7,000	\$ 7,000	\$ 4,130	\$ 2,870
Mileage and travel	4,000	4,000	251	3,749
Meals and lodging	4,000	3,935	1,330	2,605
Dues and subscriptions	2,000	2,103	2,058	45
Freight and cartage service	250	639	639	-
Recycling program	187,000	185,725	142,866	42,859
Total contractual services	<u>355,338</u>	<u>346,488</u>	<u>264,514</u>	<u>81,974</u>
Other expenditures	<u>3,125,000</u>	<u>3,125,000</u>	<u>25,000</u>	<u>3,100,000</u>
Total expenditures	<u>4,034,598</u>	<u>4,034,598</u>	<u>765,012</u>	<u>3,269,586</u>
Net change in fund balance	<u>\$ 272,417</u>	<u>\$ 272,417</u>	395,290	<u>\$ 122,873</u>
Fund balance at beginning of year			<u>3,588,296</u>	
Fund balance at end of year			<u>\$ 3,983,586</u>	

Will County, Illinois

Homeless Prevention Rapid Rehousing
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 602,271	\$ 602,271	\$ 372,413	\$ (229,858)
Expenditures				
Health and welfare				
Contractual services				
Subgrant awards/obligations	594,271	594,271	372,413	221,858
Education, training, and seminars	1,500	1,500	-	1,500
Mileage and travel	2,500	2,500	-	2,500
Meals and lodging	4,000	4,000	-	4,000
Total expenditures	602,271	602,271	372,413	229,858
Net change in fund balance	\$ -	\$ -	-	\$ -
Fund balance at beginning of year			-	
Fund balance at end of year			\$ -	

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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 3,000,000	\$ 3,000,000	\$ 2,091,745	\$ (908,255)
Expenditures				
Health and welfare				
Personal services				
Salaries	-	66,582	66,574	8
Benefits	-	22,180	22,180	-
Total personal services	-	88,762	88,754	8
Commodities				
Office supplies	-	4	4	-
Food and beverages - human	-	14	14	-
Auto parts/maintenance	-	13	13	-
Total commodities	-	31	31	-
Contractual services				
Architectural services	-	15,063	15,063	-
Consulting services	-	212,893	112,755	100,138
Subgrant awards/obligations	3,000,000	1,419,411	1,018,139	401,272
Advertising, legal notices	-	10,834	-	10,834
Printing/publishing	-	4,000	-	4,000
Education, training, and seminars	-	3,000	-	3,000
Mileage and travel	-	2,000	49	1,951
Meals and lodging	-	1,000	384	616
Dues and subscriptions	-	450	450	-
Total contractual services	3,000,000	1,668,651	1,146,840	521,811
Capital outlay				
Buildings and structures	-	1,117,556	911,978	205,578
Other expenditures	-	125,000	-	125,000
Total expenditures	3,000,000	3,000,000	2,147,603	852,397
Net change in fund balance	\$ -	\$ -	(55,858)	\$ (55,858)
Fund balance at beginning of year			-	
Fund balance (deficit) at end of year			\$ (55,858)	

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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Interest revenue	\$ 100	\$ 100	\$ 6	\$ (94)
Miscellaneous revenues	5,900	5,900	-	(5,900)
Total revenues	<u>6,000</u>	<u>6,000</u>	<u>6</u>	<u>(5,994)</u>
Other financing uses				
Transfers out	<u>(6,000)</u>	<u>(6,000)</u>	<u>(5,578)</u>	<u>422</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(5,572)</u>	<u>\$ (5,572)</u>
Fund balance at beginning of year			<u>5,572</u>	
Fund balance at end of year			<u>\$ -</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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 1,950,000	\$ 2,500,000	\$ 1,679,982	\$ (820,018)
Miscellaneous revenues	850,000	3,261,000	2,580,721	(680,279)
Total revenues	2,800,000	5,761,000	4,260,703	(1,500,297)
Expenditures				
Health and welfare				
Personal services				
Salaries	107,766	130,539	130,539	-
Benefits	57,130	60,557	45,146	15,411
Total personal services	164,896	191,096	175,685	15,411
Commodities				
Office supplies	1,500	1,500	89	1,411
Copy machine supplies	500	500	-	500
Fax supplies	500	500	-	500
Telephone supplies	500	500	-	500
Books and periodicals	500	500	-	500
Computer supplies	5,000	8,000	168	7,832
Food and beverages - human	500	500	-	500
Furniture and equipment - small value	500	500	-	500
Total commodities	9,500	12,500	257	12,243
Contractual services				
Auditing services	5,000	5,000	-	5,000
Subgrant awards/obligations	1,915,329	5,397,029	4,736,719	660,310
Court reporter services	1,000	1,000	608	392
Other professional services	3,000	3,000	2,041	959
Temporary contracted services	5,000	5,000	-	5,000
Copier maintenance agreement	1,025	1,025	423	602
Fire equipment	200	200	-	200
Radios/phones - repairs and maintenance	513	513	-	513
Rentals - land and building	18,000	18,000	6,919	11,081
Advertising, legal notices	2,500	2,500	1,081	1,419
Printing/publishing	500	500	90	410
Postage/mailling services	1,500	1,500	798	702
Education, training, and seminars	3,500	3,500	-	3,500
Mileage and travel	1,500	1,500	139	1,361
Meals and lodging	1,500	1,500	8	1,492

(Continued)

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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Contractual services (continued)				
Dues and subscriptions	\$ 3,000	\$ 3,000	\$ 1,750	\$ 1,250
Telephone service - cellular	1,000	1,000	-	1,000
Freight and cartage service	500	500	-	500
Fuel surcharge	-	100	19	81
Contingency	67,037	67,037	-	67,037
Total contractual services	<u>2,031,604</u>	<u>5,513,404</u>	<u>4,750,595</u>	<u>762,809</u>
Other expenditures	<u>600,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Total expenditures	<u>2,806,000</u>	<u>5,767,000</u>	<u>4,926,537</u>	<u>840,463</u>
Deficiency of revenues over expenditures	<u>(6,000)</u>	<u>(6,000)</u>	<u>(665,834)</u>	<u>(659,834)</u>
Other financing sources				
Transfers in	<u>6,000</u>	<u>6,000</u>	<u>5,578</u>	<u>(422)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(660,256)</u>	<u>\$ (660,256)</u>
Fund balance at beginning of year			<u>214,065</u>	
Fund balance (deficit) at end of year			<u>\$ (446,191)</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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 762,000	\$ 762,000	\$ 706,418	\$ (55,582)
Miscellaneous revenues	200,000	200,000	-	(200,000)
Total revenues	962,000	962,000	706,418	(255,582)
Expenditures				
Health and welfare				
Personal services				
Salaries	18,079	-	-	-
Benefits	7,068	-	-	-
Total personal services	25,147	-	-	-
Contractual services				
Subgrant awards/obligations	736,824	761,971	378,352	383,619
Contingency	29	29	-	29
Total contractual services	736,853	762,000	378,352	383,648
Other expenditures	200,000	200,000	-	200,000
Total expenditures	962,000	962,000	378,352	583,648
Net change in fund balance	\$ -	\$ -	328,066	\$ 328,066
Fund balance at beginning of year			28,194	
Fund balance at end of year			\$ 356,260	

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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 325,000	\$ 325,000	\$ -	\$ (325,000)
Interest revenue	100	100	879	779
Miscellaneous revenues	20,000	20,000	-	(20,000)
Total revenues	345,100	345,100	879	(344,221)
Expenditures				
Public safety				
Commodities				
Furniture and equipment - small value	345,100	290,470	261,115	29,355
Contractual services				
Systems analyst/planning	-	19,630	17,020	2,610
Capital outlay				
Computer hardware/software	-	35,000	20,015	14,985
Total expenditures	345,100	345,100	298,150	17,595
Net change in fund balance	\$ -	\$ -	(297,271)	\$ (326,626)
Fund balance at beginning of year			300,477	
Fund balance at end of year			\$ 3,206	

Will County, Illinois

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

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 446,000	\$ 446,000	\$ 410,000	\$ (36,000)
Interest revenue	-	-	77	77
Miscellaneous revenues	50,000	50,000	-	(50,000)
Total revenues	496,000	496,000	410,077	(85,923)
Expenditures				
Health and welfare				
Personal services				
Salaries	184,599	185,352	185,352	-
Benefits	72,680	72,680	72,376	304
Total personal services	257,279	258,032	257,728	304
Commodities				
Office supplies	5,000	3,247	2,096	1,151
Copy machine supplies	500	500	-	500
Books and periodicals	500	500	-	500
Computer supplies	1,000	2,000	1,526	474
Food and beverages - human	3,000	3,000	2,020	980
Furniture and equipment - small value	1,000	1,000	787	213
Total commodities	11,000	10,247	6,429	3,818
Contractual services				
Consulting services	100,000	100,000	99,520	480
Copier maintenance agreement	800	800	747	53
Rentals - land and building	500	500	250	250
Advertising, legal notices	5,000	5,000	1,076	3,924
Printing/publishing	5,000	5,000	4,131	869
Postage/ mailing services	3,000	2,950	691	2,259
Education, training, and seminars	5,000	5,000	1,203	3,797
Tuition Reimbursement	5,000	5,000	1,751	3,249
Mileage and travel	5,000	5,000	2,855	2,145
Meals and lodging	5,000	5,000	2,458	2,542
Dues and subscriptions	29,907	29,907	25,455	4,452
Telephone service - regular	600	600	138	462
Telephone service - cellular	1,500	1,500	644	856
Liability and fidelity insurance	4,500	4,500	2,590	1,910
Freight and cartage service	300	300	133	167

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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Contractual services (continued)				
Fuel surcharge	\$ -	\$ 50	\$ 7	\$ 43
Contingency	6,614	6,614	-	6,614
Total contractual services	177,721	177,721	143,649	34,072
Other expenditures	50,000	50,000	-	50,000
Total expenditures	496,000	496,000	407,806	88,194
Net change in fund balance	\$ -	\$ -	2,271	\$ 2,271
Fund balance at beginning of year			14,682	
Fund balance at end of year			\$ 16,953	

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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Interest revenue	\$ 12	\$ 12	\$ 1	\$ (11)
Miscellaneous revenues	710	710	-	(710)
Total revenues	<u>722</u>	<u>722</u>	1	<u>(721)</u>
Other financing uses				
Transfers out	-	-	(722)	(722)
Net change in fund balance	<u>\$ 722</u>	<u>\$ 722</u>	(721)	<u>\$ (1,443)</u>
Fund balance at beginning of year			<u>721</u>	
Fund balance at end of year			<u>\$ -</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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 7,200,000	\$ 7,200,000	\$ 6,788,837	\$ (411,163)
Interest revenue	500	500	520	20
Miscellaneous revenues	1,060,000	1,060,000	2,800	(1,057,200)
Total revenues	8,260,500	8,260,500	6,792,157	(1,468,343)
Expenditures				
Health and welfare				
Personal services				
Salaries	1,015,157	1,512,179	1,239,888	272,291
Benefits	459,116	493,704	453,376	40,328
Total personal services	1,474,273	2,005,883	1,693,264	312,619
Commodities				
Office supplies	22,144	68,587	19,499	49,088
Office supplies - toner cartridges	3,000	13,000	6,846	6,154
Telephone supplies	1,000	1,000	100	900
Educational materials	13,000	13,000	12,978	22
Books and periodicals	4,000	4,000	-	4,000
Computer supplies	20,300	20,300	19,463	837
Buildings/grounds maintenance supplies	456	456	-	456
Food and beverages - human	17,600	17,600	1,674	15,926
Uniforms, clothing allowance	250	250	-	250
Fuel and lubricants	10,000	10,000	6,116	3,884
Furniture and equipment - small value	1,000	1,000	-	1,000
Total commodities	92,750	149,193	66,676	82,517
Contractual services				
Consulting services	6,000	71,000	67,991	3,009
Subgrant awards/obligations	1,484,393	1,984,393	1,825,330	159,063
Contractual instruction service	3,904,064	3,245,449	2,789,078	456,371
WIA supportive services	60,000	185,448	116,746	68,702
Copier maintenance agreement	3,500	3,500	3,355	145
Buildings/grounds - repairs and maintenance	1,000	1,000	88	912
Computers/printers - repairs	300	300	-	300
Auto repairs and maintenance	17,700	17,700	14,758	2,942
Rentals - land and building	106,250	107,250	106,950	300
Rentals - equipment	70	70	-	70
Advertising, legal notices	16,600	16,600	-	16,600

(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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Contractual services (continued)				
Printing/publishing	\$ 4,200	\$ 4,200	\$ 3,005	\$ 1,195
Postage/mailing services	3,000	3,000	1,185	1,815
Education, training, and seminars	38,000	37,904	2,115	35,789
Tuition reimbursement	5,000	7,596	7,596	-
Mileage and travel	9,000	29,000	26,774	2,226
Meals and lodging	5,500	5,500	963	4,537
Dues and subscriptions	12,500	12,500	8,525	3,975
Telephone service - regular	14,400	14,400	14,311	89
Telephone service - cellular	800	915	912	3
Freight and cartage service	1,200	1,200	549	651
Total contractual services	5,693,477	5,748,925	4,990,231	758,694
Other expenditures	1,000,000	356,499	-	356,499
Total expenditures	8,260,500	8,260,500	6,750,171	1,510,329
Net change in fund balance	\$ -	\$ -	41,986	\$ 41,986
Fund balance (deficit) at beginning of year			(149,875)	
Fund balance (deficit) at end of year			\$ (107,889)	

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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 1,554,661	\$ 1,554,661	\$ 964,912	\$ (589,749)
Miscellaneous revenues	250,000	250,000	-	(250,000)
Total revenues	1,804,661	1,804,661	964,912	(839,749)
Expenditures				
Health and welfare				
Personal services				
Salaries	26,044	26,084	26,084	-
Benefits	10,211	10,712	10,712	-
Total personal services	36,255	36,796	36,796	-
Contractual services				
Subgrant awards/obligations	1,500,000	1,499,459	864,414	635,045
Education, training, and seminars	1,600	1,600	1,294	306
Mileage and travel	2,700	2,700	1,476	1,224
Meals and lodging	10,750	10,750	2,290	8,460
Total contractual services	1,515,050	1,514,509	869,474	645,035
Capital outlay				
Computer hardware/software	3,356	3,356	-	3,356
Other expenditures	250,000	250,000	-	250,000
Total expenditures	1,804,661	1,804,661	906,270	898,391
Net change in fund balance	\$ -	\$ -	58,642	\$ 58,642
Fund balance (deficit) at beginning of year			(13,741)	
Fund balance at end of year			\$ 44,901	

Will County, Illinois

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

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 3,500,000	\$ 7,600,000	\$ 5,343,026	\$ (2,256,974)
Miscellaneous revenues	1,000,000	-	-	-
Total revenues	4,500,000	7,600,000	5,343,026	(2,256,974)
Expenditures				
Health and welfare				
Personal services				
Salaries	80,025	115,525	91,744	23,781
Benefits	35,169	48,769	34,242	14,527
Total personal services	115,194	164,294	125,986	38,308
Contractual services				
Subgrant awards/obligations	3,374,356	7,425,256	4,893,415	2,531,841
Mileage and travel	1,700	1,700	43	1,657
Meals and lodging	8,750	8,750	-	8,750
Total contractual services	3,384,806	7,435,706	4,893,458	2,542,248
Other expenditures	1,000,000	-	-	-
Total expenditures	4,500,000	7,600,000	5,019,444	2,580,556
Net change in fund balance	\$ -	\$ -	323,582	\$ 323,582
Fund balance at beginning of year			248,137	
Fund balance at end of year			\$ 571,719	

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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Interest revenue	\$ -	\$ -	\$ 2,737	\$ 2,737
Expenditures				
Debt service - principal	424,300	424,300	424,286	14
Debt service - interest and fiscal charges	175,700	178,000	177,794	206
Total expenditures	600,000	602,300	602,080	220
Deficiency of revenues over expenditures	(600,000)	(602,300)	(599,343)	2,957
Other financing sources				
Transfers in	600,000	600,000	600,000	-
Net change in fund balance	\$ -	\$ (2,300)	657	\$ 2,957
Fund balance at beginning of year			1,058,027	
Fund balance at end of year			\$ 1,058,684	

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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 67,150	\$ 67,150	\$ 66,354	\$ (796)
Interest revenue	-	-	672	672
Miscellaneous revenues	2,550	2,550	-	(2,550)
Total revenues	69,700	69,700	67,026	(2,674)
Expenditures				
Debt service - principal	47,250	47,250	47,221	29
Debt service - interest and fiscal charges	22,450	22,450	19,928	2,522
Total expenditures	69,700	69,700	67,149	2,551
Net change in fund balance	\$ -	\$ -	(123)	\$ (123)
Fund balance at beginning of year			<u>147,533</u>	
Fund balance at end of year			<u>\$ 147,410</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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Interest revenue	\$ -	\$ -	\$ 13,453	\$ 13,453
Expenditures				
Debt service - principal	1,460,000	1,460,000	1,460,000	-
Debt service - interest and fiscal charges	1,296,000	1,293,700	1,293,451	249
Total expenditures	2,756,000	2,753,700	2,753,451	249
Deficiency of revenues over expenditures	(2,756,000)	(2,753,700)	(2,739,998)	13,702
Other financing sources				
Transfers in	2,756,000	2,756,000	2,756,000	-
Net change in fund balance	\$ -	\$ 2,300	16,002	\$ 13,702
Fund balance at beginning of year			2,966,470	
Fund balance at end of year			\$ 2,982,472	

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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Interest revenue	\$ -	\$ -	\$ 2,501	\$ 2,501
Expenditures				
Debt service - principal	175,000	175,000	175,000	-
Debt service - interest and fiscal charges	395,000	395,000	393,900	1,100
Total expenditures	570,000	570,000	568,900	1,100
Deficiency of revenues over expenditures	(570,000)	(570,000)	(566,399)	3,601
Other financing sources				
Transfers in	570,000	570,000	570,000	-
Net change in fund balance	\$ -	\$ -	3,601	\$ 3,601
Fund balance at beginning of year			575,820	
Fund balance at end of year			\$ 579,421	

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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Interest revenue	\$ -	\$ -	\$ 5,820	\$ 5,820
Expenditures				
Debt service - principal	835,000	823,325	400,000	423,325
Debt service - interest and fiscal charges	865,000	876,675	873,175	3,500
Total expenditures	1,700,000	1,700,000	1,273,175	426,825
Deficiency of revenues over expenditures	(1,700,000)	(1,700,000)	(1,267,355)	432,645
Other financing sources				
Transfers in	1,700,000	1,700,000	1,700,000	-
Net change in fund balance	\$ -	\$ -	432,645	\$ 432,645
Fund balance at beginning of year			1,296,696	
Fund balance at end of year			\$ 1,729,341	

Will County, Illinois

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

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Interest revenue	\$ -	\$ -	\$ 1,582	\$ 1,582
Expenditures				
Debt service - interest and fiscal charges	-	2,350,000	2,324,331	25,669
Deficiency of revenues over expenditures	-	(2,350,000)	(2,322,749)	27,251
Other financing sources				
Transfers in	-	2,350,000	10,790,000	8,440,000
Net change in fund balance	\$ -	\$ -	8,467,251	\$ 8,467,251
Fund balance at beginning of year			-	
Fund balance at end of year			\$ 8,467,251	

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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 90,000	\$ 90,000	\$ 73,245	\$ (16,755)
Interest revenue	1,200	1,200	1,277	77
Miscellaneous revenues	300,000	300,000	-	(300,000)
Total revenues	391,200	391,200	74,522	(316,678)
Expenditures				
Health and welfare				
Commodities				
Buildings/grounds maintenance supplies	20,000	20,000	-	20,000
Furniture and equipment - small value	50,000	50,000	-	50,000
Machinery and equipment - small value	20,000	20,000	-	20,000
Total commodities	90,000	90,000	-	90,000
Contractual services				
Buildings/grounds - repairs and maintenance	76,200	76,200	13,403	62,797
Capital outlay				
Buildings and structures	125,000	107,000	8,970	98,030
Vehicles	-	18,000	17,989	11
Total capital outlay	125,000	125,000	26,959	98,041
Other expenditures	100,000	100,000	-	100,000
Total expenditures	391,200	391,200	40,362	350,838
Excess of revenues over expenditures	-	-	34,160	34,160
Other financing sources				
Transfers in	-	-	722	722
Net change in fund balance	\$ -	\$ -	34,882	\$ 34,882
Fund balance at beginning of year			250,608	
Fund balance at end of year			\$ 285,490	

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, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ -	\$ 501,000	\$ 109,103	\$ (391,897)
Interest revenue	5,000	5,000	3,182	(1,818)
Miscellaneous revenues	500,000	500,000	831,903	331,903
Total revenues	505,000	1,006,000	944,188	(61,812)
Expenditures				
General and administrative				
Commodities				
Squad car supply/arsenal	-	8,135	8,135	-
Contractual services				
Rentals - equipment	-	24,632	24,632	-
Capital outlay				
Buildings and structures	255,000	255,000	37,023	217,977
Computer hardware/software	250,000	283,468	8,497	274,971
Total capital outlay	505,000	538,468	45,520	492,948
Other expenditures	-	434,765	113,280	321,485
Total expenditures	505,000	1,006,000	191,567	814,433
Excess of revenues over expenditures	-	-	752,621	752,621
Other financing sources				
Transfers in	-	-	149,471	149,471
Net change in fund balance	\$ -	\$ -	902,092	\$ 902,092
Fund balance at beginning of year			519,567	
Fund balance at end of year			\$ 1,421,659	

Will County, Illinois

ADF Expansion Fund

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

Year Ended November 30, 2010

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Interest revenue	\$ 10,000	\$ 10,000	\$ 4,284	\$ (5,716)
Miscellaneous revenues	1,500,000	1,500,000	19,830	(1,480,170)
Total revenues	<u>1,510,000</u>	<u>1,510,000</u>	<u>24,114</u>	<u>(1,485,886)</u>
Expenditures				
Public Safety				
Capital outlay				
Buildings and structures	1,510,000	1,155,151	29,048	1,126,103
Other expenditures	-	354,849	354,849	-
Total expenditures	<u>1,510,000</u>	<u>1,510,000</u>	<u>383,897</u>	<u>1,126,103</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(359,783)</u>	<u>\$ (359,783)</u>
Fund balance at beginning of year			<u>1,040,022</u>	
Fund balance at end of year			<u>\$ 680,239</u>	

FIDUCIARY FUNDS

AGENCY FUNDS

Agency Funds – To account for monies held by the County or County departments. The County has a fiduciary responsibility for these funds to third parties.

Agency Funds
 Combining Balance Sheet
 November 30, 2010

	Assets					Liabilities		
	Cash and Cash Equivalents	Investments	Accrued Interest	Accounts Receivable	Total	Accounts Payable	Amounts Held for Others	Total
County treasurer								
Property taxes-all county taxing bodies	\$ 24,456,966	\$ -	\$ -	\$ -	\$ 24,456,966	\$ -	\$ 24,456,966	\$ 24,456,966
Inheritance account	101,238	-	-	8,904	110,142	-	110,142	110,142
Special trust funds	8,508,926	-	1,125	1,871,888	10,381,939	-	10,381,939	10,381,939
Federal state and FICA taxes	-	-	-	-	-	-	-	-
Other treasurer's accounts	9,795,059	-	151	55,749	9,850,959	379,806	9,471,153	9,850,959
Total county treasurer	42,862,189	-	1,276	1,936,541	44,800,006	379,806	44,420,200	44,800,006
Circuit clerk								
Court fees	9,643,178	42,666	-	-	9,685,844	-	9,685,844	9,685,844
Alimony and child support	27,698	-	-	-	27,698	-	27,698	27,698
Marriage fund	-	-	-	-	-	-	-	-
Total circuit clerk	9,670,876	42,666	-	-	9,713,542	-	9,713,542	9,713,542
Sheriff								
Sheriff's account	2,789,825	8,303	-	-	2,798,128	-	2,798,128	2,798,128
County clerk								
County clerk accounts	1,956,745	-	-	55	1,956,800	1,266	1,955,534	1,956,800
Sunny Hill nursing home								
Patients' trust account	15,270	-	-	-	15,270	-	15,270	15,270
Security deposits	155,492	-	-	-	155,492	8,740	146,752	155,492
Other accounts	105,587	144,568	-	-	250,155	-	250,155	250,155
Total Sunny Hill nursing home	276,349	144,568	-	-	420,917	8,740	412,177	420,917
Adult detention facility								
Prisoners' account	192,318	-	-	-	192,318	-	192,318	192,318
State's Attorney								
State's Attorney	131,090	-	-	-	131,090	-	131,090	131,090
River Valley detention facility								
River Valley detention facility	1,138	-	-	-	1,138	-	1,138	1,138
Regional office of education								
Regional office of education	2,732,289	-	-	-	2,732,289	-	2,732,289	2,732,289
Total agency funds	\$ 60,612,819	\$ 195,537	\$ 1,276	\$ 1,936,596	\$ 62,746,228	\$ 389,812	\$ 62,356,416	\$ 62,746,228

Agency Funds
Combining Statement of Changes in Assets and Liabilities
Year Ended November 30, 2010

	Assets and Liabilities at Beginning of Year	Additions	Deletions	Assets and Liabilities at End of Year
County treasurer				
<i>Property taxes-all county taxing bodies</i>				
Assets				
Cash and cash equivalents	\$ 26,573,180	\$ 843,758	\$ 2,959,972	\$ 24,456,966
Total assets	26,573,180	843,758	2,959,972	24,456,966
Liabilities				
Amounts held for others	26,573,180	843,758	2,959,972	24,456,966
Total liabilities	\$ 26,573,180	\$ 843,758	\$ 2,959,972	\$ 24,456,966
<i>Inheritance account</i>				
Assets				
Cash and cash equivalents	\$ 401,072	\$ 5,468,364	\$ 5,768,198	\$ 101,238
Accounts receivable	-	8,904	-	8,904
Total assets	401,072	5,477,268	5,768,198	110,142
Liabilities				
Amounts held for others	401,072	5,477,268	5,768,198	110,142
Total liabilities	\$ 401,072	\$ 5,477,268	\$ 5,768,198	\$ 110,142
<i>Special trust funds</i>				
Assets				
Cash and cash equivalents	\$ 1,787,008	\$ 13,944,128	\$ 7,222,210	\$ 8,508,926
Accrued interest	158	1,125	158	1,125
Accounts receivable	-	1,871,888	-	1,871,888
Total assets	1,787,166	15,817,141	7,222,368	10,381,939
Liabilities				
Amounts held for others	1,787,166	15,817,141	7,222,368	10,381,939
Total liabilities	\$ 1,787,166	\$ 15,817,141	\$ 7,222,368	\$ 10,381,939

(Continued)

Agency Funds

Combining Statement of Changes in Assets and Liabilities (Continued)

Year Ended November 30, 2010

	Assets and Liabilities at Beginning of Year	Additions	Deletions	Assets and Liabilities at End of Year
County treasurer (continued)				
<i>Federal state and FICA taxes</i>				
Assets				
Cash and cash equivalents	\$ -	\$ 32,528,595	\$ 32,528,595	\$ -
Total assets	-	32,528,595	32,528,595	-
Liabilities				
Amounts held for others	-	32,528,595	32,528,595	-
Total liabilities	\$ -	\$ 32,528,595	\$ 32,528,595	\$ -
<i>Other treasurer's accounts</i>				
Assets				
Cash and cash equivalents	\$ 9,768,844	\$ 68,742,069	\$ 68,715,854	\$ 9,795,059
Accrued interest	177	151	177	151
Accounts receivable	49,896	55,749	49,896	55,749
Total assets	9,818,917	68,797,969	68,765,927	9,850,959
Liabilities				
Accounts payable	539,296	40,319,841	40,479,331	379,806
Amounts held for others	9,279,621	28,478,128	28,286,596	9,471,153
Total liabilities	\$ 9,818,917	\$ 68,797,969	\$ 68,765,927	\$ 9,850,959
Circuit clerk				
<i>Court fees</i>				
Assets				
Cash and cash equivalents	\$ 9,610,786	\$ 42,136,155	\$ 42,103,763	\$ 9,643,178
Investments	42,623	43	-	42,666
Total assets	9,653,409	42,136,198	42,103,763	9,685,844
Liabilities				
Amounts held for others	9,653,409	42,136,198	42,103,763	9,685,844
Total liabilities	\$ 9,653,409	\$ 42,136,198	\$ 42,103,763	\$ 9,685,844

(Continued)

Agency Funds

Combining Statement of Changes in Assets and Liabilities (Continued)

Year Ended November 30, 2010

	Assets and Liabilities at Beginning of Year	Additions	Deletions	Assets and Liabilities at End of Year
Circuit clerk (continued)				
<i>Alimony and child support</i>				
Assets				
Cash and cash equivalents	\$ 71,031	\$ 1,670,150	\$ 1,713,483	\$ 27,698
Total assets	71,031	1,670,150	1,713,483	27,698
Liabilities				
Amounts held for others	71,031	1,670,150	1,713,483	27,698
Total liabilities	\$ 71,031	\$ 1,670,150	\$ 1,713,483	\$ 27,698
<i>Marriage fund</i>				
Assets				
Cash and cash equivalents	\$ 33,946	\$ -	\$ 33,946	\$ -
Total assets	33,946	-	33,946	-
Liabilities				
Amounts held for others	33,946	-	33,946	-
Total liabilities	\$ 33,946	\$ -	\$ 33,946	\$ -
Sheriff				
<i>Sheriff's account</i>				
Assets				
Cash and cash equivalents	\$ 1,399,132	\$ 19,885,677	\$ 18,494,984	\$ 2,789,825
Investments	8,294	9	-	8,303
Total assets	1,407,426	19,885,686	18,494,984	2,798,128
Liabilities				
Amounts held for others	1,407,426	19,885,686	18,494,984	2,798,128
Total liabilities	\$ 1,407,426	\$ 19,885,686	\$ 18,494,984	\$ 2,798,128

(Continued)

Agency Funds

Combining Statement of Changes in Assets and Liabilities (Continued)

Year Ended November 30, 2010

	Assets and Liabilities at Beginning of Year			Additions	Deletions	Assets and Liabilities at End of Year		
County clerk								
<i>County clerk accounts</i>								
Assets								
Cash and cash equivalents	\$	2,546,732	\$	35,250,371	\$	35,840,358	\$	1,956,745
Accounts receivable		25		55		25		55
Total assets		2,546,757		35,250,426		35,840,383		1,956,800
Liabilities								
Accounts payable		687		26,795		26,216		1,266
Amounts held for others		2,546,070		35,223,631		35,814,167		1,955,534
Total liabilities	\$	2,546,757	\$	35,250,426	\$	35,840,383	\$	1,956,800
Sunny Hill nursing home								
<i>Patients' trust account</i>								
Assets								
Cash and cash equivalents	\$	34,369	\$	327,627	\$	346,726	\$	15,270
Total assets		34,369		327,627		346,726		15,270
Liabilities								
Amounts held for others		34,369		327,627		346,726		15,270
Total liabilities	\$	34,369	\$	327,627	\$	346,726	\$	15,270
Security deposits								
Assets								
Cash and cash equivalents	\$	126,700	\$	86,220	\$	57,428	\$	155,492
Total assets		126,700		86,220		57,428		155,492
Liabilities								
Accounts payable		-		66,168		57,428		8,740
Amounts held for others		126,700		20,052		-		146,752
Total liabilities	\$	126,700	\$	86,220	\$	57,428	\$	155,492

(Continued)

Agency Funds

Combining Statement of Changes in Assets and Liabilities (Continued)

Year Ended November 30, 2010

	Assets and Liabilities at Beginning of Year	Additions	Deletions	Assets and Liabilities at End of Year
Sunny Hill nursing home (continued)				
<i>Other accounts</i>				
Assets				
Cash and cash equivalents	\$ 119,685	\$ 148,680	\$ 162,778	\$ 105,587
Investments	131,899	46,459	33,790	144,568
Total assets	251,584	195,139	196,568	250,155
Liabilities				
Amounts held for others	251,584	195,139	196,568	250,155
Total liabilities	\$ 251,584	\$ 195,139	\$ 196,568	\$ 250,155
Adult detention facility				
<i>Prisoners' account</i>				
Assets				
Cash and cash equivalents	\$ 78,860	\$ 1,391,274	\$ 1,277,816	\$ 192,318
Total assets	78,860	1,391,274	1,277,816	192,318
Liabilities				
Amounts held for others	78,860	1,391,274	1,277,816	192,318
Total liabilities	\$ 78,860	\$ 1,391,274	\$ 1,277,816	\$ 192,318
State's Attorney				
Assets				
Cash and cash equivalents	\$ 88,769	\$ 243,174	\$ 200,853	\$ 131,090
Total assets	88,769	243,174	200,853	131,090
Liabilities				
Amounts held for others	88,769	243,174	200,853	131,090
Total liabilities	\$ 88,769	\$ 243,174	\$ 200,853	\$ 131,090

(Continued)

Agency Funds

Combining Statement of Changes in Assets and Liabilities (Continued)

Year Ended November 30, 2010

	Assets and Liabilities at Beginning of Year	Additions	Deletions	Assets and Liabilities at End of Year
River Valley detention facility				
Assets				
Cash and cash equivalents	\$ 1,137	\$ 1	\$ -	\$ 1,138
Total assets	1,137	1	-	1,138
Liabilities				
Amounts held for others	1,137	1	-	1,138
Total liabilities	\$ 1,137	\$ 1	\$ -	\$ 1,138
Regional office of education				
Assets				
Cash and cash equivalents	\$ 1,711,219	\$ 15,982,224	\$ 14,961,154	\$ 2,732,289
Total assets	1,711,219	15,982,224	14,961,154	2,732,289
Liabilities				
Amounts held for others	1,711,219	15,982,224	14,961,154	2,732,289
Total liabilities	\$ 1,711,219	\$ 15,982,224	\$ 14,961,154	\$ 2,732,289
All agency funds				
Assets				
Cash and cash equivalents	\$ 54,352,470	\$ 238,648,467	\$ 232,388,118	\$ 60,612,819
Investments	182,816	46,511	33,790	195,537
Accrued interest	335	1,276	335	1,276
Accounts receivable	49,921	1,936,596	49,921	1,936,596
Total assets	\$ 54,585,542	\$ 240,632,850	\$ 232,472,164	\$ 62,746,228
Liabilities				
Accounts payable	\$ 539,983	\$ 40,412,804	\$ 40,562,975	\$ 389,812
Amounts held for others	54,045,559	200,220,046	191,909,189	62,356,416
Total liabilities	\$ 54,585,542	\$ 240,632,850	\$ 232,472,164	\$ 62,746,228

STATISTICAL SECTION – UNAUDITED

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

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

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

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

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

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

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

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

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

Sources: Will County Financial Statements 2002-2010.

Changes in Net Assets
Last Nine Fiscal Years*
(Unaudited)

	Fiscal Year								
	2002	2003	2004	2005	2006	2007	2008	2009	2010
Expenses									
Governmental activities									
General and administrative	\$ 54,299,089	\$ 70,572,723	\$ 63,831,041	\$ 68,053,009	\$ 61,179,268	\$ 62,157,811	\$ 64,475,732	\$ 65,620,151	\$ 51,563,780
Education and recreation	-	-	-	-	-	1,386,926	2,487,136	2,852,650	-
Public safety	36,657,642	35,877,452	50,086,519	49,347,395	51,578,288	63,927,441	71,356,935	75,685,250	77,198,730
Judicial	22,318,494	21,787,427	29,804,205	31,744,709	35,332,093	37,710,082	40,371,411	42,063,251	42,659,853
Health and welfare	33,339,902	32,419,908	36,382,239	34,670,965	49,873,706	55,611,796	57,708,634	63,216,057	69,932,045
Highway and roads	15,805,481	7,800,151	15,349,317	10,579,584	20,524,374	10,591,001	18,029,729	22,596,071	16,969,269
Interest on debt	6,600,942	7,183,218	6,925,213	10,555,856	11,505,750	11,359,509	13,442,669	13,631,453	5,288,149
Total governmental activities expenses	169,021,550	175,640,879	202,378,534	204,951,518	229,993,479	242,744,566	267,872,246	285,664,883	263,611,826
Revenues									
Governmental activities program revenues									
Fees, fines, and charges for services									
General and administrative	14,985,880	15,750,382	16,598,357	15,707,345	20,088,404	18,986,874	10,773,205	9,025,681	8,152,305
Education and recreation	-	-	-	-	-	517,478	649,143	733,984	-
Public safety	8,046,975	8,225,476	8,446,876	8,730,924	9,764,177	9,264,768	12,930,453	12,115,581	10,067,306
Judicial	9,423,772	10,235,309	12,263,653	13,980,002	15,455,273	18,389,828	21,581,419	20,986,055	21,944,903
Health and welfare	11,258,966	11,744,928	12,735,350	15,710,169	14,869,816	17,413,036	22,070,066	24,289,739	22,203,748
Highway and roads	1,628,104	1,843,859	2,406,339	3,641,318	1,754,804	1,313,919	1,979,687	1,932,828	1,537,414
Total fees, fines, and charges for services	45,343,697	47,799,954	52,450,575	57,769,758	61,932,474	65,885,903	69,983,973	69,083,868	63,905,676
Operating grants and contributions									
General and administrative	2,700,198	6,766,607	9,168,325	10,434,223	11,339,800	634,920	1,280,748	174,473	906,484
Public safety	1,704,233	1,083,596	1,741,274	1,085,662	539,415	3,219,597	-	1,873,553	4,737,581
Judicial	4,727,428	5,055,302	4,346,795	5,278,939	4,372,161	2,601,088	6,067,210	5,291,680	5,464,347
Health and welfare	12,048,669	11,576,291	12,739,795	11,448,242	16,384,961	26,596,391	25,397,794	29,089,095	33,648,055
Highway and roads	8,077,125	7,813,673	8,182,592	10,008,478	9,791,456	12,993,715	23,765,192	28,112,088	31,689,781
Total operating grants and contributions	29,257,653	32,295,469	36,178,781	38,255,544	42,427,793	46,045,711	56,510,944	64,540,889	76,446,248

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

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

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

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

Sources: Will County Financial Statements 2002-2010.

Fund Balances - Governmental Funds

Last Nine Fiscal Years *

(Unaudited)

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

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

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

Sources: Will County Financial Statements 2002-2010.

Changes in Fund Balances - Governmental Funds

Last Nine Fiscal Years *

(Unaudited)

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

(Continued)

Changes in Fund Balances - Governmental Funds (Continued)

Last Nine Fiscal Years *

(Unaudited)

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	
Other Financing Sources (Uses)										
Transfers In	\$ 1,420,896	\$ 3,751,024	\$ 21,949,963	\$ 25,526,785	\$ 22,840,580	\$ 29,692,317	\$ 32,605,980	\$ 27,103,512	\$ 49,876,912	
Issuance of bonds/debt certificates	39,936,200	194,324	187,900	-	6,600,000	21,723,212	55,000,000	4,200,000	100,000,000	
Premium on bonds/debt certificates	1,185,361	-	-	114,200,000	538,553	-	2,790,290	-	843,278	
Proceeds from loan	-	-	2,311,034	7,780,761	-	-	-	-	-	
Proceeds from capital leases	1,328,257	934,608	1,296,133	930,534	104,668	-	-	-	-	
Sale of capital assets	105,500	-	7,894	11,897	6,375	-	-	-	-	
Operating transfers out	(1,619,017)	(3,751,024)	(21,949,963)	(25,526,785)	(22,840,580)	(29,692,317)	(32,605,980)	(27,103,512)	(49,876,912)	
Payments to refunding escrow agent	(33,782,468)	-	-	-	-	-	-	-	-	
Total other financing sources (uses)	8,574,729	1,128,932	3,802,961	122,923,192	7,249,596	21,723,212	57,790,290	4,200,000	100,843,278	
Net change in fund balances	\$ 1,013,070	\$ (9,102,429)	\$ (3,129,358)	\$ 123,637,407	\$ (34,319,488)	\$ (40,156,019)	\$ 34,906,634	\$ (634,364)	\$ 105,517,083	
Debt service as a percentage of noncapital expenditures	7.4%	7.6%	7.0%	9.3%	8.9%	8.4%	9.8%	9.6%	3.4%	

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

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

Sources: Will County Financial Statements 2002-2010.

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

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

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

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

Sources: Will County Financial Statements 2002-2010.

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

Fiscal Year	Property	Replacement	Income	Sales	Other	Total
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
2010	108,761,202	3,979,191	6,861,332	19,377,350	1,042,093	140,021,168
Change						
2001–2010	51.4%	41.2%	-8.1%	27.2%	-4.3%	42.2%
2002–2009	75.1%	77.7%	8.1%	18.4%	2.7%	61.8%

Notes: 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.

2010 taxes do not include the Forest Preserve due to implementation of GASB 61 and use the accrual basis of accounting due to the implementation of GASB 34.

Sources: Will County Financial Statements 2001-2010.

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

	Current	Tax Year									
	Limit	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General	0.2500	0.2432	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2435	0.2601	0.2818
Worker's compensation	None	0.0294	0.0282	0.0242	0.0216	0.0180	0.0163	0.0148	0.0138	0.0196	0.0196
Liability insurance	None	0.0165	0.0147	0.0155	0.0158	0.0161	0.0152	0.0138	0.0128	0.0163	0.0163
Illinois Municipal Retirement	None	0.0522	0.0527	0.0502	0.0604	0.0610	0.0743	0.0664	0.0611	0.0596	0.0621
Sunny Hill sanitarium	0.0750	0.0044	0.0045	0.0041	0.0038	0.0030	0.0028	0.0027	0.0024	0.0028	0.0026
Highway	0.1000	0.0540	0.0557	0.0552	0.0466	0.0436	0.0436	0.0407	0.0437	0.0326	0.0316
Health	0.1000	0.0584	0.0578	0.0526	0.0475	0.0459	0.0442	0.0433	0.0406	0.0428	0.0418
Bridge	0.0500	0.0072	0.0152	0.0136	0.0065	0.0072	0.0050	0.0042	0.0038	0.0001	0.0001
Matching tax	0.0500	0.0500	0.0388	0.0419	0.0347	0.0314	0.0289	0.0239	0.0216	0.0002	0.0001
Social security	None	0.0385	0.0359	0.0334	0.0336	0.0374	0.0319	0.0325	0.0299	0.0306	0.0273
Will County Building Commission	None	0.0552	0.0521	0.0483	0.0448	0.0417	0.0118	0.0127	0.0117	0.0191	0.0191
Detention home construction	0.0400	0.0086	0.0085	0.0084	0.0078	0.0076	0.0065	0.0104	0.0094	0.0104	-
Detention home operation *	0.0200	0.0095	0.0091	0.0087	0.0083	0.0079	0.0075	-	-	-	-
		0.6271	0.6232	0.6061	0.5814	0.5708	0.5380	0.5154	0.4943	0.4942	0.5024
Clearview debt service fund	None	-	-	2.3523	1.1084	3.0392	2.0442	1.8333	1.6375	1.5630	1.5757
Will County Special Services Area #1 (Bonnie Brae)	None	2.0484	1.3024	-	-	-	-	-	-	-	-
General	\$	23,184,649	\$ 26,164,780	\$ 28,855,713	\$ 32,426,145	\$ 35,804,946	\$ 40,310,837	\$ 45,894,909	\$ 49,548,311	\$ 56,504,947	\$ 61,362,811
Worker's compensation		2,802,749	2,951,387	2,793,233	2,801,619	2,577,956	2,628,267	2,716,979	2,808,077	4,257,966	4,267,960
Liability insurance		1,572,972	1,538,489	1,789,054	2,049,332	2,305,839	2,450,899	2,533,399	2,604,593	3,541,064	3,549,375
Illinois Municipal Retirement		4,976,310	5,515,536	5,794,227	7,834,157	8,736,407	11,980,381	12,189,688	12,432,862	12,947,693	13,522,465
Sunny Hill sanitarium		419,459	470,966	473,234	492,877	429,659	451,481	495,665	488,361	608,281	566,158
Highway		5,147,907	5,829,513	6,371,341	6,044,233	6,244,383	7,030,210	7,471,691	8,892,243	7,082,127	6,880,997
Health		5,567,366	6,049,297	6,071,242	6,160,967	6,573,788	7,126,956	7,948,998	8,261,443	9,298,007	9,102,078
Bridge		686,388	1,590,819	1,569,751	843,080	1,031,182	806,217	771,034	773,239	21,724	21,775
Matching tax		4,766,581	4,060,773	4,836,217	4,500,749	4,497,101	4,659,933	4,387,553	4,395,251	43,449	21,775
Social security		3,670,267	3,757,262	3,855,123	4,358,074	5,356,420	5,143,663	5,966,338	6,084,166	6,647,641	5,944,659
Will County Building Commission		5,262,212	5,452,647	5,574,834	5,810,675	5,792,184	1,902,659	2,331,428	2,380,728	4,149,289	4,159,033
Detention home construction		819,852	889,603	969,552	1,011,696	1,088,470	1,048,082	1,909,228	1,912,748	2,259,329	-
Detention home operation *		905,650	952,398	1,004,179	1,076,548	1,131,436	1,209,325	-	-	-	-
Clearview debt service fund		-	-	71,600	35,801	95,845	67,150	67,150	67,151	67,151	67,153
Will County Special Services Area #1 (Bonnie Brae)		54,936	37,995	-	-	-	-	-	-	-	-
	\$	59,837,298	\$ 65,261,465	\$ 70,029,300	\$ 75,445,953	\$ 81,665,616	\$ 86,816,060	\$ 94,684,060	\$ 100,649,173	\$ 107,428,668	\$ 109,466,239

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

Notes: Includes only the County, Forest Preserve information is available in separately issued component unit financial statements.

Tax Rates are per \$100 of assessed valuation.

Source: Will County Clerk - Tax Extension Department.

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

	Type Of Business	Fiscal Year 2001		Fiscal Year 2010	
		Taxable Assessed Value	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
<u>Taxpayer</u>					
Exelon Generation Co. LLC (1)	Utility	\$ 465,953,600	4.89%	\$ 432,732,917	1.88%
Exxon Mobil Joliet Refining	Manufacturing	134,691,451	1.41%	306,301,232	1.33%
PDV Midwest Refining	Manufacturing	71,289,500	0.75%	253,048,546	1.10%
Walmart	Retail	-	-	80,803,897	0.35%
Adventist Bolingbrook Hospital	Medical	-	-	37,716,705	0.16%
Industry Property Fund	Industrial	-	-	32,312,465	0.14%
Target Corporation	Retail	-	-	27,860,194	0.12%
Menard Inc.	Retail	-	-	27,576,949	0.12%
Prologis Exchange IL	Industrial	-	-	26,491,907	0.11%
Des Plaines Development	Manufacturing	12,600,652	0.13%	25,838,490	0.11%
Catullus Development Corp.	Retail	23,714,315	0.25%	-	-
Chicago Carbon Co.	Manufacturing	18,227,805	0.19%	-	-
BASF Corporation	Manufacturing	15,624,054	0.16%	-	-
Amoco Oil Corporation	Manufacturing	15,750,145	0.17%	-	-
Midwest Generation	Utility	12,204,840	0.13%	-	-
Tellabs, Inc.	Retail	11,946,900	0.13%	-	-
Total		\$ 782,003,262	8.21%	\$ 1,250,683,302	5.42%

(1) - Formerly Commonwealth Edison.

Source: Will County Supervisor of Assessment.

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

County							
Fiscal Year	Levy Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collected for the Levy	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2001	2000	\$ 59,837,298	\$ 59,655,073	99.70%	\$ 37,234	\$ 59,692,307	99.76%
2002	2001	65,261,465	64,828,033	99.34%	115,332	64,943,365	99.51%
2003	2002	70,029,300	69,737,303	99.58%	58,530	69,795,833	99.67%
2004	2003	75,445,953	75,184,382	99.65%	53,513	75,237,895	99.72%
2005	2004	81,665,616	81,619,668	99.94%	45,948	81,665,616	100.00%
2006	2005	86,816,060	86,516,612	99.66%	51,493	86,568,105	99.71%
2007	2006	94,684,060	94,271,097	99.56%	70,532	94,341,629	99.64%
2008	2007	100,649,171	100,267,527	99.62%	54,592	100,322,119	99.68%
2009	2008	107,428,668	107,023,244	99.62%	63,499	107,086,743	99.68%
2010	2009	109,466,239	108,889,507	99.47%	67,679	108,957,186	99.53%

Forest Preserve District							
Fiscal Year	Levy Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collected for the Levy	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2001	2000	\$ 13,010,713	\$ 13,010,713	100.00%	\$ -	\$ 13,010,713	100.00%
2002	2001	14,112,631	14,112,631	100.00%	-	14,112,631	100.00%
2003	2002	15,123,802	15,123,802	100.00%	-	15,123,802	100.00%
2004	2003	16,411,230	16,411,230	100.00%	-	16,411,230	100.00%
2005	2004	17,650,291	17,650,291	100.00%	-	17,650,291	100.00%
2006	2005	23,879,808	23,879,808	100.00%	-	23,879,808	100.00%
2007	2006	25,106,568	25,106,568	100.00%	-	25,106,568	100.00%
2008	2007	28,942,424	28,903,517	99.87%	14,743	28,918,260	99.92%
2009	2008	31,325,470	31,286,814	99.88%	16,639	31,303,453	99.93%
2010	2009	33,076,307	32,885,456	99.42%	19,497	32,904,953	99.48%

** This has been amended to include information obtained from Treasurer documents and the Forest Preserve District's CAFR.

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

Direct and Overlapping Property Tax Rates
Last Ten Tax Years
(rate per \$100 of assessed value)
(Unaudited)

	Year Taxes are Payable									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Direct rate - County	0.6271	0.6232	0.6061	0.5814	0.5708	0.5380	0.5154	0.4943	0.4942	0.5024
Overlapping rates:										
Municipalities	0.7391	0.8111	0.7857	0.7921	0.9467	1.0232	0.9265	0.9523	1.2429	1.4080
High school districts	1.9914	2.0189	2.0598	1.9713	2.1598	2.0906	2.1171	2.1132	1.9681	1.9540
Unit school districts	4.4661	4.7470	4.7580	4.6961	4.3891	4.3902	4.2033	4.0725	4.0925	4.1975
Elementary school districts	2.6164	2.8039	2.9264	2.9375	2.8536	2.7576	2.7162	2.6314	2.6162	2.6334
Junior colleges	0.2295	0.2326	0.2315	0.2195	0.2917	0.2941	0.3013	0.2971	0.2763	0.2945
Townships	0.2552	0.2486	0.2382	0.2253	0.3480	0.3371	0.3169	0.3121	0.3113	0.3124
Sanitary districts	0.0294	0.0276	0.0252	0.0233	0.1247	0.1182	0.1090	0.1005	0.0967	0.0942
Park district	0.4186	0.3064	0.2994	0.3186	0.3187	0.3199	0.2868	0.3051	0.2955	0.2916
Forest Preserve	0.1369	0.1352	0.1315	0.1266	0.1235	0.1481	0.1369	0.1424	0.1445	0.1519
Fire protection	0.4189	0.4477	0.4876	0.5129	0.5531	0.5773	0.5937	0.6017	0.5988	0.5828

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

Source: Will County Clerk - Tax Extension Department.

Note: Tax Rates are per \$100 of assessed valuation. Rates are based on weighted average for each type of government. The totals do not reflect the actual tax burden of each parcel of real estate. Typical tax burdens are shown below:

<u>Year</u>	<u>Equalized Assessed Value</u>	<u>Total Tax Extension</u>	<u>Resulting Typical Tax Rate</u>
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
2009	21,775,056,261	1,558,105,729	0.07155

Assessed Value and Estimated Actual Value of Taxable Property
 Last Ten Fiscal Years
 (Unaudited)

Fiscal Year Ended Nov. 30	Levy Year	Real Property		Railroad Property		Direct Tax Rate	Total		Percent of Total Assessed Value to Total Estimated Value
		Assessed Value	Estimated Value	Assessed Value	Estimated Value		Assessed Value	Estimated Value	
2001	2000	\$ 9,523,535,185	\$ 28,570,605,555	\$ 9,470,115	\$ 28,410,345	0.6271	\$ 9,533,005,300	\$ 28,599,015,900	33.333%
2002	2001	10,455,934,037	31,367,802,111	9,804,212	29,412,636	0.6232	10,465,738,249	31,397,214,747	33.333%
2003	2002	11,531,765,433	34,595,296,299	10,335,019	31,005,057	0.6061	11,542,100,452	34,626,301,356	33.333%
2004	2003	12,959,957,561	38,879,872,683	10,300,066	30,900,198	0.5814	12,970,257,627	38,910,772,881	33.333%
2005	2004	14,311,657,646	42,934,972,938	10,116,255	30,348,765	0.5708	14,321,773,901	42,965,321,703	33.333%
2006	2005	16,114,692,050	48,344,076,150	9,418,463	28,255,389	0.5380	16,124,110,513	48,372,331,539	33.333%
2007	2006	18,347,954,130	55,043,862,390	9,775,482	29,326,446	0.5154	18,357,729,612	55,073,188,836	33.333%
2008	2007	20,337,154,789	61,011,464,367	10,980,541	32,941,623	0.4943	20,348,135,330	61,044,405,990	33.333%
2009	2008	21,711,156,275	65,133,468,825	12,899,176	38,697,528	0.4942	21,724,055,451	65,172,166,353	33.333%
2010	2009	21,759,894,197	65,279,682,591	15,162,064	45,486,192	0.5024	21,775,056,261	65,325,168,783	33.333%

Source: Will County Clerk.

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

Fiscal Year	Population (1)	Equalized Assessed Value (2)	Gross General Bonded Debt	Less Debt Service Fund	Net General Bonded Debt Outstanding	Ratio Of General Bonded Debt to Assessed Value	Percentage of Total Debt to Personal Income (3)	Net General Bonded Debt Per Capita
2001	536,416	\$ 9,533,005,300	\$ 17,560,000	\$ 18,681	\$ 17,541,319	0.18%	0.12%	\$ 32.70
2002	559,861	10,465,738,249	20,431,200	92,025	20,339,175	0.19%	0.12%	36.33
2003	586,704	11,542,100,452	19,440,000	191,000	19,249,000	0.17%	0.11%	32.81
2004	613,849	12,970,257,627	16,150,000	688,216	15,461,784	0.12%	0.08%	25.19
2005	642,813	14,321,773,901	45,170,000	3,472,599	41,697,401	0.29%	0.21%	64.87
2006	668,217	16,124,110,513	42,070,000	859,340	41,210,660	0.26%	0.18%	61.67
2007	673,586	18,357,729,612	49,745,000	4,694,093	45,050,907	0.25%	0.18%	66.88
2008	681,097	20,348,135,330	67,380,000	5,588,884	61,791,116	0.30%	0.23%	90.72
2009	685,251	21,724,055,451	63,871,682	6,044,546	57,827,136	0.27%	0.22%	84.39
2010	677,560	21,775,056,261	161,579,461	14,964,579	146,614,882	0.67%	N/A	216.39

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

(1) See Table 16 for population data.

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

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

N/A - Information not currently available.

Direct and Overlapping Governmental Activities Debt
 As of November 30, 2010
 (Unaudited)

Governmental Unit	Debt Outstanding (1)	Percentage Applicable to County (2)	Amount Applicable to County
Overlapping debt			
Forest Preserve	\$ 159,155,867	100.00%	\$ 159,155,867
Municipalities	1,049,753,329	Various	561,566,811
DuPage Water Commission	-	5.35%	-
School Districts	2,759,034,734	Various	1,783,861,886
Park Districts	213,141,846	Various	106,766,079
Library Districts	111,070,000	Various	72,710,620
Fire Protection Districts	27,576,000	Various	22,694,445
Special Service Areas	20,704,731	100.00%	20,704,731
TIF Districts	25,864,356	100.00%	25,864,356
New Lenox Township	1,380,893	100.00%	1,380,893
Homer Township	6,020,000	100.00%	6,020,000
Subtotal, overlapping debt			2,760,725,688
Will County direct debt	161,579,461	100.00%	161,579,461
Total direct and overlapping debt			\$ 2,922,305,149

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

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

Fiscal Year	Principal	Interest	Total Debt Service	Total General Governmental Expenditures (1)	Ratio of Debt Service to Total General Governmental Expenditures
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%
2010	3,351,507	5,145,704	8,497,211	265,205,162	3.20%

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

(1) Expenditures include only the County's general, special revenue, and debt service funds excluding the effects of special service area debt that does not impact the whole County.

Sources: Will County Financial Statements 2001-2010.

Legal Debt Margin Information
 Last Ten Fiscal Years
(Unaudited)

											Legal Debt Margin Calculation for Fiscal Year 2010									
											Assessed value	\$ 21,775,056,261								
											Debt limit (5.75% of assessed value)	1,252,065,735								
											Debt applicable to limit:									
											Bonds	161,579,461								
											Legal debt margin	<u>\$ 1,090,486,274</u>								
											2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Debt limit	\$ 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	\$ 1,252,065,735										
Total net debt applicable to limit	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	161,579,461										
Legal debt margin	<u>\$ 530,587,805</u>	<u>\$ 581,348,749</u>	<u>\$ 644,230,776</u>	<u>\$ 729,639,814</u>	<u>\$ 778,331,999</u>	<u>\$ 778,331,999</u>	<u>\$ 1,005,824,453</u>	<u>\$ 1,102,637,781</u>	<u>\$ 1,185,261,506</u>	<u>\$ 1,090,486,274</u>										
Total net debt applicable to the limit as a percentage of debt limit	3.20%	3.40%	2.93%	2.17%	5.49%	4.54%	4.71%	5.76%	5.11%	12.91%										

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

Source: Will County Clerk.

Demographic Statistics
 Last Ten Calendar Years
(Unaudited)

Year	(1) Population	(1) Median Age	(2) School Enrollment	(3) Unemployment Rate
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	32.7	124,499	10.1%
2010	677,560	34.3	125,617	10.4%

Sources: (1) Bureau of the Census:

Population: 2001-2010 based on estimates.

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

2010 is from Will County CED website.

(2) Will County Superintendent of Schools.

(3) Illinois Department of Employment Security.

Principal Employers
Current Year and Ten Years Ago*
(Unaudited)

	Fiscal Year 2000			Fiscal Year 2010		
	Employees	Rank	Percentage of County	Employees	Rank	Percentage of County
Provena Saint Joseph Medical Center	2,400	3	3.87%	2,500	1	0.37%
Silver Cross Hospital	1,200	7	1.94%	1,800	2	0.27%
Empress Casino Joliet	1,600	5	2.58%	1,756	3	0.26%
Caterpillar, Inc.	2,762	1	4.45%	1,500	4	0.22%
Harrah's Joliet Casino	1,404	6	2.26%	1,100	5	0.16%
University of St. Francis	-	-	0.00%	1,100	6	0.16%
Adventist Bolingbrook Medical Center	-	-	0.00%	1,001	7	0.15%
Omega Studios, Inc.	-	-	0.00%	1,000	8	0.15%
Filtration Group	-	-	0.00%	900	9	0.13%
Kehe Food Distributors	-	-	0.00%	900	10	0.13%
Illinois Department of Corrections - Stateville	945	10	1.52%	-	-	0.00%
ComEd Company	2,560	2	4.13%	-	-	0.00%
Will County Government	1,666	4	2.69%	-	-	0.00%
Valley View School District 365-U	1,100	8	1.77%	-	-	0.00%
Tellabs, Inc.	1,063	9	1.71%	-	-	0.00%
County Population	62,000			677,560		

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

* Information not available for nine years ago, therefore, closest information to that year was used.

Demographic and Economic Statistics
Last Ten Calendar Years
(Unaudited)

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

Sources:

- (1) U.S. Census Bureau:
2001-2010 based on estimates.
- (2) Bureau of Economics Analysis.
- (3) Illinois Department of Employment Security: Local Area Unemployment Statistics - LAUS.
- (4) Illinois Secretary of State: Vehicle registration counts by county. Figures include trucks and motorcycles.

N/A - Information not currently available.

Major Projects in Will County
As of November 30, 2010
(Unaudited)

BOLINGBROOK:	<ul style="list-style-type: none"> ◆ Ozburn-Hessey Logistics, LLC (OHL) has leased 183,500-sf at Bolingbrook Corporate Center West Building II in Bolingbrook. OHL, a diversified third party logistics company with headquarters in Nashville, TN sought space to support an expansion of its business in the I-55 market and will use the facility to service the logistics needs of multiple customers. IDI is the developer of the property; the building is LEED Silver certified. ◆ BPG Properties, Ltd., a private equity real estate fund manager, has completed a 94,118-sf lease to Jet Lithocolor, Inc. (Jet) at 605 Territorial Drive, a 182,400-sf warehouse/manufacturing facility located within Remington Lakes Corporate Center in Bolingbrook. Jet is a provider of graphic communication and marketing solutions that enhance brand and revenue growth strategies. Jet engineers, manufactures, and delivers end-to-end solutions for gift, loyalty, membership, insurance, and other card programs. ◆ Windy City Baldor, Inc. has leased 76,677-sf at 340 Remington Blvd., Bolingbrook. Windy City Baldor, Inc. is the manufacturer's representative for Fort-Smith, Arkansas based Baldor Electric Co., a manufacturer of energy saving industrial motors, drives, and generators. ◆ Worldwide Battery has signed a 10,000-sf lease at 704 Veterans Pkwy. in Bolingbrook. Paine/ Wetzels Jerry Sullivan and Brandon Wright repped landlord S&F and Lee & Associates' Jeff Galante repped the tenant. ◆ Supreme Lobster & Seafood Company has purchased a 101,088-sf freezer/cooler distribution facility at 279 Marquette Drive in Bolingbrook. The sale represents the expansion of Supreme Lobster from its current operations in Villa Park. ◆ G&W Electric plans to move its headquarters, research and development and manufacturing operations to Bolingbrook. The 105-year-old company, which has been located in Blue Island for 55 years, will move to a building at 305 Crossroads in the Crossroads Business Park off Route 53. The company is taking advantage of federal tax-free Recovery Zone bonds in the amount of \$24 million to finance the move. Will County received \$41 million in the stimulus program bonds and allocated \$24 million for the G&W project. G&W also will get an Economic Develop for a Growing Economy income tax credit from the state. The company employs more than 300 workers and most will transfer to Bolingbrook.
CREST HILL:	<ul style="list-style-type: none"> ◆ Garden Grove, a California-based Aaron Thomas Co., has purchased a 420,000-sf industrial facility at 215761 Division St. in Crest Hill Industrial Park. Aaron Thomas is a packager of food products with an 87,000-sf facility in Bolingbrook. ◆ Bartlett-based Greco & Sons Inc., which distributes produce and other fresh foods such as cheeses and meats, purchased a 262,500-sf facility at 21511 Division, in the Crest Hill Industrial Park. ◆ Goglanian Bakeries Inc., which makes pizza crusts, flatbreads, and other breads for fast-food chains and private-label customers worldwide, signed a 15-year lease for a 262,500-sf building at 21511 Division Street near Interstate 55 and U.S. 30 in the Crest Hill Industrial Park. Santa Ana, California-based Goglanian, whose bread is used by well-known restaurants such as Taco Bell and Pizza Hut, plans to begin operations there with close to 200 workers. The firm could double its workforce in several years.
CRETE:	<ul style="list-style-type: none"> ◆ Universal Steel America is building a 85,000-sf combination production, warehouse, and office facility in Crete. The operation will employ fifty people. Universal leads the steel industry in providing precision steel cutting services for parts used in many industries including energy, military, marine, and construction products. The facility is being designed and built by Professional Building Services (PBS) based in Crete.

Major Projects in Will County (Continued)
 As of November 30, 2010
 (Unaudited)

JOLIET:	<ul style="list-style-type: none"> ◆ WEL Company has leased 148,481-sf of warehousing space at 4101 Olympic Blvd. in Rock Run Business Park at I-80 and Houbolt Road in Joliet. WEL is a third-party logistics provider. The facility, built in 2009 is a LEED Silver-certified building. ◆ Stepan Company has signed a lease for a 217,712-sf build-to-suit facility in the new CenterPoint Intermodal Center, Joliet. Stepan, a leading producer of specialty and intermediate chemicals used in household, industrial, personal care, agricultural, food, and insulation related products, is headquartered in Northfield, IL. ◆ The Americas Medical Center is building a new 9,120-sf medical office facility at Collins St. and Columbia St. in Joliet. The proposed building is designed to achieve LEED Silver Certification. The medical offices will occupy the 2nd floor; the facility's first floor will include retail and indoor parking. ◆ Castle & Cook Storage, one of the nation's largest third-party cold storage providers has renewed its lease of a 266,680-sf warehouse in Joliet. The facility is located at 1695 Crossroads Drive in the Rock Run Business Park at I-80 and Houbolt Rd. ◆ Navistar International Corp. has leased 860,100-sf in Joliet, where the truck maker will move its Midwest parts distribution operation from West Chicago. Navistar signed a 13-year lease in the Cherry Hill Business Park for a building that will be expanded about 65% by Schiller Park-based developer Northern Builders Inc. to accommodate Navistar. ◆ Union Pacific Railroad has opened its nearly \$370 million, 785-acre Joliet Intermodal Terminal. The project is part of the nearly 4,000 acre CenterPoint Intermodal Center Joliet, being developed by CenterPoint Properties. Construction began on the terminal in August 2008 and phase one was completed August 1, 2010. ◆ Home Depot Inc. plans to move a big distribution center to Joliet from Romeoville. The new facility will be 657,000-sf and employ 200 people, and it would open in 2012. The facility would be in the CenterPoint Intermodal Center-Joliet developed by Oak Brook-based CenterPoint Properties. ◆ The rebuilt Empress Casino re-opened as the Hollywood Casino in Joliet. The new name was put on the casino formerly known as Empress, and Penn National Gaming lifted the curtain on a new pavilion that combines Hollywood lights and screens with 1930s art deco decor. The new theme and building make up a \$70 million investment Penn National made in Joliet after a March 2009 fire that destroyed the Empress pavilion with its Egyptian decor.
MONEE:	<ul style="list-style-type: none"> ◆ World Kitchen extended their leases of the facility at 5800 Industrial Drive in Monee, IL. The facility was developed in 2000 as a build-to-suit and is owned by Griffin Capital. The new agreement provides flexibility for future expansion of the facility.
NEW LENOX:	<ul style="list-style-type: none"> ◆ Provena Health will construct a 47,200-sf medical center at 406 E. Lincoln Highway in New Lenox. Key components of the new center are an immediate care center, with high-end imaging services and a women's center. ◆ An 182,000-sf Medical Services Building is being built at 1870 Silver Cross Blvd. in New Lenox – the latest addition to the Silver Cross Hospital replacement campus. The \$52 million facility will be connected to the hospital on three levels and will house two floors of hospital services and four floors of physician offices. The building will also have a Walgreens pharmacy.

Major Projects in Will County (Continued)

As of November 30, 2010

(Unaudited)

PLAINFIELD:	<ul style="list-style-type: none"> ◆ Logoplaste, a Portugal-based maker of plastic bottles and packaging, signed an eight-year lease for 75,000-sf of industrial space in Plainfield, where the company will establish its U.S. headquarters and make bottle pre-forms. The firm is leasing half of a vacant 150,000-sf building at 14420 Van Dyke Road. ◆ In addition to moving its' U.S. headquarters to Plainfield, Logoplaste will build a 24,000-sf manufacturing facility adjacent to Diageo PLC's Plainfield bottling plant. The facility will convert plastic pre-forms into bottles for the liquor company.
ROMEOVILLE:	<ul style="list-style-type: none"> ◆ Worldwide Material Handling Products, LLC leased 35,000-sf at 32 Forestwood Drive in Romeoville. Worldwide is an international manufacturer of welded wire mesh deck, wire containers, wire pallets and pallet rack accessories, such as crossbars, supports, column guards and rack repair services. They are moving to this facility from Schiller Park. ◆ ALG Worldwide Logistics leased 499,200-sf at 1053 Schmidt Road in Romeoville, owned by Allianz Life insurance Co. of North America. The company will employ 200. ◆ Midwest Air Technologies, an affiliate of MAT Holdings, Inc. has acquired a 506,777-sf industrial building at 821 Bluff Rd. The property located in the Bluff Point Business Park was developed by Land and Lakes Development. Midwest Air Technologies plans to use the building for distribution of fencing, hardware and lawn and garden products. MAT Holdings is the largest minority-owned company in the Chicago area.
SHOREWOOD:	<ul style="list-style-type: none"> ◆ Logistics firm Jacobson Cos. leased about half of a 1-million-sf warehouse at 21228 Frontage Road in Shorewood to provide logistics services to Fonterra Co-operative Group Ltd., a New Zealand-based dairy giant. The building was completed in 2007 and Jacobson is the first tenant. It is owned by ING Clarion Partners. Fonterra moved its North American headquarters to Rosemont from Pennsylvania in 2008.
TINLEY PARK	<ul style="list-style-type: none"> ◆ The 100,415-sf Southpoint I building in the Tinley Crossings Corporate Center has been sold to KVH Industries, Inc., a manufacturer of solutions that provide global high speed internet, television and voice services to mobile users at sea, on land and in the air. KVH is also a manufacturer of high performance sensors and integrated inertial systems for defense and commercial guidance and stabilization applications. The firm is based in Middletown, RI.
UNIVERSITY PARK	<ul style="list-style-type: none"> ◆ Middle Atlantic Products has executed a 75,000-sf lease at 500 Corporate Drive in University Park, Ill., to complete a relocation of its local operations. Middle Atlantic Products, based in Fairfield, New Jersey, is a manufacturer of support and protection products that are used to mount AV systems in residential, commercial, broadcast and security applications. The company is relocating from Harvey, IL.

Source: Will County Center for Economic Development.

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

Function	Full-time Equivalent Employees as of November 30									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
General and administrative	259	274	278	293	313	322	314	308	305	290
Public safety	550	575	569	611	627	641	658	679	716	735
Judicial	315	332	331	346	365	376	384	393	403	402
Health and welfare	543	538	563	577	571	568	584	599	613	602
Highway	71	70	71	75	75	70	69	70	69	72
Total	1,737	1,789	1,812	1,902	1,951	1,977	2,009	2,049	2,106	2,101

Note: 2001 based on excel growth trend.

2002-2010 based on internal HR reports (E-4 form).

Sources: 2001-2008 Will County Auditor.

2009-2010 Will County Executive - Finance Department.

Operating Indicators by Program
Last Ten Fiscal Years
(Unaudited)

Program	Fiscal Year									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Law enforcement:										
Physical arrest total county (1)	3,522	3,503	2,868	3,166	3,220	3,247	3,732	3,784	N/A	N/A
Physical arrest by sheriff (1)	591	374	313	427	421	326	266	241	1,430	1,522
Traffic violations (2)	115,699	121,430	122,206	128,371	146,507	149,310	154,927	150,719	65,491	N/A
Police protection - rural areas (3):										
Employees, including jail	439	442	442	494	528	549	579	621	623	614
Sworn employees	270	260	260	260	259	248	252	254	473	485
Non-sworn employees - full time	165	182	202	211	242	272	292	330	134	129
Non-sworn employees - part time	4	4	24	23	27	29	35	37	16	9
Twelfth Judicial Circuit Court (4):										
Total filed caseload	159,232	161,622	159,997	167,579	188,475	195,536	206,645	205,396	187,001	N/A
Total disposed caseload	166,480	170,560	161,365	171,009	209,082	196,337	211,433	212,240	195,606	N/A
Pending civil caseload	14,286	17,065	17,630	18,008	17,073	19,055	20,753	22,548	24,458	N/A
Pending felony caseload	1,977	2,418	2,192	2,257	2,369	2,795	2,562	2,966	3,058	N/A
Pending juvenile caseload	1,277	1,312	1,062	1,219	1,353	1,346	1,299	1,363	1,248	N/A
Will County 9-1-1 (5):										
Emergency response calls	183,476	244,277	255,889	285,663	293,870	300,262	328,959	327,730	312,522	324,160
Health department / Community health center (6):										
Total number of physician visits	43,785	56,757	61,902	47,494	52,671	48,239	41,448	40,454	48,011	40,872
Total number of nursing visits	9,841	13,882	15,927	5,087	2,794	3,776	2,092	13,228	10,647	7,040
Total number of dental visits	2,704	4,516	5,200	6,198	7,060	7,332	7,793	8,181	9,121	5,542
Clinical lab performed	12,464	14,056	18,862	24,684	24,669	82,137	68,836	72,132	30,352	N/A
Waste generation / refuse collection:										
Total Will County generated municipal waste (MW) (tons per year) (7)	592,752	619,828	702,926	804,896	769,084	706,471	693,055	596,640	448,449	706,045
Total Will County recycled municipal waste (MW) (tons per year) (7)	155,391	246,509	246,417	239,030	235,746	222,403	242,045	232,689	150,796	313,601
Refuse collected in Prairie View landfill (tons per year) (8)	*	*	*	423,205	499,511	924,427	868,327	752,065	746,552	744,011
Building permits (7):										
Building permits issued	2,790	2,804	2,542	2,594	2,779	2,255	1,942	2,036	1,687	1,705
Fire protection (9):										
Fire protection - rural areas - fire protection	26	26	26	37	37	39	37	38	38	38
Supervisor of assessments (10):										
Total land - square miles	846	846	846	846	846	846	846	849	849	849
Public schools (11):										
High schools	17	17	17	19	22	23	24	25	26	19
Preschools	17	18	22	24	23	23	16	30	27	67
Elementary schools	121	128	125	130	131	142	150	150	146	144
Number of full time teachers	5,918	6,258	6,534	6,889	7,538	8,846	9,257	9,229	9,434	9,047

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

Program	Fiscal Year									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Highway department (12):										
Centerline miles of incorporated	82.69	69.05	69.05	69.05	105.06	105.06	105.06	104.06	104.06	104.06
Centerline miles of unincorporated	199.00	201.35	201.35	201.35	163.78	163.78	163.78	160.08	160.08	160.08
Lane miles	564.2	564.2	579.2	588.2	583.8	599.2	598.6	598.6	601.1	601.1
Forest Preserve (13):										
Acres preserved	14,683	15,319	15,912	16,522	16,628	18,018	18,960	20,430	20,784	20,915
Miles of walking / biking trails	*	*	*	*	*	92	100	80	108	116
Miles of equestrian trails	*	*	*	*	*	26	23	20	33	35
Number of picnic shelters	*	18	26	26	26	26	27	40	32	32
Number other facilities	5	5	6	6	6	6	6	7	6	6
Number of federal parks	1	1	1	1	1	1	1	1	1	1
Number of state parks	6	6	6	6	6	6	6	6	6	7
Number of forest preserves	52	56	59	59	59	76	83	76	74	74

Note: Prairie View landfill opened in January 2004.

N/A - Information not currently available.

* Information not available.

Sources:

- (1) Illinois State Police: Uniform Crime Reports.
- (2) Will County Circuit Court: Report D - Activity of all DUI/Traffic/Conservation/Ordinance Cases in the Circuit Court of the Twelfth Judicial District Will County.
- (3) Will County Sheriff's Department.
- (4) Illinois Supreme Court: Annual Report of the Courts for 2009; 2010 not available at time of reporting.
- (5) Will County 9-1-1 system call activity reports.
- (6) Will County Health Department: Annual Reports.
- (7) Will County Land Use Department.
- (8) Will County Auditor's Office: Annual Prairie View Recycling & Disposal Facility Audits.
- (9) Will County Executive's Office.
- (10) Will County Supervisor of Assessment.
- (11) Will County Superintendent of Schools.
- (12) Will County Department of Highways.
- (13) Forest Preserve District of Will County.

Capital Asset Statistics by Function
Last Nine Fiscal Years *
(Unaudited)

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

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

Sources: 2002-2009 Will County Auditor.

2010 Will County Executive - Finance Department.

