



Will County, Illinois

Comprehensive Annual Financial Report
As of and for the Fiscal Year Ended November 30, 2014

WILL COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

AS OF AND FOR THE FISCAL YEAR ENDED
NOVEMBER 30, 2014

Introductory and Financial Sections Prepared by:
Karen Hennessy
Will County Finance Director

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

Will County, Illinois

Comprehensive Annual Financial Report
For The Year Ended November 30, 2014

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INTRODUCTORY SECTION



WILL COUNTY

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

July 24, 2015

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, 2014. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the County. The information presented in the CAFR is the responsibility of the County's management and not the independent auditor. All disclosures necessary to allow the reader to gain an understanding of the County's financial activities have been included. Please see the Management's Discussion and Analysis on page 4 for a narrative overview and analysis of the financial activities of the County for the fiscal year ended November 30, 2014.

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

REPORTING ENTITY

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

The financial statements of the Forest Preserve District of the County, (Forest Preserve) for the fiscal year ended December 31, 2014, have been included as a discrete component unit, per the adoption of GASB 61, in the County's basic financial statements. The members of this Board are elected by the citizens of the County, to the Forest Preserve's Board of Commissioners at the same time they are elected to the County Board. Also, the County Public Building Commission (PBC), a separate legal entity, has been included as a discrete component unit (year ended November 30, 2014) in the County's basic financial statements. The PBC was formed through an intergovernmental agreement between the County and the City of Joliet, Illinois. The County Executive is responsible for appointing a voting majority to the PBC Board as well as appointing its Executive Director.

THE WILL COUNTY ECONOMY -- ECONOMIC CONDITIONS AND OUTLOOK

Will County is well positioned for business growth for the next twenty years. Strategic location; available and affordable land; 140 million square feet of commercial/industrial space; and tremendous highway, rail, water, and air transportation accessibility and services makes Will County a very desirable location for business and industry. Couple that with a highly skilled, available workforce, low property taxes and a pro-growth attitude among its thirty-seven municipalities, Will County is a leading “job growth engine” in the Midwest.

With the opening of the CenterPoint Intermodal Center in 2002, Will County established itself as a “Global Transportation Center.” Since the opening of BNSF Logistics Park Chicago intermodal facility in Elwood and the Union Pacific’s Global IV intermodal center in Joliet, Will County has become the largest Inland Container Port in North America. Additional logistics centers in Wilmington, Joliet, and Crete solidify its future as one of the largest freight hubs in the United States.

Will County’s status as the largest inland port in North America provides benefits to businesses seeking reliable connections to global markets, reduced transportation costs and supply chain diversification. In addition to the Transportation, Distribution and Logistics industry cluster, it is also focused on recruiting and growing businesses in the Advanced Manufacturing, Food Processing, Energy and Life Sciences industry sectors. Its public and private higher education institutions meeting the needs of employers and their employees support all this.

- Will County, covering 850 square miles, is one of 102 counties in Illinois. It is part of the Chicago-Joliet-Naperville, IL-IN-WI Metropolitan Statistical Area. *(BEA)*
- Will County experienced a 29% population increase between 2000 and 2014, from 530,084 to 685,222. *(Economic Modeling Specialists, Inc.)*
- The U.S. Census Bureau lists Will County as one of the 100 largest counties by population in the nation. #89 as of 2014.
- The Chicago Metropolitan Agency for Planning (CMAP) projects that Will County’s population will exceed 1.175 million by the year 2040, exceeding the DuPage County projection of 1.104 million.
- The average household income is estimated to be \$91,373 for 2014 and projected to increase to \$97,028 in the next 5 years. *(Nielsen)*
- Between 2000 and 2014, Will County added over 59,590 single-family dwelling units. *(US Census Bureau)*
- In 2013, Will County had a total personal income of \$31.29+ billion. This aggregate income ranked 4th in the state and accounted for 5.2% of the state total. *(BEA)*
- In 2013, Will County had a per capita personal income of \$45,564, an increase of 4.2% from the previous year, and was 104% of the national average. *(BEA)*
- The estimated average effective buying income was \$70,836 for 2014. *(Nielsen)*
- The number of Will County business establishments is approximately 15,788. *(EMSI – Economic Modeling Specialists, Inc.)*
- The total amount of industrial square footage is 140,174,835 square feet.
- Will County is home to a number of higher education institutions: Joliet Junior College, Lewis University, Governor’s State University, University of Saint Francis, Rasmussen College, DeVry University and St. Xavier University.

- For 2013, the total amount of industrial square footage was 140,099,289 square feet. Additional acreage is designated for a proposed 700 acre intermodal yard and industrial park in Crete.

Expectations are high for continued growth in Will County. The I-355 Extension Corridor (I-55 to I-80) has begun to see new speculative industrial development/construction and Silver Cross Hospital's campus has added two additional medical buildings. The CenterPoint Intermodal Center continues to be a magnet for new transportation and logistics companies for the entire Will County area. The construction of the new 1.8 million square feet Michelin Tire campus in Wilmington has opened up the southernmost part of the County to new investments. The Illiana Expressway, a public private partnership toll road proposed to connect I-65 in Indiana to I-55 in Will County will enhance access to Will County's Inland Port. The planned South Suburban Airport in Eastern Will County will solidify the region as a global transportation center.

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

Will County is attractive for its many high quality places to live, offering a range of housing options, school districts and recreational and entertainment opportunities. Many of its municipalities have been noted as best places to live, best places for young families, and best places for homeownership.

With its strategic location and availability of affordable land, Will County continues to have much to offer to both businesses and residents. For a sample of major commercial projects as well as economic information please see the statistical section that starts on page 241.

FINANCIAL INFORMATION

Internal Accounting Control

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

Budget Controls

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

Transfers of budgeted amounts between funds or any amendments to the originally approved budget by means of emergency or supplemental appropriation, require approval by two-thirds of the County Board members. Transfers or any budget amendments made during the year are reflected in the budget information included in the financial statements. The annual budget appropriation terminates with the close of the fiscal year. According to state statute, for

90 days after the close of the fiscal year, line item balances are available for payment of obligations incurred prior to the close of the fiscal year.

Fiduciary Operations

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

Long-Term Financial Planning

Since 2008, the County Budget has presented a three year budget projection 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 consistently. With the development of the fiscal year 2015 Budget, the County implemented a five year Road and Capital Plan as part of the budget process. This plan along with the Master Plan, developed in 2011, provides a guideline for prioritizing capital needs and determining project staging and funding. An Executive IT assessment was completed in 2011. The County has implemented many of the recommendations from that assessment. These measures will continue to assist the County in addressing its long term planning needs.

In May 2010, the County issued \$100 million in bonds for various road improvement projects; those funds have been fully expended. In May 2012, the County retired its 2001B debt certificates and refunded a significant portion of its 2005 bonds. In December 2014 and March 2015, the County refunded the remaining portion of the 2005 bonds and significant portions of its 2006 and 2008 bonds. The County's remaining outstanding bonds, after the most recent refunding, series 2006, 2008, 2010, 2012, 2014, and 2015A are all alternative revenue bonds and are rated AA+ by Standard and Poor's and Aa1 by Moody's.

The continued assessment of and planning for capital needs, maintaining our AA+/Aa1 bond rating, and strong cash management policies will assist the County in successfully meeting its capital needs.

Financial Condition

The County has prepared the following basic financial statements for reporting the County's financial activities:

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

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

Management is responsible for preparing a Management's Discussion and Analysis of the County. This discussion follows the Independent Auditor's Report and provides: (1) an assessment of the County finances for 2014 and a comparison, where available, to performance in 2013; (2) a description of significant capital asset and long-term debt activity during the year; and (3) an analysis of resources available for the future.

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

OTHER INFORMATION

Independent Audit

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

Awards

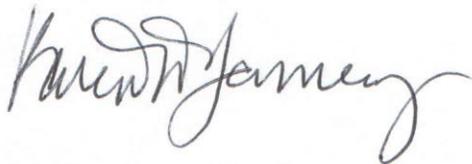
The Government Financial Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its comprehensive annual financial report for the fiscal year ended November 30, 2013, attached. This was the twelfth consecutive year that the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

Acknowledgements

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

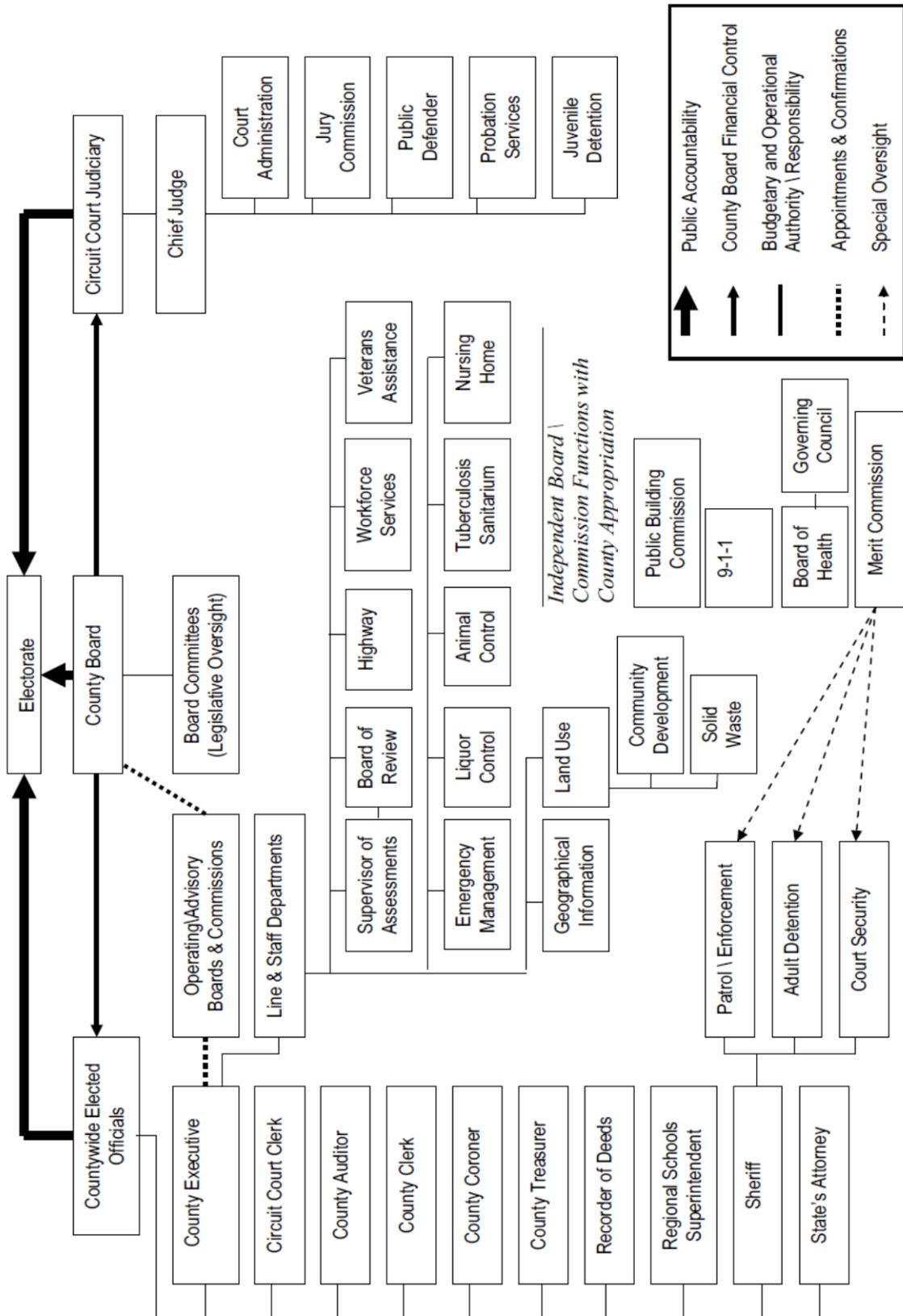
Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Karen Hennessy".

Karen Hennessy
Will County Finance Director

WILL COUNTY, ILLINOIS

ORGANIZATIONAL CHART



COUNTY BOARD MEMBERS

District #1

Robert Howard
Judy Ogalla

District #2

David Izzo
James Moustis

District #3

Donald Moran
Beth Rice

District #4

Kenneth Harris
Jacqueline Traynere

District #5

Darren Bennefield
Reed Bible

District #6

Ragan Freitag
Don Gould

District #7

Steve Balich
Mike Fricilone

District #8

Herbert Brooks, Jr
Denise Winfrey

District #9

Walter Adamic
Diane Zigrossi

District #10

Joseph Babich
Steve Wilhelmi

District #11

Suzanne Hart
Charles Maher

District #12

Tom Weigel
Margo McDermed

District #13

Liz Collins
Mark Ferry

ELECTED OFFICIALS

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

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



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Will County
Illinois**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

November 30, 2013

Executive Director/CEO

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT



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

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Will County, Illinois, as of and for the year ended November 30, 2014, and the related notes to the financial statements, which collectively comprise Will County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Circuit Clerk Fund, which represents 16.6 percent of the assets and liabilities of the agency funds. We also did not audit the financial statements of the Forest Preserve District of Will County or the Will County Public Building Commission, which are presented in the component units column. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Circuit Clerk Fund, the Forest Preserve District of Will County, and the Will County Public Building Commission, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of the Forest Preserve District of Will County were not audited in accordance with *Government Auditing Standards*.

To the Members of the County Board
Will County

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Will County, Illinois, as of November 30, 2014 and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

To the Members of the County Board
Will County

Supplementary Information

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

Other Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 24, 2015 on our consideration of Will County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Will County's internal control over financial reporting and compliance.

Baker Tilly Virchow Krause, LLP

Chicago, Illinois
July 24, 2015

Will County, Illinois

Management's Discussion and Analysis For the Year Ended November 30, 2014 (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, 2014. 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 \$562,494,837 (net position). Of this amount, \$98,784,791 (unrestricted net position) may be used to meet the County's ongoing obligations (Statement 1).

The County's total net position increased by \$33,512,369 from \$528,982,468 at November 30, 2013 to \$562,494,837 at November 30, 2014 (Statement 2).

As of the close of fiscal year 2014, the County's governmental funds reported combined ending fund balances of \$267,726,836 which is an decrease of \$14,063,269 in comparison to the prior year (Statement 5).

At the end of fiscal year 2014, the unassigned fund balance was \$55,133,403 which is 17% of the total governmental fund expenditures (Statement 3 & 5).

OVERVIEW OF FINANCIAL STATEMENTS

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

County-wide Financial Statements

The county-wide financial statements include the activity of the County. The Forest Preserve District of Will County (Forest Preserve) and the Will County Public Building Commission (PBC) are included as part of the County's reporting entity as discretely presented component units. The Forest Preserve and the PBC are not included in this discussion and analysis. The county-wide financial statements can be found on pages 17 through 19 of this report. These are designed to provide readers with a broad overview of the County's finances, in a manner similar to private-sector businesses, using the economic resources measurement focus and the accrual basis of accounting.

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

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

Will County, Illinois

Management's Discussion and Analysis (Continued) For the Year Ended November 30, 2014 (Unaudited)

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

Fund Financial Statements

The County maintains 70 individual governmental funds. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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

Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for major funds (includes 4 funds). All other non-major governmental funds are combined and presented in one column. Individual fund data for each of the non-major governmental funds is provided in the form of combining statements elsewhere in this report. Governmental funds use the modified accrual basis of accounting. The governmental funds financial statements can be found on pages 20-24 of this report.

Proprietary Funds. The County maintains no proprietary funds.

Fiduciary Funds. The County maintains several fiduciary funds in the form of agency funds, which are used to account for resources - almost exclusively cash and investments - held by the County for the benefit of parties outside the government. The County also holds one trust fund. Fiduciary funds are not reflected in the county-wide financial statements because the resources of those funds are not available to support the County's own programs. The basis of accounting used for fiduciary funds is accrual. The fiduciary fund financial statements can be found on pages 25-26 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 29-70 of this report.

Required Supplementary Information

Required Supplementary Information is presented concerning the County's General Fund, the RTA Tax Revenue Fund, and the Motor Fuel Tax Fund budgetary schedules, the IMRF (Illinois Municipal Retirement Fund) and SLEP (Sheriff's Law Enforcement Personnel) pension schedules, and other post employment benefits (OPEB). The County adopts an annual appropriated budget for its General Fund. Budgetary comparison schedules have been provided for the General Fund, the RTA Tax Revenue Fund, and the Motor Fuel Tax Fund to demonstrate compliance with this budget. The IMRF and SLEP pension schedules have been provided to present IMRF's progress in funding its obligation to provide pension benefits to County employees. Required supplementary information can be found on pages 71-77 of this report.

Management's Discussion and Analysis (Continued)
For the Year Ended November 30, 2014
(Unaudited)

Combining and Individual Fund Statements and Schedules

Combining and individual fund statements and schedules discussed earlier in connection with non-major governmental funds are presented immediately following the required supplementary information on pensions. Combining and individual fund statements and schedules can be found on pages 78-233 of this report.

COUNTY-WIDE FINANCIAL STATEMENTS ANALYSIS

Statement of Net Position

The following table reflects the condensed statement of net position. Current and other assets consist mainly of cash; investments; intergovernmental receivables (sales tax, income tax, grant revenue, etc.); property tax receivables; and other receivables. Current and other assets are lower by \$1.2 million because cash and investments have decreased. Capital assets include land; construction in progress; buildings and improvements; equipment; and highway infrastructure such as roads, bridges, and streetlights. Capital assets increased \$42.4 million primarily due to road construction.

Deferred outflows of resources include unamortized loss on refunding.

Long-term liabilities consist mainly of bonds/debt certificates payable, capital leases, accrued claims and judgments, net OPEB obligations, and compensated absences. In 2014, these liabilities decreased \$4 million due to scheduled debt service principal payments. Other liabilities which include accounts payable, accrued payroll, deferred property taxes, and interest payable increased by \$8.5 million.

Deferred inflows of resources include unearned property tax revenue.

The County's combined net position is \$562.5 million. At the end of the current fiscal year, the County has positive balances in each of the net position categories. The largest portion of The County's net position (60% in 2014) 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, 2014
 (Unaudited)

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

	Governmental Activities	
	2013	2014
Assets:		
Current and other assets	\$ 428.0	\$ 426.8
Capital assets	429.1	471.5
Total assets	<u>857.1</u>	<u>898.3</u>
Deferred outflows of resources	1.3	1.2
Total assets and deferred outflows of resources	<u>\$ 858.4</u>	<u>\$ 899.5</u>
Liabilities:		
Long-term liabilities	\$ 193.0	\$ 189.0
Other liabilities	23.5	32.0
Total liabilities	<u>216.5</u>	<u>221.0</u>
Deferred inflows of resources	112.9	116.0
Total liabilities and deferred inflows of resources	<u>329.4</u>	<u>337.0</u>
Net position:		
Net investment in capital assets	289.5	336.7
Restricted	134.6	127.0
Unrestricted	104.9	98.8
Total net position	<u>529.0</u>	<u>562.5</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 858.4</u>	<u>\$ 899.5</u>

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

Will County, Illinois

Management's Discussion and Analysis (Continued)
For the Year Ended November 30, 2014
(Unaudited)

Statement of Activities

The following table reflects the condensed statement of activities. Net position increased \$33.5 million over the prior year. The main reason for this increase was a \$42.4 million increase in capital assets (road construction) and a \$4 million decrease in long-term liabilities (debt reduction). The net position may over time serve as a useful indicator of the County's financial position.

General and administrative expenses increased by \$6.6 million due to an increase in contractual expenditures. Public safety expenses increased \$2.6 million due to increased personnel costs. Highway and Roads expenses increased \$2.9 million due mainly to capital asset deletions. When infrastructure is transferred to another jurisdiction, capital expenses are reflected in the current period.

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

	Governmental Activities	
	2013	2014
Revenues:		
Program revenues:		
Charges for services	\$ 65.8	\$ 64.7
Operating grants and contributions	76.1	78.1
Capital grants and contributions	12.5	24.6
General revenues:		
Property taxes	115.2	116.6
Replacement taxes	3.9	4.0
Income tax	10.0	10.1
Sales tax	22.6	23.8
Other taxes	0.7	0.9
Investment earnings	0.9	2.1
Other general revenues	3.3	2.5
Total revenues	<u>311.0</u>	<u>327.4</u>

Continued

Will County, Illinois

Management's Discussion and Analysis (Continued)
For the Year Ended November 30, 2014
(Unaudited)

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

	Governmental Activities	
	2013	2014
Expenses:		
General and administrative	47.6	54.2
Public safety	88.5	91.1
Judicial	45.4	44.5
Health and welfare	61.6	63.0
Highway and roads	32.0	34.9
Interest on long-term debt	6.5	6.3
Total expenses	<u>281.6</u>	<u>294.0</u>
Increase (decrease) in net position	29.4	33.5
Net position beginning of year	499.6	529.0
Net position end of year	<u>\$ 529.0</u>	<u>\$ 562.5</u>

The statement of activities can be found on page 19 of this report.

FUND FINANCIAL STATEMENTS ANALYSIS

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, fund balances serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. The portions of restricted and committed fund balances limit the availability of fund resources for future use, whereas the portions of assigned and unassigned fund balances are readily available. The focus of the governmental funds is to show the short term changes in current operations. At the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$267.7 million, a decrease of \$14.1 million in comparison with the previous fiscal year (Statement 5).

The General Fund is the primary operating fund of the County. At the end of the current fiscal year, the unassigned fund balance of the General Fund was \$59.8 million (Statement 3). Unassigned fund balance represents 32.8% of total general fund expenditures and is a measure of the General Fund's liquidity. This healthy level of liquidity reflects the strong budgetary measures taken during the economic downturn. The fund balance of the General Fund decreased by \$4.1 million during the current fiscal year as a result of purchasing the First Midwest Bank Building using cash reserves (Statement 5).

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

Will County, Illinois

Management's Discussion and Analysis (Continued)
For the Year Ended November 30, 2014
(Unaudited)

Fund are Special Revenue funds with ending fund balances of \$38 and \$79.6, decrease/increase of \$15.2 million and \$7.6 million, respectively (Statement 3 & 4). The changes in both funds are attributed to the County's focus on spending down road bond proceeds before using other road related funds. The Road Improvement Fund is a Capital Projects fund with a \$0 ending fund balance, a decrease of \$0.8 million, which represents spending down of the balance of the 2010 road bond proceeds (Statement 3 & 4).

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

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

Revenues

The most significant revenue sources for all funds during fiscal year 2014 continue to be property taxes, intergovernmental sources, and charges for services. Property taxes increased by 1.2% and intergovernmental revenue increased by 0.2%. Charges for services decreased by 3.5%. These changes result in a \$90 thousand increase overall. Investment income increased by \$1.4 million which is due to market value fluctuations.

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

	2013 GENERAL FUND	2014 GENERAL FUND	INCREASE (DECREASE) 2013 to 2014	% CHANGE
Property taxes Licenses and permits	\$ 93,969,303	\$ 95,112,099	\$ 1,142,796	1.2%
Intergovernmental	1,131,515	1,068,529	(62,986)	-5.6%
Charges for services	55,388,267	55,476,658	88,391	0.2%
Fines and forfeitures	32,704,174	31,563,277	(1,140,897)	-3.5%
Investment income (loss)	3,422,768	3,089,376	(333,392)	-9.7%
Miscellaneous revenue	(558,619)	796,939	1,355,558	242.7%
Total	417,134	379,250	(37,884)	-9.1%
	<u>\$ 186,474,542</u>	<u>\$ 187,486,128</u>	<u>\$ 1,011,586</u>	0.5%

Expenditures

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

Within these separate functions, the personnel services class of expenditure remains the highest expenditure in County operation due to the labor intensive nature of service delivery. Benefit payments remain a significant portion of the total personnel services costs and continue to increase. The general and administrative expenditures increased due to increases in contractual expenditures. The public safety expenditures increased due to increased personnel costs. Capital outlay increased with the purchase of the First Midwest Building and improvements to the County building at 158 N Scott Street.

Will County, Illinois

Management's Discussion and Analysis (Continued)
 For the Year Ended November 30, 2014
 (Unaudited)

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

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

	2013	2014	INCREASE	
	GENERAL	GENERAL	(DECREASE)	%
	FUND	FUND	2013 to 2014	CHANGE
General and administrative	\$ 39,441,256	\$ 41,542,441	\$ 2,101,185	5.3%
Public safety	73,780,257	74,834,907	1,054,650	1.4%
Judicial	39,332,818	41,123,278	1,790,460	4.6%
Health and welfare	19,531,053	20,012,529	481,476	2.5%
Capital outlay	2,062,159	5,068,818	3,006,659	145.8%
Total	\$ 174,147,543	\$ 182,581,973	\$ 8,434,430	4.8%

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 2014 as well as the final budget. Significant (amounts greater than \$100,000) amendments to the budget and significant differences between the final budget and actual results are discussed below.

<u>Revenues</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance</u>	<u>Reason For Amendment</u>
Intergovernmental	\$ 54,716,876	\$ 54,946,577	\$ 229,701	Unanticipated grants and fees are appropriated in the budget by decreasing budgeted miscellaneous revenues and increasing budgets for grant revenue accounts.
Charges for services	32,666,460	32,780,112	113,652	
Miscellaneous revenues	1,528,828	1,185,475	(343,353)	

Will County, Illinois

Management's Discussion and Analysis (Continued)
 For the Year Ended November 30, 2014
 (Unaudited)

<u>Expenditures</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance</u>	<u>Reason For Amendment</u>
County board	\$ 6,996,619	\$ 6,594,080	\$ (402,539)	Budget amended: Reduction to County Board anticipated expenditures and increase to departments for grants awarded during the fiscal year.
Sheriff - Homer Glen	2,335,020	2,551,977	216,957	Reallocation of budget authority to meet service delivery needs within the Sheriff's operations.
Sheriff - ADF custody of prisoners	26,280,713	26,163,806	(116,907)	Reallocation of budget authority to meet service delivery needs within the Sheriff's operations.
Sheriff - ADF transport/holding	1,974,990	1,832,796	(142,194)	Reallocation of budget authority to meet service delivery needs within the Sheriff's operations.
Sheriff - enforcement/administration	21,890,228	22,208,082	317,854	Increased: Grant.
<u>Revenues</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Reason For Difference</u>
Intergovernmental	54,946,577	55,476,658	530,081	Increase: Local distribution of State income tax, supplemental tax, and juvenile detention salary reimbursements.
Charges for services	32,780,112	31,563,277	(1,216,835)	Decrease: Recorder fees, Circuit Clerk fees, Nursing Home private pay and medical insurance.
Fines and forfeitures	2,658,800	3,089,376	430,576	Increase: Circuit Clerk traffic fines.
Miscellaneous revenues	1,185,475	379,250	(806,225)	Decrease: Miscellaneous.
Investment income	1,037,940	796,939	(241,001)	Decrease: Market value fluctuation/interest.

Will County, Illinois

Management's Discussion and Analysis (Continued)
 For the Year Ended November 30, 2014
 (Unaudited)

<u>Expenditures</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Reason For Difference</u>
County board	\$ 6,594,080	\$ 6,131,993	\$ 462,087	Anticipated grants were lower than expected and contingency costs were controlled.
County executive	6,337,815	5,779,034	558,781	Controlled expenditures.
Support services	6,152,153	5,760,216	391,937	Controlled expenditures.
Land use	3,443,547	3,281,695	161,852	Controlled expenditures.
Building maintenance	2,029,822	1,815,463	214,359	Controlled expenditures.
Worker's Compensation	5,723,966	4,175,397	1,548,569	Controlled expenditures.
Tort Immunity	4,462,349	2,843,585	1,618,764	Controlled expenditures.
Sunny Hill nursing home	21,591,923	20,018,875	1,573,048	Controlled expenditures.
Circuit courts	3,782,319	3,479,536	302,783	Controlled expenditures.
Probation department	5,918,181	6,100,560	(182,379)	Retro pay for settlement of labor contract.
Public defender	6,145,366	6,405,658	(260,292)	Retro pay for settlement of labor contract.
Circuit clerk	7,885,524	7,566,826	318,698	Controlled expenditures.
State's attorney	11,192,338	10,952,193	240,145	Controlled expenditures.
County clerk - elections	3,161,843	3,014,442	147,401	Controlled expenditures.
County coroner	1,897,009	1,635,898	261,111	Controlled expenditures.
County treasurer	1,664,878	1,550,060	114,818	Controlled expenditures.
County recorder	1,041,420	899,893	141,527	Controlled expenditures.
Sheriff - enforcement/administration	22,208,082	22,876,244	(668,162)	Retro pay for settlement of labor contract.
Sheriff - ADF custody of prisoners	26,163,806	28,319,834	(2,156,028)	Retro pay for settlement of labor contract.
Sheriff - ADF records section	1,363,350	1,484,469	(121,119)	Retro pay for settlement of labor contract.
Sheriff - warrants/GSU/investigations	6,767,438	7,395,537	(628,099)	Retro pay for settlement of labor contract.
Sheriff - building security	3,032,280	3,739,397	(707,117)	Controlled expenditures.
School administration	785,746	678,769	106,977	Controlled expenditures.
Supervisor of assessments	1,824,262	1,642,736	181,526	Controlled expenditures.

Management's Discussion and Analysis (Continued)
For the Year Ended November 30, 2014
(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 \$471,533,032 (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 \$71,498,632 of capital asset additions recorded during the year (including \$2,493,363 of prior period construction in progress that was transferred). There was \$15,468,598 of depreciation charges that were expensed on total capital assets.

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

Construction in progress	\$ 54,103,955
Building Improvements	7,400,835
Infrastructure	2,434,256
911 Equipment	1,771,690

Additional information on the County's capital assets can be found in Note 6 on pages 41-42 of this report.

Debt Administration

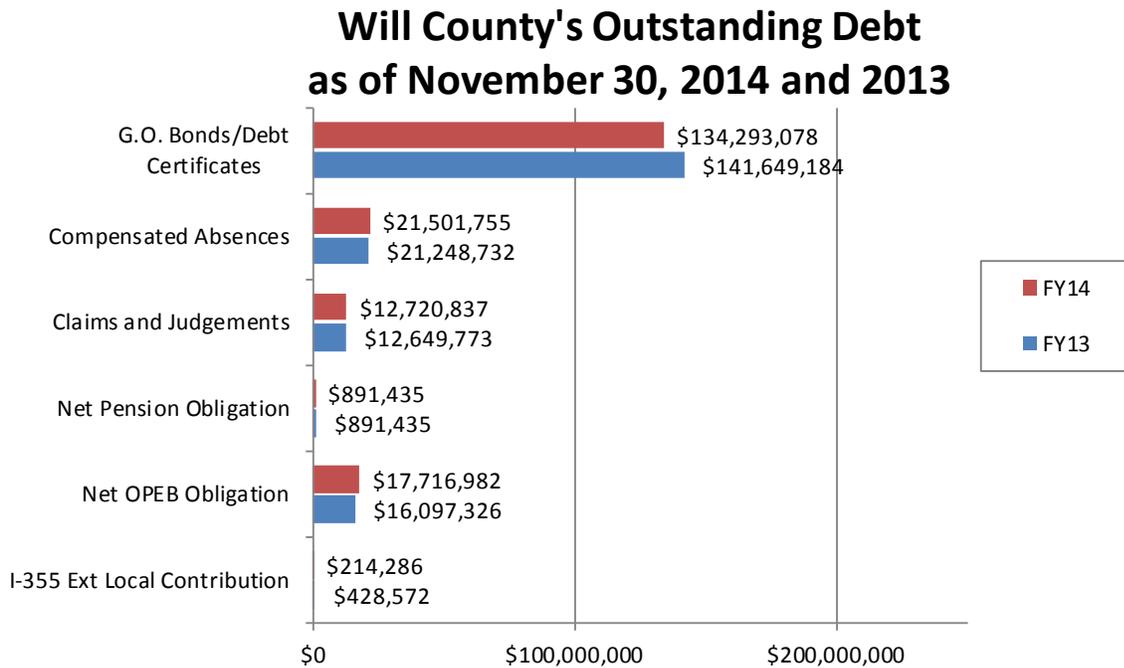
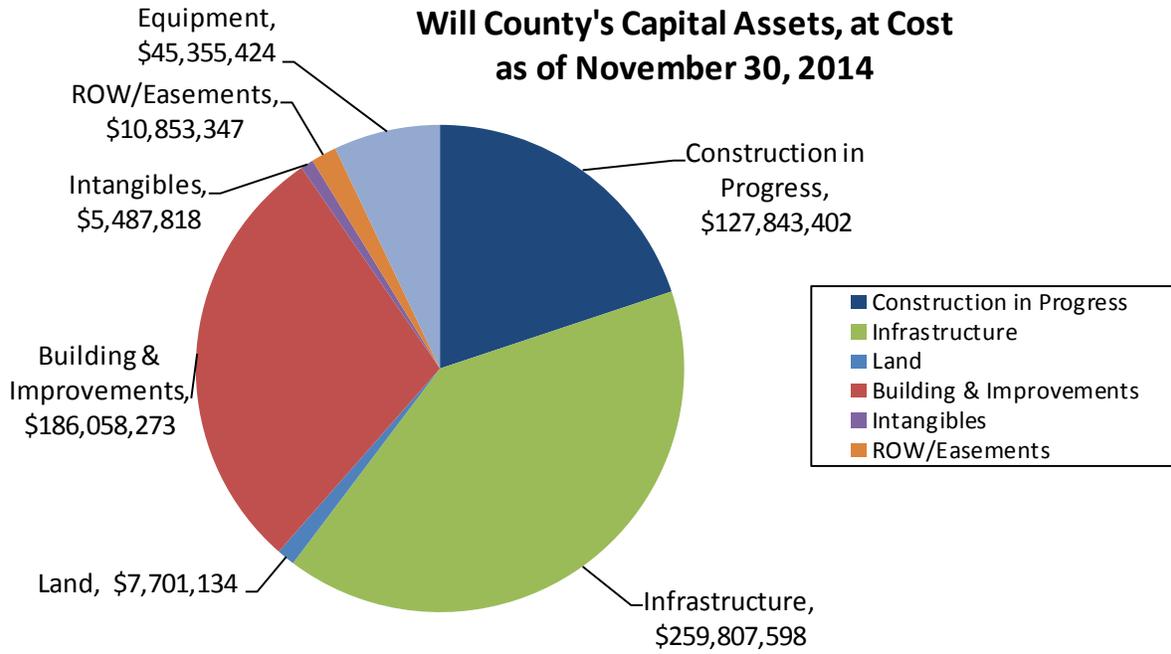
Total County long-term debt at year end was \$189 million (Statement 1).

The debt is comprised of the following (in millions): general obligation bonds payable, \$134.3 ; I-355 extension local contribution payable, \$0.2 ; capital leases, \$1.7 ; compensated absences, \$21.5 ; net OPEB obligation, \$17.7 ; net pension obligation, \$0.9 ; and claims and judgments, \$12.7. The entire amount of the general obligation issues are backed by the full faith and credit of the County through property taxes.

The State statutes limit the amount of outstanding debt to 5.75% of the assessed valuation; that would make the current debt limitation \$1 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 42-45 of this report.

Management's Discussion and Analysis (Continued)
 For the Year Ended November 30, 2014
 (Unaudited)



Management's Discussion and Analysis (Continued)
For the Year Ended November 30, 2014
(Unaudited)

CONDITIONS EXPECTED TO HAVE A SIGNIFICANT EFFECT ON FINANCIAL POSITION

While the economic downturn had a financial impact on both the local area and the County and the unemployment rate is still relatively high at 7.4%, a decrease from the previous year's rate of 9.4%, the County is beginning to see small signs of improvement. Supplemental tax and local distribution of State income tax are showing increases due to economic activity.

The State of Illinois' troubled fiscal situation continues to impact the County's portion of state-based revenue. Local distribution of income tax, state reimbursements, grants, and other programs continue to be threatened by state action. Loss or reduction of these state-based revenues would have significant impact on County operations. The County continues to monitor the State's budget process so an assessment can be made on the impact on both the 2015 and 2016 County fiscal years.

Based on the 2010 census date, the County has been allocated five new judges; two judges have been appointed and the others will be added as space needs are addressed. There will be an increased cost to the court system for support staff and space.

Construction is scheduled to begin late summer 2015 on the sewer and water infrastructure at the County's Laraway Road facility. This project will then be followed by a new Sheriff's administrative facility at that location. Acquisition of the First Midwest Bank building, as the potential foot print of a new court facility, occurred in 2014. The first floor of the building will generate rental income for the County for the next few years. The remaining floors of the building will be used in the short term to temporarily house some of the Sheriff's administrative staff until the Laraway road facility has been completed.

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

Standard & Poors Rating Services rated the County AA+ for the 2008, 2010, 2012, 2014, and 2015A series bonds. Moody's Investor Services rated the 2012, 2014, and 2015A series bonds as Aa1. Maintaining our AA+/Aa1 bond rating is a reflection of the County's strong fiscal policies and positions the County favorably as we continue to implement our capital plans.

The factors above are considered throughout the planning and decision making process and were considered when preparing the budget for the fiscal year beginning December 1, 2014.

REQUESTS FOR INFORMATION

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

COUNTY-WIDE FINANCIAL STATEMENTS

Statement of Net Position

November 30, 2014

	Primary Government	
	Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 93,595,857	\$ 13,322,615
Investments	175,075,182	15,524,964
Restricted cash and cash equivalents	50,475	2,743,599
Restricted investments	-	339,250
Accrued interest	1,285,456	19,307
Property tax receivable, net	119,234,144	35,562,003
Accounts receivable	13,574,972	2,018,068
Other receivables	1,284	-
Due from other governmental agencies	21,904,533	420,216
Inventory	1,623,547	-
Prepaid items	485,974	246,198
Lease payments receivable	-	635,000
Capital assets not being depreciated/amortized	146,630,293	267,013,128
Capital assets being depreciated/amortized, net	324,902,739	45,858,346
Total assets	898,364,456	383,702,694
Deferred outflows of resources		
Unamortized loss on refunding	1,175,125	7,082,014
Total assets and deferred outflows of resources	899,539,581	390,784,708
Liabilities		
Accounts payable	21,229,706	2,688,347
Retainage payable	1,129,168	-
Salaries payable	8,514,270	403,706
Other current liabilities	200,364	108,107
Unearned revenue	636,792	762,666
Interest payable	258,303	275,936
Long-term debt, due within one year	17,633,215	18,912,730
Long-term debt, due in more than one year	171,389,427	159,210,742
Total liabilities	220,991,245	182,362,234
Deferred inflows of resources		
Property taxes levied for future periods	116,053,499	35,562,003
Total liabilities and deferred inflows of resources	337,044,744	217,924,237

(Continued)

Statement of Net Position (continued)

November 30, 2014

	Primary Government		Component
	<u>Governmental</u>		Units
	Activities		Units
<hr/>			
Net position			
Net investment in capital assets	\$ 336,730,809	\$	173,813,360
Restricted for:			
Debt service	13,885,228		1,093,877
Construction and development	-		1,004,693
Road projects	86,286,798		-
Social Security	6,764,546		-
Illinois Municipal Retirement Fund	13,487,555		-
Other purposes	6,555,110		1,780,910
Unrestricted net position (deficit)	98,784,791		(4,832,369)
Total net position	<u>\$ 562,494,837</u>	<u>\$</u>	<u>172,860,471</u>

See accompanying Notes to Financial Statements.

Statement of Activities
Year Ended November 30, 2014

Functions/programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities	Component Units
Primary government						
Governmental activities:						
General and administrative	\$ 54,219,996	\$ 9,387,055	\$ 466,977	\$ -	\$ (44,365,964)	
Public safety	91,087,145	11,203,856	5,064,216	2,633,975	(72,185,098)	
Judicial	44,490,019	17,699,743	5,038,266	1,273,000	(20,479,010)	
Health and welfare	63,026,668	25,421,713	27,623,467	3,200,000	(6,781,488)	
Highway and roads	34,855,928	992,488	39,911,596	17,443,301	23,491,457	
Interest on debt	6,267,995	-	-	-	(6,267,995)	
Total primary government	\$ 293,947,751	\$ 64,704,855	\$ 78,104,522	\$ 24,550,276	(126,588,098)	
Component units	\$ 34,895,754	\$ 8,401,971	\$ 110,729	\$ 1,288,442		\$ (25,094,612)
General revenues						
Property taxes					116,570,711	35,691,726
Replacement taxes					4,009,205	732,773
Income tax					10,095,324	-
Sales tax					23,836,141	-
Other taxes					924,333	-
Intergovernmental revenue					-	262,362
Investment earnings					2,128,189	6,655
Other general revenues					2,536,564	320,794
Total general revenues					160,100,467	37,014,310
Change in net position					33,512,369	11,919,698
Net position at beginning of year					528,982,468	160,940,773
Net position, end of the year					\$ 562,494,837	\$ 172,860,471

See accompanying Notes to Financial Statements.

FUND FINANCIAL STATEMENTS

Balance Sheet
 Governmental Funds
 November 30, 2014

	General Fund	RTA Tax Revenue Fund	County Motor Fuel Tax Fund	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 32,357,086	\$ 6,323,987	\$ 19,372,307	\$ 35,542,477	\$ 93,595,857
Investments	52,439,956	38,058,451	54,065,450	30,511,325	175,075,182
Restricted cash and cash equivalents	50,475	-	-	-	50,475
Accrued interest	933,413	-	252,893	99,150	1,285,456
Property tax receivable, net	2,868,028	-	-	312,617	3,180,645
Property tax receivable-2014	93,935,779	-	-	22,117,720	116,053,499
Accounts receivable	3,851,547	2,325,368	-	7,398,057	13,574,972
Other receivables	1,284	-	-	-	1,284
Due from other funds	316,370	5,310	4,600,000	259,192	5,180,872
Due from other governmental agencies	14,214,301	5,615,576	1,521,851	552,805	21,904,533
Inventory	599,023	-	1,024,524	-	1,623,547
Prepaid items	-	-	-	485,974	485,974
TOTAL ASSETS	\$ 201,567,262	\$ 52,328,692	\$ 80,837,025	\$ 97,279,317	\$ 432,012,296
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 3,694,452	\$ 9,554,378	\$ 1,157,376	\$ 6,823,500	\$ 21,229,706
Retainage payable	-	885,986	88,687	154,495	1,129,168
Salaries payable	6,400,099	-	3,985	2,110,186	8,514,270
Other current liabilities	112,323	-	-	88,041	200,364
Unearned revenue	106,478	530,314	-	-	636,792
Due to other funds	110,838	21,724	-	5,048,310	5,180,872
Total liabilities	10,424,190	10,992,402	1,250,048	14,224,532	36,891,172
Deferred inflows of resources					
Unavailable revenue	5,737,372	3,348,597	27,443	2,227,377	11,340,789
Property taxes levied for future periods	93,935,779	-	-	22,117,720	116,053,499
Total deferred inflows of resources	99,673,151	3,348,597	27,443	24,345,097	127,394,288
Fund balances					
Nonspendable	599,023	-	1,024,524	485,974	2,109,521
Restricted	25,615,187	37,987,693	47,195,664	16,438,996	127,237,540
Committed	5,443,132	-	18,320,594	34,973,348	58,737,074
Assigned	-	-	13,018,752	11,490,546	24,509,298
Unassigned (deficit)	59,812,579	-	-	(4,679,176)	55,133,403
Total fund balances	91,469,921	37,987,693	79,559,534	58,709,688	267,726,836
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 201,567,262	\$ 52,328,692	\$ 80,837,025	\$ 97,279,317	\$ 432,012,296

See accompanying Notes to Financial Statements.

Reconciliation of Governmental Funds Balance Sheet
to Statement of Net Position
November 30, 2014

Total fund balances - governmental funds \$ 267,726,836

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

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

Capital assets	\$ 643,106,996	
Accumulated depreciation	(171,573,964)	
Net capital assets		471,533,032

Revenues in the statement of activities that do not provide current financial resources are deferred in the funds. 11,340,789

The loss on refunding of bonds is capitalized and amortized over the life of the bonds on the statement of net position 1,175,125

Interest on long-term debt is not accrued in governmental funds, but rather is recognized when due. (258,303)

Some liabilities reported in the statement of net position do not require the use of current financial resources and therefore are not reported as liabilities in governmental funds.

These liabilities consist of :

General obligation bonds/debt certificates payable	(134,293,078)	
Loans payable	(214,286)	
Capital leases	(1,684,269)	
Compensated absences	(21,501,755)	
Net OPEB obligation	(17,716,982)	
Net Pension Obligation	(891,435)	
Claims and judgments payable	(12,720,837)	
Total long-term liabilities		(189,022,642)

Net position of governmental activities \$ 562,494,837

See accompanying Notes to Financial Statements.

Will County, Illinois

Statement of Revenues, Expenditures and Changes in Fund Balances
 Governmental Funds
 Year Ended November 30, 2014

	General Fund	RTA Tax Revenue Fund	County Motor Fuel Tax Fund	Road Improvement Fund
REVENUES				
Property taxes	\$ 95,112,099	\$ -	\$ -	\$ -
Licenses and permits	1,068,529	-	-	-
Intergovernmental	55,476,658	23,116,863	13,507,023	-
Charges for services	31,563,277	-	-	-
Fines and forfeitures	3,089,376	-	-	-
Investment income	796,939	-	976,761	36,448
Miscellaneous revenues	379,250	-	86,381	-
Total revenues	187,486,128	23,116,863	14,570,165	36,448
EXPENDITURES				
Current:				
General and administrative	41,542,441	-	-	-
Public safety	74,834,907	-	-	-
Judicial	41,123,278	-	-	-
Health and welfare	20,012,529	-	-	-
Highway and roads	-	641,173	1,756,172	-
Debt service - principal	-	-	-	-
Debt service - interest and fiscal charges	-	-	-	-
Capital outlay	5,068,818	29,226,247	5,185,195	829,421
Total expenditures	182,581,973	29,867,420	6,941,367	829,421
Excess (deficiency) of revenues over expenditures	4,904,155	(6,750,557)	7,628,798	(792,973)
OTHER FINANCING SOURCES (USES)				
Transfers in	207,109	-	-	-
Proceeds from capital leases	102,553	-	-	-
Transfers out	(9,302,627)	(8,440,000)	-	-
Total other financing sources (uses)	(8,992,965)	(8,440,000)	-	-
Net change in fund balances	(4,088,810)	(15,190,557)	7,628,798	(792,973)
Fund balances at beginning of year	95,558,731	53,178,250	71,930,736	792,973
Fund balances at end of year	\$ 91,469,921	\$ 37,987,693	\$ 79,559,534	\$ -

See accompanying Notes to Financial Statements.

STATEMENT 5

Other Governmental Funds	Total Governmental Funds
\$ 21,456,088	\$ 116,568,187
1,388,022	2,456,551
24,186,962	116,287,506
26,344,015	57,907,292
526,439	3,615,815
433,908	2,244,056
2,069,391	2,535,022
<u>76,404,825</u>	<u>301,614,429</u>
9,888,300	51,430,741
9,156,176	83,991,083
4,806,465	45,929,743
42,184,844	62,197,373
10,381,879	12,779,224
7,611,315	7,611,315
6,497,322	6,497,322
6,984,997	47,294,678
<u>97,511,298</u>	<u>317,731,479</u>
<u>(21,106,473)</u>	<u>(16,117,050)</u>
19,212,089	19,419,198
1,951,228	2,053,781
<u>(1,676,571)</u>	<u>(19,419,198)</u>
<u>19,486,746</u>	<u>2,053,781</u>
(1,619,727)	(14,063,269)
<u>60,329,415</u>	<u>281,790,105</u>
<u>\$ 58,709,688</u>	<u>\$ 267,726,836</u>

Reconciliation of Statement of Revenues, Expenditures and Changes in Fund
Balances of Governmental Funds to Statement of Activities
Year Ended November 30, 2014

Net change in total fund balances	\$ (14,063,269)
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Amounts reported for governmental activities in the statement of activities are different because:

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

Capital expenditures	\$ 44,454,993	
Depreciation	<u>(15,468,598)</u>	
Capital expenditures in excess of depreciation		28,986,395

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.	24,550,276
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Transfer of capital assets to other jurisdictions, net of depreciation	(11,000,428)
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The proceeds from the sale of assets in the governmental funds were reported as miscellaneous revenue. However, the original cost of assets disposed of had a net value greater than the disposal proceeds. The difference has been recorded in the statement of activities.

	(99,137)
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Repayment of principal on long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Bond/debt certificate principal retirement	7,027,518	
Loan retirement	214,286	
Capital leases retirement	<u>369,512</u>	
Total retirement of debt		7,611,316

Proceeds received from capital lease agreements are shown as an other financing source in governmental funds but as an increase in capital leases payable on the statement of net assets.	(2,053,781)
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	1,295,413
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Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported in the governmental funds.

Increase in compensated absences	(253,023)	
Increase in claims and judgments payable	(71,064)	
Decrease in accrued interest on debt	18,251	
Increase in net OPEB obligation	(1,619,656)	
Amortization of bond premiums	328,588	
Amortization of loss on refunding	<u>(117,512)</u>	
Total expenses of noncurrent resources		<u>(1,714,416)</u>

Change in net position of governmental activities	<u>\$ 33,512,369</u>
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See accompanying Notes to Financial Statements.

Statement of Fiduciary Net Position
 Fiduciary Funds
 November 30, 2014

	Other Post Employment Benefits Trust Fund	Agency Funds
ASSETS		
Cash and cash equivalents	\$ 8,001,307	\$ 51,193,312
Investments	-	3,893,224
Accrued interest	134	1,828
Accounts receivable	-	1,068,985
	<hr/>	<hr/>
Total assets	\$ 8,001,441	\$ 56,157,349
	<hr/> <hr/>	<hr/> <hr/>
LIABILITIES AND NET POSITION		
Liabilities		
Accounts payable	\$ -	\$ 29,875
Amounts held for others	-	56,127,474
	<hr/>	<hr/>
Total liabilities	-	56,157,349
	<hr/> <hr/>	<hr/> <hr/>
Net Position		
Held in Trust for OPEB Benefits	\$ 8,001,441	\$ -
	<hr/> <hr/>	<hr/> <hr/>

See accompanying Notes to Financial Statements.

Statement of Changes in Fiduciary Net Position
 Other Post Employment Benefits Trust Fund
 Year Ended November 30, 2014

ADDITIONS	
Contributions	
Employer contributions	\$ 2,000,000
Investment income	
Interest and dividends	<u>783</u>
Change in net position	2,000,783
Net position at beginning of year	<u>6,000,658</u>
Net position at end of year	<u><u>\$ 8,001,441</u></u>

See accompanying Notes to Financial Statements.

COMPONENT UNIT STATEMENTS

Statement of Net Position - Component Units
November 30, 2014

	Forest Preserve District of Will County	Public Building Commission	Total
Assets			
Cash and cash equivalents	\$ 12,711,691	\$ 610,924	\$ 13,322,615
Investments	6,856,738	8,668,226	15,524,964
Restricted cash and cash equivalents	2,743,599	-	2,743,599
Restricted investments	-	339,250	339,250
Accrued interest	18,645	662	19,307
Property tax receivable, net	35,562,003	-	35,562,003
Accounts receivable	18,068	2,000,000	2,018,068
Due from other governmental agencies	420,216	-	420,216
Prepaid items	246,198	-	246,198
Lease payments receivable	-	635,000	635,000
Capital assets not being depreciated/amortized	266,612,331	400,797	267,013,128
Capital assets being depreciated/amortized, net	45,858,346	-	45,858,346
Total assets	371,047,835	12,654,859	383,702,694
Deferred outflows of resources			
Unamortized loss on refunding	7,082,014	-	7,082,014
Total assets and deferred outflows of resources	378,129,849	12,654,859	390,784,708
Liabilities			
Accounts payable	978,335	1,710,012	2,688,347
Salaries payable	362,388	41,318	403,706
Other current liabilities	-	108,107	108,107
Unearned revenue	762,666	-	762,666
Interest payable	252,561	23,375	275,936
Long-term debt, due within one year	18,612,730	300,000	18,912,730
Long-term debt, due in more than one year	158,575,742	635,000	159,210,742
Total liabilities	179,544,422	2,817,812	182,362,234
Deferred inflows of resources			
Property taxes levied for future periods	35,562,003	-	35,562,003
Total liabilities and deferred inflows of resources	215,106,425	2,817,812	217,924,237
Net Position			
Net investment in capital assets	173,412,563	400,797	173,813,360
Restricted for:			
Debt service	754,627	339,250	1,093,877
Construction and development	1,004,693	-	1,004,693
Other purposes	1,180,910	600,000	1,780,910
Unrestricted net position (deficit)	(13,329,369)	8,497,000	(4,832,369)
Total net position	\$ 163,023,424	\$ 9,837,047	\$ 172,860,471

See accompanying Notes to Financial Statements.

Statement of Activities - Component Units
 Year Ended November 30, 2014

Functions/programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Forest Preserve District of Will County	Public Building Commission	Total
Forest Preserve District of Will County							
Governmental activities:							
General and administrative	\$ 14,127,117	\$ -	\$ 105,729	\$ 1,284,432	\$ (12,736,956)		
Education and recreation	3,293,440	1,464,293	5,000	4,010	(1,820,137)		
Public safety	1,738,093	-	-	-	(1,738,093)		
Interest on debt	8,252,252	-	-	-	(8,252,252)		
Total Forest Preserve District of Will County	27,410,902	1,464,293	110,729	1,288,442	(24,547,438)		
Public Building Commission							
Public building operations	7,484,852	6,937,678	-	-	\$ (547,174)		
Total	\$ 34,895,754	\$ 8,401,971	\$ 110,729	\$ 1,288,442			\$ (25,094,612)
General revenues							
Property taxes					35,691,726	-	35,691,726
Replacement taxes					732,773	-	732,773
Intergovernmental revenue					262,362	-	262,362
Investment earnings					-	6,655	6,655
Other general revenues					110,418	210,376	320,794
Total general revenues					36,797,279	217,031	37,014,310
Change in net position					12,249,841	(330,143)	11,919,698
Net position at beginning of year					150,773,583	10,167,190	160,940,773
Net position, end of the year					\$ 163,023,424	\$ 9,837,047	\$ 172,860,471

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 2014 population of 685,419. The County operates under a County Executive form of government providing services, which include: corrections and rehabilitation, county development, public health, judiciary, human services, public safety, highways and roads, public service, and general administrative services. The Will County Board (Board) is the designated governing body of the County. The County's structure and legal activities are controlled by state statute. The primary function of the Board is to establish the various budgets for County funds and to levy taxes for County purposes. In addition, the Board adopts ordinances and rules pertaining to the management and operations of County departments. Two Board members are elected from each of the 13 districts for a two or four-year term. The County Executive is elected at large by the voters of the County.

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

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

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

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

Discrete Component Units – The Forest Preserve District of Will County (Forest Preserve), a separate legal entity, has been included as a discretely presented component unit for the fiscal year ended December 31, 2014, 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, 2014) in the County's basic financial statements. The PBC was formed through an intergovernmental agreement between the County and the City of Joliet, Illinois. The PBC provides building maintenance, construction, and renovation services to the County as well as to Kankakee County, Illinois. The Will County Executive is responsible for approving a voting majority of appointments made to the PBC board as well as for appointing its Executive Director. The PBC is financially dependent on the County because the County is liable to the PBC for a portion of the PBC's long-term debt. The PBC reports as a special purpose government engaged only in business-type activities. Separately issued component unit financial statements are available for the PBC and can be obtained from their office at 57 N. Ottawa St., Suite 512, Joliet, IL 60432.

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

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

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

In June 2012, the GASB issued statement No. 67 – Financial Reporting for Pension Plans – an amendment of GASB Statement No. 25. This statement was issued to improve financial reporting primarily through enhanced note disclosures and schedules of required supplementary information that will be presented by the pension plans that are within its scope. This standard was effective December 1, 2013 yet had no impact on the County financial statements.

Measurement Focus, Basis of Accounting: The county-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the balance sheet, and the operating statements present increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized when earned, if measurable, and expenses are recognized as incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar revenues are recognized as revenues in the period when all applicable eligibility requirements imposed by the provider have been met.

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

The County reports the following major governmental funds:

- *General Fund* – The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. This includes the activity of the offices of the County’s elected officials: Auditor, Circuit Court Clerk, Coroner, County Clerk, County Executive, County Recorder, County Board, Sheriff, Superintendent of Schools, State’s Attorney, and Treasurer. Also included in the General Fund are the employer’s portion of contributions to social security and retirement accounts and the County’s risk financing activities for tort immunity and workmen’s compensation accounts.
- *RTA Tax Revenue Fund* – The RTA Tax Revenue Fund is a special revenue fund that accounts for financial resources restricted for funds collected from State of Illinois RTA tax to be used transportation and public safety.
- *County Motor Fuel Tax Fund* – The County Motor Fuel Tax Fund is a special revenue fund that accounts for monies received from the State of Illinois for the County’s share of motor fuel tax and local revenues restricted, committed, or assigned to expenditures for improving and maintaining county highways.
- *Road Improvement Fund* – The Road Improvement Fund is a capital projects fund that accounts for the proceeds from the Series 2010ABC general obligation bonds issued and interest revenue that is restricted or committed to finance the construction and improvement of county highways.

The County also reports the following funds:

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

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

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

Long-Term Obligations: In the government-wide financial statements, long-term debt and other long-term obligations, including compensated absences, are reported as liabilities. Items such as premiums and discounts are capitalized and amortized over the life of the related debt. Items such as unamortized loss on advance refunding are capitalized and amortized over the life of the related debt and are recorded as deferred outflows of resources. Items such as issuance costs are reported as expenses in the year incurred.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

Government-Wide Statements

Equity is classified as net position and represents the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources. It is displayed in three components:

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

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

Fund Statements

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

- a. Nonspendable – Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.
- b. Restricted – Consists of fund balances with constraints place on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- c. Committed – Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority. Fund balance amounts are committed through a formal resolution of the County Board. A resolution is the most binding constraint utilized for actions of a financial nature. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the County that originally created the commitment.
- d. Assigned – Includes spendable fund balance amounts that are intended to be used for specific purposes that are not considered restricted or committed. Fund balance is assigned by the Finance Director, who has been designated by the County Board as the individual authorized to assign amounts in resolution 11-431. Assignments take place after the end of the reporting period.
- e. Unassigned – Includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those purposes.

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

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

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

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

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Information

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

- (1) The budget is available for public inspection for at least 15 days prior to passage by the County Board.

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

- (2) At a regular or special call meeting of the County Board in November, the Budget Director submits a proposed budget for the fiscal year commencing on December 1. The budget includes proposed expenditures and the means of financing them. A public hearing is held at this meeting.
- (3) Prior to December 1, the budget is legally enacted through passage of an appropriation ordinance.
- (4) Transfers of budgeted amounts between funds or any amendments to the originally approved budget by means of an emergency or supplemental appropriation require approval by two-thirds of the County Board members. Budget amendments were made during the fiscal year. Transfers of budgeted line items may be made within an appropriation group of a fund by the elected official or department head without seeking approval of the County Board. Transfers or any budget amendments made during the year are reflected in the budget information included in the financial statements. Amendments were made in a legally permissible manner.
- (5) Budgetary control policy is that expenditures do not exceed appropriations. The level of control (level at which disbursements may not exceed budgets) is the department level, however, budgetary control is maintained with each department at the line item level. The County uses an encumbrance accounting system. Departments have up to 90 days after the end of the fiscal year to submit claims incurred during the fiscal year; unexpended appropriations lapse at that time.
- (6) The following funds have legally adopted budgets: General (including Social Security, Illinois Municipal Retirement, Tort Immunity, and Workmen's Compensation), Sunny Hill Sanitarium, Health, Animal Control, Geographical Information System, Highway, RTA Tax Revenue, County Motor Fuel Tax, Township Motor Fuel Tax, Bridge, Federal Matching Tax, Circuit Court Automation, Alimony and Child Support, Court Document Storage, Circuit Clerk Operations and Administrative, Circuit Clerk Electronic Citation, State's Attorney Automation, State's Attorney Money Laundering, State's Attorney State Drug Forfeiture, State's Attorney Federal Drug Forfeiture, State's Attorney Drug Prosecution, Law Library, Probation Services, Children's Advocacy Center, Child Exchange Center, Juvenile Drug Court, Off Duty Assignment, Sheriff's Weight Scale, Sheriff's Restricted, Arrestee's Medical Cost, Foreclosure Mediation, Illinois Department of Nuclear Safety, EMA Warning and Training, Public Building Commission, ARPM Relief Program, County Clerk Assignment Automation, County Clerk Document Storage, Treasurer's Automation, Recorder's Automation, County Owned Parking Facility, Veteran's Assistance Commission, 911 Emergency, Solid Waste Management, IKE Disaster Recovery CDBG, Foreclosure Settlement Program, Community Development Block Grant, Community Development Home Program, Local Law Enforcement Block Grant, Workforce Development, Workforce Services, HUD Lead Hazard Reduction, Neighborhood Stabilization, State's Attorney Chicago Street Debt Service, Clearview Debt Service, Adult Detention Center Debt Service - 2005, Adult Detention Center Debt Service - 2006, Adult Detention Center Debt Service - 2008, Road Improvement Debt Service – 2010, Refunded 2005 ADF Debt Service – 2012, Community Health Center, Capital Improvement/Repair, and Road Improvement.
- (7) Budgets for all budgeted General, Special Revenue, Debt Service, and Capital Projects funds are adopted on a basis consistent with GAAP.
- (8) As of November 30, 2014, there were no expenditures over budget by fund.

NOTE 3 - CASH, CASH EQUIVALENTS, AND INVESTMENTS

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

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

	Carrying Value	Statement Balances	Associated Risks
Held by County Treasurer			
Deposits	\$ 117,775,013	\$ 124,242,625	Custodial credit
Illinois Funds*	208,046	208,109	Credit
US Treasuries	13,436,164	13,436,164	Custodial credit; Interest Rate
US agencies - implicitly guaranteed	81,395,224	81,395,224	Credit; Custodial credit; Concentration of credit; Interest rate
State & Local Bonds	28,797,805	28,797,805	Credit; Custodial credit; Concentration of credit; Interest rate
Certificates of deposit-negotiable	59,989	59,989	Credit; Custodial credit
Corporate bonds	54,303,859	54,303,859	Credit; Custodial credit; Concentration of credit; Interest rate
Held by other County departments			
Deposits	34,954,653	40,214,734	Custodial credit
Illinois Funds*	878,605	878,605	Credit
	<u>\$ 331,809,357</u>	<u>\$ 343,537,114</u>	

Reconciliation of Notes to Financial Statements:

Per statement of net position	
Cash and cash equivalents	\$ 93,595,857
Investments	175,075,182
Restricted cash and cash equivalents	50,475
Per statement of fiduciary net position	
Cash and cash equivalents	59,194,619
Investments	3,893,224
	<u>\$ 331,809,357</u>

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

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

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

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

Restricted assets: Restricted cash and cash equivalents is comprised of cash accounts totaling \$50,475 which is restricted from use in general operations.

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

Credit ratings for the County investments at November 30, 2014 are as follows:

Investment Type:	Standard & Poor's	Moody's Investor Service
Illinois Funds	AAAm	-
US agencies - implicitly guaranteed	AAA to A+	Aaa
State & Local bonds	AAA to BBB+	Aaa to Ba1
Certificates of deposit-negotiable	A1	P1
Corporate bonds	AA+ to BBB	Aa2 to Baa3

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

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

The accounts not held by the County Treasurer are not required to follow County policy.

At November 30, 2014, deposits for these were under collateralized and uninsured in the amount of \$1,750,048.

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

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

Issuer	Investment Type	Percentage of Portfolio
Fannie Mae (FNMA)	US agencies - implicitly guaranteed	28.9%
Freddie Mac (FHLMC)	US agencies - implicitly guaranteed	8.3%
Federal Home Loan Bank (FHLB)	US agencies - implicitly guaranteed	7.9%
Illinois State GO	State and Local bonds	5.4%
Morgan Stanley	Corporate bonds	5.0%

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

The following schedules report the fair value and maturities (using the segmented time distribution method) for the County's investments at November 30, 2014.

Investment Type	Fair Market Value	Less Than One Year	One to Five Years	Six to Ten Years
Held by County Treasurer				
US Treasuries	\$ 13,436,164	\$ 770,362	\$ 11,805,693	\$ 860,109
US agencies - implicitly guaranteed	81,395,224	879,441	25,291,686	55,224,097
State & Local Bonds	28,797,805	7,997,182	19,532,474	1,268,149
Corporate bonds	54,303,859	59,989	-	-
	<u>\$ 177,933,052</u>	<u>\$ 9,706,974</u>	<u>\$ 56,629,853</u>	<u>\$ 57,352,355</u>

NOTE 4 - PROPERTY TAXES

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

The property tax levy for calendar year 2013 was recorded as revenue in fiscal year 2014 net of estimated loss on collections. The property tax calendar for Will County is as follows:

Lien date	January 1, 2013
Levy date	November 30, 2013
First installment (one-half of the total bill) due	June 1, 2014
Second installment (balance of the total bill) due	September 1, 2014

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, 2014

NOTE 4 - PROPERTY TAXES (Continued)

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

NOTE 5 - DUE FROM OTHER GOVERNMENTAL AGENCIES

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

<u>Receivable</u>	<u>Amount</u>
Sales and use taxes	\$ 11,805,493
Income tax	2,181,106
Personal property replacement tax	175,857
Motor fuel tax	1,760,595
Grants and other reimbursements	5,981,482
Total	<u>\$ 21,904,533</u>

NOTE 6 - CAPITAL ASSETS

A summary of changes for the County's capital assets for the period December 1, 2013 through November 30, 2014 are as follows:

	Balance November 30, 2013	Additions	Deletions	Balance November 30, 2014
Capital assets not being depreciated/amortized				
Land	\$ 7,701,134	\$ -	\$ -	\$ 7,701,134
ROW/Easements	10,903,793	248,700	299,146	10,853,347
Intangibles	232,410	-	-	232,410
Construction in progress	82,743,170	54,103,955	9,003,723	127,843,402
Total capital assets not being depreciated/amortized	<u>101,580,507</u>	<u>54,352,655</u>	<u>9,302,869</u>	<u>146,630,293</u>
Capital assets being depreciated/amortized				
Buildings and improvements	178,657,438	7,400,835	-	186,058,273
Equipment	40,556,650	6,981,467	2,182,693	45,355,424
Intangibles	4,925,989	329,419	-	5,255,408
Infrastructure	262,805,460	2,434,256	5,432,118	259,807,598
Total capital assets being depreciated/amortized, gross	<u>486,945,537</u>	<u>17,145,977</u>	<u>7,614,811</u>	<u>496,476,703</u>
Accumulated depreciation/amortization				
Buildings and improvements	44,978,896	3,584,778	-	48,563,674
Equipment	28,258,830	3,993,119	2,083,556	30,168,393
Intangibles	3,250,558	587,237	-	3,837,795
Infrastructure	82,941,834	7,303,464	1,241,196	89,004,102
Total accumulated depreciation/amortization	<u>159,430,118</u>	<u>15,468,598</u>	<u>3,324,752</u>	<u>171,573,964</u>
Capital assets being depreciated/amortized, net of depreciation/amortization	<u>327,515,419</u>	<u>1,677,379</u>	<u>4,290,059</u>	<u>324,902,739</u>
Total capital assets, net of depreciation/amortization	<u>\$ 429,095,926</u>	<u>\$ 56,030,034</u>	<u>\$ 13,592,928</u>	<u>\$ 471,533,032</u>

Will County, Illinois

Notes to Financial Statements (Continued)

November 30, 2014

NOTE 6 - CAPITAL ASSETS (Continued)

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

General and administrative	\$	806,919
Public safety		4,626,948
Judicial		819,641
Health and welfare		831,846
Highway and roads		8,383,244
Total depreciation/amortization expense	\$	<u>15,468,598</u>

Construction Commitments: At November 30, 2014, the County had approximately \$32,000,000 in outstanding engineering and building commitments for road/bridge construction projects. In addition, the County had approximately \$510,000 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, 2013 through November 30, 2014 follows:

	Balance		Balance		Principal Due
	November 30, 2013	Additions	Retirements	November 30, 2014	Within One Year
G.O. Bonds/Debt Certificates Payable:					
2005 G.O. Bonds - ADF bonds	\$ 6,710,000	\$ -	\$ 1,710,000	\$ 5,000,000	\$ 1,790,000
2006 G.O. Bonds - ADF bonds	9,100,000	-	205,000	8,895,000	220,000
2008 G.O. Bonds - ADF bonds	17,020,000	-	910,000	16,110,000	945,000
2010 G.O. Bonds - Road bonds	88,580,000	-	4,150,000	84,430,000	4,230,000
2012 G.O. Bonds (Refunded 2005 ADF bonds)	15,770,000	-	-	15,770,000	-
Special Service Area Bond Y2001 -A (IEPA - DW)	249,856	-	23,431	226,425	24,061
Special Service Area Bond Y2000 -A (IEPA - WW)	310,172	-	29,087	281,085	29,870
Add: Unamortized Premium on Bonds	3,909,156	-	328,588	3,580,568	328,588
Total G.O. Bonds/Debt Certificate Payable	<u>141,649,184</u>	<u>-</u>	<u>7,356,106</u>	<u>134,293,078</u>	<u>7,567,519</u>
I-355 Ext Local Contribution Payable	428,572	-	214,286	214,286	214,286
Capital Leases Payable - ICT Equipment	-	102,553	-	102,553	34,183
Capital Leases Payable - 911 Equipment	-	1,951,228	369,512	1,581,716	379,600
Compensated Absences	21,248,732	13,038,423	12,785,400	21,501,755	2,397,824
Net OPEB Obligation (Note 9)	16,097,326	8,321,269	6,701,613	17,716,982	-
Net Pension Obligation (Note 8)	891,435	-	-	891,435	-
Claims and Judgments (Note 10)	12,649,773	35,933,254	35,862,190	12,720,837	7,039,803
Total County	<u>\$ 192,965,022</u>	<u>\$ 59,346,727</u>	<u>\$ 63,289,107</u>	<u>\$ 189,022,642</u>	<u>\$ 17,633,215</u>

At November 30, 2014, the County long-term debt was comprised of the following components:

In August 2002, the County entered into two loan agreements with the Illinois Environmental Protection Agency (IEPA), IEPA-SRF Loan No. L17-1900 (Water Improvements) and IEPA-SRF Loan No. L17-1878 (Sewer Improvements). In connection with these loans, the County issued Special Service Area No. Y2000-A Bonds and Y2001-A Bonds payable to the IEPA. The County had the ability to borrow up to \$1,400,000 over the next several years under these loan programs.

NOTE 7 - LONG-TERM DEBT (Continued)

During 2002 and 2003, the County received \$810,524, which is payable over twenty years at 2.675% interest. During 2004, the County received an additional \$187,900, which is payable over twenty years at 2.675% interest. The repayment schedule depicted in the table below is the County's current principal and interest requirements to maturity. The debt will be paid from the Clearview Debt Service Fund.

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

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

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

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

In May 2012, the County issued \$15,770,000 in General Obligation Bonds with an average interest rate of 2.2379% to advance refund \$16,660,000 of outstanding 2005 Series ADF bonds with an original interest rate of 3.989%. The net proceeds of \$18,407,348 (after payment of \$226,799 in underwriting fees, insurance, and other issuance costs) were used to call the 2005 ADF Series bonds and purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 2005 ADF Series bonds. As a result, \$16,660,000 of the 2005 ADF Series bonds are considered to be defeased and the liability for those bonds has been removed from the statement of net position. The advance refunding of the 2005 Series ADF bonds decreased the County's total debt service payments over the next 12 years by \$1,296,615. This transaction resulted in an economic gain (difference between present values of the debt service payments on the old and new debt) of \$1,086,618. At November 30, 2014, \$15,770,000 of bonds outstanding are considered defeased.

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

Notes to Financial Statements (Continued)

November 30, 2014

NOTE 7 - LONG-TERM DEBT (Continued)

Capital Leases Payable – The County has entered into two capital lease agreements, one with Dell Financial Services for hardware (SAN) and the other with Motorola Solutions Credit Co for hardware (PSAP radio console upgrades) and software (CAD Disaster Recovery System). The Dell hardware lease is \$102,553, 0% interest with annual principal payments over three years. The Motorola hardware/software lease is \$1,951,228, 2.73% interest with annual principal and interest payments of \$422,780 over five years. The gross amount of the lease agreements listed by asset class as of November 30, 2014 is as follows:

<u>Type</u>	<u>Amount</u>
Computer Hardware	\$ 1,204,656
CIP-Computer Hardware	610,541

The cost value of the assets acquired under the capital leases was \$1,815,197 with accumulated depreciation of \$136,637 as of November 30, 2014.

Compensated Absences – The County has recorded a liability of approximately \$21.5 million for accumulated vacation and sick leave benefits. The amount recorded includes the associated FICA amounts. The liability will be liquidated from the general and special revenue funds of the County.

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

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

Claims and Judgments – Obligations of the County include approximately \$12.7 million has been accrued relating to incurred but not reported health, tort and worker's compensation claims. These liabilities are liquidated by the fund balance restricted for tort immunity and workers compensation of the General Fund.

The annual payments to retire the County's interest-bearing debt: the debt certificates, general obligation bonds, leases payable to component unit, loan payable, and capital leases as of November 30, 2014 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
2015	\$ 1,790,000	\$ 205,596	\$ 220,000	\$ 355,800	\$ 945,000	\$ 749,212
2016	1,865,000	127,284	230,000	347,000	975,000	716,138
2017	-	55,482	235,000	337,800	1,015,000	679,575
2018	-	277,406	250,000	328,400	1,055,000	638,975
2019	-	-	260,000	318,400	1,095,000	596,775
2020-2024	-	-	1,440,000	1,429,400	6,305,000	2,163,800
2025-2029	1,345,000	110,962	6,260,000	378,000	4,720,000	458,775
2030	-	-	-	-	-	-
Totals	<u>\$ 5,000,000</u>	<u>\$ 776,730</u>	<u>\$ 8,895,000</u>	<u>\$ 3,494,800</u>	<u>\$ 16,110,000</u>	<u>\$ 6,003,250</u>

Notes to Financial Statements (Continued)

November 30, 2014

NOTE 7 - LONG-TERM DEBT (Continued)

Due in Fiscal Year	G.O. Bonds Series 2010		Refunded 2005 ADF Series 2012		Special Service Area Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2015	\$ 4,230,000	\$ 4,152,210	\$ -	\$ 709,300	\$ 53,932	\$ 13,218
2016	4,330,000	4,002,552	-	709,300	55,384	11,765
2017	4,440,000	3,836,540	1,840,000	709,300	56,876	10,274
2018	4,555,000	3,655,210	1,915,000	635,700	58,407	8,744
2019	4,680,000	3,460,484	1,990,000	559,100	59,980	7,169
2020-2024	25,610,000	13,929,355	10,025,000	1,377,750	222,932	12,086
2025-2029	30,005,000	6,952,802	-	-	-	-
2030	6,580,000	369,072	-	-	-	-
Totals	\$ 84,430,000	\$ 40,358,225	\$ 15,770,000	\$ 4,700,450	\$ 507,511	\$ 63,256

Due in Fiscal Year	I-355 Extension Local Contribution Payable		Capital Leases		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2015	\$ 214,286	\$ -	\$ 413,783	\$ 43,181	\$ 7,867,001	\$ 6,228,517
2016	-	-	424,146	32,818	7,879,530	5,946,857
2017	-	-	434,795	22,172	8,021,671	5,651,143
2018	-	-	411,544	11,235	8,244,951	5,555,670
2019	-	-	-	-	8,084,980	4,941,928
2020-2024	-	-	-	-	43,602,932	18,912,391
2025-2029	-	-	-	-	42,330,000	7,900,539
2030	-	-	-	-	6,580,000	369,072
Totals	\$ 214,286	\$ -	\$ 1,684,268	\$ 109,406	\$ 132,611,065	\$ 55,506,117

Pledged Revenues:

The County has pledged a portion of future sales and use tax revenues, as well as landfill host fees (Prairie View landfill) to repay the remaining principal and interest on the alternate revenue source bonds issued in 2005, 2006, 2008, and 2012. The bonds were issued to finance the construction/expansion of the adult detention facility. The pledged revenues are projected to produce no less than 125 percent of the debt service requirements over the life of the bonds. Total principal and interest remaining on the bonds is \$60.8 million, payable through November 2027. For the current year, principal paid totaled \$2.8 million and total incremental sales/use tax and landfill host fee revenues were \$23.8 million and \$8.6 million, respectively.

The County has pledged a portion of future RTA tax revenues to repay the remaining principal and interest on the alternate revenue source bonds issued in 2010. The bonds were issued to finance the county-wide road projects. The pledged revenues are projected to produce no less than 125 percent of the debt service requirements over the life of the bonds. Total principal and interest remaining on the bonds is \$124.8 million, payable through November 2030. For the current year, principal paid totaled \$4.2 million and total RTA tax revenues were \$23.1 million.

NOTE 8 - PENSION PLANS

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

Funding Policy. As set by statute, the County's Regular, SLEP, and Elected Officials plan members are required to contribute 4.50, 7.50, and 7.50 percent of their annual covered salary, respectively. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance retirement coverage of its own employees. The County's Regular, SLEP, and Elected Officials plans' contribution rates for the calendar year 2014 were 12.28, 26.38, and 47.42 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, 2014, the County's Regular plan's pension costs were \$10,169,557 and the actual contributions were \$10,169,557. The County's SLEP and Elected Officials plans' pension costs were \$9,726,346 and \$519,369, respectively, which equal the required and actual contributions. The interest on the beginning net pension obligation and adjustment to the annual required contribution are considered immaterial and have not been included in the annual pension cost calculation.

	IMRF	SLEP	Elected Officials
Annual pension cost (APC)	\$ 10,169,557	\$ 9,726,346	\$ 519,369
Less: Contribution made	10,169,557	9,726,346	519,369
Change in net pension obligation (NPO)	-	-	-
Net pension obligation beginning of year	891,435	-	-
Net pension obligation end of year	\$ 891,435	\$ -	\$ -

Three-Year Trend Information

Fiscal Year Ending	IMRF			SLEP			Elected Officials		
	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
11/30/2014	\$ 10,169,557	100%	\$ 891,435	\$ 9,726,346	100%	\$ -	\$ 519,369	100%	\$ -
11/30/2013	9,776,729	100%	891,435	9,231,570	100%	-	420,536	100%	-
11/30/2012	9,501,631	100%	891,435	8,662,230	100%	-	499,985	100%	-

The required contributions for 2014 were determined as a part of the December 31, 2012, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions included (a) 7.5% investment rate of return (net of administrative expenses and direct investment expenses), (b) projected salary increases 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service

NOTE 8 - PENSION PLANS (Continued)

attributable to seniority/merit, and (d) postretirement benefit increases of 3% annually. The actuarial value of IMRF plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The County's Regular, SLEP, and Elected Officials plans' unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open 29 year basis.

Funded Status and Funding Progress. The funded status of the County's Regular, SLEP, and Elected Officials plans as of December 31, 2014, 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	\$ 186,079,818	\$ 240,890,189	\$ 54,810,371	77.25%	\$ 82,813,984	66.18%
County - SLEP	56,080,538	146,488,504	90,407,966	38.28%	36,870,152	245.21%
County - Elected Officials	4,080,976	6,918,903	2,837,927	58.98%	1,095,254	259.11%

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, 2014 are \$217,941,760; \$79,856,300; and \$5,091,699, respectively. On a market basis, the funded ratio would be 90.47%, 54.51%, and 73.59%, respectively.

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS

Plan Description

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

Funding Policy

The contribution requirements of plan members and the County are established and may be amended by the County Board and are detailed in the "Plan Document." The required contribution is based on projected pay-as-you-go financing requirements. For fiscal year 2014, the County contributed \$6,701,613 to the plan. Plan members receiving benefits contributed \$644,212 or approximately 9.61% of the total premiums, through their required contribution of \$0 - \$599 per month for retiree-only coverage and \$1,320 - \$1,338 for retiree and dependent coverage. On November 30, 2014, the County contributed \$2 million to the Other Post Employment Benefits Trust.

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS (Continued)

Annual OPEB Cost and Net OPEB Obligation

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

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

Annual required contribution (ARC)	\$ 8,229,403
Amortization of net OPEB obligation	(713,000)
Interest on net OPEB obligation	804,866
Annual OPEB cost	<u>8,321,269</u>
Less: Contribution made	<u>6,701,613</u>
Increase in net OPEB obligation	1,619,656
Net OPEB obligation beginning of year	16,097,326
Net OPEB obligation end of year	<u><u>\$ 17,716,982</u></u>

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2014 was as follows:

Fiscal Year Ending	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
11/30/2014	8,321,269	81%	17,716,982
11/30/2013	7,997,347	80%	16,097,326
11/30/2012	8,329,183	72%	14,521,685

Funded Status and Funding Progress

In the December 1, 2014 actuarial valuation (most recent available), the actuarial accrued liability for benefits was \$37,036,507 and the actuarial value of assets was \$8,001,307, resulting in an unfunded actuarial accrued liability (UAAL) of \$29,035,200. The covered payroll (annual payroll of active employees covered by the plan) was \$122,227,103 and the ratio of the UAAL to the covered payroll was 23.76%.

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)

Membership

Plan participant information as of the December 1, 2014 actuarial report includes 1,453 total participants. This represents 1,124 active employees and 329 inactive/retirees.

Actuarial Methods and Assumptions

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

In the December 1, 2014 actuarial valuation (most recent available), the projected unit credit cost method was used. The actuarial assumptions included a 5% discount rate, annual dental cost trend rate of 7% and an annual healthcare cost trend rate of 8.5%, reduced by decrements to an ultimate rate of 5% ultimately. Both rates included a 2.5% inflation assumption. The actuarial value of assets was determined using fair value. The UAAL is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at November 30, 2014, was 30 years.

NOTE 10 - RISK MANAGEMENT

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

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

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

Notes to Financial Statements (Continued)
November 30, 2014

NOTE 10 - RISK MANAGEMENT (Continued)

For the years ended November 30, 2014 and 2013, 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, 2014				
Reserve for Health Insurance	\$ 3,033,335	\$ 29,730,300	\$ 30,336,699	\$ 2,426,936
Reserve for Tort Insurance	3,665,364	1,891,951	1,476,398	4,080,917
Reserve for Worker's Compensation	5,951,074	4,311,003	4,049,093	6,212,984
Total	<u>\$ 12,649,773</u>	<u>\$ 35,933,254</u>	<u>\$ 35,862,190</u>	<u>\$ 12,720,837</u>
Year Ended November 30, 2013				
Reserve for Health Insurance	\$ 2,991,256	\$ 30,375,424	\$ 30,333,345	\$ 3,033,335
Reserve for Tort Insurance	5,044,495	223,081	1,602,212	3,665,364
Reserve for Worker's Compensation	8,365,604	2,021,070	4,435,600	5,951,074
Total	<u>\$ 16,401,355</u>	<u>\$ 32,619,575</u>	<u>\$ 36,371,157</u>	<u>\$ 12,649,773</u>

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 \$4,080,917 in the statement of net position for estimated amounts of probable loss (Reserve for Tort) pertaining to lawsuits. In addition to the reserve, the County is party to several lawsuits that have not yet been settled.

The County's stop-loss coverage is as follows: health claims - \$190,000 per person; general liability - \$250,000 per occurrence; and workers' compensation - \$550,000 per occurrence. Each type of insurance has various individual and aggregate maximum payouts. The amount of settlements has not exceeded insurance coverage in any of the past three fiscal years and there have been no significant reductions in insurance coverage.

NOTE 11 - LEASES

The County paid \$1,559,729 on operating leases during the fiscal year ended November 30, 2014. At year end, the County was obligated under 31 operating leases for office space and equipment. The leases expire between 2014 and 2027, with monthly payments ranging between \$900 and \$13,411. The aggregate minimum annual lease payments required under these leases are as follows:

NOTE 11 - LEASES (Continued)

Fiscal Years Ending November 30,	Amount
2015	\$ 1,414,804
2016	809,602
2017	742,100
2018	641,916
2019	642,556
2020-2024	874,749
2025-2027	138,796
Totals	<u>\$ 5,264,523</u>

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

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

1996 Lease			
Due in Fiscal Year	Operation and Maintenance Account	Renewal and Replacement Account	Total Payment
2015	\$ 1,626,300	\$ 42,000	\$ 1,668,300
2016	1,709,700	42,000	1,751,700
Totals	<u>\$ 3,336,000</u>	<u>\$ 84,000</u>	<u>\$ 3,420,000</u>

NOTE 12 - FUND BALANCES

Governmental fund balances reported on the fund financial statements at November 30, 2014 include the following:

Nonspendable	
Major Funds	
General Fund	
Inventory	\$ 599,023
County Motor Fuel Tax Fund	
Inventory	1,024,524
Total Major Funds	<u>1,623,547</u>
Other Non-major Governmental Funds	
Prepaid items	485,974
Total Nonspendable	<u>2,109,521</u>
 Restricted	
Major Funds	
General Fund	
Federal/State statutes and enabling legislation	
Social security	6,764,546
IMRF	13,487,555
Insurance premiums/liability claims	2,473,257
Unemployment/Worker's compensation claims	2,889,829
RTA Tax Revenue Fund	
Federal/State statutes and enabling legislation	
Improving/maintaining county roads	36,671,373
Grant/Contractual agreements	1,316,320
County Motor Fuel Tax Fund	
Federal/State statutes and enabling legislation	
Improving/maintaining county roads	27,246,649
Grant/Contractual agreements	19,949,015
Total Major Funds	<u>110,798,544</u>
Other Non-major Governmental Funds	
Federal/State statutes and enabling legislation	
Sunny Hill sanitarium	406,554
Prosecutions	71,754
Grant/Contractual agreements	1,817,157
Debt service	14,143,531
Total Other Non-major Governmental Funds	<u>16,438,996</u>
Total Restricted	<u>127,237,540</u>

Notes to Financial Statements (Continued)

November 30, 2014

NOTE 12 - FUND BALANCES (Continued)

Committed	
Major Funds	
General Fund	
Social security	\$ 258,930
IMRF	456,969
Insurance premiums/liability claims	3,586,452
Unemployment/Worker's compensation claims	1,140,781
County Motor Fuel Tax Fund	
Improving/maintaining county roads	18,320,594
Total Major Funds	<u>23,763,726</u>
Other Non-major Governmental Funds	
Health and welfare	7,072,498
Sunny Hill sanitarium	698,036
Animal control	3,182,411
GIS	230,398
Improving/maintaining county roads	29,603
Improving/maintaining township roads	1,869,040
Improving/maintaining bridges & other highway structures	12,513
Circuit clerk operations	170,965
Electronic citations	408,106
Court appointed special advocate	10,077
Prosecutions	992,206
Law library operations	1,353,811
Probation services	2,633,846
Child exchange center	1,359,335
Juvenile drug court	26
Sheriff salaries	261,728
Sheriff commissary	257,892
Traffic control	125
Foreclosure mediation	202,610
Public building commission	26,479
Maintaining/operating court house parking	1,503,450
Solid waste management	2,773,409
Automating departments	4,977,031
Document storage system	227,155
Capital outlays	4,720,598
Total Other Non-major Governmental Funds	<u>34,973,348</u>
Total Committed	<u>58,737,074</u>

NOTE 12 - FUND BALANCES (Continued)

Assigned	
Major Funds	
County Motor Fuel Tax Fund	
Improving/maintaining county roads	\$ 13,018,752
Other Non-major Governmental Funds	
Health and welfare	256,258
Sunny Hill sanitarium	4,349
Animal control	674,718
GIS	94,652
Improving/maintaining county roads	141,000
Improving/maintaining township roads	2,554,191
Improving/maintaining bridges & other highway structures	52,354
Operating alimony and child support division	95,815
Circuit clerk operations	18,325
Electronic citations	5,369
Prosecutions	165,299
Law library operations	7,431
Probation services	1,277
Children's advocacy center	28,139
Child exchange center	4,676
Sheriff salaries	4,779
Sheriff commissary	636,120
Public building commission	374,180
Maintaining/operating court house parking	2,369
Veteran's assistance	206,003
911 emergency telephone system	1,696,218
Solid waste management	2,706,985
Automating departments	1,736,309
Document storage system	23,730
Total Other Non-major Governmental Funds	<u>11,490,546</u>
Total Assigned	<u>24,509,298</u>
Unassigned (deficit)	
Major Funds	
General Fund	<u>59,812,579</u>
Other Non-major Governmental Funds	<u>(4,679,176)</u>
Total Unassigned (deficit)	<u>55,133,403</u>
Total Governmental Fund Balances	<u>\$ 267,726,836</u>

NOTE 13 - LANDFILL

On June 1, 1997 and on February 17, 2006, the County entered into host agreements with Waste Management, Inc. for Prairie View and Laraway Recycling and Disposal Facilities, respectively. Total capacity used to date is approximately 34% and 31%, respectively. At the time the landfills reach capacity (estimated to be the year 2039 and 2027, respectively) closure and post-closure care and maintenance of the landfill are required in accordance with requirements of certain federal and state governmental agencies. Waste Management, under its agreement with the County, is required to complete and pay all closure and post-closure care and maintenance costs. The following are the current estimates of these costs:

	Prairie View	Laraway
Closure	\$ 4,154,652	\$ 5,710,203
Post-closure	4,451,546	2,876,520
RCRA Unit		
Post-closure	-	3,379,072
Gypsum Statcks		
Closure	-	9,503,327
Post-closure	-	4,648,440
Total	<u>\$ 8,606,198</u>	<u>\$ 26,117,562</u>

These estimates are subject to changes resulting from inflation, deflation, technology, or changes in applicable laws or regulations. As such, the County has not accrued any liability or restricted any assets for the cost associated with closure or post-closure care and maintenance.

NOTE 14 - INDIVIDUAL FUND DISCLOSURES

Fund Deficits: As of November 30, 2014, the following funds have deficit fund balances: Highway Fund, \$4,648,525; Arrestee's Medical Cost Fund, \$12,608; IKE Disaster Recovery CDBG Fund, \$466; and Workforce Services Fund, \$17,577. These deficits are expected to be funded through future revenues and/or transfers from other funds.

NOTE 15 - INTERFUND ACTIVITY

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

	Due from Other Funds	Due to Other Funds
Major governmental funds:		
General Fund	\$ 316,370	\$ 110,838
RTA Tax Revenue Fund	5,310	21,724
County Motor Fuel Tax Fund	4,600,000	-
Nonmajor governmental funds	259,192	5,048,310
Total interfund balances	<u>\$ 5,180,872</u>	<u>\$ 5,180,872</u>

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

NOTE 15 - INTERFUND ACTIVITY (Continued)

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

	Transfers from Other Funds	Transfers to Other Funds
Major governmental funds:		
General Fund	\$ 207,109	\$ 9,302,627
RTA Tax Revenue Fund	-	8,440,000
Nonmajor governmental funds	19,212,089	1,676,571
Total interfund balances	<u>\$ 19,419,198</u>	<u>\$ 19,419,198</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 \$600,000. Additionally, routine transfers are made to provide funds to retire principal and interest on long-term debt, such as the transfer by the General Fund to the Debt Service Funds of \$4,985,000 and RTA Tax Revenue Fund to the Road Improvement Debt Service Fund-2010 of \$8,440,000. Transfers to/from other funds offset one another and are therefore not reported in the statement of activities.

NOTE 16 - CONDUIT DEBT OBLIGATIONS

From time to time, the County has issued Exempt Facility Industrial Revenue Bonds to provide financial assistance to private sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to "the private-sector entity" served by the bond issuance. Therefore, neither the County, the State, nor any governmental subdivision is obligated in any manner for repayment of the bonds. Accordingly the bonds are not reported as liabilities in the accompanying financial statements. The total amount of Bonds outstanding as of November 30, 2014 is \$139,998,333.

NOTE 17 - LITIGATION/CONTINGENCIES

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

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

NOTE 18 - SUBSEQUENT EVENTS

On December 18, 2014, the County refunded \$9,265,000 of General Obligation Bonds. The refunding included \$5,000,000 of the Series 2005 GO Bonds, \$290,000 of the Series 2006 GO Bonds, and \$3,975,000 of the Series 2008 GO Bonds. The present value of the savings from cash flow is \$630,868.

NOTE 18 – SUBSEQUENT EVENTS (Continued)

On March 18, 2015, the County refunded \$17,585,000 of General Obligation Bonds. The refunding included \$8,385,000 of the Series 2006 GO Bonds and \$9,200,000 of the Series 2008 GO Bonds. The present value of the savings from cash flow is \$921,243.

NOTE 19 - PENDING GASB STATEMENTS

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

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

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

Statement No. 72 – *Fair Value Measurement and Application*, was issued to enhance comparability of financial statements among governments by requiring measurement of certain assets and liabilities at fair value using a consistent and more detailed definition of fair value and accepted valuation techniques. This Statement also will enhance fair value application guidance and related disclosures in order to provide information to financial statement users about the impact of fair value measurements on a government's financial position. The County is required to implement this Statement for the fiscal year ending November 30, 2016.

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES

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

Deposits and Investments

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

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

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

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, 2014.

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	\$ 1,098,304	\$ -	\$ 1,098,304	\$ -
U.S. Agencies	1,904,398	856,050	1,048,348	-
Municipal Bonds	102,547	102,547	-	-
Total	\$ 3,105,249	\$ 958,597	\$ 2,146,652	\$ -

Investment Maturities (in Years) - Trust

Investment Type	Fair Value	Less Than	One to	Six to
		One Year	Five Years	Ten Years
Mutual Funds	\$ 569,403	\$ 140,858	\$ 428,545	\$ -
Total	\$ 569,403	\$ 140,858	\$ 428,545	\$ -

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. Illinois Funds, U.S. Agencies, and municipal bonds are rated AAA by a national rating agency.

It is the policy of the Trust to limit its exposure to credit risk by primarily investing in obligations guaranteed by the United States Government or securities issued by agencies of the United States Government that are explicitly guaranteed by the United States Government and by limiting investment in securities with higher credit risks, including not allowing investments stock options, call options, and any form of derivative. The mutual funds are primarily rated A- or higher by a national rating agency.

Custodial Credit Risk: Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Forest Preserve will not be able to recover the value of its investments that are in the possession of an outside party. To limit its exposure, the Forest Preserve's investment policy requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis. As of December 31, 2014, the fair value of the Forest Preserve's investments in excess of SIPC limits is exposed to custodial credit risk. Illinois Funds and the money market mutual funds are not subject to custodial credit risk.

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

The Trust's investment policy does not address custodial credit risk for investments as of December 31, 2014; however, the Trust does not have any exposure to custodial credit risk as of December 31, 2014.

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

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

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 2013 tax levy was based on the appropriations ordinance for the year ended December 31, 2013, and thus has been recorded as revenue. The Forest Preserve has recorded a receivable for 2014 taxes levied for collection in fiscal year 2015, the entire amount of which was deferred.

Capital Assets

A summary of changes for the Forest Preserve's capital assets for the period January 1, 2014 through December 31, 2014 was as follows:

	Balance January 1, 2014	Additions	Deletions	Balance December 31, 2014
Capital assets not being depreciated				
Land	\$ 262,417,106	\$ 2,955,630	\$ -	\$ 265,372,736
Construction in progress	8,455,962	1,735,387	8,951,754	1,239,595
Total capital assets not being depreciated	270,873,068	4,691,017	8,951,754	266,612,331
Capital assets being depreciated				
Buildings and preserve improvements	60,580,279	8,805,834	-	69,386,113
Equipment and vehicles	5,078,059	281,792	224,891	5,134,960
Total capital assets being depreciated, gross	65,658,338	9,087,626	224,891	74,521,073
Accumulated depreciation				
Buildings and preserve improvements	21,783,244	2,616,567	-	24,399,811
Equipment and vehicles	4,151,057	336,750	224,891	4,262,916
Total accumulated depreciation	25,934,301	2,953,317	224,891	28,662,727
Capital assets being depreciated, net of depreciation	39,724,037	6,134,309	-	45,858,346
Total capital assets, net of depreciation	\$ 310,597,105	\$ 10,825,326	\$ 8,951,754	\$ 312,470,677

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

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

General and administrative	\$	2,547,393
Education and recreation		338,381
Public Safety		67,543
Total depreciation/amortization expense	\$	<u>2,953,317</u>

Long-Term Debt

A summary of changes for the Forest Preserve's long-term debt for the period January 1, 2014 through December 31, 2014 was as follows:

	Balance		Balance		Principal Due
	January 1, 2014	Additions	Retirements	December 31, 2014	Within One Year
G.O. Bonds/Debt Certificates Payable:					
1999B G.O. Capital Appreciation Bonds*	\$ 57,425,502	\$ 3,335,848	\$ 12,875,000	\$ 47,886,350	\$ 13,260,000
2005A G.O. Bonds	3,000,000	-	1,500,000	1,500,000	1,500,000
2007 G.O. Bonds - Limited	10,000,000	-	-	10,000,000	-
2008A G.O. Bonds	25,165,000	-	2,300,000	22,865,000	1,850,000
2009 G.O. Bonds	4,200,000	-	-	4,200,000	-
2010A G.O. Bonds	10,000,000	-	-	10,000,000	-
2010B G.O. Bonds	435,000	-	215,000	220,000	220,000
2012 G.O. Bonds	65,805,000	-	-	65,805,000	-
Add: Deferred Issuance Premiums	15,459,477	-	1,660,871	13,798,606	1,660,871
Total G.O. Bonds Payable	<u>191,489,979</u>	<u>3,335,848</u>	<u>18,550,871</u>	<u>176,274,956</u>	<u>18,490,871</u>
Compensated Absences	461,869	141,033	115,467	487,435	121,859
Net OPEB Obligation	391,993	34,088	-	426,081	-
Total Forest Preserve	<u>\$ 192,343,841</u>	<u>\$ 3,510,969</u>	<u>\$ 18,666,338</u>	<u>\$ 177,188,472</u>	<u>\$ 18,612,730</u>

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

General Obligation Capital Appreciation Bonds Series 1999B – On May 27, 1999, the Forest Preserve issued \$45,167,082 in general obligation capital appreciation bonds dated May 1, 1999, to provide funds for the acquisition and development of Forest Preserve land. The Series 1999B Bonds outstanding as of December 31, 2014 totaling \$47,886,350 bear interest ranging from 4.80% to 5.42%. Interest is not paid but rather accretes to principal each June 1 and December 1. The principal matures December 1, 2011 - December 1, 2018 in accreted values totaling \$92,990,000.

General Obligation Bonds Series 2005A – On June 16, 2005, the Forest Preserve issued \$79,200,000 in general obligation bonds dated June 16, 2005 to provide funds for the acquisition of additional land for Forest Preserve purposes and the development of Forest Preserve land. The Series 2005A Bonds outstanding as of December 31, 2014 totaling \$1,500,000 bear interest ranging from 3.50% to 5.00%. Interest is payable semiannually on June 15 and December 15 and the bonds mature serially on December 1 of each year through December 15, 2015. A portion of the bonds have

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

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

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

General Obligation Limited Tax Bonds, Series 2007 – On December 12, 2007, the Forest Preserve sold \$10,000,000 general obligation limited tax bonds, Series 2007, dated December 12, 2007 to purchase land for future use. The Series 2007 Bonds outstanding as of December 31, 2014 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, 2014 totaling \$22,865,000 bear interest ranging from 3.50% to 5.00%. Interest is payable semiannually on June 15 and December 15 and the bonds mature serially on December 15 annually beginning on December 15, 2011 through December 15, 2024.

General Obligation Unlimited Tax Bonds, Series 2009 – On October 28, 2009, the Forest Preserve sold \$4,200,000 taxable general obligation unlimited tax bonds, Series 2009, Build America Bonds, to improve current forest preserves and purchase new land for future forest preserves. The Series 2009 Bonds outstanding as of December 31, 2014 totaling \$4,200,000 bear interest at 5.50% to 5.75%. Pursuant to the American Recovery and Reinvestment Act, the Forest Preserve is eligible to receive a rebate from the U.S. Treasury Department of 35% of the interest paid each year. Interest is payable semiannually on June 15 and December 15 and the bonds mature serially on December 15 annually beginning on December 15, 2025 through December 15, 2028.

General Obligation Limited Tax Bonds, Series 2010A – On August 13, 2010, the Forest Preserve sold \$10,000,000 taxable general obligation limited tax bonds, Series 2010A, Build America Bonds, to improve current forest preserves and purchase new land for future forest preserves. The Series 2010A Bonds outstanding as of December 31, 2014 totaling \$10,000,000 bear interest at 5.712%. Pursuant to the American Recovery and Reinvestment Act, the Forest Preserve is eligible to receive a rebate from the U.S. Treasury Department of 35% of the interest paid each year. Interest is payable semiannually on June 15 and December 15 and the bonds mature serially on December 15 annually beginning on December 15, 2028 through December 15, 2030.

General Obligation Bonds Limited Tax Bonds, Series 2010B – On August 13, 2010, the Forest Preserve sold \$860,000 taxable general obligation limited bonds, Series 2010B, dated August 13, 2010 to retire the outstanding portion of the Forest Preserve's Illinois Municipal Retirement Fund early retirement incentive. The Series 2010B Bonds outstanding as of December 31, 2014 totaling \$220,000 bear interest at 1.5% to 2.78%. Interest is payable semiannually on June 15 and December 15 and the bonds mature serially on December 15 of each year through December 15, 2015.

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

General Obligation Bonds Unlimited Tax Refunding Bonds, Series 2012 – On February 28, 2012, the Forest Preserve issued \$65,805,000 general obligation unlimited tax refunding bonds, series 2012. The proceeds of the bonds are being used to advance refund certain of the Forest Preserve’s outstanding general obligation bonds, series 2005A, dated June 16, 2005 and series 2005B, dated January 4, 2006 and pay costs of issuance of the bonds. The series 2012 bonds outstanding as of December 31, 2014 totaling \$65,805,000 bear interest at 3.0% to 5.0%. Interest is payable semiannually on June 15 and December 15, commencing June 15, 2012 and the bonds mature serially on December 15 of each year commencing December 15, 2016 through December 15, 2024. As a result of the refunding transaction, the Forest Preserve achieved a cash flow saving of \$4,841,677 and an economic gain of \$4,199,339.

The bond debt service requirements to maturity are as follows:

Fiscal Year Ending	General Obligation Bonds		
	Principal	Interest	Total
2015	\$ 3,570,000	\$ 5,682,628	\$ 9,252,628
2016	3,255,000	5,504,388	8,759,388
2017	4,320,000	5,362,976	9,682,976
2018	4,545,000	5,164,550	9,709,550
2019	12,180,000	4,961,200	17,141,200
2020-2024	63,050,000	15,417,250	78,467,250
2025-2029	20,210,000	4,088,995	24,298,995
2030	3,460,000	197,636	3,657,636
Totals	\$ 114,590,000	\$ 46,379,623	\$ 160,969,623

General Obligation Capital Appreciation Bonds

Fiscal Year Ending December 31,	Series 1999B	
	Accretion	Principal Repayment
2015	\$ 2,845,815	\$ 13,260,000
2016	2,303,351	13,660,000
2017	1,605,368	14,070,000
2018	839,116	14,490,000
Totals	\$ 7,593,650	\$ 55,480,000

Accreted Value at December 31, 2014 \$ 47,886,350

Forest Preserve Compensated Absences – The Forest Preserve has recorded a liability of \$487,435 for accumulated vacation and sick leave benefits. The amount will be paid from the Forest Preserve’s General and Special Revenue funds.

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

Pension Plans

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

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

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

IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute. Participating members are required to contribute 4.5% of their annual salary to IMRF. The Forest Preserve is required to contribute the remaining amounts necessary to fund the IMRF as specified by statute. The employer contribution rate for the calendar year 2014 was 12.11% of covered payroll.

Sheriff's Law Enforcement Personnel (SLEP) – SLEP provides two tiers of pension benefits. Employees hired prior to January 1, 2011 are eligible for Tier 1 benefits. For Tier 1 employees, having accumulated at least 20 years of SLEP service and terminating IMRF participation on or after January 1, 1988, may elect to retire at or after age 50 with no early retirement discount penalty. SLEP members meeting these two qualifications are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2.5% of their final rate of earnings, for each year of credited service up to 32 or 80% of their final rate of earnings. For those SLEP members retiring with less than 20 years of SLEP service, the regular IMRF pension formula applies.

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

SLEP also provides death and disability benefits. These benefit provisions and all other requirements are established by state statutes. Participating members are required to contribute 6.5% of their annual salary to SLEP. The Forest Preserve is required to contribute the remaining amounts necessary to fund the IMRF as specified by statute. The employer contribution rate for the calendar year 2014 was 28.45% of covered payroll.

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

Annual Pension Costs

Three-Year Trend Information

For fiscal year ending December 31, 2014, the Forest Preserve's Regular and SLEP plans' pension costs were \$693,835 and \$206,398 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
12/31/2014	\$ 693,835	100%	\$ -	\$ 206,398	100%	\$ -
12/31/2013	707,039	100%	-	198,181	100%	-
12/31/2012	700,957	100%	-	207,460	100%	-

The funded status of the plans as of December 31, 2014 is based on actuarial valuations performed as of December 31, 2014 for the Illinois Municipal Retirement and the Sheriff's Law Enforcement Personnel and is as follows. The actuarial assumptions used to determine the funded status of the plans are the same actuarial assumptions used to determine the employer APC of the plans.

Plan	Actuarial Liability (AAL) -- Entry Age (a)	Actuarial Value of Assets (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (b/a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
Forest Preserve - Regular	\$ 18,345,944	\$ 15,217,742	\$ 3,128,202	82.95%	\$ 5,729,438	54.60%
Forest Preserve - SLEP	2,463,905	572,127	1,891,778	23.22%	725,459	260.77%

Other Postemployment Benefits

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

Benefits Provided: The Forest Preserve provides post-employment health care and life insurance benefits to its retirees. To be eligible for benefits, an employee must qualify for retirement under the Forest Preserve's retirement plans (IMRF) and have been employed for at least seven years with the Forest Preserve, ten years for employees hired on or after January 1, 2015.

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

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

Membership: At December 31, 2014, membership consisted of:

Retirees and beneficiaries currently receiving benefits	13
Terminated employees entitled to benefits but not yet receiving them	-
Active employees	118
Total	<u>131</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:

For employees hired on or after January 1, 2015, the Forest Preserve will pay 50% of the premium for individual coverage for employees with ten years of service, increasing by 5% per year of service over ten to a maximum of 100%, up to Medicare eligible.

For the fiscal year ending December 31, 2014, retirees contributed approximately \$15,491 and the Forest Preserve contributed \$155,000. The Forest Preserve is not required to advance fund the cost of benefits that will become due and payable in the future. Active employees do not contribute to the plan until retirement.

Annual OPEB Costs and Net OPEB Obligation: The Forest Preserve had an actuarial valuation performed for the plan as of December 31, 2013 to determine the funded status of the plan as of that date as well as the employer's annual required contribution (ARC) for the fiscal year ended December 31, 2014. The Forest Preserve's annual OPEB cost (expense) was \$189,088 for the year ended December 31, 2014. The Forest Preserve's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2014 was as follows:

Fiscal Year Ended	Annual OPEB Cost	Employer Contributions	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
December 31, 2012	\$ 158,711	\$ 110,000	69.31%	\$ 388,940
December 31, 2013	156,053	153,000	98.04%	391,993
December 31, 2014	189,088	155,000	81.97%	426,081

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

The net OPEB obligation (NOPEBO) as of December 31, 2014 (latest available) was calculated as follows:

Annual Required Contribution	\$ 182,097
Interest on Net OPEB Obligation	25,480
Adjustment to Annual Required Contribution	<u>(18,489)</u>
Annual OPEB Cost	189,088
Contributions Made	<u>155,000</u>
Increase (Decrease) in Net OPEB Obligations	34,088
Net OPEB Obligation Beginning of Year	<u>391,993</u>
Net OPEB Obligation End of Year	<u>\$ 426,081</u>

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

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

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

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

In the December 31, 2013 actuarial valuation, the entry-age actuarial cost method was used. The actuarial assumptions included a 6.5% investment rate of return (net of administrative expenses) and an annual healthcare cost trend rate of 8% with an ultimate rate of 6%. Both rates include a 3% inflation assumption. The actuarial value of assets was based on fair value at December 31, 2013. The plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a 30 year open basis.

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

Risk Management

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

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

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

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

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

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

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

Jointly Governed Organizations

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

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

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

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 \$610,774 and the bank balance was \$1,441,775. Additionally, the PBC had cash on hand of \$50. The PBC held investments with a fair value of \$9,007,476 in U.S. Government securities which were fully covered with collateral by the individual banks in excess of FDIC insurance.

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

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

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

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

As of November 30, 2014, the PBC's investments, maturities, fair values, and credit ratings as described by Standard & Poor's rating agency were as follows:

Investment Description	Fair Value	Maturities		% of Total Investments	Credit Rating
		(in years) Less than 1	(in years) 1 to 5		
U.S. Government Agencies					
U.S. Treasury Notes	\$ 360,007	\$ -	\$ 360,007	4.00%	N/A
Other Investments:					
Federated-Government Obligations Tax- Managed Fund SS	7,595,378	7,595,378	-	84.32%	AAAm
Federated Prime Cash Obligation Fund	1,022,939	1,022,939	-	11.36%	AAAm
Federate Ultra Short Bond Fund	29,152	29,152	-	0.32%	AAAm
Total Investments	<u>\$ 9,007,476</u>	<u>\$ 8,647,469</u>	<u>\$ 360,007</u>	<u>100.00%</u>	

Notes to Financial Statements (Continued)

November 30, 2014

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

Reconciliation of notes to financial statements:

Cash on Hand	\$	50
Cash - Book Value of Deposits		610,874
Investments		9,007,476
Total	\$	<u>9,618,400</u>
Cash Per Statement of Net Position	\$	610,924
Investments Per Statement of Net Position		8,668,226
Investments Restricted Per Statement of Net Position		339,250
Total	\$	<u>9,618,400</u>

Leases Receivable

Leases receivable are amounts relating to the cost of constructing and equipping a Juvenile Justice Center on behalf of Will and Kankakee Counties. The amount due from Kankakee was \$935,000 at November 30, 2014. The PBC received lease payments from Kankakee in November 2014; however, the corresponding bond payments were made in December 2014 (the next fiscal year).

Capital Assets

The following is a schedule of changes in capital assets of PBC for the year ended November 30, 2014. Any assets purchased/constructed on behalf of the counties serviced by the PBC are capitalized in each individual county's financial statements.

	Balance December 1, 2013	Additions	Deletions	Balance November 30, 2014
Capital Assets Not Being Depreciated				
Land	\$ 400,797	\$ -	\$ -	\$ 400,797
Capital Assets Being Depreciated				
Equipment - Maintenance	60,182	-	-	60,182
Office Furniture and Equipment	80,486	-	-	80,486
Capital Assets Being Depreciated, Gross	<u>140,668</u>	-	-	<u>140,668</u>
Accumulated Depreciation				
Equipment - Maintenance	60,182	-	-	60,182
Office Furniture and Equipment	80,486	-	-	80,486
Total Accumulated Depreciation	<u>140,668</u>	-	-	<u>140,668</u>
Total Capital Assets, Net of Depreciation	<u>\$ 400,797</u>	\$ -	\$ -	<u>\$ 400,797</u>

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

Changes in Long-Term Debt

PBC had the following changes in long-term debt:

	Balance		Balance		Due Within
	December 1, 2013	Additions	Deletions	November 30, 2014	1 Year
Public Building Revenue Bonds, 2001	\$ 1,200,000	\$ -	\$ 265,000	\$ 935,000	\$ 300,000
Total	\$ 1,200,000	\$ -	\$ 265,000	\$ 935,000	\$ 300,000

Outstanding Debt

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

Debt service requirements to maturity:

Fiscal Year	Series 2001		Total Fiscal Year Debt Service
	Principal	Interest	
2015	\$ 300,000	\$ 39,250	\$ 339,250
2016	315,000	23,875	338,875
2017	320,000	8,000	328,000
	\$ 935,000	\$ 71,125	\$ 1,006,125

Leases

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

Fiscal Year	Due in Operation and Maintenance Account
2015	1,990,052
2016	2,089,900
Totals	\$ 4,079,952

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, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 95,648,092	\$ 95,648,092	\$ 95,112,099	\$ (535,993)
Licenses and permits	1,088,000	1,088,000	1,068,529	(19,471)
Intergovernmental	54,716,876	54,946,577	55,476,658	530,081
Charges for services	32,666,460	32,780,112	31,563,277	(1,216,835)
Fines and forfeitures	2,658,800	2,658,800	3,089,376	430,576
Investment income	1,037,940	1,037,940	796,939	(241,001)
Miscellaneous revenues	1,528,828	1,185,475	379,250	(806,225)
Total revenues	189,344,996	189,344,996	187,486,128	(1,858,868)
Expenditures				
General and administrative				
County board	6,996,619	6,594,080	6,131,993	462,087
County executive	6,326,415	6,337,815	5,779,034	558,781
Purchasing	423,586	428,295	424,841	3,454
Support services	6,210,361	6,152,153	5,760,216	391,937
Liquor control commission	650	650	334	316
Administrative adjudication	115,036	115,036	29,480	85,556
Supervisor of assessments	1,824,262	1,824,262	1,642,736	181,526
Board of review	237,819	237,819	230,052	7,767
Information communications technology	2,616,728	2,616,728	2,676,878	(60,150)
Records management	1,261,376	1,261,376	1,204,156	57,220
Land use	3,374,575	3,443,547	3,281,695	161,852
Planning and zoning commission	63,153	63,553	52,215	11,338
Stormwater management	122,600	122,600	33,401	89,199
Building maintenance	1,993,624	2,029,822	1,815,463	214,359
Human resources	928,959	969,159	936,149	33,010
County clerk	1,089,724	1,071,337	990,962	80,375
County clerk - elections	3,143,457	3,161,843	3,014,442	147,401
County coroner	1,892,689	1,897,009	1,635,898	261,111
County treasurer	1,664,878	1,664,878	1,550,060	114,818
County auditor	520,170	520,170	511,782	8,388
County recorder	1,041,420	1,041,420	899,893	141,527
School administration	785,746	785,746	678,769	106,977
Tort immunity	4,462,349	4,462,349	2,843,585	1,618,764
Worker's compensation	5,723,966	5,723,966	4,175,397	1,548,569
Total general and administrative	52,820,162	52,525,613	46,299,431	6,226,182
Public safety				
Emergency management agency	623,423	623,303	607,584	15,719
Radio system	657,632	657,754	607,368	50,386

(Continued)

Required Supplementary Information
 Budgetary Comparison Schedule
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Continued)
 General Fund
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Sheriff - enforcement/administration	\$ 21,890,228	\$ 22,208,082	\$ 22,876,244	\$ (668,162)
Sheriff - facility/fleet maintenance	2,269,753	2,316,887	2,264,131	52,756
Sheriff - warrants/GSU/investigations	6,844,241	6,767,438	7,395,537	(628,099)
Sheriff - telecommunications	1,707,473	1,699,230	1,628,205	71,025
Sheriff - Homer Glen	2,335,020	2,551,977	2,570,938	(18,961)
Sheriff - ADF custody of prisoners	26,280,713	26,163,806	28,319,834	(2,156,028)
Sheriff - ADF food service	908,437	952,485	908,238	44,247
Sheriff - ADF transport/holding	1,974,990	1,832,796	1,740,122	92,674
Sheriff - ADF records section	1,343,068	1,363,350	1,484,469	(121,119)
Sheriff - building security	3,003,040	3,032,280	3,739,397	(707,117)
Sheriff - court security	779,381	742,562	701,045	41,517
Merit commission	326,821	326,821	291,582	35,239
Total public safety	<u>70,944,220</u>	<u>71,238,771</u>	<u>75,134,694</u>	<u>(3,895,923)</u>
Judicial				
Circuit courts	3,782,319	3,782,319	3,479,536	302,783
Probation department	5,918,181	5,918,181	6,100,560	(182,379)
Public defender	6,145,366	6,145,366	6,405,658	(260,292)
Juvenile detention facility	6,406,527	6,415,002	6,389,837	25,165
Jury commission	266,383	266,383	234,363	32,020
Circuit clerk	7,885,524	7,885,524	7,566,826	318,698
State's attorney	11,192,339	11,192,338	10,952,193	240,145
Total judicial	<u>41,596,639</u>	<u>41,605,113</u>	<u>41,128,973</u>	<u>476,140</u>
Health and welfare				
Sunny Hill nursing home	21,591,923	21,591,923	20,018,875	1,573,048
Total expenditures	<u>186,952,944</u>	<u>186,961,420</u>	<u>182,581,973</u>	<u>4,379,447</u>
Excess of revenues over expenditures	<u>2,392,052</u>	<u>2,383,576</u>	<u>4,904,155</u>	<u>2,520,579</u>
Other financing sources (uses)				
Transfers in	261,275	261,275	207,109	(54,166)
Proceeds from capital leases	-	-	102,553	102,553
Transfers out	(9,299,000)	(9,299,000)	(9,302,627)	(3,627)
Total other financing sources (uses)	<u>(9,037,725)</u>	<u>(9,037,725)</u>	<u>(8,992,965)</u>	<u>44,760</u>
Net change in fund balance	<u>\$ (6,645,673)</u>	<u>\$ (6,654,149)</u>	<u>(4,088,810)</u>	<u>\$ 2,565,339</u>
Fund balance at beginning of year			<u>95,558,731</u>	
Fund balance at end of year			<u>\$ 91,469,921</u>	

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

Required Supplementary Information
 Budgetary Comparison Schedule
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 RTA Tax Revenue Fund
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 20,000,000	\$ 20,000,000	\$ 23,116,863	\$ 3,116,863
Expenditures				
Highways and roads				
Contractual services	3,734,000	3,734,000	641,173	3,092,827
Capital outlay	62,080,000	62,080,000	29,226,247	32,853,753
Total expenditures	65,814,000	65,814,000	29,867,420	35,946,580
Deficiency of revenues over expenditures	(45,814,000)	(45,814,000)	(6,750,557)	39,063,443
Other financing uses				
Transfers out	(8,440,000)	(8,440,000)	(8,440,000)	-
Net change in fund balance	<u>\$ (54,254,000)</u>	<u>\$ (54,254,000)</u>	<u>(15,190,557)</u>	<u>\$ 39,063,443</u>
Fund balance at beginning of year			<u>53,178,250</u>	
Fund balance at end of year			<u>\$ 37,987,693</u>	

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

Required Supplementary Information
 Budgetary Comparison Schedule
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 County Motor Fuel Tax Fund
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 11,740,121	\$ 11,740,121	\$ 13,507,023	\$ 1,766,902
Charges for services	2,250,000	2,250,000	-	(2,250,000)
Investment income	500,000	500,000	976,761	476,761
Miscellaneous revenues	500,000	500,000	86,381	(413,619)
Total revenues	14,990,121	14,990,121	14,570,165	(419,956)
Expenditures				
Highways and roads				
Personal services	225,305	225,305	221,264	4,041
Contractual services	10,706,816	10,706,816	1,534,908	9,171,908
Capital outlay	54,600,000	54,600,000	5,185,195	49,414,805
Other expenditures	500,000	500,000	-	500,000
Total expenditures	66,032,121	66,032,121	6,941,367	59,090,754
Excess (deficiency) of revenues over expenditures	(51,042,000)	(51,042,000)	7,628,798	58,670,798
Other financing uses				
Transfers out	(5,000,000)	(5,000,000)	-	5,000,000
Net change in fund balance	\$ (56,042,000)	\$ (56,042,000)	7,628,798	\$ 63,670,798
Fund balance at beginning of year			<u>71,930,736</u>	
Fund balance at end of year			<u>\$ 79,559,534</u>	

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

Required Supplementary Information
Notes to the Budgetary Comparison Schedules
November 30, 2014

NOTE 1 - BUDGETARY BASIS OF ACCOUNTING

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

NOTE 2 - BUDGET AMENDMENTS

The original budget was amended during fiscal year 2014.

NOTE 3 - EXPENDITURES EXCEEDING OPERATING BUDGETS

During fiscal year 2014, the following total individual department or fund expenditures exceeded budgeted expenditures:

Fund / Department	Final Budget	Actual
General Fund:		
Information communications technolog	2,616,728	2,676,878
Sheriff - enforcement/administration	22,208,082	22,876,244
Sheriff - warrants/GSU/investigations	6,767,438	7,395,537
Sheriff - Homer Glen	2,551,977	2,570,938
Sheriff - ADF custody of prisoners	26,163,806	28,319,834
Sheriff - ADF records section	1,363,350	1,484,469
Sheriff - building security	3,032,280	3,739,397
Probation department	5,918,181	6,100,560
Public defender	6,145,366	6,405,658

See Independent Auditor's Report.

Analysis of Funding Progress - County Employees
November 30, 2014

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)
12/31/2014	\$ 186,079,818	\$ 240,890,189	\$ 54,810,371	77.25%	\$ 82,813,984	66.18%
12/31/2013	171,786,405	218,550,138	46,763,733	78.60%	79,421,031	58.88%
12/31/2012	151,656,479	208,738,743	57,082,264	72.65%	79,312,445	71.97%

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)
12/31/2014	\$ 56,080,538	\$ 146,488,504	\$ 90,407,966	38.28%	\$ 36,870,152	245.21%
12/31/2013	56,046,275	135,623,629	79,577,354	41.32%	34,216,347	232.57%
12/31/2012	46,053,244	126,556,861	80,503,617	36.39%	32,898,707	244.70%

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)
12/31/2014	\$ 4,080,976	\$ 6,918,903	\$ 2,837,927	58.98%	\$ 1,095,254	259.11%
12/31/2013	3,206,399	6,798,604	3,592,205	47.16%	1,201,531	298.97%
12/31/2012	2,903,394	6,835,242	3,931,848	42.48%	1,448,812	271.38%

Other Post Employment Benefits County

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) -- Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/2014	\$ 8,001,307	\$ 37,036,507	\$ 29,035,200	21.60%	\$ 122,227,103	23.76%
12/31/2013	6,000,658	80,875,718	74,875,060	7.42%	117,630,709	63.65%
12/31/2012	4,000,209	77,047,000	73,046,791	5.19%	114,276,649	63.92%

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

Information is presented for as many years as is available.

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

Note: The County is having actuarial valuations performed biennially. Therefore, the basis for covered payroll for the OPEB report was valuation date of 12/31/2014.

Schedule of Employer Contributions - Other Post Employment Benefits
November 30, 2014

County

Fiscal Year Ending	Required Contribution	Percentage Contributed
11/30/2014	\$ 8,321,269	81%
11/30/2013	7,997,347	80%
11/30/2012	8,329,183	72%
11/30/2011	7,976,451	72%
11/30/2010	5,177,243	72%
11/30/2009	6,413,450	38%
11/30/2008	6,901,891	34%

Note: There were no changes in actuarial assumptions.

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

Information is presented for as many years as is available.

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

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

MAJOR FUNDS

General Fund

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

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

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

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

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

Special Revenue Fund

RTA Tax Revenue Fund – To account for funds collected from State of Illinois RTA tax to be used transportation and public safety.

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

Capital Projects Fund

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

Will County, Illinois

General Fund
Balance Sheet - By Account
November 30, 2014

	General Fund - General Corporate Account	General Fund - Social Security Account	General Fund - Illinois Municipal Retirement Account	General Fund - Tort Immunity Account
ASSETS				
Cash and cash equivalents	\$ 25,022,242	\$ 639,261	\$ 469,933	\$ 3,087,869
Investments	27,641,898	6,254,251	13,163,923	3,447,795
Restricted cash and cash equivalents	50,475	-	-	-
Accrued interest	933,413	-	-	-
Property tax receivable, net	2,467,513	78,283	187,158	53,339
Property tax receivable-2014	65,809,135	5,499,120	13,143,797	3,750,219
Accounts receivable	3,851,547	-	-	-
Other receivables	1,284	-	-	-
Due from other funds	1,816,370	-	-	-
Due from other governmental agencies	14,038,167	51,892	124,015	10
Inventory	599,023	-	-	-
TOTAL ASSETS	\$ 142,231,067	\$ 12,522,807	\$ 27,088,826	\$ 10,339,232
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 3,547,526	\$ -	\$ -	\$ 27,385
Salaries payable	6,396,873	-	-	1,775
Other current liabilities	112,323	-	-	-
Unearned revenue	106,478	-	-	-
Due to other funds	110,838	-	-	500,000
Total liabilities	10,274,038	-	-	529,160
Deferred inflows of resources				
Unavailable revenue	5,736,292	211	505	144
Property taxes levied for future periods	65,809,135	5,499,120	13,143,797	3,750,219
Total deferred inflows of resources	71,545,427	5,499,331	13,144,302	3,750,363
Fund balances				
Nonspendable	599,023	-	-	-
Restricted	-	6,764,546	13,487,555	2,473,257
Committed	-	258,930	456,969	3,586,452
Unassigned	59,812,579	-	-	-
Total fund balances	60,411,602	7,023,476	13,944,524	6,059,709
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 142,231,067	\$ 12,522,807	\$ 27,088,826	\$ 10,339,232

EXHIBIT 1

General Fund - Worker's Compensation		
Account	Elimination	Total
\$ 3,137,781	\$ -	\$ 32,357,086
1,932,089	-	52,439,956
-	-	50,475
-	-	933,413
81,735	-	2,868,028
5,733,508	-	93,935,779
-	-	3,851,547
-	-	1,284
-	(1,500,000)	316,370
217	-	14,214,301
-	-	599,023
<u>\$ 10,885,330</u>	<u>\$ (1,500,000)</u>	<u>\$ 201,567,262</u>

\$ 119,541	\$ -	\$ 3,694,452
1,451	-	6,400,099
-	-	112,323
-	-	106,478
1,000,000	(1,500,000)	110,838
<u>1,120,992</u>	<u>(1,500,000)</u>	<u>10,424,190</u>

220	-	5,737,372
5,733,508	-	93,935,779
<u>5,733,728</u>	<u>-</u>	<u>99,673,151</u>

-	-	599,023
2,889,829	-	25,615,187
1,140,781	-	5,443,132
-	-	59,812,579
<u>4,030,610</u>	<u>-</u>	<u>91,469,921</u>

<u>\$ 10,885,330</u>	<u>\$ (1,500,000)</u>	<u>\$ 201,567,262</u>
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Will County, Illinois

General Fund

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

Year Ended November 30, 2014

	General Fund - General Corporate Account	General Fund - Social Security Account	General Fund - Illinois Municipal Retirement Account	General Fund - Tort Immunity Account
Revenues				
Property taxes	\$ 67,394,482	\$ 5,417,576	\$ 12,952,270	\$ 3,691,335
Licenses and permits	1,068,529	-	-	-
Intergovernmental	52,512,029	873,920	2,090,709	-
Charges for services	31,563,277	-	-	-
Fines and forfeitures	3,089,376	-	-	-
Investment income	796,939	-	-	-
Miscellaneous revenues	379,250	-	-	-
Total revenues	156,803,882	6,291,496	15,042,979	3,691,335
Expenditures				
Current				
General and administrative	34,523,459	-	-	2,843,585
Public safety	74,834,907	-	-	-
Judicial	41,123,278	-	-	-
Health and welfare	20,012,529	-	-	-
Capital outlay	5,068,818	-	-	-
Total expenditures	175,562,991	-	-	2,843,585
Excess (Deficiency) of revenues over expenditures	(18,759,109)	6,291,496	15,042,979	847,750
Other financing sources (uses)				
Transfers in	22,698,923	-	-	-
Proceeds from capital leases	102,553	-	-	-
Transfers out	(9,302,627)	(6,574,119)	(15,917,695)	-
Total other financing sources (uses)	13,498,849	(6,574,119)	(15,917,695)	-
Net change in fund balance	(5,260,260)	(282,623)	(874,716)	847,750
Fund balance at beginning of year	65,671,862	7,306,099	14,819,240	5,211,959
Fund balance at end of year	\$ 60,411,602	\$ 7,023,476	\$ 13,944,524	\$ 6,059,709

EXHIBIT 2

General Fund - Worker's Compensation		
Account	Elimination	Total
\$ 5,656,436	\$ -	\$ 95,112,099
-	-	1,068,529
-	-	55,476,658
-	-	31,563,277
-	-	3,089,376
-	-	796,939
-	-	379,250
<u>5,656,436</u>	<u>-</u>	<u>187,486,128</u>
4,175,397	-	41,542,441
-	-	74,834,907
-	-	41,123,278
-	-	20,012,529
-	-	5,068,818
<u>4,175,397</u>	<u>-</u>	<u>182,581,973</u>
<u>1,481,039</u>	<u>-</u>	<u>4,904,155</u>
-	(22,491,814)	207,109
-	-	102,553
-	22,491,814	(9,302,627)
-	-	(8,992,965)
1,481,039	-	(4,088,810)
<u>2,549,571</u>	<u>-</u>	<u>95,558,731</u>
<u>\$ 4,030,610</u>	<u>\$ -</u>	<u>\$ 91,469,921</u>

General Fund - General Corporate Account
 Schedule of Revenues - Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 67,741,541	\$ 67,741,541	\$ 67,394,482	\$ (347,059)
Licenses and permits				
Liquor licenses	125,000	125,000	130,350	5,350
Building and zoning	675,000	675,000	709,449	34,449
Site developer permits	110,000	110,000	125,074	15,074
Marriage licenses and civil union	64,500	64,500	65,044	544
Other licenses and permits	113,500	113,500	38,612	(74,888)
Total licenses and permits	1,088,000	1,088,000	1,068,529	(19,471)
Intergovernmental				
Grants	976,428	1,206,129	603,857	(602,272)
Personal property replacement tax	1,100,000	1,100,000	1,044,576	(55,424)
Retailer's occupation (sales) tax	3,500,000	3,500,000	3,553,064	53,064
Franchise tax	700,000	700,000	781,183	81,183
Local use sales tax	1,850,000	1,850,000	1,995,902	145,902
County supplementary tax	17,100,000	17,100,000	18,098,113	998,113
Video gaming tax	60,000	60,000	143,150	83,150
Illinois state income tax	9,800,000	9,800,000	10,095,324	295,324
Sheriff	3,800,000	3,800,000	3,663,870	(136,130)
Salary reimbursements	3,188,102	3,188,102	3,349,848	161,746
Sunny Hill nursing home	8,000,000	8,000,000	7,872,190	(127,810)
Other reimbursements	1,853,574	1,853,574	1,310,952	(542,622)
Total intergovernmental	51,928,104	52,157,805	52,512,029	354,224
Charges for services				
Recorder fees	3,877,000	3,877,000	3,480,689	(396,311)
County clerk fees	404,700	404,700	419,742	15,042
Assessors fees	15,000	15,000	15,955	955
Treasurer fees	12,100	12,100	65,918	53,818
Land use and zoning fees	264,000	264,000	262,630	(1,370)
MIS fees	5,000	5,000	4,810	(190)
Subdivision fees	2,500	2,500	5,375	2,875
Coroner fees	85,000	85,000	92,015	7,015
Adjudication fees	27,200	27,200	8,005	(19,195)
Judicial fees	11,416,250	11,416,250	10,994,009	(422,241)
Sheriff fees	631,100	744,752	985,796	241,044

(Continued)

General Fund - General Corporate Account
 Schedule of Revenues - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues (continued)				
Charges for services (continued)				
Sunny Hill nursing home fees	\$ 7,603,910	\$ 7,603,910	\$ 6,261,059	\$ (1,342,851)
Landfill host fees	7,700,000	7,700,000	8,575,535	875,535
Miscellaneous fees	622,700	622,700	391,739	(230,961)
Total charges for services	<u>32,666,460</u>	<u>32,780,112</u>	<u>31,563,277</u>	<u>(1,216,835)</u>
Fines and forfeitures				
Circuit clerk fines	1,360,000	1,360,000	1,395,483	35,483
Sheriff's fines	95,000	95,000	93,798	(1,202)
Building permit fines	18,500	18,500	11,927	(6,573)
Adjudication fines	85,300	85,300	20,872	(64,428)
Sheriff's foreclosures	1,000,000	1,000,000	1,406,867	406,867
Bond forfeitures	100,000	100,000	160,429	60,429
Total fines and forfeitures	<u>2,658,800</u>	<u>2,658,800</u>	<u>3,089,376</u>	<u>430,576</u>
Investment income	<u>1,037,940</u>	<u>1,037,940</u>	<u>796,939</u>	<u>(241,001)</u>
Miscellaneous revenues	<u>1,528,828</u>	<u>1,185,475</u>	<u>379,250</u>	<u>(806,225)</u>
Total revenues	<u>\$ 158,649,673</u>	<u>\$ 158,649,673</u>	<u>\$ 156,803,882</u>	<u>\$ (1,845,791)</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, 2014

	Personal Services		Commodities		Contractual Services	
	Budget	Actual	Budget	Actual	Budget	Actual
General and administrative						
County board	\$ 2,626,474	\$ 3,005,911	\$ 17,100	\$ 11,990	\$ 1,173,485	\$ 945,153
County executive	1,299,970	1,230,923	6,900	3,648	972,945	492,060
Purchasing	164,836	162,896	239,274	238,623	24,185	23,322
Support services	725,979	681,420	2,960,941	2,892,128	2,459,233	2,186,649
Liquor control commission	-	-	350	334	300	-
Administrative adjudication	30,816	4,700	1,200	-	83,020	24,780
Supervisor of assessments	1,402,528	1,338,000	87,887	66,098	333,847	238,638
Board of review	231,847	229,264	573	73	5,399	715
Information communications technology	1,668,059	1,637,712	172,680	171,895	775,989	764,718
Records management	480,226	434,462	253,243	244,631	145,898	143,561
Land use	3,250,826	3,125,362	18,369	8,564	78,527	72,705
Planning and zoning commission	47,073	46,795	-	-	16,480	5,420
Stormwater management	-	-	1,499	1,499	121,101	31,902
Building maintenance	1,157,022	1,151,300	259,590	161,763	586,141	475,331
Human resources	684,579	672,865	9,972	9,804	274,608	253,480
County clerk	1,023,424	948,141	28,471	27,718	19,442	15,103
County clerk - elections	1,702,607	1,589,790	231,664	200,853	1,227,572	1,223,799
County coroner	1,383,898	1,172,545	59,875	58,850	453,236	404,503
County treasurer	1,557,418	1,466,854	19,200	11,642	88,260	71,564
County auditor	504,597	498,489	4,849	2,861	10,724	10,432
County recorder	1,012,605	884,607	8,675	2,935	20,140	12,351
School administration	729,346	638,951	13,766	11,950	42,634	27,868
Total general and administrative	21,684,130	20,920,987	4,396,078	4,127,859	8,913,166	7,424,054
Public safety						
Emergency management agency	569,173	554,876	27,847	27,413	26,283	25,295
Radio system	333,313	330,815	153,895	149,345	159,326	115,988
Sheriff - enforcement/administration	20,690,623	21,391,880	682,425	659,048	634,139	629,237
Sheriff - facility/fleet maintenance	1,610,293	1,561,505	577,979	574,309	128,615	128,317
Sheriff - warrants/GSU/investigations	6,558,347	7,193,640	8,900	8,900	200,191	192,997
Sheriff - telecommunications	1,699,230	1,628,205	-	-	-	-
Sheriff - Homer Glen	2,551,977	2,570,938	-	-	-	-
Sheriff - ADF custody of prisoners	21,578,679	23,868,943	344,307	312,434	4,144,548	4,044,207
Sheriff - ADF food service	665,234	622,297	281,251	281,251	6,000	4,690
Sheriff - ADF transport/holding	1,794,769	1,702,100	-	-	38,027	38,022
Sheriff - ADF records section	1,363,350	1,484,469	-	-	-	-
Sheriff - building security	3,005,938	3,714,879	3,419	2,303	22,923	4,100
Sheriff - court security	742,562	701,045	-	-	-	-
Merit commission	202,981	183,918	4,216	3,519	119,624	104,145
Total public safety	63,366,469	67,509,510	2,084,239	2,018,522	5,479,676	5,286,998
Judicial						
Circuit courts	2,498,663	2,401,211	94,966	89,101	1,186,888	989,224
Probation department	5,866,487	6,073,861	4,688	2,160	47,006	24,539
Public defender	5,953,995	6,259,984	79,015	65,114	112,356	80,560
Juvenile detention facility	5,478,351	5,486,058	418,079	394,098	518,572	503,986
Jury commission	227,633	217,414	9,800	5,680	28,950	11,269
Circuit clerk	7,784,874	7,468,525	22,711	20,627	77,939	77,674
State's attorney	10,747,998	10,516,189	81,233	74,967	363,107	361,037
Total judicial	38,558,001	38,423,242	710,492	651,747	2,334,818	2,048,289
Health and welfare						
Sunny Hill nursing home	16,937,483	15,429,105	1,820,321	1,812,696	2,827,773	2,770,728
Total expenditures	\$ 140,546,083	\$ 142,282,844	\$ 9,011,130	\$ 8,610,824	\$ 19,555,433	\$ 17,530,069

Capital Outlay		Other Expenditures		Total		Variance from Budget
Budget	Actual	Budget	Actual	Budget	Actual	Positive (Negative)
\$ 145,260	\$ 168,939	\$ 2,631,761	\$ 2,000,000	\$ 6,594,080	\$ 6,131,993	\$ 462,087
4,058,000	4,052,403	-	-	6,337,815	5,779,034	558,781
-	-	-	-	428,295	424,841	3,454
-	-	6,000	19	6,152,153	5,760,216	391,937
-	-	-	-	650	334	316
-	-	-	-	115,036	29,480	85,556
-	-	-	-	1,824,262	1,642,736	181,526
-	-	-	-	237,819	230,052	7,767
-	102,553	-	-	2,616,728	2,676,878	(60,150)
382,009	381,502	-	-	1,261,376	1,204,156	57,220
24,887	24,524	70,938	50,540	3,443,547	3,281,695	161,852
-	-	-	-	63,553	52,215	11,338
-	-	-	-	122,600	33,401	89,199
27,069	27,069	-	-	2,029,822	1,815,463	214,359
-	-	-	-	969,159	936,149	33,010
-	-	-	-	1,071,337	990,962	80,375
-	-	-	-	3,161,843	3,014,442	147,401
-	-	-	-	1,897,009	1,635,898	261,111
-	-	-	-	1,664,878	1,550,060	114,818
-	-	-	-	520,170	511,782	8,388
-	-	-	-	1,041,420	899,893	141,527
-	-	-	-	785,746	678,769	106,977
4,637,225	4,756,990	2,708,699	2,050,559	42,339,298	39,280,449	3,058,849
-	-	-	-	623,303	607,584	15,719
11,220	11,220	-	-	657,754	607,368	50,386
180,895	176,202	20,000	19,877	22,208,082	22,876,244	(668,162)
-	-	-	-	2,316,887	2,264,131	52,756
-	-	-	-	6,767,438	7,395,537	(628,099)
-	-	-	-	1,699,230	1,628,205	71,025
-	-	-	-	2,551,977	2,570,938	(18,961)
96,272	94,250	-	-	26,163,806	28,319,834	(2,156,028)
-	-	-	-	952,485	908,238	44,247
-	-	-	-	1,832,796	1,740,122	92,674
-	-	-	-	1,363,350	1,484,469	(121,119)
-	18,115	-	-	3,032,280	3,739,397	(707,117)
-	-	-	-	742,562	701,045	41,517
-	-	-	-	326,821	291,582	35,239
288,387	299,787	20,000	19,877	71,238,771	75,134,694	(3,895,923)
-	-	1,802	-	3,782,319	3,479,536	302,783
-	-	-	-	5,918,181	6,100,560	(182,379)
-	-	-	-	6,145,366	6,405,658	(260,292)
-	5,695	-	-	6,415,002	6,389,837	25,165
-	-	-	-	266,383	234,363	32,020
-	-	-	-	7,885,524	7,566,826	318,698
-	-	-	-	11,192,338	10,952,193	240,145
-	5,695	1,802	-	41,605,113	41,128,973	476,140
6,346	6,346	-	-	21,591,923	20,018,875	1,573,048
\$ 4,931,958	\$ 5,068,818	\$ 2,730,501	\$ 2,070,436	\$ 176,775,105	\$ 175,562,991	\$ 1,212,114

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures				
General and administrative				
County board				
Personal services	\$ 2,626,474	\$ 2,626,474	\$ 3,005,911	\$ (379,437)
Commodities				
Office supplies	5,000	6,271	5,425	846
Copy machine supplies	100	100	-	100
Telephone supplies	500	26	26	-
Books and periodicals	500	500	-	500
Computer supplies	1,500	4,229	2,652	1,577
Operating supplies/materials	-	2,474	1,231	1,243
Food and beverages - human	2,000	2,000	1,170	830
Furniture and equipment - small value	-	1,500	1,486	14
Total commodities	9,600	17,100	11,990	5,110
Contractual services				
Legal services	40,000	40,000	18,456	21,544
Chief negotiator	70,000	240,000	234,454	5,546
Architectural services	-	26,740	-	26,740
Auditing services	110,000	110,000	88,000	22,000
Consulting services	60,000	60,000	48,000	12,000
Court reporter services	1,000	1,000	414	586
Property appraisal services	-	5,000	1,200	3,800
Other professional services	255,000	355,000	338,803	16,197
Crete land lease	4,500	4,500	4,500	-
Advertising, legal notices	4,000	4,000	1,893	2,107
Printing/publishing	10,000	10,000	620	9,380
Education, training, and seminars	10,000	10,000	-	10,000
Mileage and travel	20,000	20,000	20,410	(410)
Meals and lodging	20,000	25,000	20,849	4,151
Dues and subscriptions	55,000	98,000	73,313	24,687
Freight and cartage service	300	300	102	198
Contingency	700,745	163,945	94,139	69,806
Total contractual services	1,360,545	1,173,485	945,153	228,332
Capital outlay				
Buildings and structures	-	130,260	153,939	(23,679)
Vehicles	-	15,000	15,000	-
Total capital outlay	-	145,260	168,939	(23,679)
OPEB Contribution	2,000,000	2,000,000	2,000,000	-
Other expenditures	1,000,000	631,761	-	631,761
Total county board	6,996,619	6,594,080	6,131,993	462,087

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
County executive				
Personal services	\$ 1,299,970	\$ 1,299,970	\$ 1,230,923	\$ 69,047
Commodities				
Office supplies	700	700	158	542
Telephone supplies	500	500	-	500
Books and periodicals	300	300	86	214
Computer supplies	3,000	4,400	3,391	1,009
Food and beverages - human	500	500	13	487
Furniture and equipment - small value	500	500	-	500
Total commodities	5,500	6,900	3,648	3,252
Contractual services				
Subgrant awards/obligations	692,625	692,625	234,686	457,939
Court reporter services	500	500	-	500
Other professional services	179,000	189,000	188,264	736
Machinery - repairs and maintenance	200	19	-	19
Auto repairs and maintenance	500	500	-	500
Rentals - land and building	1,000	1,000	-	1,000
Advertising, legal notices	500	500	418	82
Printing/publishing	500	354	-	354
Education, training, and seminars	1,000	1,164	1,164	-
Mileage and travel	4,000	4,402	4,252	150
Meals and lodging	4,000	4,000	3,510	490
Dues and subscriptions	79,000	78,761	59,745	19,016
Freight and cartage service	120	120	21	99
Total contractual services	962,945	972,945	492,060	480,885
Capital outlay				
Buildings and structures	4,058,000	4,058,000	4,052,403	5,597
Total county executive	6,326,415	6,337,815	5,779,034	558,781
Purchasing				
Personal services	160,126	164,836	162,896	1,940
Commodities				
Office supplies	70,000	68,700	68,166	534
Office supplies - toner cartridges	135,000	155,747	155,637	110
Copy machine supplies - micro/copy	10,000	9,495	9,495	-
Computer supplies	1,000	4,022	4,022	-
Food and beverages - human	1,500	1,310	1,303	7
Total commodities	217,500	239,274	238,623	651

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Purchasing (continued)				
Contractual services				
Equipment maintenance agreement	\$ 360	\$ 240	\$ 240	\$ -
Machinery - repairs and maintenance	1,000	125	125	-
Rentals - equipment	40,000	20,220	20,220	-
Advertising, legal notices	2,600	2,600	1,930	670
Dues and subscriptions	400	400	320	80
Freight and cartage service	1,500	483	372	111
Fuel surcharge	100	117	115	2
Total contractual services	45,960	24,185	23,322	863
Total purchasing	423,586	428,295	424,841	3,454
Support services				
Personal services	772,787	725,979	681,420	44,559
Commodities				
Office supplies	200	2,500	2,284	216
Telephone supplies	1,000	1,000	-	1,000
Computer supplies	5,000	15,800	15,764	36
Fuel and lubricants	1,300,000	1,380,166	1,369,876	10,290
Vehicle licenses	900	1,600	913	687
Gas - energy supplies	225,000	295,710	265,305	30,405
Electricity - energy supplies	950,000	959,631	959,631	-
Water and sewer	325,000	304,534	278,355	26,179
Total commodities	2,807,100	2,960,941	2,892,128	68,813
Contractual services				
Systems analyst/planning	-	925	925	-
Tree trimming	230,000	156,820	94,756	62,064
Garbage disposal - cleaning	216,000	216,000	176,469	39,531
Equipment maintenance agreement	-	1,680	1,680	-
Auto repairs and maintenance	-	600	546	54
Rentals - land and building	1,161,974	1,161,974	1,056,768	105,206
Printing/publishing	1,000	1,000	-	1,000
Postage/mailing services	835,000	700,244	646,392	53,852
Education, training, and seminars	1,000	1,250	1,126	124
Mileage and travel	500	500	-	500
Meals and lodging	500	500	-	500
Dues and subscriptions	2,000	2,240	2,240	-
Telephone service - cellular	165,000	204,000	199,038	4,962
Telephone service - pagers	2,500	2,500	1,373	1,127

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Support services (continued)				
Contractual services (continued)				
Freight and cartage service	\$ 400	\$ 400	\$ 22	\$ 378
Fuel surcharge	3,600	3,600	1,691	1,909
Recycling program	5,000	5,000	3,623	1,377
Total contractual services	2,624,474	2,459,233	2,186,649	272,584
Other expenditures	6,000	6,000	19	5,981
Total support services	6,210,361	6,152,153	5,760,216	391,937
Liquor control commission				
Commodities				
Computer supplies	-	350	334	16
Contractual services				
Liquor hearings	450	100	-	100
Printing/publishing	200	200	-	200
Total contractual services	650	300	-	300
Total liquor control commission	650	650	334	316
Administrative adjudication				
Personal services	30,816	30,816	4,700	26,116
Commodities				
Office supplies	1,200	1,200	-	1,200
Contractual services				
Systems analyst/planning	42,355	42,355	12,180	30,175
Other professional services	32,640	32,640	12,600	20,040
Equipment maintenance agreement	8,025	8,025	-	8,025
Total contractual services	83,020	83,020	24,780	58,240
Total administrative adjudication	115,036	115,036	29,480	85,556
Supervisor of assessments				
Personal services	1,397,582	1,402,528	1,338,000	64,528
Commodities				
Office supplies	1,000	10,500	6,818	3,682
Office supplies - toner cartridges	10,400	5,750	4,558	1,192
Telephone supplies	-	2,020	1,429	591
Books and periodicals	275	275	-	275
Computer supplies	4,500	4,600	3,528	1,072
Operating supplies/materials	4,500	4,430	-	4,430

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	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	\$ 2,000	\$ 3,500	\$ 2,864	\$ 636
Uniforms, clothing allowance	-	3,250	2,086	1,164
Furniture and equipment - small value	4,000	53,562	44,815	8,747
Total commodities	26,675	87,887	66,098	21,789
Contractual services				
Systems analyst/planning	-	10,000	9,850	150
Property appraisal services	110,000	116,324	116,324	-
Other professional services	13,000	13,000	1,325	11,675
Equipment maintenance agreement	19,500	18,500	2,585	15,915
Rentals - land and building	1,000	1,000	610	390
Advertising, legal notices	236,394	151,354	92,181	59,173
Printing/publishing	75	75	4	71
Postage/mailing services	110	110	-	110
Education, training, and seminars	6,000	5,749	1,050	4,699
Mileage and travel	4,636	4,636	3,029	1,607
Meals and lodging	8,340	3,145	2,268	877
Dues and subscriptions	925	3,426	3,320	106
Freight and cartage service	25	6,528	6,092	436
Total contractual services	400,005	333,847	238,638	95,209
Total supervisor of assessments	1,824,262	1,824,262	1,642,736	181,526
Board of review				
Personal services	231,847	231,847	229,264	2,583
Commodities				
Uniforms, clothing allowance	-	73	73	-
Furniture and equipment - small value	500	500	-	500
Total commodities	500	573	73	500
Contractual services				
Education, training, and seminars	1,980	1,907	-	1,907
Mileage and travel	990	990	109	881
Meals and lodging	2,502	2,442	546	1,896
Dues and subscriptions	-	60	60	-
Total contractual services	5,472	5,399	715	4,684
Total board of review	237,819	237,819	230,052	7,767

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Information communications technology				
Personal services	\$ 1,653,862	\$ 1,668,059	\$ 1,637,712	\$ 30,347
Commodities				
Office supplies	2,000	2,600	2,533	67
Telephone supplies	45,000	47,004	47,004	-
Educational materials	1,150	625	579	46
Books and periodicals	1,000	55	55	-
Computer supplies	55,000	83,130	82,512	618
Food and beverages - human	200	800	746	54
Furniture and equipment - small value	22,000	38,466	38,466	-
Total commodities	126,350	172,680	171,895	785
Contractual services				
Systems analyst/planning	6,600	8,600	8,600	-
Other professional services	12,000	9,478	9,478	-
Equipment maintenance agreement	399,966	357,480	356,298	1,182
Printing/publishing	-	395	395	-
Education, training, and seminars	7,200	150	150	-
Mileage and travel	800	1,125	1,122	3
Meals and lodging	1,000	199	199	-
Dues and subscriptions	7,450	7,450	4,121	3,329
Telephone service - regular	400,000	389,612	383,346	6,266
Freight and cartage service	1,500	1,500	1,009	491
Total contractual services	836,516	775,989	764,718	11,271
Capital outlay				
Computer hardware/software	-	-	102,553	(102,553)
Total information communications technology	2,616,728	2,616,728	2,676,878	(60,150)
Records management				
Personal services	480,226	480,226	434,462	45,764
Commodities				
Office supplies	250	2,400	2,309	91
Copy machine supplies	99,750	102,593	102,593	-
Copy machine supplies - micro/copy	81,900	102,393	94,118	8,275
Fax supplies	14,000	9,596	9,595	1
Microfilm supplies	500	640	638	2
Janitorial and cleaning supplies	25	25	16	9
Books and periodicals	100	133	130	3
Computer supplies	5,000	3,638	3,638	-
Operating supplies/materials	5,500	3,117	3,116	1

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Records management (continued)				
Commodities (continued)				
Machinery and equipment parts	\$ 900	\$ 1,300	\$ 1,078	\$ 222
Furniture and equipment - small value	18,000	23,480	23,472	8
Machinery and equipment - small value	4,500	3,928	3,928	-
Total commodities	230,425	253,243	244,631	8,612
Contractual services				
Equipment maintenance agreement	11,000	9,330	9,326	4
Copier maintenance agreement	164,000	129,058	127,209	1,849
Machinery - repairs and maintenance	4,000	4,000	3,716	284
Copiers/faxes - repairs and maintenance	3,600	1,000	925	75
Rentals - land and building	840	-	-	-
Education, training, and seminars	600	325	275	50
Mileage and travel	600	199	185	14
Meals and lodging	-	92	92	-
Dues and subscriptions	385	394	394	-
Freight and cartage service	400	1,100	1,050	50
Fuel surcharge	300	400	389	11
Total contractual services	185,725	145,898	143,561	2,337
Capital outlay				
Office furniture and equipment	335,000	343,024	342,517	507
Computer hardware/software	30,000	38,985	38,985	-
Total capital outlay	365,000	382,009	381,502	507
Total records management	1,261,376	1,261,376	1,204,156	57,220
Land use				
Personal services	3,251,226	3,250,826	3,125,362	125,464
Commodities				
Office supplies	4,000	3,972	2,894	1,078
Telephone supplies	300	164	-	164
Books and periodicals	500	473	401	72
Computer supplies	15,000	13,227	4,736	8,491
Food and beverages - human	100	487	487	-
Fuel and lubricants	-	25	25	-
Auto parts/maintenance	-	21	21	-
Total commodities	19,900	18,369	8,564	9,805

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Land use (continued)				
Contractual services				
Consulting services	\$ 30,000	\$ 31,258	\$ 26,088	\$ 5,170
Systems analyst/planning	2,371	890	500	390
Summons services	400	6	-	6
Other professional services	750	836	836	-
Equipment maintenance agreement	1,208	1,793	1,793	-
Machinery - repairs and maintenance	-	175	175	-
Buildings/grounds - repairs and maintenance	-	693	693	-
Copiers/faxes - repairs and maintenance	300	5	-	5
Computers/printers - repairs	195	56	-	56
Auto repairs and maintenance	7,500	7,806	7,806	-
Advertising, legal notices	5,000	7,171	7,321	(150)
Printing/publishing	1,000	2,416	2,416	-
Postage/mailing services	-	8	8	-
Education, training, and seminars	11,270	6,843	6,759	84
Mileage and travel	3,665	7,178	7,178	-
Meals and lodging	4,185	5,492	5,492	-
Dues and subscriptions	5,105	5,401	5,401	-
Freight and cartage service	500	500	239	261
Total contractual services	73,449	78,527	72,705	5,822
Capital outlay				
Vehicles	-	24,887	24,524	363
Other expenditures				
Historic preservation commission	30,000	70,938	50,540	20,398
Total land use	3,374,575	3,443,547	3,281,695	161,852
Planning and zoning commission				
Personal services	46,673	47,073	46,795	278
Contractual services				
Temporary contracted services	14,280	14,280	4,930	9,350
Postage/mailing services	200	200	-	200
Mileage and travel	2,000	2,000	490	1,510
Total contractual services	16,480	16,480	5,420	11,060
Total planning and zoning commission	63,153	63,553	52,215	11,338

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Stormwater management				
Commodities				
Buildings/grounds maintenance supplies	\$ -	\$ 1,360	\$ 1,360	\$ -
Food and beverages - human	-	139	139	-
Total commodities	-	1,499	1,499	-
Contractual services				
Engineering services	90,000	88,640	30,671	57,969
Consulting services	30,000	30,000	-	30,000
Printing/publishing	-	33	33	-
Education, training, and seminars	1,500	1,467	1,173	294
Mileage and travel	150	150	-	150
Meals and lodging	750	611	-	611
Dues and subscriptions	200	200	25	175
Total contractual services	122,600	121,101	31,902	89,199
Total stormwater management	122,600	122,600	33,401	89,199
Building maintenance				
Personal services	1,120,824	1,157,022	1,151,300	5,722
Commodities				
Office supplies	7,000	7,000	-	7,000
Telephone supplies	1,000	1,000	-	1,000
Janitorial and cleaning supplies	25,000	25,000	19,075	5,925
Computer supplies	-	3,243	1,673	1,570
Buildings/grounds maintenance supplies	191,000	182,427	132,367	50,060
Operating supplies/materials	10,000	10,000	-	10,000
Chemicals	1,500	1,500	-	1,500
Uniforms, clothing allowance	4,200	4,590	4,590	-
Auto parts/maintenance	5,800	5,410	1,376	4,034
Machinery and equipment parts	3,000	2,420	-	2,420
Sign and safety supplies	1,000	1,000	668	332
Furniture and equipment - small value	6,000	6,000	2,014	3,986
Machinery and equipment - small value	10,000	10,000	-	10,000
Total commodities	265,500	259,590	161,763	97,827
Contractual services				
Architectural services	8,000	6,375	270	6,105
Consulting services	6,000	6,000	2,200	3,800
Other professional services	4,000	4,000	2,450	1,550
Custodial janitorial service	170,000	170,000	144,835	25,165
Contracted snow removal	26,000	30,000	29,915	85

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Building maintenance (continued)				
Contractual services (continued)				
Grounds/landscaping services	\$ 13,000	\$ 13,000	\$ 11,450	\$ 1,550
Security service contract	1,000	1,000	40	960
Equipment maintenance agreement	8,000	8,000	-	8,000
Elevator maintenance agreement	59,000	38,605	31,972	6,633
Fire equipment	54,000	70,488	70,488	-
HVAC maintenance agreement	75,000	55,092	25,092	30,000
Machinery - repairs and maintenance	21,000	19,494	295	19,199
Buildings/grounds - repairs and maintenance	150,000	151,087	149,965	1,122
Auto repairs and maintenance	3,000	2,918	1,466	1,452
Rentals - equipment	1,500	2,206	2,206	-
Mileage and travel	-	76	76	-
Dues and subscriptions	500	500	45	455
Freight and cartage service	2,000	2,000	1,355	645
Fuel surcharge	300	300	153	147
Recycling program	5,000	5,000	1,058	3,942
Total contractual services	607,300	586,141	475,331	110,810
Capital outlay				
Buildings and structures	-	22,439	22,439	-
Vehicles	-	4,630	4,630	-
Total capital outlay	-	27,069	27,069	-
Total building maintenance	1,993,624	2,029,822	1,815,463	214,359
Human resources				
Personal services	678,679	684,579	672,865	11,714
Commodities				
Office supplies	500	-	-	-
Telephone supplies	300	-	-	-
Books and periodicals	300	-	-	-
Computer supplies	3,500	4,600	4,433	167
Food and beverages - human	200	-	-	-
Furniture and equipment - small value	500	5,372	5,371	1
Total commodities	5,300	9,972	9,804	168
Contractual services				
Medical services	6,050	2,034	-	2,034
Consulting services	1,100	1,100	150	950
Systems analyst/planning	1,600	1,600	-	1,600
Other professional services	13,400	8,744	5,334	3,410

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Human resources (continued)				
Contractual services (continued)				
Equipment maintenance agreement	\$ 550	\$ 2,550	\$ 120	\$ 2,430
Advertising, legal notices	5,000	9,540	7,996	1,544
Printing/publishing	5,000	2,460	640	1,820
Education, training, and seminars	3,000	3,000	248	2,752
Mileage and travel	1,000	1,000	38	962
Meals and lodging	1,000	1,000	-	1,000
Dues and subscriptions	2,125	2,125	2,058	67
Property insurance	204,895	239,195	236,759	2,436
Freight and cartage service	260	260	137	123
Total contractual services	244,980	274,608	253,480	21,128
Total human resources	928,959	969,159	936,149	33,010
County clerk				
Personal services	1,023,424	1,023,424	948,141	75,283
Commodities				
Office supplies	12,000	8,978	8,877	101
Telephone supplies	-	200	200	-
Books and periodicals	1,000	451	-	451
Computer supplies	13,500	18,210	18,209	1
Food and beverages - human	250	432	386	46
Uniforms, clothing allowance	100	100	-	100
Furniture and equipment - small value	7,500	-	-	-
Bottled water	-	100	46	54
Total commodities	34,350	28,471	27,718	753
Contractual services				
Other professional services	16,000	11,727	11,727	-
Security service contract	500	500	-	500
Equipment maintenance agreement	-	2,103	1,071	1,032
Machinery - repairs and maintenance	1,000	-	-	-
Computers/printers - repairs	500	500	-	500
Rentals - equipment	500	500	-	500
Advertising, legal notices	750	750	472	278
Printing/publishing	7,500	837	837	-
Education, training, and seminars	1,000	-	-	-
Mileage and travel	300	400	13	387
Meals and lodging	200	200	-	200
Dues and subscriptions	2,500	725	725	-

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
County clerk (continued)				
Contractual services (continued)				
Telephone service - cellular	\$ 200	\$ 200	\$ -	\$ 200
Freight and cartage service	1,000	1,000	258	742
Total contractual services	31,950	19,442	15,103	4,339
Total county clerk	1,089,724	1,071,337	990,962	80,375
County clerk - elections				
Personal services	1,702,607	1,702,607	1,589,790	112,817
Commodities				
Office supplies	100,000	27,060	27,059	1
Computer supplies	15,000	19,473	19,473	-
Operating supplies/materials	30,000	184,081	154,151	29,930
Uniforms, clothing allowance	50	1,050	170	880
Furniture and equipment - small value	10,000	-	-	-
Total commodities	155,050	231,664	200,853	30,811
Contractual services				
Auditing services	2,000	-	-	-
Systems analyst/planning	500,000	397,142	397,142	-
Court reporter services	2,000	2,185	2,185	-
Other professional services	110,000	111,543	111,543	-
Equipment maintenance agreement	46,700	25,420	25,420	-
Machinery - repairs and maintenance	1,500	1,500	1,040	460
Computers/printers - repairs	600	600	114	486
Auto repairs and maintenance	1,000	1,074	1,074	-
Rentals - land and building	65,000	46,725	46,725	-
Rentals - equipment	10,000	9,815	9,463	352
Advertising, legal notices	10,000	3,594	3,592	2
Printing/publishing	500,000	597,762	597,762	-
Education, training, and seminars	10,000	-	-	-
Mileage and travel	1,000	1,050	1,049	1
Meals and lodging	500	500	-	500
Dues and subscriptions	15,000	19,000	18,435	565
Telephone service - cellular	500	500	100	400
Freight and cartage service	10,000	9,084	8,077	1,007
Finance charges/late fees	-	78	78	-
Total contractual services	1,285,800	1,227,572	1,223,799	3,773
Total county clerk - elections	3,143,457	3,161,843	3,014,442	147,401

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
County coroner				
Personal services	\$ 1,383,898	\$ 1,383,898	\$ 1,172,545	\$ 211,353
Commodities				
Office supplies	1,500	3,125	2,878	247
Telephone supplies	150	2,195	2,095	100
Books and periodicals	100	60	60	-
Computer supplies	2,000	2,300	2,171	129
Buildings/grounds maintenance supplies	400	432	432	-
Operating supplies/materials	24,000	26,387	26,387	-
Food and beverages - human	100	100	73	27
Linens and bedding	2,000	1,968	1,876	92
Uniforms, clothing allowance	1,500	2,642	2,641	1
Vehicle licenses	101	101	101	-
Furniture and equipment - small value	5,000	9,590	9,385	205
Machinery and equipment - small value	5,000	10,925	10,709	216
Bottled water	-	50	42	8
Total commodities	41,851	59,875	58,850	1,025
Contractual services				
Legal services	-	675	664	11
Medical services	16,000	12,896	9,946	2,950
Autopsy services	315,000	315,000	288,000	27,000
Laboratory services	82,000	82,000	70,278	11,722
Other professional services	22,000	14,795	10,417	4,378
Equipment maintenance agreement	2,500	1,285	1,285	-
Machinery - repairs and maintenance	2,500	2,500	2,435	65
Buildings/grounds - repairs and maintenance	500	282	235	47
Auto repairs and maintenance	5,500	8,708	8,708	-
Advertising, legal notices	1,000	1,000	558	442
Printing/publishing	300	300	20	280
Postage/mailling services	3,500	2,480	1,531	949
Education, training, and seminars	3,500	1,000	985	15
Mileage and travel	1,500	1,400	1,012	388
Meals and lodging	3,300	1,600	1,568	32
Dues and subscriptions	4,000	2,675	2,640	35
Freight and cartage service	2,000	2,800	2,693	107
Fuel surcharge	400	400	88	312
Employee parking reimbursement	1,440	1,440	1,440	-
Total contractual services	466,940	453,236	404,503	48,733
Total county coroner	1,892,689	1,897,009	1,635,898	261,111

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
County treasurer				
Personal services	\$ 1,557,418	\$ 1,557,418	\$ 1,466,854	\$ 90,564
Commodities				
Office supplies	6,500	6,100	2,738	3,362
Educational materials	500	500	-	500
Computer supplies	4,000	6,000	5,722	278
Food and beverages - human	400	800	782	18
Furniture and equipment - small value	2,500	5,500	2,400	3,100
Miscellaneous commodities	300	300	-	300
Total commodities	14,200	19,200	11,642	7,558
Contractual services				
Consulting services	500	-	-	-
Equipment maintenance agreement	16,060	16,560	16,098	462
Machinery - repairs and maintenance	1,500	1,500	645	855
Copiers/faxes - repairs and maintenance	200	200	-	200
Computers/printers - repairs	1,000	1,000	-	1,000
Rentals - equipment	6,500	4,500	-	4,500
Advertising, legal notices	10,000	10,000	7,861	2,139
Printing/publishing	48,000	43,000	41,192	1,808
Education, training, and seminars	1,000	3,000	957	2,043
Mileage and travel	500	500	313	187
Meals and lodging	2,500	2,500	892	1,608
Dues and subscriptions	3,500	3,500	2,505	995
Freight and cartage service	2,000	2,000	1,101	899
Total contractual services	93,260	88,260	71,564	16,696
Total county treasurer	1,664,878	1,664,878	1,550,060	114,818
County auditor				
Personal services	501,860	504,597	498,489	6,108
Commodities				
Office supplies	925	925	246	679
Books and periodicals	350	464	443	21
Computer supplies	2,250	2,250	980	1,270
Operating supplies/materials	250	531	531	-
Food and beverages - human	275	407	389	18
Furniture and equipment - small value	250	272	272	-
Total commodities	4,300	4,849	2,861	1,988

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
County auditor (continued)				
Contractual services				
Other professional services	\$ 2,500	\$ 147	\$ -	\$ 147
Equipment maintenance agreement	1,510	360	360	-
Advertising, legal notices	300	300	172	128
Printing/publishing	100	85	81	4
Education, training, and seminars	5,805	5,133	5,133	-
Tuition reimbursement	-	2,084	2,084	-
Mileage and travel	900	152	152	-
Meals and lodging	900	144	144	-
Dues and subscriptions	1,945	2,269	2,269	-
Freight and cartage service	50	50	37	13
Total contractual services	14,010	10,724	10,432	292
Total county auditor	520,170	520,170	511,782	8,388
County recorder				
Personal services	1,012,605	1,012,605	884,607	127,998
Commodities				
Office supplies	500	500	450	50
Copy machine supplies	3,375	3,375	2,045	1,330
Microfilm supplies	1,300	1,300	-	1,300
Books and periodicals	250	250	78	172
Operating supplies/materials	4,850	2,885	-	2,885
Food and beverages - human	-	50	50	-
Uniforms, clothing allowance	-	315	312	3
Total commodities	10,275	8,675	2,935	5,740
Contractual services				
Security service contract	400	400	195	205
Equipment maintenance agreement	6,350	6,350	2,306	4,044
Machinery - repairs and maintenance	850	850	756	94
Rentals - land and building	1,500	1,500	365	1,135
Rentals - equipment	2,400	2,400	2,258	142
Advertising, legal notices	925	498	330	168
Printing/publishing	-	47	38	9
Postage/mailing services	-	275	224	51
Education, training, and seminars	1,200	1,200	570	630
Mileage and travel	1,300	2,900	2,832	68
Meals and lodging	800	800	383	417
Dues and subscriptions	1,600	2,050	1,999	51

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
County recorder (continued)				
Contractual services (continued)				
Telephone and other communication	\$ 500	\$ 450	\$ -	\$ 450
Freight and cartage service	715	390	79	311
Fuel surcharge	-	30	16	14
Total contractual services	18,540	20,140	12,351	7,789
Total county recorder	1,041,420	1,041,420	899,893	141,527
School administration				
Personal services	729,346	729,346	638,951	90,395
Commodities				
Office supplies	2,700	2,700	1,740	960
Telephone supplies	500	219	-	219
Books and periodicals	250	400	392	8
Computer supplies	2,500	5,000	4,978	22
Operating supplies/materials	1,250	1,250	1,079	171
Food and beverages - human	300	497	473	24
Furniture and equipment - small value	500	3,700	3,288	412
Total commodities	8,000	13,766	11,950	1,816
Contractual services				
Consulting services	3,500	3,425	1,750	1,675
Systems analyst/planning	14,900	11,900	8,156	3,744
Other professional services	10,650	7,203	2,339	4,864
Equipment maintenance agreement	-	120	120	-
Machinery - repairs and maintenance	200	200	-	200
Rentals - equipment	500	500	-	500
Advertising, legal notices	1,750	1,750	1,271	479
Printing/publishing	2,000	1,961	684	1,277
Postage/ mailing services	-	50	35	15
Education, training, and seminars	500	500	445	55
Mileage and travel	6,000	6,625	6,532	93
Meals and lodging	3,000	3,000	2,441	559
Dues and subscriptions	4,000	4,000	3,992	8
Telephone service - regular	1,200	1,200	-	1,200
Freight and cartage service	200	200	103	97
Total contractual services	48,400	42,634	27,868	14,766
Total school administration	785,746	785,746	678,769	106,977
Total general and administrative	42,633,847	42,339,298	39,280,449	3,058,849

(Continued)

General Fund - General Corporate Account

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

Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety				
Emergency management agency				
Personal services	\$ 569,173	\$ 569,173	\$ 554,876	\$ 14,297
Commodities				
Office supplies	700	858	801	57
Telephone supplies	200	74	72	2
Educational materials	-	45	45	-
Books and periodicals	500	397	397	-
Computer supplies	2,200	5,202	4,956	246
Operating supplies/materials	10,175	10,843	10,726	117
Food and beverages - human	1,000	432	432	-
Uniforms, clothing allowance	5,100	6,136	6,124	12
Machinery and equipment parts	800	109	109	-
Sign and safety supplies	3,000	-	-	-
Furniture and equipment - small value	500	-	-	-
Machinery and equipment - small value	5,800	3,558	3,558	-
Bottled water	-	193	193	-
Total commodities	29,975	27,847	27,413	434
Contractual services				
Other professional services	-	283	283	-
Temporary contracted services	2,800	58	58	-
Equipment maintenance agreement	100	-	-	-
Fire equipment	400	329	329	-
Machinery - repairs and maintenance	1,400	1,714	1,714	-
Buildings/grounds - repairs and maintenance	1,000	58	58	-
Computers/printers - repairs	100	144	-	144
Radios/phones - repairs and maintenance	-	1,130	1,130	-
Auto repairs and maintenance	10,000	5,849	5,788	61
Rentals - land and building	-	75	75	-
Printing/publishing	750	903	903	-
Education, training, and seminars	1,000	3,775	3,775	-
Employee physicals	-	891	876	15
Mileage and travel	500	1,453	1,453	-
Meals and lodging	1,300	6,162	5,878	284
Dues and subscriptions	2,000	2,469	2,469	-
Telephone service - cellular	-	137	137	-
Telephone service - pagers	1,500	363	46	317
Freight and cartage service	1,400	465	322	143
Fuel surcharge	25	25	1	24
Total contractual services	24,275	26,283	25,295	988
Total emergency management agency	623,423	623,303	607,584	15,719

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Radio system				
Personal services	\$ 332,512	\$ 333,313	\$ 330,815	\$ 2,498
Commodities				
Office supplies	1,000	397	82	315
Telephone supplies	100	43	43	-
Janitorial and cleaning supplies	300	-	-	-
Books and periodicals	-	1,064	1,040	24
Computer supplies	1,000	9,039	9,032	7
Operating supplies/materials	55,000	98,656	96,945	1,711
Food and beverages - human	100	123	123	-
Uniforms, clothing allowance	300	74	74	-
Machinery and equipment - small value	130,000	44,499	42,006	2,493
Total commodities	187,800	153,895	149,345	4,550
Contractual services				
Consulting services	80,000	80,000	51,805	28,195
Security service contract	330	310	310	-
Equipment maintenance agreement	30,000	14,020	2,000	12,020
Fire equipment	200	-	-	-
Machinery - repairs and maintenance	20,000	44,255	43,408	847
Buildings/grounds - repairs and maintenance	-	2,470	2,470	-
Computers/printers - repairs	-	1,000	847	153
Radios/phones - repairs and maintenance	2,000	5,530	4,105	1,425
Auto repairs and maintenance	1,500	1,900	1,842	58
Rentals - equipment	-	4,411	4,411	-
Printing/publishing	90	42	42	-
Education, training, and seminars	250	-	-	-
Mileage and travel	100	-	-	-
Meals and lodging	250	24	24	-
Dues and subscriptions	1,500	2,364	2,085	279
Freight and cartage service	1,100	2,900	2,579	321
Fuel surcharge	-	100	60	40
Total contractual services	137,320	159,326	115,988	43,338
Capital outlay				
Machinery and equipment	-	11,220	11,220	-
Total radio system	657,632	657,754	607,368	50,386

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Sheriff - enforcement/administration				
Personal services	\$ 20,708,114	\$ 20,690,623	\$ 21,391,880	\$ (701,257)
Commodities				
Office supplies	63,800	58,557	58,360	197
Telephone supplies	2,500	566	566	-
Books and periodicals	1,000	15	15	-
Computer supplies	66,000	140,714	140,357	357
Buildings/grounds maintenance supplies	150,000	172,065	160,567	11,498
Operating supplies/materials	-	30	30	-
Food and beverages - human	1,000	1,932	1,923	9
Medical supplies	1,000	970	684	286
Uniforms, clothing allowance	200,000	194,476	184,410	10,066
Vehicle licenses	-	24	24	-
Sign and safety supplies	6,400	-	-	-
Furniture and equipment - small value	11,700	72,505	71,541	964
Machinery and equipment - small value	17,500	28,577	28,577	-
Bottled water	-	11,994	11,994	-
Total commodities	520,900	682,425	659,048	23,377
Contractual services				
Chief negotiator	20,000	-	-	-
Architectural services	-	16,938	16,938	-
Medical services	7,500	17,194	16,932	262
Consulting services	-	1,125	1,125	-
Systems analyst/planning	6,000	-	-	-
Film processing services	700	904	903	1
Other professional services	26,000	30,194	30,170	24
Security service contract	240	300	300	-
Equipment maintenance agreement	142,498	129,337	129,255	82
Copier maintenance agreement	1,000	1,023	975	48
Fire equipment	500	-	-	-
Machinery - repairs and maintenance	80,516	132,216	131,014	1,202
Buildings/grounds - repairs and maintenance	33,000	22,393	22,393	-
Copiers/faxes - repairs and maintenance	500	500	363	137
Computers/printers - repairs	-	3,083	3,083	-
Rentals - equipment	144,200	171,728	170,521	1,207
Advertising, legal notices	1,200	298	298	-
Printing/publishing	2,000	2,000	1,522	478
Education, training, and seminars	97,000	41,661	41,450	211
Mileage and travel	3,000	2,080	1,443	637

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Sheriff - enforcement/administration (continued)				
Contractual services (continued)				
Meals and lodging	\$ 3,000	\$ 6,939	\$ 6,780	\$ 159
Dues and subscriptions	51,660	37,444	37,327	117
Freight and cartage service	20,000	15,882	15,561	321
Fuel surcharge	700	900	884	16
Total contractual services	641,214	634,139	629,237	4,902
Capital outlay				
Vehicles	-	180,895	176,202	4,693
Other expenditures				
Article 36 vehicle seizure	20,000	20,000	19,877	123
Total sheriff - enforcement/administration	21,890,228	22,208,082	22,876,244	(668,162)
Sheriff - facility/fleet maintenance				
Personal services	1,577,445	1,610,293	1,561,505	48,788
Commodities				
Office supplies	-	62	62	-
Janitorial and cleaning supplies	60,000	76,580	76,634	(54)
Operating supplies/materials	180,000	180,309	180,397	(88)
Vehicle licenses	6,000	6,448	6,448	-
Squad car supply/arsenal	80,000	65,400	63,793	1,607
Machinery and equipment parts	215,000	247,628	245,777	1,851
Shop supplies	5,000	1,552	1,198	354
Total commodities	546,000	577,979	574,309	3,670
Contractual services				
Custodial janitorial service	-	1,278	1,278	-
Auto repairs and maintenance	140,000	104,629	104,517	112
Rentals - land and building	-	18,700	18,682	18
Rentals - vehicles	1,500	500	415	85
Dues and subscriptions	4,808	3,508	3,425	83
Total contractual services	146,308	128,615	128,317	298
Total sheriff - facility/fleet maintenance	2,269,753	2,316,887	2,264,131	52,756
Sheriff - warrants/GSU/investigations				
Personal services	6,555,401	6,558,347	7,193,640	(635,293)
Commodities				
Office supplies	10,000	906	906	-
Computer supplies	15,751	400	400	-
Food - canine	2,000	-	-	-

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Sheriff - warrants/GSU/investigations (continued)				
Commodities (continued)				
Furniture and equipment - small value	\$ 10,000	\$ 7,594	\$ 7,594	\$ -
Total commodities	37,751	8,900	8,900	-
Contractual services				
Systems analyst/planning	6,500	6,000	6,000	-
Laboratory services	171,539	171,540	171,540	-
Film processing services	700	-	-	-
Other professional services	10,000	6,202	3,534	2,668
Equipment maintenance agreement	44,850	7,749	7,107	642
Dues and subscriptions	15,000	6,200	2,316	3,884
Informant pay	2,500	2,500	2,500	-
Total contractual services	251,089	200,191	192,997	7,194
Total sheriff - warrants/GSU/investigations	6,844,241	6,767,438	7,395,537	(628,099)
Sheriff - telecommunications				
Personal services	1,707,473	1,699,230	1,628,205	71,025
Sheriff - Homer Glen				
Personal services	2,335,020	2,551,977	2,570,938	(18,961)
Sheriff - ADF custody of prisoners				
Personal services	21,598,692	21,578,679	23,868,943	(2,290,264)
Commodities				
Office supplies	70,000	40,722	40,275	447
Computer supplies	28,734	18,393	18,207	186
Personal products	35,000	20,250	19,923	327
Cleaning and laundry	18,000	10,999	8,259	2,740
Linens and bedding	38,000	38,000	37,791	209
Uniforms, clothing allowance	175,000	201,000	173,036	27,964
Furniture and equipment - small value	16,500	10,475	10,475	-
Machinery and equipment - small value	-	4,468	4,468	-
Total commodities	381,234	344,307	312,434	31,873
Contractual services				
Medical services	3,954,138	3,939,976	3,842,172	97,804
Consulting services	6,000	3,750	3,750	-
Systems analyst/planning	4,500	-	-	-
Other professional services	21,530	9,330	9,311	19
Grounds/landscaping services	-	2,452	2,452	-

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Sheriff - ADF custody of prisoners (continued)				
Contractual services (continued)				
Equipment maintenance agreement	\$ 153,997	\$ 141,939	\$ 137,733	\$ 4,206
Education, training, and seminars	60,000	44,578	44,578	-
Mileage and travel	3,500	941	2,629	(1,688)
Meals and lodging	-	664	664	-
Dues and subscriptions	850	918	918	-
Total contractual services	4,204,515	4,144,548	4,044,207	100,341
Capital outlay				
Buildings and structures	-	19,950	19,950	-
Machinery and equipment	37,996	38,326	36,789	1,537
Vehicles	58,276	37,996	37,511	485
Total capital outlay	96,272	96,272	94,250	2,022
Total sheriff - ADF custody of prisoners	26,280,713	26,163,806	28,319,834	(2,156,028)
Sheriff - ADF food service				
Personal services	724,937	665,234	622,297	42,937
Commodities				
Food and beverages - human	175,000	281,251	281,251	-
Contractual services				
Consulting services	8,500	6,000	4,690	1,310
Total sheriff - ADF food service	908,437	952,485	908,238	44,247
Sheriff - ADF transport/holding				
Personal services	1,914,990	1,794,769	1,702,100	92,669
Contractual services				
Non-employee transportation	60,000	38,027	38,022	5
Total sheriff - ADF transport/holding	1,974,990	1,832,796	1,740,122	92,674
Sheriff - ADF records section				
Personal services	1,343,068	1,363,350	1,484,469	(121,119)
Sheriff - building security				
Personal services	2,989,450	3,005,938	3,714,879	(708,941)
Commodities				
Office supplies	4,920	2,920	2,112	808
Books and periodicals	500	109	-	109
Computer supplies	300	300	191	109
Furniture and equipment - small value	3,090	90	-	90
Total commodities	8,810	3,419	2,303	1,116

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Sheriff - building security (continued)				
Contractual services				
Systems analyst/planning	\$ -	\$ 18,143	\$ -	\$ 18,143
Equipment maintenance agreement	4,780	4,780	4,100	680
Total contractual services	4,780	22,923	4,100	18,823
Capital outlay				
Computer hardware/software	-	-	18,115	(18,115)
Total sheriff - building security	3,003,040	3,032,280	3,739,397	(707,117)
Sheriff - court security				
Personal services	779,381	742,562	701,045	41,517
Merit commission				
Personal services	202,981	202,981	183,918	19,063
Commodities				
Office supplies	2,500	2,400	2,390	10
Books and periodicals	-	169	169	-
Computer supplies	1,300	631	-	631
Operating supplies/materials	-	500	448	52
Food and beverages - human	200	400	396	4
Uniforms, clothing allowance	-	116	116	-
Total commodities	4,000	4,216	3,519	697
Contractual services				
Legal services	1,000	584	-	584
Court reporter services	600	555	-	555
Laboratory services	600	600	-	600
Other professional services	100,000	91,571	80,282	11,289
Temporary contracted services	8,000	8,000	5,850	2,150
Equipment maintenance agreement	-	2,781	2,781	-
Printing/publishing	40	40	-	40
Postage/mailing services	100	100	-	100
Employee physicals	5,000	12,148	12,114	34
Mileage and travel	2,000	1,973	1,849	124
Dues and subscriptions	2,000	727	727	-
Freight and cartage service	20	65	62	3
Employee parking reimbursement	480	480	480	-
Total contractual services	119,840	119,624	104,145	15,479
Total merit commission	326,821	326,821	291,582	35,239
Total public safety	70,944,220	71,238,771	75,134,694	(3,895,923)

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial				
Circuit courts				
Personal services	\$ 2,498,663	\$ 2,498,663	\$ 2,401,211	\$ 97,452
Commodities				
Office supplies	15,000	33,503	32,483	1,020
Copy machine supplies	500	-	-	-
Fax supplies	1,500	-	-	-
Telephone supplies	1,000	690	690	-
Books and periodicals	20,375	17,375	13,437	3,938
Computer supplies	1,000	8,276	8,231	45
Operating supplies/materials	2,000	-	-	-
Food and beverages - human	5,000	13,000	12,312	688
Medical supplies	18,250	5,977	5,977	-
Uniforms, clothing allowance	2,358	200	200	-
Furniture and equipment - small value	4,490	9,350	9,350	-
Bottled water	-	6,595	6,421	174
Total commodities	71,473	94,966	89,101	5,865
Contractual services				
Legal services	49,827	47,911	47,911	-
Medical services	125,000	103,000	93,479	9,521
Court reporter services	45,200	46,377	43,314	3,063
Court interpreter services	43,000	63,000	56,283	6,717
Expert witness services	5,000	-	-	-
Indigent attorneys services	120,000	144,822	110,852	33,970
Special prosecutors services	5,000	12,773	-	12,773
Jurors services	399,746	359,746	346,680	13,066
Guardian service	100,000	53,044	10,044	43,000
Court appointed attorney	120,000	120,000	109,495	10,505
Other professional services	73,339	92,924	82,874	10,050
Security service contract	21,560	21,560	15,510	6,050
Equipment maintenance agreement	5,000	2,212	2,212	-
Copier maintenance agreement	2,522	2,522	2,092	430
Machinery - repairs and maintenance	850	-	-	-
Copiers/faxes - repairs and maintenance	1,000	790	790	-
Computers/printers - repairs	1,000	-	-	-
Auto repairs and maintenance	2,500	891	891	-
Advertising, legal notices	8,500	5,500	5,060	440
Printing/publishing	3,300	2,261	1,563	698
Postage/ mailing services	-	3	3	-
Meals and lodging	-	37	37	-

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Circuit courts (continued)				
Contractual services (continued)				
Dues and subscriptions	\$ 62,719	\$ 87,719	\$ 42,732	\$ 44,987
Freight and cartage service	2,000	1,000	885	115
Fuel surcharge	120	130	10	120
Finance charges/late fees	-	10	4	6
Boarding of jurors	15,000	18,656	16,503	2,153
Total contractual services	1,212,183	1,186,888	989,224	197,664
Other expenditures				
Department of Corrections cases	-	1,802	-	1,802
Total circuit courts	3,782,319	3,782,319	3,479,536	302,783
Probation department				
Personal services	5,866,487	5,866,487	6,073,861	(207,374)
Commodities				
Office supplies	2,400	2,400	947	1,453
Copy machine supplies	143	143	80	63
Telephone supplies	400	400	219	181
Janitorial and cleaning supplies	95	95	14	81
Books and periodicals	700	700	95	605
Operating supplies/materials	800	800	792	8
Uniforms, clothing allowance	150	150	13	137
Total commodities	4,688	4,688	2,160	2,528
Contractual services				
Laboratory services	1,825	1,825	1,825	-
Other professional services	6,010	6,010	1,105	4,905
Machinery - repairs and maintenance	142	142	-	142
Radios/phones - repairs and maintenance	143	118	-	118
Auto repairs and maintenance	925	950	944	6
Rentals - equipment	4,380	4,380	1,251	3,129
Education, training, and seminars	190	190	-	190
Tuition reimbursement	3,000	3,000	-	3,000
Mileage and travel	1,600	1,600	1,328	272
Meals and lodging	570	570	313	257
Dues and subscriptions	3,645	3,644	3,635	9
Telephone service - cellular	936	937	936	1
Freight and cartage service	380	380	24	356

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Probation department (continued)				
Contractual services (continued)				
Employee parking reimbursement	\$ 13,260	\$ 13,260	\$ 11,520	\$ 1,740
Victim restitution	10,000	10,000	1,658	8,342
Total contractual services	47,006	47,006	24,539	22,467
Total probation department	5,918,181	5,918,181	6,100,560	(182,379)
Public defender				
Personal services	5,937,781	5,953,995	6,259,984	(305,989)
Commodities				
Office supplies	13,000	18,000	15,035	2,965
Books and periodicals	12,000	7,000	5,829	1,171
Computer supplies	30,000	18,886	15,971	2,915
Buildings/grounds maintenance supplies	-	7,979	7,265	714
Operating supplies/materials	7,500	15,820	15,817	3
Food and beverages - human	3,000	3,000	2,131	869
Uniforms, clothing allowance	2,500	2,380	119	2,261
Fuel and lubricants	-	750	43	707
Sign and safety supplies	3,500	-	-	-
Furniture and equipment - small value	5,000	5,000	2,708	2,292
Bottled water	-	200	196	4
Total commodities	76,500	79,015	65,114	13,901
Contractual services				
Systems analyst/planning	2,500	2,500	616	1,884
Court reporter services	10,000	10,000	3,585	6,415
Court interpreter services	2,000	2,000	130	1,870
Expert witness services	40,000	26,580	18,698	7,882
Other professional services	8,000	7,800	2,775	5,025
Equipment maintenance agreement	-	240	240	-
Machinery - repairs and maintenance	-	45	45	-
Auto repairs and maintenance	10,000	10,200	10,125	75
Advertising, legal notices	1,000	-	-	-
Printing/publishing	500	500	46	454
Postage/mailing services	1,000	1,000	200	800
Education, training, and seminars	10,500	8,521	7,740	781
Mileage and travel	8,000	6,500	4,260	2,240
Meals and lodging	5,000	4,955	1,633	3,322
Dues and subscriptions	30,085	29,965	29,621	344

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Public defender (continued)				
Contractual services (continued)				
Freight and cartage service	\$ 1,000	\$ 1,000	\$ 846	\$ 154
Employee parking reimbursement	1,500	550	-	550
Total contractual services	131,085	112,356	80,560	31,796
Total public defender	6,145,366	6,145,366	6,405,658	(260,292)
Juvenile detention facility				
Personal services	5,478,351	5,478,351	5,486,058	(7,707)
Commodities				
Office supplies	22,180	8,676	8,398	278
Telephone supplies	400	958	958	-
Educational materials	20,950	12,360	8,241	4,119
Books and periodicals	5,500	5,235	4,252	983
Computer supplies	30,000	13,144	12,332	812
Personal products	15,000	11,948	11,948	-
Operating supplies/materials	11,000	36,839	36,839	-
Food and beverages - human	178,000	198,169	198,004	165
Cleaning and laundry	8,000	7,639	7,639	-
Linens and bedding	18,000	7,283	7,253	30
Uniforms, clothing allowance	40,000	63,952	59,422	4,530
Furniture and equipment - small value	14,000	51,751	38,812	12,939
Machinery and equipment - small value	4,234	125	-	125
Total commodities	367,264	418,079	394,098	23,981
Contractual services				
Medical services	463,819	455,596	455,596	-
Systems analyst/planning	4,000	105	105	-
Contractual instruction service	18,640	6,012	5,272	740
Laboratory services	857	-	-	-
Other professional services	18,800	14,778	14,778	-
Equipment maintenance agreement	3,736	-	-	-
Machinery - repairs and maintenance	500	-	-	-
Auto repairs and maintenance	2,000	4,712	4,712	-
Printing/publishing	1,000	171	35	136
Postage/mailing services	800	99	61	38
Education, training, and seminars	22,660	11,043	4,462	6,581
Mileage and travel	6,000	5,325	1,711	3,614
Meals and lodging	6,000	5,627	2,236	3,391
Dues and subscriptions	4,100	4,100	4,093	7

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	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	\$ 500	\$ 500	\$ 476	\$ 24
Telephone service - cellular	4,000	6,675	6,675	-
Freight and cartage service	3,500	3,742	3,742	-
Fuel surcharge	-	87	32	55
Total contractual services	560,912	518,572	503,986	14,586
Capital outlay				
Office furniture and equipment	-	-	5,695	(5,695)
Total juvenile detention facility	6,406,527	6,415,002	6,389,837	25,165
Jury commission				
Personal services	227,633	227,633	217,414	10,219
Commodities				
Office supplies	3,000	2,900	1,677	1,223
Computer supplies	5,800	5,800	3,933	1,867
Furniture and equipment - small value	1,000	1,000	-	1,000
Bottled water	-	100	70	30
Total commodities	9,800	9,800	5,680	4,120
Contractual services				
Systems analyst/planning	15,000	15,000	10,879	4,121
Court interpreter services	10,000	10,000	-	10,000
Equipment maintenance agreement	350	350	-	350
Machinery - repairs and maintenance	1,500	1,500	390	1,110
Computers/printers - repairs	1,000	1,000	-	1,000
Printing/publishing	1,000	1,000	-	1,000
Freight and cartage service	100	100	-	100
Total contractual services	28,950	28,950	11,269	17,681
Total jury commission	266,383	266,383	234,363	32,020
Circuit clerk				
Personal services	7,784,874	7,784,874	7,468,525	316,349
Commodities				
Office supplies	14,500	17,714	16,251	1,463
Telephone supplies	150	150	-	150
Educational materials	400	445	445	-
Books and periodicals	200	200	180	20
Computer supplies	1,600	600	585	15
Food and beverages - human	200	156	75	81

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Circuit clerk (continued)				
Commodities (continued)				
Furniture and equipment - small value	\$ 600	\$ 255	\$ -	\$ 255
Bottled water	-	3,091	3,091	-
Miscellaneous commodities	100	100	-	100
Total commodities	17,750	22,711	20,627	2,084
Contractual services				
Legal services	4,500	12,300	11,980	320
Auditing services	15,000	13,500	13,500	-
Consulting services	2,000	161	161	-
Systems analyst/planning	150	150	-	150
Other professional services	1,000	1,805	1,844	(39)
Equipment maintenance agreement	3,600	4,000	3,974	26
Machinery - repairs and maintenance	500	-	-	-
Auto repairs and maintenance	1,200	1,543	1,543	-
Advertising, legal notices	1,000	858	428	430
Printing/publishing	23,000	11,743	11,709	34
Postage/mailing services	250	259	259	-
Education, training, and seminars	4,000	4,010	5,036	(1,026)
Mileage and travel	14,000	13,841	13,841	-
Meals and lodging	1,200	4,937	4,844	93
Dues and subscriptions	3,600	5,389	5,380	9
Telephone service - cellular	800	800	600	200
Freight and cartage service	2,000	1,028	1,028	-
Fuel surcharge	100	100	32	68
Employee parking reimbursement	5,000	1,515	1,515	-
Total contractual services	82,900	77,939	77,674	265
Total circuit clerk	7,885,524	7,885,524	7,566,826	318,698
State's attorney				
Personal services	10,601,721	10,747,998	10,516,189	231,809
Commodities				
Office supplies	14,851	19,851	18,823	1,028
Copy machine supplies	400	400	240	160
Telephone supplies	2,100	2,100	765	1,335
Educational materials	15,250	-	-	-
Books and periodicals	9,000	9,638	9,823	(185)
Computer supplies	13,600	38,650	38,560	90
Food and beverages - human	2,500	2,500	997	1,503

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
State's attorney (continued)				
Commodities (continued)				
Medical records/supplies	\$ 3,500	\$ 500	\$ -	\$ 500
Uniforms, clothing allowance	1,500	1,200	260	940
Fuel and lubricants	-	525	426	99
Vehicle licenses	707	1,707	1,325	382
Machinery and equipment parts	500	275	-	275
Furniture and equipment - small value	18,820	2,887	2,761	126
Bottled water	-	1,000	987	13
Total commodities	82,728	81,233	74,967	6,266
Contractual services				
Medical services	8,000	8,000	7,533	467
Systems analyst/planning	2,000	-	-	-
Civil experts	50,000	-	-	-
Court reporter services	40,000	43,047	43,047	-
Court interpreter services	5,000	-	-	-
Expert witness services	70,000	30,049	31,349	(1,300)
Investigators services	15,000	22,814	22,814	-
Summons services	1,000	952	270	682
Special prosecutors services	70,000	35,208	35,208	-
Laboratory services	5,000	-	-	-
Other professional services	15,500	8,411	8,411	-
Equipment maintenance agreement	-	120	120	-
Copier maintenance agreement	3,800	2,481	2,481	-
Machinery - repairs and maintenance	500	880	590	290
Buildings/grounds - repairs and maintenance	1,000	500	-	500
Copiers/faxes - repairs and maintenance	1,500	-	-	-
Computers/printers - repairs	2,000	2,500	2,360	140
Auto repairs and maintenance	12,000	17,638	17,638	-
Rentals - land and building	1,100	1,100	935	165
Rentals - equipment	500	175	5	170
Advertising, legal notices	500	500	307	193
Printing/publishing	22,000	15,175	15,175	-
Postage/mailing services	4,200	4,200	4,125	75
Education, training, and seminars	6,000	4,999	4,999	-
Mileage and travel	3,500	5,555	5,552	3
Meals and lodging	2,500	7,348	7,114	234
Dues and subscriptions	119,000	110,479	110,479	-
Telephone service - cellular	-	325	-	325

(Continued)

General Fund - General Corporate Account

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

Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
State's attorney (continued)				
Contractual services (continued)				
Freight and cartage service	\$ 3,500	\$ 1,224	\$ 1,244	\$ (20)
Fuel surcharge	500	497	399	98
Finance charges/late fees	50	50	2	48
Employee parking reimbursement	42,240	38,880	38,880	-
Total contractual services	507,890	363,107	361,037	2,070
Total state's attorney	11,192,339	11,192,338	10,952,193	240,145
Total judicial	41,596,639	41,605,113	41,128,973	476,140
Health and welfare				
Sunny Hill nursing home				
Personal services				
Administrative salaries	312,412	328,515	329,210	(695)
Office/clerical salaries	559,944	605,811	591,512	14,299
Social services salaries	481,598	484,041	452,272	31,769
Dietary salaries	1,403,374	1,447,794	1,381,069	66,725
Housekeeping salaries	1,650,737	1,763,692	1,560,205	203,487
Nursing administration salaries	3,560,277	3,456,160	3,163,166	292,994
Rehabilitation salaries	390,713	395,162	312,783	82,379
CNA/nursing salaries	5,613,357	5,295,756	4,642,586	653,170
Activities salaries	413,570	467,299	443,033	24,266
Clerical nursing salaries	354,106	402,028	391,273	10,755
LPN/nursing salaries	2,197,395	2,291,225	2,161,996	129,229
Total personal services	16,937,483	16,937,483	15,429,105	1,508,378
Commodities				
Office supplies	14,800	39,452	37,751	1,701
Copy machine supplies	100	-	-	-
Telephone supplies	600	2,030	2,030	-
Janitorial and cleaning supplies	103,500	117,061	116,504	557
Books and periodicals	500	500	465	35
Computer supplies	5,000	18,650	18,344	306
Buildings/grounds maintenance supplies	-	4,445	4,290	155
Food and beverages - human	583,000	540,343	539,871	472
Medical supplies	500,000	449,053	449,053	-
Uniforms, clothing allowance	70,000	65,242	65,239	3
Machinery and equipment parts	-	6,584	6,584	-
Sign and safety supplies	150	-	-	-

(Continued)

General Fund - General Corporate Account
 Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Sunny Hill nursing home (continued)				
Commodities (continued)				
Drugs and medicines	\$ 220,000	\$ 133,455	\$ 133,231	\$ 224
Oxygen	30,000	36,744	36,377	367
Cleaning and laundry	17,000	16,921	15,380	1,541
Linens and bedding	45,000	41,705	40,397	1,308
Therapy/recreational supplies	12,000	11,691	10,845	846
Furniture and equipment - small value	13,000	7,342	7,342	-
Machinery and equipment - small value	2,500	-	-	-
Gas - energy supplies	70,000	121,323	121,323	-
Electricity - energy supplies	170,000	165,784	165,784	-
Water and sewer	60,000	28,908	28,908	-
Bottled water	-	9,867	9,867	-
Miscellaneous commodities	1,500	3,221	3,111	110
Total commodities	1,918,650	1,820,321	1,812,696	7,625
Contractual services				
Legal services	16,000	1,158	-	1,158
Medical services	1,269,000	980,520	967,227	13,293
Consulting services	22,000	46,295	45,232	1,063
Systems analyst/planning	48,000	14,365	13,609	756
Laboratory services	9,300	10,692	10,595	97
Film processing services	500	-	-	-
Other professional services	21,000	95,462	95,462	-
Temporary contracted services	490,000	823,314	821,650	1,664
Custodial janitorial service	-	3,399	3,399	-
Security service contract	81,420	72,700	72,600	100
Equipment maintenance agreement	12,000	10,398	10,324	74
Machinery - repairs and maintenance	13,900	12,755	6,505	6,250
Buildings/grounds - repairs and maintenance	1,800	1,587	1,219	368
Auto repairs and maintenance	500	846	846	-
Rentals - equipment	53,700	58,248	57,154	1,094
Advertising, legal notices	1,000	1,750	1,750	-
Printing/publishing	4,500	3,822	3,763	59
Postage/mailing services	100	220	200	20
Education, training, and seminars	1,500	3,411	3,275	136
Mileage and travel	1,500	2,564	1,825	739
Dues and subscriptions	30,100	47,561	47,144	417
Telephone service - regular	41,000	27,059	22,181	4,878
Telephone service - cellular	2,220	-	-	-

(Continued)

General Fund - General Corporate Account

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

Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Sunny Hill nursing home (continued)				
Contractual services (continued)				
Telephone service - pagers	\$ 2,500	\$ 4,152	\$ 4,152	\$ -
Freight and cartage service	10,250	11,015	9,741	1,274
Fuel surcharge	2,000	482	253	229
Nursing home bed tax	600,000	593,998	570,622	23,376
Total contractual services	<u>2,735,790</u>	<u>2,827,773</u>	<u>2,770,728</u>	<u>57,045</u>
Capital outlay				
Machinery and equipment	-	6,346	6,346	-
Total health and welfare	<u>21,591,923</u>	<u>21,591,923</u>	<u>20,018,875</u>	<u>1,573,048</u>
Total expenditures	<u>\$ 176,766,629</u>	<u>\$ 176,775,105</u>	<u>\$ 175,562,991</u>	<u>\$ 1,212,114</u>

General Fund - Social Security Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 5,456,631	\$ 5,456,631	\$ 5,417,576	\$ (39,055)
Intergovernmental	822,042	822,042	873,920	51,878
Total revenues	<u>6,278,673</u>	<u>6,278,673</u>	<u>6,291,496</u>	<u>12,823</u>
Other financing uses				
Transfers out	<u>(6,821,708)</u>	<u>(6,821,708)</u>	<u>(6,574,119)</u>	<u>247,589</u>
Net change in fund balance	<u>\$ (543,035)</u>	<u>\$ (543,035)</u>	<u>(282,623)</u>	<u>\$ 260,412</u>
Fund balance at beginning of year			<u>7,306,099</u>	
Fund balance at end of year			<u>\$ 7,023,476</u>	

General Fund - Illinois Municipal Retirement Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 13,051,421	\$ 13,051,421	\$ 12,952,270	\$ (99,151)
Intergovernmental	1,966,730	1,966,730	2,090,709	123,979
Total revenues	<u>15,018,151</u>	<u>15,018,151</u>	<u>15,042,979</u>	<u>24,828</u>
Other financing uses				
Transfers out	<u>(16,274,973)</u>	<u>(16,274,973)</u>	<u>(15,917,695)</u>	<u>357,278</u>
Net change in fund balance	<u>\$ (1,256,822)</u>	<u>\$ (1,256,822)</u>	<u>(874,716)</u>	<u>\$ 382,106</u>
Fund balance at beginning of year			<u>14,819,240</u>	
Fund balance at end of year			<u>\$ 13,944,524</u>	

General Fund - Tort Immunity Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 3,717,907	\$ 3,717,907	\$ 3,691,335	\$ (26,572)
Expenditures				
General and administrative				
Personal services				
Salaries	92,590	92,590	78,301	14,289
Benefits	46,839	46,839	38,548	8,291
Total personal services	139,429	139,429	116,849	22,580
Contractual services				
Education, training, and seminars	-	500	320	180
Mileage and travel	325	325	52	273
Meals and lodging	-	200	166	34
Dues and subscriptions	-	6,600	5,775	825
Surety premiums	44,550	44,550	-	44,550
Liability and fidelity insurance	1,732,045	1,732,045	1,251,610	480,435
General liabilities administration	146,500	146,500	7,259	139,241
Judicial inquiry	50,000	49,700	-	49,700
General liabilities deductible	2,000,000	2,000,000	1,461,554	538,446
General liability claim fees	346,500	340,000	-	340,000
Contingency	3,000	2,500	-	2,500
Total contractual services	4,322,920	4,322,920	2,726,736	1,596,184
Total expenditures	4,462,349	4,462,349	2,843,585	1,618,764
Net change in fund balance	\$ (744,442)	\$ (744,442)	847,750	\$ 1,592,192
Fund balance at beginning of year			5,211,959	
Fund balance at end of year			\$ 6,059,709	

General Fund - Worker's Compensation Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 5,680,592	\$ 5,680,592	\$ 5,656,436	\$ (24,156)
Expenditures				
General and administrative				
Personal services				
Salaries	82,185	82,185	61,991	20,194
Benefits	44,765	44,765	34,424	10,341
Worker's comp - fees	189,500	189,500	-	189,500
Worker's comp - claims	3,753,372	2,543,372	1,758,363	785,009
Worker's comp - reserves for settlement	1,294,105	2,652,105	2,131,202	520,903
Unemployment claims	335,000	187,000	181,221	5,779
Unemployment administration fees	9,514	9,514	8,155	1,359
Total personal services	5,708,441	5,708,441	4,175,356	1,533,085
Contractual services				
Consulting services	15,000	15,000	-	15,000
Education, training, and seminars	500	500	41	459
Mileage and travel	25	25	-	25
Total contractual services	15,525	15,525	41	15,484
Total expenditures	5,723,966	5,723,966	4,175,397	1,548,569
Net change in fund balance	\$ (43,374)	\$ (43,374)	1,481,039	\$ 1,524,413
Fund balance at beginning of year			2,549,571	
Fund balance at end of year			\$ 4,030,610	

RTA Tax Revenue Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 20,000,000	\$ 20,000,000	\$ 23,116,863	\$ 3,116,863
Expenditures				
Highways and roads				
Contractual services				
Engineering services	1,250,000	1,250,000	575,292	674,708
Other professional services	800,000	800,000	65,881	734,119
Construction-roads	614,000	614,000	-	614,000
Construction-bridges	1,050,000	1,050,000	-	1,050,000
Advertising, legal notices	20,000	20,000	-	20,000
Total contractual services	3,734,000	3,734,000	641,173	3,092,827
Capital outlay				
Right of way/easements	12,335,000	12,335,000	612,693	11,722,307
Infrastructure	49,745,000	49,745,000	28,613,554	21,131,446
Total capital outlay	62,080,000	62,080,000	29,226,247	32,853,753
Total expenditures	65,814,000	65,814,000	29,867,420	35,946,580
Deficiency of revenues over expenditures	(45,814,000)	(45,814,000)	(6,750,557)	39,063,443
Other financing uses				
Transfers out	(8,440,000)	(8,440,000)	(8,440,000)	-
Net change in fund balance	\$ (54,254,000)	\$ (54,254,000)	(15,190,557)	\$ 39,063,443
Fund balance at beginning of year			53,178,250	
Fund balance at end of year			\$ 37,987,693	

County Motor Fuel Tax Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 11,740,121	\$ 11,740,121	\$ 13,507,023	\$ 1,766,902
Charges for services	2,250,000	2,250,000	-	(2,250,000)
Investment income	500,000	500,000	976,761	476,761
Miscellaneous revenues	500,000	500,000	86,381	(413,619)
Total revenues	14,990,121	14,990,121	14,570,165	(419,956)
Expenditures				
Highways and roads				
Personal services				
Salaries	173,605	173,605	173,117	488
Benefits	51,700	51,700	48,147	3,553
Total personal services	225,305	225,305	221,264	4,041
Contractual services				
Engineering services	1,000,000	1,000,000	281,838	718,162
Temporary contracted services	100,000	100,000	-	100,000
Construction-roads	1,500,000	1,500,000	1,065	1,498,935
Construction-materials	1,000,000	1,000,000	656,610	343,390
Construction-signs	100,000	100,000	7,850	92,150
Construction-maintenance	5,000,000	5,000,000	496,387	4,503,613
Construction-bridges	1,500,000	1,500,000	91,158	1,408,842
Contingency	506,816	506,816	-	506,816
Total contractual services	10,706,816	10,706,816	1,534,908	9,171,908
Capital outlay				
Right of way/easements	-	5,000	3,947	1,053
Infrastructure	51,600,000	51,595,000	5,181,248	46,413,752
Buildings and structures	3,000,000	3,000,000	-	3,000,000
Total capital outlay	54,600,000	54,600,000	5,185,195	49,414,805
Other expenditures	500,000	500,000	-	500,000
Total expenditures	66,032,121	66,032,121	6,941,367	59,090,754
Excess (deficiency) of revenues over expenditures	(51,042,000)	(51,042,000)	7,628,798	58,670,798
Other financing uses				
Transfers out	(5,000,000)	(5,000,000)	-	5,000,000
Net change in fund balance	\$ (56,042,000)	\$ (56,042,000)	7,628,798	\$ 63,670,798
Fund balance at beginning of year			71,930,736	
Fund balance at end of year			\$ 79,559,534	

Road Improvement Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Investment income	\$ 150,000	\$ 150,000	\$ 36,448	\$ (113,552)
Expenditures				
Highways and roads				
Capital outlay				
Right of way/easements	1,500,000	1,500,000	5,625	1,494,375
Infrastructure	8,650,000	8,650,000	823,796	7,826,204
Total expenditures	10,150,000	10,150,000	829,421	9,320,579
Net change in fund balance	\$ (10,000,000)	\$ (10,000,000)	(792,973)	\$ 9,207,027
Fund balance at beginning of year			792,973	
Fund balance at end of year			\$ -	

NONMAJOR FUNDS

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

Court Appointed Special Advocate Fund – To account for the funds collected by the Circuit Clerk to be used for the court appointed special advocate program.

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

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

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

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

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

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

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

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

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

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

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

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

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

Sheriff Traffic Control Fund – To account for funds collected by the Circuit Clerk to be used to support the Transportation Safety Program.

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

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

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

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

ARPM Relief Program Fund – To account for grants collected under the Community Development division of Land Use to be used for the Abandoned Residential Property Municipal Relief Program.

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

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

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

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

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

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

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

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

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

Foreclosure Settlement Program Fund – To account for funds collected under the Community Development division of Land Use to be used for the Foreclosure Settlement program.

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

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

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

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

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

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

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

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

DEBT SERVICE FUNDS

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

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

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

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

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

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

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

CAPITAL PROJECTS FUNDS

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

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

Will County, Illinois

Nonmajor Governmental Funds

Combining Balance Sheet

November 30, 2014

	Sunny Hill Sanitarium Fund	Health Fund	Animal Control Fund	Geographical Information System Fund
Assets				
Cash and cash equivalents	\$ 596,707	\$ 2,799,536	\$ 1,965,663	\$ 400,206
Investments	561,470	3,400,793	1,969,780	43,154
Accrued interest	-	-	9,265	218
Property tax receivable, net	9,099	136,329	-	-
Property tax receivable-2014	649,076	9,645,997	-	-
Accounts receivable	4,027	4,320,226	15,720	14,657
Due from other funds	-	107,795	-	1,963
Due from other governmental agencies	2	26	-	-
Prepaid items	-	-	-	-
TOTAL ASSETS	\$ 1,820,381	\$ 20,410,702	\$ 3,960,428	\$ 460,198
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 11,390	\$ 618,570	\$ 77,589	\$ 114,366
Retainage payable	-	-	-	-
Salaries payable	8,263	1,737,103	17,684	20,370
Other current liabilities	1,743	-	-	-
Due to other funds	21	3,751	7,026	-
Total liabilities	21,417	2,359,424	102,299	134,736
Deferred inflows of resources				
Unavailable revenue	2,290	1,076,525	1,000	412
Property taxes levied for future periods	649,076	9,645,997	-	-
Total deferred inflows of resources	651,366	10,722,522	1,000	412
Fund balances				
Nonspendable	-	-	-	-
Restricted	445,213	-	-	-
Committed	698,036	7,072,498	3,182,411	230,398
Assigned	4,349	256,258	674,718	94,652
Unassigned (deficit)	-	-	-	-
Total fund balances	1,147,598	7,328,756	3,857,129	325,050
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 1,820,381	\$ 20,410,702	\$ 3,960,428	\$ 460,198

Special Revenue Funds

Highway Fund	Township Motor Fuel Tax Fund	Bridge Fund	Federal Matching Tax Fund	Circuit Court Automation Fund	Alimony and Child Support Fund	Court Document Storage Fund
\$ 113,876	\$ 1,972,486	\$ 93,680	\$ 268,519	\$ 3,061,937	\$ 72,887	\$ 179,151
-	2,437,265	41,966	1,028,931	3,018,081	15,238	-
-	11,466	-	-	14,196	75	-
100,246	-	2,824	784	-	-	-
7,031,661	-	631,047	72,120	-	-	-
5,374	213,684	-	-	86,896	20,351	86,870
94,606	-	21,724	-	-	-	-
19	238,744	1	-	-	-	-
-	-	-	-	-	-	-
\$ 7,345,782	\$ 4,873,645	\$ 791,242	\$ 1,370,354	\$ 6,181,110	\$ 108,551	\$ 266,021
\$ 157,948	\$ 296,771	\$ 88,403	\$ 25,795	\$ 179,488	\$ -	\$ 134,301
-	57,800	-	-	-	-	-
142,019	-	-	-	15,783	2,716	11,684
61,009	-	-	-	-	-	-
4,600,000	94,606	5,310	-	-	55	-
4,960,976	449,177	93,713	25,795	195,271	2,771	145,985
1,670	1,237	8	2	1,532	9,965	-
7,031,661	-	631,047	72,120	-	-	-
7,033,331	1,237	631,055	72,122	1,532	9,965	-
-	-	-	-	-	-	-
-	-	1,607	1,101,834	-	-	-
-	1,869,040	12,513	29,603	4,820,002	-	119,815
-	2,554,191	52,354	141,000	1,164,305	95,815	221
(4,648,525)	-	-	-	-	-	-
(4,648,525)	4,423,231	66,474	1,272,437	5,984,307	95,815	120,036
\$ 7,345,782	\$ 4,873,645	\$ 791,242	\$ 1,370,354	\$ 6,181,110	\$ 108,551	\$ 266,021

(Continued)

Will County, Illinois

Nonmajor Governmental Funds

Combining Balance Sheet (Continued)

November 30, 2014

	Circuit Clerk Operations and Administrative Fund	Circuit Clerk Electronic Citation Fund	Circuit Court CASA Fund	State's Attorney Automation Fund
Assets				
Cash and cash equivalents	\$ 122,695	\$ 288,897	\$ 8,006	\$ 50,275
Investments	57,980	109,795	-	18,474
Accrued interest	277	521	-	89
Property tax receivable, net	-	-	-	-
Property tax receivable-2014	-	-	-	-
Accounts receivable	13,693	14,318	2,071	3,866
Due from other funds	-	-	-	-
Due from other governmental agencies	-	-	-	-
Prepaid items	-	-	-	-
TOTAL ASSETS	\$ 194,645	\$ 413,531	\$ 10,077	\$ 72,704
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-
Salaries payable	5,326	-	-	-
Other current liabilities	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	5,326	-	-	-
Deferred inflows of resources				
Unavailable revenue	29	56	-	9
Property taxes levied for future periods	-	-	-	-
Total deferred inflows of resources	29	56	-	9
Fund balances				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	170,965	408,106	10,077	72,080
Assigned	18,325	5,369	-	615
Unassigned (deficit)	-	-	-	-
Total fund balances	189,290	413,475	10,077	72,695
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 194,645	\$ 413,531	\$ 10,077	\$ 72,704

Special Revenue Funds (Continued)

State's Attorney Money Laundering Fund	State's Attorney State Drug Forfeiture Fund	State's Attorney Federal Drug Forfeiture Fund	State's Attorney Drug Prosecution Fund	Law Library Fund	Probation Services Fund
\$ 156,869	\$ 67,648	\$ 131,722	\$ 457,521	\$ 553,870	\$ 1,324,279
-	-	-	406,737	817,612	1,297,156
-	3	7	1,910	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	43,133	19,809	58,655
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 156,869</u>	<u>\$ 67,651</u>	<u>\$ 131,729</u>	<u>\$ 909,301</u>	<u>\$ 1,391,291</u>	<u>\$ 2,680,090</u>
\$ 666	\$ -	\$ -	\$ 22,763	\$ 2,512	\$ 40,259
-	-	-	-	-	-
5,085	2,582	-	4,989	2,248	4,558
-	-	-	-	25,289	-
-	-	-	-	-	150
<u>5,751</u>	<u>2,582</u>	<u>-</u>	<u>27,752</u>	<u>30,049</u>	<u>44,967</u>
-	-	-	206	-	-
-	-	-	-	-	-
-	-	-	206	-	-
-	-	-	-	-	-
71,754	-	-	-	-	-
78,607	64,408	131,638	717,553	1,353,811	2,633,846
757	661	91	163,790	7,431	1,277
-	-	-	-	-	-
<u>151,118</u>	<u>65,069</u>	<u>131,729</u>	<u>881,343</u>	<u>1,361,242</u>	<u>2,635,123</u>
\$ 156,869	\$ 67,651	\$ 131,729	\$ 909,301	\$ 1,391,291	\$ 2,680,090

(Continued)

Will County, Illinois

Nonmajor Governmental Funds

Combining Balance Sheet (Continued)

November 30, 2014

	Children's Advocacy Center Fund	Child Exchange Center Fund	Juvenile Drug Court Fund	Off Duty Assignment Fund
Assets				
Cash and cash equivalents	\$ 77,419	\$ 573,970	\$ 444	\$ 155,910
Investments	-	784,692	1,145	-
Accrued interest	3	-	-	-
Property tax receivable, net	-	-	-	-
Property tax receivable-2014	-	-	-	-
Accounts receivable	30,161	7,645	-	50,388
Due from other funds	-	-	-	-
Due from other governmental agencies	-	-	-	-
Prepaid items	-	-	-	-
TOTAL ASSETS	\$ 107,583	\$ 1,366,307	\$ 1,589	\$ 206,298
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 4,428	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-
Salaries payable	6,999	2,296	-	13,668
Other current liabilities	-	-	-	-
Due to other funds	59,732	-	-	49,551
Total liabilities	71,159	2,296	-	63,219
Deferred inflows of resources				
Unavailable revenue	8,285	-	-	50,388
Property taxes levied for future periods	-	-	-	-
Total deferred inflows of resources	8,285	-	-	50,388
Fund balances				
Nonspendable	-	-	-	-
Restricted	-	-	1,563	-
Committed	-	1,359,335	26	87,912
Assigned	28,139	4,676	-	4,779
Unassigned (deficit)	-	-	-	-
Total fund balances	28,139	1,364,011	1,589	92,691
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 107,583	\$ 1,366,307	\$ 1,589	\$ 206,298

Special Revenue Funds (Continued)

Sheriff's Weight Scale Fund	Sheriff's Restricted Fund	Arrestee's Medical Cost Fund	Sheriff's Traffic Control Fund	Foreclosure Mediation Fund	Illinois Department of Nuclear Safety Fund	EMA Warning and Training Fund
\$ 71,495	\$ 740,178	\$ 53,306	\$ 125	\$ 54,960	\$ 82,049	\$ 28,145
217,452	427,076	40,668	-	141,350	50,286	31,150
-	2,015	-	-	-	235	146
-	-	-	-	-	-	-
-	-	-	-	-	-	-
21,712	186,427	1,418	-	27,600	1,304	18,884
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ 310,659	\$ 1,355,696	\$ 95,392	\$ 125	\$ 223,910	\$ 133,874	\$ 78,325
\$ 57,618	\$ 275,040	\$ 108,000	\$ -	\$ 21,300	\$ 2,136	\$ 677
-	-	-	-	-	-	-
8,888	-	-	-	-	1,197	1,213
-	-	-	-	-	-	-
70,337	-	-	-	-	971	1,167
136,843	275,040	108,000	-	21,300	4,304	3,057
-	186,644	-	-	-	26	9,907
-	-	-	-	-	-	-
-	186,644	-	-	-	26	9,907
-	-	-	-	-	-	-
-	-	-	-	-	129,544	65,361
173,816	257,892	-	125	202,610	-	-
-	636,120	-	-	-	-	-
-	-	(12,608)	-	-	-	-
173,816	894,012	(12,608)	125	202,610	129,544	65,361
\$ 310,659	\$ 1,355,696	\$ 95,392	\$ 125	\$ 223,910	\$ 133,874	\$ 78,325

(Continued)

Will County, Illinois

Nonmajor Governmental Funds

Combining Balance Sheet (Continued)

November 30, 2014

	Public Building Commission Fund	ARPM Relief Program Fund	County Clerk Assignment Automation Fund	County Clerk Document Storage Fund
Assets				
Cash and cash equivalents	\$ 2,256,984	\$ 57,424	\$ 10,799	\$ 91,686
Investments	85,472	-	4,555	39,715
Accrued interest	-	-	21	188
Property tax receivable, net	57,508	-	-	-
Property tax receivable-2014	4,020,668	-	-	-
Accounts receivable	840	-	-	130
Due from other funds	-	-	-	-
Due from other governmental agencies	11	-	-	-
Prepaid items	-	-	-	-
TOTAL ASSETS	\$ 6,421,483	\$ 57,424	\$ 15,375	\$ 131,719
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 2,000,000	\$ 400	\$ -	\$ -
Retainage payable	-	-	-	-
Salaries payable	-	-	-	850
Other current liabilities	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	2,000,000	400	-	850
Deferred inflows of resources				
Unavailable revenue	156	-	2	20
Property taxes levied for future periods	4,020,668	-	-	-
Total deferred inflows of resources	4,020,824	-	2	20
Fund balances				
Nonspendable	-	-	-	-
Restricted	-	57,024	-	-
Committed	26,479	-	14,247	107,340
Assigned	374,180	-	1,126	23,509
Unassigned (deficit)	-	-	-	-
Total fund balances	400,659	57,024	15,373	130,849
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 6,421,483	\$ 57,424	\$ 15,375	\$ 131,719

Special Revenue Funds (Continued)

Treasurer's Automation Fund	Recorder's Automation Fund	County Owned Parking Facility Fund	Veteran's Assistance Commission Fund	911 Emergency Fund	Solid Waste Management Fund	IKE Disaster Recovery CDBG Fund
\$ 71,183	\$ 352,166	\$ 572,049	\$ 156,633	\$ 753,977	\$ 2,779,933	\$ 139,478
83,979	144,325	937,920	71,845	1,005,726	2,622,331	-
395	687	-	-	4,742	12,343	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
19,313	9,582	1,315	-	1,321,674	322,413	80,435
-	1,101	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	485,974	-	-
\$ 174,870	\$ 507,861	\$ 1,511,284	\$ 228,478	\$ 3,572,093	\$ 5,737,020	\$ 219,913
\$ 21,025	\$ 14,473	\$ 688	\$ 17,536	\$ 700,630	\$ 144,197	\$ 220,379
-	-	-	-	-	-	-
915	4,854	4,777	4,386	26,028	10,614	-
-	-	-	-	-	-	-
-	-	-	553	6,636	4,197	-
21,940	19,327	5,465	22,475	733,294	159,008	220,379
48	451	-	-	656,607	97,618	-
-	-	-	-	-	-	-
48	451	-	-	656,607	97,618	-
-	-	-	-	485,974	-	-
-	-	-	-	-	-	-
-	70,702	1,503,450	-	-	2,773,409	-
152,882	417,381	2,369	206,003	1,696,218	2,706,985	-
-	-	-	-	-	-	(466)
152,882	488,083	1,505,819	206,003	2,182,192	5,480,394	(466)
\$ 174,870	\$ 507,861	\$ 1,511,284	\$ 228,478	\$ 3,572,093	\$ 5,737,020	\$ 219,913

(Continued)

Will County, Illinois

Nonmajor Governmental Funds

Combining Balance Sheet (Continued)

November 30, 2014

	Energy Efficiency Conservation Block Grant Fund	Community Development Block Grants Fund	Community Development Home Program Fund	Local Law Enforcement Block Grant Fund
Assets				
Cash and cash equivalents	\$ 1,433	\$ 372,553	\$ 40,923	\$ 23,794
Investments	-	-	-	-
Accrued interest	-	-	-	-
Property tax receivable, net	-	-	-	-
Property tax receivable-2014	-	-	-	-
Accounts receivable	-	124,857	84,850	-
Due from other funds	-	-	-	-
Due from other governmental agencies	-	-	-	-
Prepaid items	-	-	-	-
TOTAL ASSETS	\$ 1,433	\$ 497,410	\$ 125,773	\$ 23,794
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	\$ -	\$ 183,783	\$ 84,830	\$ 8,072
Retainage payable	-	-	-	-
Salaries payable	-	4,122	36	-
Other current liabilities	-	-	-	-
Due to other funds	-	3,472	-	-
Total liabilities	-	191,377	84,866	8,072
Deferred inflows of resources				
Unavailable revenue	-	77,044	20	-
Property taxes levied for future periods	-	-	-	-
Total deferred inflows of resources	-	77,044	20	-
Fund balances				
Nonspendable	-	-	-	-
Restricted	1,433	228,989	40,887	15,722
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances	1,433	228,989	40,887	15,722
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 1,433	\$ 497,410	\$ 125,773	\$ 23,794

Special Revenue Funds (Continued)

Debt Service Funds

Workforce Development Fund	Workforce Services Fund	HUD Lead Hazard Reduction Fund	Neighborhood Stabilization Fund	Total All Nonmajor Special Revenue Funds	State's Attorney Chicago Street Debt Service Fund	Clearview Debt Service Fund
\$ 57,832	\$ 206,622	\$ 2,728	\$ 117,473	\$ 24,590,101	\$ 214,575	\$ 91,031
5,699	-	-	-	21,919,818	-	52,124
28	12	-	-	58,842	8	247
-	-	-	-	306,790	-	5,827
-	-	-	-	22,050,569	-	67,151
-	-	-	-	7,234,298	-	-
-	32,003	-	-	259,192	-	-
202,757	111,245	-	-	552,805	-	-
-	-	-	-	485,974	-	-
\$ 266,316	\$ 349,882	\$ 2,728	\$ 117,473	\$ 77,458,389	\$ 214,583	\$ 216,380
\$ 187,377	\$ 231,414	\$ -	\$ 19,599	\$ 6,074,423	\$ -	\$ -
-	-	-	-	57,800	-	-
4,839	33,256	-	838	2,110,186	-	-
-	-	-	-	88,041	-	-
39,327	101,448	-	-	5,048,310	-	-
231,543	366,118	-	20,437	13,378,760	-	-
3	1,341	-	-	2,183,501	-	26
-	-	-	-	22,050,569	-	67,151
3	1,341	-	-	24,234,070	-	67,177
-	-	-	-	485,974	-	-
34,770	-	2,728	97,036	2,295,465	214,583	149,203
-	-	-	-	30,252,750	-	-
-	-	-	-	11,490,546	-	-
-	(17,577)	-	-	(4,679,176)	-	-
34,770	(17,577)	2,728	97,036	39,845,559	214,583	149,203
\$ 266,316	\$ 349,882	\$ 2,728	\$ 117,473	\$ 77,458,389	\$ 214,583	\$ 216,380

(Continued)

Will County, Illinois

Nonmajor Governmental Funds

Combining Balance Sheet (Continued)

November 30, 2014

	Debt Service Funds (Continued)			
	Adult Detention Center Debt Service Fund - 2005	Adult Detention Center Debt Service Fund - 2006	Adult Detention Center Debt Service Fund - 2008	Road Improvement Debt Service Fund - 2010
Assets				
Cash and cash equivalents	\$ 742,480	\$ 325,044	\$ 827,593	\$ 4,210,933
Investments	1,278,500	284,355	943,430	4,424,354
Accrued interest	5,986	1,331	4,417	20,714
Property tax receivable, net	-	-	-	-
Property tax receivable-2014	-	-	-	-
Accounts receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governmental agencies	-	-	-	-
Prepaid items	-	-	-	-
TOTAL ASSETS	\$ 2,026,966	\$ 610,730	\$ 1,775,440	\$ 8,656,001
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 250	\$ 250	\$ 250	\$ 500
Retainage payable	-	-	-	-
Salaries payable	-	-	-	-
Other current liabilities	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	250	250	250	500
Deferred inflows of resources				
Unavailable revenue	649	144	479	2,245
Property taxes levied for future periods	-	-	-	-
Total deferred inflows of resources	649	144	479	2,245
Fund balances				
Nonspendable	-	-	-	-
Restricted	2,026,067	610,336	1,774,711	8,653,256
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances	2,026,067	610,336	1,774,711	8,653,256
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 2,026,966	\$ 610,730	\$ 1,775,440	\$ 8,656,001

Capital Projects Funds

Capital Projects Funds						
Refunded 2005 Adult Detention Center Debt Service Fund - 2012	Total All Nonmajor Debt Service Funds	Community Health Center Fund	Capital Improvement/Repair Fund	Total All Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds	
\$ 468,921	\$ 6,880,577	\$ 139,867	\$ 3,931,932	\$ 4,071,799	\$ 35,542,477	
245,977	7,228,740	-	1,362,767	1,362,767	30,511,325	
1,152	33,855	2	6,451	6,453	99,150	
-	5,827	-	-	-	312,617	
-	67,151	-	-	-	22,117,720	
-	-	11,989	151,770	163,759	7,398,057	
-	-	-	-	-	259,192	
-	-	-	-	-	552,805	
-	-	-	-	-	485,974	
\$ 716,050	\$ 14,216,150	\$ 151,858	\$ 5,452,920	\$ 5,604,778	\$ 97,279,317	
\$ 550	\$ 1,800	\$ 16,738	\$ 730,539	\$ 747,277	\$ 6,823,500	
-	-	-	96,695	96,695	154,495	
-	-	-	-	-	2,110,186	
-	-	-	-	-	88,041	
-	-	-	-	-	5,048,310	
550	1,800	16,738	827,234	843,972	14,224,532	
125	3,668	-	40,208	40,208	2,227,377	
-	67,151	-	-	-	22,117,720	
125	70,819	-	40,208	40,208	24,345,097	
-	-	-	-	-	485,974	
715,375	14,143,531	-	-	-	16,438,996	
-	-	135,120	4,585,478	4,720,598	34,973,348	
-	-	-	-	-	11,490,546	
-	-	-	-	-	(4,679,176)	
715,375	14,143,531	135,120	4,585,478	4,720,598	58,709,688	
\$ 716,050	\$ 14,216,150	\$ 151,858	\$ 5,452,920	\$ 5,604,778	\$ 97,279,317	

Will County, Illinois

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Year Ended November 30, 2014

	Sunny Hill Sanitarium Fund	Health Fund	Animal Control Fund	Geographical Information System Fund
Revenues				
Property taxes	\$ 629,695	\$ 9,434,635	\$ -	\$ -
Licenses and permits	-	1,069,965	-	-
Intergovernmental	11,147	9,956,424	-	-
Charges for services	3,615	7,887,873	1,152,036	1,586,912
Fines and forfeitures	-	-	1,703	-
Investment income	-	-	40,319	948
Miscellaneous revenues	-	8,694	-	-
Total revenues	644,457	28,357,591	1,194,058	1,587,860
Expenditures				
Current				
General and administrative	-	-	-	1,466,145
Public safety	-	-	1,070,934	-
Judicial	-	-	-	-
Health and welfare	550,531	29,272,857	-	-
Highway and roads	-	-	-	-
Debt service - principal	-	-	-	-
Debt service - interest and fiscal charges	-	-	-	-
Capital outlay	-	-	26,770	-
Total expenditures	550,531	29,272,857	1,097,704	1,466,145
Excess (deficiency) of revenues over expenditures	93,926	(915,266)	96,354	121,715
Other financing sources (uses)				
Transfers in	-	453,627	-	-
Proceeds from capital leases	-	-	-	-
Transfers out	-	(100,000)	-	-
Total other financing sources (uses)	-	353,627	-	-
Net change in fund balances	93,926	(561,639)	96,354	121,715
Fund balances (deficit) at beginning of year	1,053,672	7,890,395	3,760,775	203,335
Fund balance (deficit) at end of year	\$ 1,147,598	\$ 7,328,756	\$ 3,857,129	\$ 325,050

Special Revenue Funds

Highway Fund	Township Motor Fuel Tax Fund	Bridge Fund	Federal Matching Tax Fund	Circuit Court Automation Fund	Alimony and Child Support Fund	Court Document Storage Fund
\$ 7,050,005	\$ -	\$ 195,432	\$ 54,274	\$ -	\$ -	\$ -
318,057	-	-	-	-	-	-
-	2,165,155	-	-	-	65,547	-
449,534	219,243	6,008	-	1,253,625	121,607	1,253,193
-	-	-	-	-	-	-
-	53,538	-	-	63,043	339	221
38,936	20,000	500	-	161,060	-	-
7,856,532	2,457,936	201,940	54,274	1,477,728	187,493	1,253,414
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	1,251,666	197,013	1,129,954
-	-	-	-	-	-	-
8,023,842	2,173,383	184,654	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,255,932	-	33,489	411,823	213,956	-	-
9,279,774	2,173,383	218,143	411,823	1,465,622	197,013	1,129,954
(1,423,242)	284,553	(16,203)	(357,549)	12,106	(9,520)	123,460
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(1,423,242)	284,553	(16,203)	(357,549)	12,106	(9,520)	123,460
(3,225,283)	4,138,678	82,677	1,629,986	5,972,201	105,335	(3,424)
\$ (4,648,525)	\$ 4,423,231	\$ 66,474	\$ 1,272,437	\$ 5,984,307	\$ 95,815	\$ 120,036

(Continued)

Will County, Illinois

Nonmajor Governmental Funds

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

Year Ended November 30, 2014

	Circuit Clerk Operations and Administrative Fund	Circuit Clerk Electronic Citation Fund	Circuit Court CASA Fund	State's Attorney Automation Fund
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	190,028	189,877	10,077	50,095
Fines and forfeitures	-	-	-	-
Investment income	2,043	2,810	-	359
Miscellaneous revenues	-	-	-	-
Total revenues	192,071	192,687	10,077	50,454
Expenditures				
Current				
General and administrative	-	-	-	-
Public safety	-	-	-	-
Judicial	244,100	200,096	-	35,134
Health and welfare	-	-	-	-
Highway and roads	-	-	-	-
Debt service - principal	-	-	-	-
Debt service - interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	244,100	200,096	-	35,134
Excess (deficiency) of revenues over expenditures	(52,029)	(7,409)	10,077	15,320
Other financing sources (uses)				
Transfers in	-	-	-	-
Proceeds from capital leases	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(52,029)	(7,409)	10,077	15,320
Fund balances (deficit) at beginning of year	241,319	420,884	-	57,375
Fund balance (deficit) at end of year	\$ 189,290	\$ 413,475	\$ 10,077	\$ 72,695

Special Revenue Funds (Continued)

State's Attorney Drug Forfeiture/Money Laundering Fund	State's Attorney Money Laundering Fund	State's Attorney State Drug Forfeiture Fund	State's Attorney Federal Drug Forfeiture Fund	State's Attorney Drug Prosecution Fund	Law Library Fund	Probation Services Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	228,949	-	-	16,770	-	-
-	-	-	-	582,116	330,949	916,561
-	-	84,027	-	-	-	-
-	757	661	91	8,092	-	-
-	-	-	-	-	-	289
-	229,706	84,688	91	606,978	330,949	916,850
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	157,195	152,823	2,095	531,476	280,169	297,688
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	23,918	-	-	64,011
-	157,195	152,823	26,013	531,476	280,169	361,699
-	72,511	(68,135)	(25,922)	75,502	50,780	555,151
-	78,607	133,204	157,651	-	-	-
-	-	-	-	-	-	-
(369,462)	-	-	-	-	-	(93,581)
(369,462)	78,607	133,204	157,651	-	-	(93,581)
(369,462)	151,118	65,069	131,729	75,502	50,780	461,570
369,462	-	-	-	805,841	1,310,462	2,173,553
\$ -	\$ 151,118	\$ 65,069	\$ 131,729	\$ 881,343	\$ 1,361,242	\$ 2,635,123

(Continued)

Will County, Illinois

Nonmajor Governmental Funds

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

Year Ended November 30, 2014

	Children's Advocacy Center Fund	Child Exchange Center Fund	Juvenile Drug Court Fund	Off Duty Assignment Fund
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	210,985	-	1,000	-
Charges for services	71,661	127,861	-	185,500
Fines and forfeitures	-	-	-	-
Investment income	72	-	-	-
Miscellaneous revenues	-	-	-	-
Total revenues	282,718	127,861	1,000	185,500
Expenditures				
Current				
General and administrative	-	-	-	-
Public safety	-	-	-	193,834
Judicial	284,770	40,892	1,394	-
Health and welfare	-	-	-	-
Highway and roads	-	-	-	-
Debt service - principal	-	-	-	-
Debt service - interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	284,770	40,892	1,394	193,834
Excess (deficiency) of revenues over expenditures	(2,052)	86,969	(394)	(8,334)
Other financing sources (uses)				
Transfers in	-	-	-	-
Proceeds from capital leases	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(2,052)	86,969	(394)	(8,334)
Fund balances (deficit) at beginning of year	30,191	1,277,042	1,983	101,025
Fund balance (deficit) at end of year	\$ 28,139	\$ 1,364,011	\$ 1,589	\$ 92,691

Special Revenue Funds (Continued)

Sheriff's Weight Scale Fund	Sheriff's Restricted Fund	Arrestee's Medical Cost Fund	Sheriff's Traffic Control Fund	Foreclosure Mediation Fund	Illinois Department of Nuclear Safety Fund	EMA Warning and Training Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	508,964	-	-	-	126,804	87,315
-	759,366	-	-	368,550	-	-
420,408	-	20,176	125	-	-	-
-	8,287	-	-	-	985	608
-	3,288	-	-	-	-	-
420,408	1,279,905	20,176	125	368,550	127,789	87,923
-	-	-	-	-	-	-
404,114	1,194,939	108,000	-	385,650	83,412	87,452
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
428,998	3,000	-	-	-	-	-
833,112	1,197,939	108,000	-	385,650	83,412	87,452
(412,704)	81,966	(87,824)	125	(17,100)	44,377	471
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(412,704)	81,966	(87,824)	125	(17,100)	44,377	471
586,520	812,046	75,216	-	219,710	85,167	64,890
\$ 173,816	\$ 894,012	\$ (12,608)	\$ 125	\$ 202,610	\$ 129,544	\$ 65,361

(Continued)

Will County, Illinois

Nonmajor Governmental Funds

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

Year Ended November 30, 2014

	Public Building Commission Fund	ARPM Relief Program Fund	County Clerk Assignment Automation Fund	County Clerk Document Storage Fund
Revenues				
Property taxes	\$ 4,025,379	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	57,424	-	-
Charges for services	-	-	2,670	56,603
Fines and forfeitures	-	-	-	-
Investment income	-	-	108	839
Miscellaneous revenues	4,870	-	-	-
Total revenues	4,030,249	57,424	2,778	57,442
Expenditures				
Current				
General and administrative	6,588,900	400	-	23,076
Public safety	-	-	-	-
Judicial	-	-	-	-
Health and welfare	-	-	-	-
Highway and roads	-	-	-	-
Debt service - principal	-	-	-	-
Debt service - interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	6,588,900	400	-	23,076
Excess (deficiency) of revenues over expenditures	(2,558,651)	57,024	2,778	34,366
Other financing sources (uses)				
Transfers in	2,590,000	-	-	-
Proceeds from capital leases	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	2,590,000	-	-	-
Net change in fund balances	31,349	57,024	2,778	34,366
Fund balances (deficit) at beginning of year	369,310	-	12,595	96,483
Fund balance (deficit) at end of year	\$ 400,659	\$ 57,024	\$ 15,373	\$ 130,849

Special Revenue Funds (Continued)

Treasurer's Automation Fund	Recorder's Automation Fund	County Owned Parking Facility Fund	Veteran's Assistance Commission Fund	911 Emergency Fund	Solid Waste Management Fund	IKE Disaster Recovery CDBG Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	153,472	2,183,963
77,975	936,551	382,350	-	5,376,522	1,256,117	-
-	-	-	-	-	-	-
1,855	3,016	-	-	30,875	53,455	-
30,202	-	-	-	17,512	91,815	-
110,032	939,567	382,350	-	5,424,909	1,554,859	2,183,963
130,080	799,849	362,528	-	-	-	-
-	-	-	-	5,586,362	-	-
-	-	-	-	-	-	-
-	-	-	802,940	-	983,259	1,975,334
-	-	-	-	-	-	-
-	-	-	-	369,512	-	-
-	-	-	-	53,269	-	-
-	-	-	-	2,871,608	58,833	-
130,080	799,849	362,528	802,940	8,880,751	1,042,092	1,975,334
(20,048)	139,718	19,822	(802,940)	(3,455,842)	512,767	208,629
-	-	-	600,000	-	-	-
-	-	-	-	1,951,228	-	-
-	(66,000)	-	-	-	-	-
-	(66,000)	-	600,000	1,951,228	-	-
(20,048)	73,718	19,822	(202,940)	(1,504,614)	512,767	208,629
172,930	414,365	1,485,997	408,943	3,686,806	4,967,627	(209,095)
\$ 152,882	\$ 488,083	\$ 1,505,819	\$ 206,003	\$ 2,182,192	\$ 5,480,394	\$ (466)

(Continued)

Will County, Illinois

Nonmajor Governmental Funds

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

Year Ended November 30, 2014

	Special Revenue Funds (Continued)			
	Energy Efficiency Conservation Block Grant Fund	Community Development Block Grants Fund	Community Development Home Program Fund	Local Law Enforcement Block Grant Fund
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	1,855,984	457,201	30,429
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	67
Miscellaneous revenues	-	116,770	-	-
Total revenues	-	1,972,754	457,201	30,496
Expenditures				
Current				
General and administrative	-	-	-	-
Public safety	-	-	-	19,354
Judicial	-	-	-	-
Health and welfare	-	1,985,457	455,668	-
Highway and roads	-	-	-	-
Debt service - principal	-	-	-	-
Debt service - interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	16,410
Total expenditures	-	1,985,457	455,668	35,764
Excess (deficiency) of revenues over expenditures	-	(12,703)	1,533	(5,268)
Other financing sources (uses)				
Transfers in	-	-	-	-
Proceeds from capital leases	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	-	(12,703)	1,533	(5,268)
Fund balances (deficit) at beginning of year	1,433	241,692	39,354	20,990
Fund balance (deficit) at end of year	\$ 1,433	\$ 228,989	\$ 40,887	\$ 15,722

Debt Service Funds							
Workforce Development Fund	Workforce Services Fund	HUD Lead Reduction Fund	Hazard Stabilization Fund	Neighborhood Stabilization Fund	Total All Nonmajor Special Revenue Funds	State's Attorney Chicago Street Debt Service Fund	Clearview Debt Service Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,389,420	\$ -	\$ 66,668
-	-	-	-	-	1,388,022	-	-
1,719,724	4,114,266	-	-	235,439	24,186,962	-	-
-	-	-	-	-	25,805,075	-	-
-	-	-	-	-	526,439	-	-
272	136	-	-	-	273,796	2,343	1,260
50,000	3,205	-	-	-	547,141	-	-
1,769,996	4,117,607	-	-	235,439	74,116,855	2,343	67,928
-	-	-	-	-	9,370,978	-	-
-	-	-	-	-	9,134,051	-	-
-	-	-	-	-	4,806,465	-	-
1,719,649	4,111,986	-	-	322,414	42,180,095	-	-
-	-	-	-	-	10,381,879	-	-
-	-	-	-	-	369,512	214,286	52,517
-	-	-	-	-	53,269	-	14,632
-	8,925	-	-	-	5,417,673	-	-
1,719,649	4,120,911	-	-	322,414	81,713,922	214,286	67,149
50,347	(3,304)	-	-	(86,975)	(7,597,067)	(211,943)	779
-	-	-	-	-	4,013,089	-	-
-	-	-	-	-	1,951,228	-	-
(47,528)	-	-	-	-	(676,571)	-	-
(47,528)	-	-	-	-	5,287,746	-	-
2,819	(3,304)	-	-	(86,975)	(2,309,321)	(211,943)	779
31,951	(14,273)	2,728	-	184,011	42,154,880	426,526	148,424
\$ 34,770	\$ (17,577)	\$ 2,728	\$ -	\$ 97,036	\$ 39,845,559	\$ 214,583	\$ 149,203

(Continued)

Will County, Illinois

Nonmajor Governmental Funds

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

Year Ended November 30, 2014

	Debt Service Funds (Continued)			
	Adult Detention Center Debt Service Fund - 2005	Adult Detention Center Debt Service Fund - 2006	Adult Detention Center Debt Service Fund - 2008	Road Improvement Debt Service Fund - 2010
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	22,735	5,054	16,754	78,596
Miscellaneous revenues	-	-	-	-
Total revenues	22,735	5,054	16,754	78,596
Expenditures				
Current				
General and administrative	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Health and welfare	-	-	-	-
Highway and roads	-	-	-	-
Debt service - principal	1,710,000	205,000	910,000	4,150,000
Debt service - interest and fiscal charges	291,596	364,500	781,563	4,281,362
Capital outlay	-	-	-	-
Total expenditures	2,001,596	569,500	1,691,563	8,431,362
Excess (deficiency) of revenues over expenditures	(1,978,861)	(564,446)	(1,674,809)	(8,352,766)
Other financing sources (uses)				
Transfers in	1,998,000	578,000	1,697,000	8,440,000
Proceeds from capital leases	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	1,998,000	578,000	1,697,000	8,440,000
Net change in fund balances	19,139	13,554	22,191	87,234
Fund balances (deficit) at beginning of year	2,006,928	596,782	1,752,520	8,566,022
Fund balance (deficit) at end of year	\$ 2,026,067	\$ 610,336	\$ 1,774,711	\$ 8,653,256

Capital Projects Funds

Refunded 2005 Adult Detention Center Debt Service Fund - 2012	Total All Nonmajor Debt Service Funds	Community Health Center Fund	Capital Improvement/Repair Fund	Total All Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
\$ -	\$ 66,668	\$ -	\$ -	\$ -	\$ 21,456,088
-	-	-	-	-	1,388,022
-	-	-	-	-	24,186,962
-	-	-	538,940	538,940	26,344,015
-	-	-	-	-	526,439
4,332	131,074	245	28,793	29,038	433,908
-	-	-	1,522,250	1,522,250	2,069,391
4,332	197,742	245	2,089,983	2,090,228	76,404,825
-	-	-	517,322	517,322	9,888,300
-	-	-	22,125	22,125	9,156,176
-	-	-	-	-	4,806,465
-	-	4,749	-	4,749	42,184,844
-	-	-	-	-	10,381,879
-	7,241,803	-	-	-	7,611,315
710,400	6,444,053	-	-	-	6,497,322
-	-	-	1,567,324	1,567,324	6,984,997
710,400	13,685,856	4,749	2,106,771	2,111,520	97,511,298
(706,068)	(13,488,114)	(4,504)	(16,788)	(21,292)	(21,106,473)
712,000	13,425,000	100,000	1,674,000	1,774,000	19,212,089
-	-	-	-	-	1,951,228
-	-	-	(1,000,000)	(1,000,000)	(1,676,571)
712,000	13,425,000	100,000	674,000	774,000	19,486,746
5,932	(63,114)	95,496	657,212	752,708	(1,619,727)
709,443	14,206,645	39,624	3,928,266	3,967,890	60,329,415
\$ 715,375	\$ 14,143,531	\$ 135,120	\$ 4,585,478	\$ 4,720,598	\$ 58,709,688

Sunny Hill Sanitarium Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 632,099	\$ 632,099	\$ 629,695	\$ (2,404)
Intergovernmental	13,000	13,000	11,147	(1,853)
Charges for services	4,100	4,100	3,615	(485)
Miscellaneous revenues	50,000	50,000	-	(50,000)
Total revenues	699,199	699,199	644,457	(54,742)
Expenditures				
Health and welfare				
Personal services				
Salaries	296,666	296,666	273,357	23,309
Benefits	136,078	136,078	121,215	14,863
Total personal services	432,744	432,744	394,572	38,172
Commodities				
Office supplies	4,000	4,000	2,935	1,065
Copy machine supplies	250	250	247	3
Telephone supplies	250	250	-	250
Educational materials	900	900	630	270
Books and periodicals	150	150	-	150
Computer supplies	3,500	3,500	826	2,674
Buildings/grounds maintenance supplies	200	200	-	200
Operating supplies/materials	2,000	2,000	154	1,846
Food and beverages - human	700	700	516	184
Medical supplies	11,760	11,760	7,376	4,384
Drugs and medicines	42,000	42,000	23,080	18,920
Fuel and lubricants	750	750	-	750
Furniture and equipment - small value	2,000	2,000	411	1,589
Machinery and equipment - small value	3,675	3,675	-	3,675
Electricity - energy supplies	10,000	10,000	7,435	2,565
Miscellaneous commodities	500	500	-	500
Total commodities	82,635	82,635	43,610	39,025
Contractual services				
Medical services	42,000	35,300	34,425	875
Subgrant awards/obligations	-	6,700	2,689	4,011
Court interpreter services	3,000	-	-	-
Laboratory services	24,350	24,350	11,975	12,375
Other professional services	10,000	13,000	12,567	433
Temporary contracted services	3,378	1,378	494	884
Non-employee transportation	800	800	124	676
Custodial janitorial service	8,000	8,000	7,800	200

(Continued)

Sunny Hill Sanitarium Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Contractual services (continued)				
Security service contract	\$ 28,000	\$ 28,000	\$ 25,533	\$ 2,467
Equipment maintenance agreement	5,500	2,500	817	1,683
Copier maintenance agreement	500	500	216	284
Fire equipment	150	150	-	150
HVAC maintenance agreement	500	500	-	500
Machinery - repairs and maintenance	4,000	4,000	2,824	1,176
Buildings/grounds - repairs and maintenance	3,000	8,000	7,660	340
Copiers/faxes - repairs and maintenance	500	500	-	500
Printing/publishing	1,200	1,200	1,018	182
Postage/mailing services	850	850	353	497
Education, training, and seminars	500	500	65	435
Mileage and travel	4,600	4,600	1,772	2,828
Meals and lodging	500	500	78	422
Dues and subscriptions	250	250	245	5
Telephone and other communication	1,200	700	-	700
Telephone service - regular	1,200	1,700	1,375	325
Freight and cartage service	400	400	257	143
Fuel surcharge	-	50	7	43
Finance charges/late fees	50	50	-	50
Contingency	57,342	57,292	55	57,237
Total contractual services	201,770	201,770	112,349	89,421
Other expenditures	50,300	50,300	-	50,300
Total expenditures	767,449	767,449	550,531	216,918
Net change in fund balance	\$ (68,250)	\$ (68,250)	93,926	\$ 162,176
Fund balance at beginning of year			1,053,672	
Fund balance at end of year			\$ 1,147,598	

Health Fund

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

Budget and Actual (GAAP Basis)

Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 9,474,984	\$ 9,474,984	\$ 9,434,635	\$ (40,349)
Licenses and permits	975,000	975,000	1,069,965	94,965
Intergovernmental	9,425,512	9,645,706	9,956,424	310,718
Charges for services	8,961,010	8,961,010	7,887,873	(1,073,137)
Miscellaneous revenues	2,594,240	2,374,046	8,694	(2,365,352)
Total revenues	31,430,746	31,430,746	28,357,591	(3,073,155)
Expenditures				
Health and welfare				
Health administration				
Personal services				
Salaries	1,508,938	1,589,532	1,589,532	-
Benefits	770,552	782,316	786,078	(3,762)
Total personal services	2,279,490	2,371,848	2,375,610	(3,762)
Commodities				
Office supplies	6,000	6,483	6,446	37
Copy machine supplies	3,000	9,605	8,705	900
Fax supplies	400	400	391	9
Telephone supplies	10,000	7,000	6,869	131
Janitorial and cleaning supplies	8,000	17,998	17,998	-
Books and periodicals	300	300	125	175
Computer supplies	19,000	20,908	20,908	-
Buildings/grounds maintenance supplies	7,000	12,351	11,941	410
Operating supplies/materials	4,000	2,942	2,942	-
Chemicals	800	600	331	269
Food and beverages - human	400	400	373	27
Medical supplies	-	378	378	-
Fuel and lubricants	5,000	3,495	3,495	-
Machinery and equipment parts	300	578	578	-
Furniture and equipment - small value	15,000	6,778	6,778	-
Machinery and equipment - small value	4,500	556	-	556
Gas - energy supplies	40,000	52,391	52,391	-
Electricity - energy supplies	104,000	100,140	99,740	400
Water and sewer	6,400	6,223	5,561	662
Total commodities	234,100	249,526	245,950	3,576
Contractual services				
Auditing services	4,000	3,000	2,600	400
Medical services	12,500	202	-	202

(Continued)

Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Health administration (continued)				
Contractual services (continued)				
Consulting services	\$ 12,500	\$ 15,660	\$ 15,288	\$ 372
Systems analyst/planning	6,000	17,652	16,789	863
Court interpreter services	300	300	-	300
Other professional services	6,000	7,487	7,592	(105)
Temporary contracted services	3,000	160	-	160
Custodial janitorial service	90,000	77,340	77,340	-
Garbage disposal - cleaning	2,400	2,574	2,574	-
Contracted snow removal	20,000	48,548	48,548	-
Grounds/landscaping services	8,200	5,250	5,250	-
Security service contract	50,000	50,423	50,423	-
Equipment maintenance agreement	132,000	97,612	97,612	-
Copier maintenance agreement	5,400	5,400	5,302	98
Elevator maintenance agreement	3,000	609	609	-
Fire equipment	3,000	3,286	3,211	75
Machinery - repairs and maintenance	300	300	160	140
Buildings/grounds - repairs and maintenance	25,000	49,129	49,064	65
Copiers/faxes - repairs and maintenance	-	125	125	-
Auto repairs and maintenance	2,000	2,867	2,867	-
Rentals - land and building	250,000	238,586	238,586	-
Rentals - equipment	2,800	3,891	3,878	13
Advertising, legal notices	500	220	142	78
Printing/publishing	3,500	3,500	3,015	485
Postage/mailing services	27,000	19,624	19,624	-
Education, training, and seminars	10,000	2,246	2,246	-
Employee physicals	-	98	98	-
Mileage and travel	4,000	2,133	2,009	124
Meals and lodging	500	813	585	228
Dues and subscriptions	23,000	11,767	11,767	-
Telephone service - regular	148,000	120,354	120,354	-
Telephone service - cellular	660	721	721	-
Telephone service - pagers	200	179	88	91
Freight and cartage service	2,400	1,712	1,823	(111)
Fuel surcharge	110	110	52	58

(Continued)

Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Health administration (continued)				
Contractual services (continued)				
Finance charges/late fees	\$ 100	\$ 100	\$ -	\$ 100
Contingency	26,675	100	100	-
Total contractual services	885,045	794,078	790,442	3,636
Other expenditures	2,500,000	2,179,806	-	2,179,806
Total health administration	5,898,635	5,595,258	3,412,002	2,183,256
Environmental				
Personal services				
Salaries	1,409,573	1,390,426	1,390,426	-
Benefits	852,795	875,537	854,850	20,687
Total personal services	2,262,368	2,265,963	2,245,276	20,687
Commodities				
Office supplies	6,000	6,000	3,719	2,281
Copy machine supplies	3,100	3,100	1,744	1,356
Telephone supplies	500	500	27	473
Educational materials	3,030	3,030	-	3,030
Books and periodicals	150	150	-	150
Computer supplies	12,000	6,400	1,000	5,400
Operating supplies/materials	75,000	73,700	64,920	8,780
Chemicals	100,000	100,000	99,059	941
Food and beverages - human	150	150	50	100
Uniforms, clothing allowance	150	150	-	150
Machinery and equipment parts	800	800	-	800
Furniture and equipment - small value	15,000	10,676	5,616	5,060
Machinery and equipment - small value	2,000	4,500	4,483	17
Total commodities	217,880	209,156	180,618	28,538
Contractual services				
Systems analyst/planning	10,000	6,525	-	6,525
Laboratory services	3,200	3,200	2,519	681
Other professional services	500	879	879	-
Equipment maintenance agreement	42,000	20,016	20,016	-
Copier maintenance agreement	1,000	1,000	943	57
Machinery - repairs and maintenance	5,200	7,289	7,289	-
Buildings/grounds - repairs and maintenance	-	8,790	8,790	-
Rentals - equipment	1,100	1,200	1,129	71

(Continued)

Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Environmental (continued)				
Contractual services (continued)				
Advertising, legal notices	\$ 7,000	\$ 6,200	\$ 3,868	\$ 2,332
Printing/publishing	3,200	3,200	892	2,308
Postage/mailing services	3,100	3,100	2,993	107
Education, training, and seminars	7,000	7,000	4,557	2,443
Mileage and travel	80,000	77,438	71,302	6,136
Meals and lodging	1,100	1,322	1,322	-
Dues and subscriptions	3,600	3,600	3,530	70
Telephone service - cellular	3,000	2,778	2,211	567
Freight and cartage service	4,600	4,600	4,305	295
Fuel surcharge	100	100	35	65
Refunds	800	800	463	337
Total contractual services	176,500	159,037	137,043	21,994
Total environmental	2,656,748	2,634,156	2,562,937	71,219
Mental health				
Personal services				
Salaries	3,597,504	3,677,767	3,677,767	-
Benefits	2,009,214	2,085,526	2,042,455	43,071
Total personal services	5,606,718	5,763,293	5,720,222	43,071
Commodities				
Office supplies	16,000	15,276	11,694	3,582
Copy machine supplies	8,000	7,112	6,851	261
Fax supplies	-	2,494	2,438	56
Telephone supplies	1,000	1,309	1,309	-
Janitorial and cleaning supplies	-	400	-	400
Educational materials	-	2,394	2,394	-
Books and periodicals	250	1,077	1,033	44
Computer supplies	23,000	16,050	16,050	-
Operating supplies/materials	5,000	2,225	1,430	795
Food and beverages - human	300	300	202	98
Medical supplies	2,000	3,800	3,103	697
Drugs and medicines	88,519	59,848	59,848	-
Therapy/recreational supplies	2,400	1,260	398	862

(Continued)

Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Mental health (continued)				
Commodities (continued)				
Furniture and equipment - small value	\$ 12,000	\$ 11,321	\$ 9,207	\$ 2,114
Miscellaneous commodities	56,000	3,769	3,769	-
Total commodities	214,469	128,635	119,726	8,909
Contractual services				
Medical services	1,005,360	1,017,432	1,016,816	616
Consulting services	55,000	55,000	55,000	-
Contractual instruction service	152,000	88,718	88,718	-
Court reporter services	3,000	2,300	-	2,300
Court interpreter services	-	3,556	3,556	-
Laboratory services	1,600	1,250	358	892
Other professional services	16,500	22,488	22,488	-
Temporary contracted services	20,000	17,862	12,685	5,177
Garbage disposal - cleaning	1,000	1,000	621	379
Equipment maintenance agreement	50,000	46,449	43,546	2,903
Copier maintenance agreement	6,000	8,600	7,775	825
Repairs/maintenance	-	25	-	25
Copiers/faxes - repairs and maintenance	-	535	535	-
Advertising, legal notices	-	280	270	10
Printing/publishing	3,000	3,684	3,684	-
Postage/mailing services	3,800	6,064	6,064	-
Education, training, and seminars	20,000	10,415	5,998	4,417
Mileage and travel	60,000	58,000	67,032	(9,032)
Meals and lodging	3,000	3,000	508	2,492
Dues and subscriptions	24,632	30,518	29,734	784
Telephone service - regular	11,760	10,746	7,101	3,645
Telephone service - cellular	23,000	29,331	29,331	-
Telephone service - pagers	2,130	2,130	1,910	220
Freight and cartage service	1,000	1,000	392	608
Fuel surcharge	100	100	73	27
Refunds	1,000	1,000	600	400
Total contractual services	1,463,882	1,421,483	1,404,795	16,688
Total mental health	7,285,069	7,313,411	7,244,743	68,668

(Continued)

Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Health clinic				
Personal services				
Salaries	\$ 4,257,569	\$ 4,306,923	\$ 4,306,923	\$ -
Benefits	2,262,558	2,326,651	2,205,422	121,229
Total personal services	6,520,127	6,633,574	6,512,345	121,229
Commodities				
Office supplies	14,196	10,375	9,579	796
Copy machine supplies	7,000	7,000	5,799	1,201
Fax supplies	1,800	1,800	824	976
Telephone supplies	500	500	145	355
Janitorial and cleaning supplies	8,900	14,016	12,675	1,341
Educational materials	3,000	9,350	-	9,350
Books and periodicals	3,000	3,000	2,120	880
Computer supplies	17,150	23,352	20,455	2,897
Buildings/grounds maintenance supplies	4,000	4,000	2,095	1,905
Operating supplies/materials	10,619	5,112	4,863	249
Food and beverages - human	500	500	239	261
Medical supplies	95,000	68,240	65,108	3,132
Drugs and medicines	50,000	113,303	114,203	(900)
Oxygen	200	200	143	57
Dental supplies	-	31,658	31,658	-
Uniforms, clothing allowance	500	500	-	500
Fuel and lubricants	4,000	3,082	235	2,847
Vehicle licenses	105	105	-	105
Furniture and equipment - small value	15,000	7,283	7,283	-
Machinery and equipment - small value	4,500	1,205	1,034	171
Gas - energy supplies	6,000	9,996	8,975	1,021
Electricity - energy supplies	55,000	53,443	53,202	241
Water and sewer	3,600	3,150	2,803	347
Total commodities	304,570	371,170	343,438	27,732
Contractual services				
Auditing services	2,500	2,415	2,400	15
Medical services	676,994	540,916	540,916	-
Consulting services	30,000	-	-	-
Systems analyst/planning	5,000	2,253	2,253	-
Court interpreter services	1,200	300	263	37
Laboratory services	30,000	26,742	26,742	-

(Continued)

Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Health clinic (continued)				
Contractual services (continued)				
Other professional services	\$ 13,000	\$ 13,817	\$ 13,729	\$ 88
Temporary contracted services	25,000	-	-	-
Non-employee transportation	100	200	195	5
Custodial janitorial service	50,000	51,600	51,600	-
Garbage disposal - cleaning	10,000	11,000	10,701	299
Contracted snow removal	10,000	17,148	17,148	-
Security service contract	50,000	44,400	42,976	1,424
Equipment maintenance agreement	65,000	39,840	39,692	148
Copier maintenance agreement	6,800	6,800	6,435	365
Elevator maintenance agreement	3,200	3,777	3,777	-
Fire equipment	3,000	2,811	2,347	464
Machinery - repairs and maintenance	6,000	9,423	8,147	1,276
Buildings/grounds - repairs and maintenance	10,000	10,000	8,221	1,779
Copiers/faxes - repairs and maintenance	-	378	378	-
Auto repairs and maintenance	1,000	2,209	2,039	170
Rentals - land and building	7,200	7,431	7,431	-
Rentals - equipment	2,000	1,862	1,632	230
Advertising, legal notices	10,000	2,495	3,641	(1,146)
Printing/publishing	8,200	11,977	11,841	136
Postage/mailing services	10,000	10,017	10,017	-
Education, training, and seminars	30,800	12,528	11,306	1,222
Mileage and travel	5,848	9,249	8,413	836
Meals and lodging	5,000	9,695	9,695	-
Dues and subscriptions	171,664	374,612	374,612	-
Telephone service - regular	13,500	13,145	12,944	201
Telephone service - cellular	7,000	8,909	8,909	-
Telephone service - pagers	1,000	1,000	934	66
Freight and cartage service	1,600	1,116	1,069	47
Fuel surcharge	750	558	495	63
Finance charges/late fees	160	160	42	118
Refunds	11,000	4,791	4,791	-
Recycling program	250	250	-	250
Total contractual services	1,284,766	1,255,824	1,247,731	8,093
Total health clinic	8,109,463	8,260,568	8,103,514	157,054

(Continued)

Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Family health/case management				
Personal services				
Salaries	\$ 4,448,419	\$ 4,446,680	\$ 4,440,794	\$ 5,886
Benefits	2,664,942	2,690,748	2,690,184	564
Total personal services	<u>7,113,361</u>	<u>7,137,428</u>	<u>7,130,978</u>	<u>6,450</u>
Commodities				
Office supplies	14,438	17,223	17,223	-
Copy machine supplies	5,000	5,000	3,341	1,659
Fax supplies	400	432	432	-
Telephone supplies	-	1,435	1,435	-
Janitorial and cleaning supplies	-	38	38	-
Educational materials	10,000	9,867	6,732	3,135
Books and periodicals	400	400	208	192
Computer supplies	10,298	48,283	48,283	-
Operating supplies/materials	28,000	31,784	31,784	-
Food and beverages - human	2,700	1,337	905	432
Medical supplies	45,000	36,747	35,623	1,124
Drugs and medicines	76,000	76,000	74,279	1,721
Uniforms, clothing allowance	200	375	375	-
Fuel and lubricants	-	113	113	-
Furniture and equipment - small value	7,500	11,264	10,888	376
Total commodities	<u>199,936</u>	<u>240,298</u>	<u>231,659</u>	<u>8,639</u>
Contractual services				
Medical services	1,000	784	645	139
Systems analyst/planning	-	413	413	-
Contractual instruction service	110,000	86,709	86,709	-
Court interpreter services	5,000	642	266	376
Other professional services	1,000	897	274	623
Temporary contracted services	20,000	750	750	-
Non-employee transportation	800	800	800	-
Custodial janitorial service	2,400	2,400	2,400	-
Garbage disposal - cleaning	-	662	621	41
Equipment maintenance agreement	35,130	31,061	31,061	-
Copier maintenance agreement	4,500	4,500	3,508	992
Machinery - repairs and maintenance	-	90	90	-
Rentals - land and building	-	25	25	-
Advertising, legal notices	16,000	54,743	52,243	2,500
Printing/publishing	13,448	15,519	15,519	-

(Continued)

Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	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)				
Postage/mailling services	\$ 125	\$ 246	\$ 203	\$ 43
Education, training, and seminars	6,200	4,546	2,846	1,700
Mileage and travel	65,000	53,430	53,430	-
Meals and lodging	4,500	4,962	4,962	-
Dues and subscriptions	1,500	3,964	3,435	529
Telephone service - regular	8,144	3,873	3,873	-
Telephone service - cellular	5,250	6,502	6,502	-
Telephone service - pagers	325	325	158	167
Freight and cartage service	1,000	1,860	1,848	12
Fuel surcharge	100	120	84	36
Refunds	-	193	193	-
Total contractual services	301,422	280,016	272,858	7,158
Total family health/case management	7,614,719	7,657,742	7,635,495	22,247
Emergency preparedness & response				
Personal services				
Salaries	131,659	139,551	139,551	-
Benefits	77,540	80,447	80,447	-
Total personal services	209,199	219,998	219,998	-
Commodities				
Office supplies	200	1,778	1,778	-
Copy machine supplies	-	1,138	450	688
Telephone supplies	170	1,344	1,344	-
Educational materials	200	200	-	200
Computer supplies	-	5,714	5,714	-
Operating supplies/materials	2,339	2,043	1,694	349
Medical supplies	-	800	528	272
Furniture and equipment - small value	500	640	599	41
Machinery and equipment - small value	425	425	-	425
Total commodities	3,834	14,082	12,107	1,975
Contractual services				
Contractual instruction service	54,599	34,198	33,864	334
Court interpreter services	-	296	296	-
Other professional services	720	720	79	641
Equipment maintenance agreement	14,715	12,243	11,137	1,106

(Continued)

Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Emergency preparedness & response (continued)				
Contractual services (continued)				
Rentals - land and building	\$ 3,600	\$ 3,719	\$ 3,719	\$ -
Rentals - equipment	-	200	-	200
Advertising, legal notices	500	500	-	500
Printing/publishing	500	879	879	-
Postage/mailing services	75	75	42	33
Education, training, and seminars	585	1,335	1,285	50
Mileage and travel	2,500	3,000	2,711	289
Meals and lodging	200	900	706	194
Dues and subscriptions	-	922	922	-
Telephone service - regular	5,355	4,592	4,474	118
Telephone service - cellular	19,680	21,822	21,822	-
Freight and cartage service	50	122	117	5
Fuel surcharge	-	8	8	-
Total contractual services	103,079	85,531	82,061	3,470
Total emergency preparedness & response	316,112	319,611	314,166	5,445
Total expenditures	31,880,746	31,780,746	29,272,857	2,507,889
Deficiency of revenues over expenditures	(450,000)	(350,000)	(915,266)	(565,266)
Other financing sources (uses)				
Transfers in	450,000	450,000	453,627	3,627
Transfers out	-	(100,000)	(100,000)	-
Total other financing sources (uses)	450,000	350,000	353,627	3,627
Net change in fund balance	\$ -	\$ -	(561,639)	\$ (561,639)
Fund balance at beginning of year			7,890,395	
Fund balance at end of year			\$ 7,328,756	

Animal Control Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 1,100,000	\$ 1,100,000	\$ 1,152,036	\$ 52,036
Fines and forfeitures	-	-	1,703	1,703
Investment income	50,000	50,000	40,319	(9,681)
Total revenues	1,150,000	1,150,000	1,194,058	44,058
Expenditures				
Public safety				
Personal services				
Salaries	501,871	519,732	487,526	32,206
Benefits	297,097	303,400	298,736	4,664
Total personal services	798,968	823,132	786,262	36,870
Commodities				
Office supplies	5,000	7,000	6,188	812
Copy machine supplies	300	300	-	300
Fax supplies	200	200	-	200
Telephone supplies	1,000	2,000	1,405	595
Educational materials	1,000	1,000	594	406
Books and periodicals	1,200	1,200	1,023	177
Computer supplies	1,000	1,625	1,618	7
Operating supplies/materials	3,000	3,000	2,622	378
Rabies tags	7,200	7,200	6,669	531
Food and beverages - human	1,000	1,000	793	207
Food - canine	100	100	84	16
Drugs and medicines	1,600	1,600	1,412	188
Cleaning and laundry	300	300	-	300
Uniforms, clothing allowance	3,000	3,500	3,342	158
Fuel and lubricants	49,000	49,000	21,724	27,276
Vehicle licenses	100	100	-	100
Furniture and equipment - small value	28,500	21,000	-	21,000
Machinery and equipment - small value	2,000	1,375	-	1,375
Bottled water	500	500	273	227
Miscellaneous commodities	500	500	-	500
Total commodities	106,500	102,500	47,747	54,753
Contractual services				
Impounding/disposal	75,000	75,000	43,755	31,245
Spaying of animals	100,000	100,000	91,066	8,934
Destruction of livestock	500	500	-	500
Architectural services	100,000	66,336	-	66,336

(Continued)

Animal Control Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Contractual services (continued)				
Medical services	\$ 1,000	\$ 1,000	\$ 220	\$ 780
Systems analyst/planning	20,000	15,500	-	15,500
Contractual instruction service	1,000	1,000	-	1,000
Other professional services	1,000	1,000	660	340
Custodial janitorial service	3,500	3,500	2,508	992
Machinery - repairs and maintenance	250	250	-	250
Computers/printers - repairs	1,000	1,000	-	1,000
Radios/phones - repairs and maintenance	1,000	1,000	-	1,000
Auto repairs and maintenance	15,000	15,000	13,677	1,323
Rentals - land and building	46,000	46,000	40,574	5,426
Advertising, legal notices	1,000	1,000	-	1,000
Printing/publishing	2,000	2,000	1,755	245
Postage/mailing services	6,000	13,500	13,119	381
Education, training, and seminars	5,000	5,000	1,220	3,780
Employee physicals	1,000	1,000	-	1,000
Mileage and travel	2,000	2,000	699	1,301
Meals and lodging	3,000	3,000	-	3,000
Dues and subscriptions	1,500	6,500	6,003	497
Telephone service - regular	8,500	11,500	10,832	668
Telephone service - cellular	6,000	6,000	5,753	247
Freight and cartage service	3,000	5,500	4,760	740
Fuel surcharge	1,000	1,000	324	676
Contingency	26,379	26,379	-	26,379
Total contractual services	<u>431,629</u>	<u>411,465</u>	<u>236,925</u>	<u>174,540</u>
Capital outlay				
Vehicles	100,000	100,000	26,770	73,230
Office furniture and equipment	20,000	20,000	-	20,000
Computer hardware/software	10,000	10,000	-	10,000
Total capital outlay	<u>130,000</u>	<u>130,000</u>	<u>26,770</u>	<u>103,230</u>
Other expenditures	500	500	-	500
Total expenditures	<u>1,467,597</u>	<u>1,467,597</u>	<u>1,097,704</u>	<u>369,893</u>
Net change in fund balance	\$ (317,597)	\$ (317,597)	96,354	\$ 413,951
Fund balance at beginning of year			<u>3,760,775</u>	
Fund balance at end of year			<u>\$ 3,857,129</u>	

Geographical Information System Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 1,765,000	\$ 1,765,000	\$ 1,586,912	\$ (178,088)
Investment income	4,000	4,000	948	(3,052)
Total revenues	1,769,000	1,769,000	1,587,860	(181,140)
Expenditures				
General and administrative				
GIS mapping - executive				
Personal services				
Salaries	368,259	368,259	328,515	39,744
Benefits	176,038	176,038	149,797	26,241
Total personal services	544,297	544,297	478,312	65,985
Commodities				
Office supplies	2,000	2,000	-	2,000
Books and periodicals	100	100	-	100
Computer supplies	5,000	142,300	141,176	1,124
Operating supplies/materials	1,000	1,000	-	1,000
Food and beverages - human	100	100	-	100
Furniture and equipment - small value	15,000	9,900	-	9,900
Total commodities	23,200	155,400	141,176	14,224
Contractual services				
Other professional services	250,000	116,000	111,487	4,513
Equipment maintenance agreement	40,000	41,800	41,741	59
Advertising, legal notices	100	100	-	100
Postage/mailing services	100	100	11	89
Education, training, and seminars	3,000	3,000	1,998	1,002
Mileage and travel	4,000	4,000	2,451	1,549
Meals and lodging	4,000	4,000	2,457	1,543
Dues and subscriptions	500	500	497	3
Freight and cartage service	100	100	-	100
Contingency	142,000	142,000	-	142,000
Total contractual services	443,800	311,600	160,642	150,958
Capital outlay				
Computer hardware/software	20,000	20,000	-	20,000
Total GIS mapping - executive	1,031,297	1,031,297	780,130	251,167

(Continued)

Geographical Information System Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Mapping/planning - supervisor of assessments				
Personal services				
Salaries	\$ 449,344	\$ 449,344	\$ 429,889	\$ 19,455
Benefits	261,059	275,980	246,480	29,500
Total personal services	<u>710,403</u>	<u>725,324</u>	<u>676,369</u>	<u>48,955</u>
Commodities				
Office supplies	1,300	1,500	1,303	197
Office supplies - toner cartridges	6,000	5,345	2,847	2,498
Computer supplies	5,500	129	129	-
Furniture and equipment - small value	4,500	-	-	-
Total commodities	<u>17,300</u>	<u>6,974</u>	<u>4,279</u>	<u>2,695</u>
Contractual services				
Systems analyst/planning	10,000	-	-	-
Other professional services	-	5,000	4,962	38
Equipment maintenance agreement	-	360	360	-
Mileage and travel	-	45	45	-
Total contractual services	<u>10,000</u>	<u>5,405</u>	<u>5,367</u>	<u>38</u>
Total mapping/planning - supervisor of assessments	<u>737,703</u>	<u>737,703</u>	<u>686,015</u>	<u>51,688</u>
Total expenditures	<u>1,769,000</u>	<u>1,769,000</u>	<u>1,466,145</u>	<u>302,855</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>121,715</u>	<u>\$ 121,715</u>
Fund balance at beginning of year			<u>203,335</u>	
Fund balance at end of year			<u>\$ 325,050</u>	

Highway Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual (GAAP Basis)

Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 7,012,885	\$ 7,012,885	\$ 7,050,005	\$ 37,120
Licenses and permits	425,000	425,000	318,057	(106,943)
Charges for services	157,500	157,500	449,534	292,034
Miscellaneous revenues	100,000	100,000	38,936	(61,064)
Total revenues	7,695,385	7,695,385	7,856,532	161,147
Expenditures				
Highways and roads				
Personal services				
Salaries	5,003,827	4,942,827	4,719,670	223,157
Benefits	2,383,254	2,444,254	2,278,249	166,005
Total personal services	7,387,081	7,387,081	6,997,919	389,162
Commodities				
Office supplies	7,000	8,200	7,626	574
Copy machine supplies	3,250	2,250	1,661	589
Telephone supplies	1,500	300	-	300
Janitorial and cleaning supplies	34,886	34,886	28,767	6,119
Educational materials	500	500	500	-
Computer supplies	5,500	3,700	772	2,928
Buildings/grounds maintenance supplies	5,000	13,000	12,745	255
Operating supplies/materials	20,000	9,000	8,950	50
Food and beverages - human	3,000	3,000	2,268	732
Uniforms, clothing allowance	8,400	8,400	5,758	2,642
Vehicle licenses	600	600	10	590
Machinery and equipment parts	110,000	179,500	174,609	4,891
Shop supplies	64,500	126,000	121,716	4,284
Engineering supplies	14,080	1,080	482	598
Engineering lab - in house	10,000	4,800	1,551	3,249
Sign and safety supplies	15,000	15,500	15,247	253
Furniture and equipment - small value	10,000	31,400	30,764	636
Machinery and equipment - small value	15,000	25,000	22,605	2,395
Gas - energy supplies	26,500	42,500	41,049	1,451
Electricity - energy supplies	38,000	23,000	18,408	4,592
Electric energy - street lights	56,738	63,938	62,896	1,042
Water and sewer	2,000	4,000	2,971	1,029
Bottled water	3,000	3,000	2,000	1,000
Total commodities	454,454	603,554	563,355	40,199

(Continued)

Highway Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Highways and roads (continued)				
Contractual services				
Engineering services	\$ 80,000	\$ 34,000	\$ 3,798	\$ 30,202
Medical services	3,000	3,600	3,276	324
Systems analyst/planning	10,000	18,000	17,402	598
Laboratory services	3,000	500	-	500
Other professional services	5,000	-	-	-
Custodial janitorial service	-	600	-	600
Garbage disposal - cleaning	25,000	25,000	15,460	9,540
Tree trimming	8,000	8,000	3,000	5,000
Equipment maintenance agreement	2,000	2,000	1,608	392
Copier maintenance agreement	1,500	1,500	1,329	171
Machinery - repairs and maintenance	110,000	74,000	45,511	28,489
Buildings/grounds - repairs and maintenance	50,000	72,000	61,954	10,046
Radios/phones - repairs and maintenance	5,000	4,000	2,609	1,391
Auto repairs and maintenance	120,000	130,000	129,554	446
Rentals - equipment	500	500	70	430
Construction-roads	250,000	80,200	4,191	76,009
Construction-signs	1,000	1,000	-	1,000
Construction-materials	1,500	3,500	3,328	172
Construction-maintenance	300,000	125,855	117,850	8,005
Construction-bridges	50,000	50,000	3,000	47,000
Construction-culverts	6,000	6,000	4,413	1,587
Construction-aggregates	1,000	1,000	-	1,000
Advertising, legal notices	2,500	2,500	200	2,300
Postage/mailing services	4,800	2,800	2,800	-
Education, training, and seminars	5,000	2,000	1,223	777
Employee physicals	800	450	-	450
Mileage and travel	7,000	14,500	14,240	260
Meals and lodging	3,000	3,000	2,061	939
Dues and subscriptions	9,600	6,600	6,078	522
Telephone and other communication	12,000	10,500	6,045	4,455
Telephone service - regular	4,000	4,900	4,667	233
Telephone service - cellular	4,000	1,900	497	1,403
Freight and cartage service	2,650	5,000	4,736	264
Fuel surcharge	1,000	2,200	1,668	532
Total contractual services	1,088,850	697,605	462,568	235,037

(Continued)

Highway Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Highways and roads (continued)				
Capital outlay				
Right of way/easements	\$ 150,000	\$ 117,764	\$ -	\$ 117,764
Buildings and structures	-	242,145	242,145	-
Machinery and equipment	590,000	826,900	819,413	7,487
Vehicles	415,000	178,100	177,871	229
Office furniture and equipment	10,000	8,236	8,236	-
Computer hardware/software	-	34,000	8,267	25,733
Total capital outlay	1,165,000	1,407,145	1,255,932	151,213
Other expenditures	100,000	100,000	-	100,000
Total expenditures	10,195,385	10,195,385	9,279,774	915,611
Deficiency of revenues over expenditures	(2,500,000)	(2,500,000)	(1,423,242)	1,076,758
Other financing sources				
Transfers in	2,500,000	2,500,000	-	(2,500,000)
Net change in fund balance	\$ -	\$ -	(1,423,242)	\$ (1,423,242)
Fund deficit at beginning of year			(3,225,283)	
Fund deficit at end of year			\$ (4,648,525)	

Township Motor Fuel Tax Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 1,776,000	\$ 1,776,000	\$ 2,165,155	\$ 389,155
Charges for services	-	-	219,243	219,243
Investment income	25,000	25,000	53,538	28,538
Miscellaneous revenues	100,000	100,000	20,000	(80,000)
Total revenues	1,901,000	1,901,000	2,457,936	556,936
Expenditures				
Highways and roads				
Contractual services				
Engineering services	500,000	580,000	573,510	6,490
Grounds/landscaping services	10,000	10,000	-	10,000
Tree trimming	50,000	50,000	-	50,000
Construction-roads	750,000	750,000	510,505	239,495
Construction-maintenance	2,441,000	2,361,000	736,685	1,624,315
Construction-bridges	1,000,000	1,000,000	352,683	647,317
Total contractual services	4,751,000	4,751,000	2,173,383	2,577,617
Capital outlay				
Right of way/easements	50,000	50,000	-	50,000
Other expenditures	100,000	100,000	-	100,000
Total expenditures	4,901,000	4,901,000	2,173,383	2,727,617
Net change in fund balance	\$ (3,000,000)	\$ (3,000,000)	284,553	\$ 3,284,553
Fund balance at beginning of year			<u>4,138,678</u>	
Fund balance at end of year			<u>\$ 4,423,231</u>	

Bridge Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual (GAAP Basis)

Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 185,970	\$ 185,970	\$ 195,432	\$ 9,462
Charges for services	-	-	6,008	6,008
Miscellaneous revenues	-	-	500	500
Total revenues	<u>185,970</u>	<u>185,970</u>	<u>201,940</u>	<u>15,970</u>
Expenditures				
Highways and roads				
Contractual services				
Engineering services	206,000	200,403	164,444	35,959
Construction-bridges	80,066	70,805	20,210	50,595
Total contractual services	<u>286,066</u>	<u>271,208</u>	<u>184,654</u>	<u>86,554</u>
Capital outlay				
Infrastructure	-	14,858	33,489	(18,631)
Total expenditures	<u>286,066</u>	<u>286,066</u>	<u>218,143</u>	<u>67,923</u>
Net change in fund balance	<u>\$ (100,096)</u>	<u>\$ (100,096)</u>	<u>(16,203)</u>	<u>\$ 83,893</u>
Fund balance at beginning of year			<u>82,677</u>	
Fund balance at end of year			<u>\$ 66,474</u>	

Federal Matching Tax Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 42,994	\$ 42,994	\$ 54,274	\$ 11,280
Expenditures				
Highways and roads				
Capital outlay				
Infrastructure	1,473,013	1,473,013	411,823	1,061,190
Net change in fund balance	\$ (1,430,019)	\$ (1,430,019)	(357,549)	\$ 1,072,470
Fund balance at beginning of year			1,629,986	
Fund balance at end of year			\$ 1,272,437	

Circuit Court Automation Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 1,600,000	\$ 1,600,000	\$ 1,253,625	\$ (346,375)
Investment income	26,000	26,000	63,043	37,043
Miscellaneous revenues	300,000	300,000	161,060	(138,940)
Total revenues	1,926,000	1,926,000	1,477,728	(448,272)
Expenditures				
Judicial				
Personal services				
Salaries	824,932	824,932	652,029	172,903
Benefits	386,709	386,709	281,844	104,865
Total personal services	1,211,641	1,211,641	933,873	277,768
Commodities				
Office supplies	6,000	12,786	11,160	1,626
Telephone supplies	500	500	-	500
Educational materials	1,000	1,000	-	1,000
Books and periodicals	1,000	1,000	-	1,000
Computer supplies	60,000	56,914	53,696	3,218
Food and beverages - human	-	300	60	240
Furniture and equipment - small value	60,000	60,000	46,003	13,997
Total commodities	128,500	132,500	110,919	21,581
Contractual services				
Legal services	40,000	38,000	4,339	33,661
Consulting services	100,000	86,000	3,600	82,400
Systems analyst/planning	380,000	282,271	65,713	216,558
Film processing services	-	97,729	97,729	-
Other professional services	20,000	16,700	1,935	14,765
Equipment maintenance agreement	80,000	80,000	20,362	59,638
Machinery - repairs and maintenance	-	2,000	1,061	939
Computers/printers - repairs	6,000	6,000	1,926	4,074
Printing/publishing	-	10,000	-	10,000
Education, training, and seminars	15,000	15,000	750	14,250
Tuition reimbursement	1,000	1,000	-	1,000
Mileage and travel	8,000	8,000	1,591	6,409
Meals and lodging	6,000	6,000	988	5,012
Dues and subscriptions	500	500	-	500
Telephone service - regular	-	3,300	3,280	20
Telephone service - cellular	2,500	2,500	2,427	73
Freight and cartage service	1,500	1,500	1,173	327
Total contractual services	660,500	656,500	206,874	449,626

(Continued)

Circuit Court Automation Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	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	\$ 14,926	\$ 15,074
Computer hardware/software	500,000	500,000	199,030	300,970
Total capital outlay	<u>530,000</u>	<u>530,000</u>	<u>213,956</u>	<u>316,044</u>
Other expenditures	<u>300,000</u>	<u>300,000</u>	<u>-</u>	<u>300,000</u>
Total expenditures	<u>2,830,641</u>	<u>2,830,641</u>	<u>1,465,622</u>	<u>1,365,019</u>
Net change in fund balance	<u>\$ (904,641)</u>	<u>\$ (904,641)</u>	<u>12,106</u>	<u>\$ 916,747</u>
Fund balance at beginning of year			<u>5,972,201</u>	
Fund balance at end of year			<u>\$ 5,984,307</u>	

Alimony and Child Support Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 70,000	\$ 70,000	\$ 65,547	\$ (4,453)
Charges for services	65,000	65,000	121,607	56,607
Investment income	1,500	1,500	339	(1,161)
Total revenues	136,500	136,500	187,493	50,993
Expenditures				
Judicial				
Personal services				
Salaries	119,558	121,558	116,153	5,405
Benefits	82,324	80,324	73,491	6,833
Total personal services	201,882	201,882	189,644	12,238
Commodities				
Office supplies	1,000	1,000	367	633
Contractual services				
Systems analyst/planning	2,000	995	995	-
Other professional services	1,200	-	-	-
Equipment maintenance agreement	1,000	286	-	286
Printing/publishing	2,000	4,677	4,677	-
Postage/mailling services	1,500	1,500	788	712
Freight and cartage service	300	542	542	-
Total contractual services	8,000	8,000	7,002	998
Total expenditures	210,882	210,882	197,013	13,869
Net change in fund balance	\$ (74,382)	\$ (74,382)	(9,520)	\$ 64,862
Fund balance at beginning of year			105,335	
Fund balance at end of year			\$ 95,815	

Court Document Storage Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 1,600,000	\$ 1,600,000	\$ 1,253,193	\$ (346,807)
Investment income	6,000	6,000	221	(5,779)
Total revenues	1,606,000	1,606,000	1,253,414	(352,586)
Expenditures				
Judicial				
Personal services				
Salaries	920,637	920,637	525,868	394,769
Benefits	721,516	721,516	410,494	311,022
Total personal services	1,642,153	1,642,153	936,362	705,791
Commodities				
Office supplies	75,000	69,500	24,677	44,823
Computer supplies	2,500	2,500	-	2,500
Furniture and equipment - small value	5,000	9,000	5,875	3,125
Total commodities	82,500	81,000	30,552	50,448
Contractual services				
Consulting services	500	500	-	500
Systems analyst/planning	500	500	-	500
Film processing services	120,000	120,000	117,712	2,288
Equipment maintenance agreement	24,000	24,000	453	23,547
Machinery - repairs and maintenance	2,000	2,000	1,806	194
Copiers/faxes - repairs and maintenance	-	2,000	799	1,201
Rentals - land and building	6,000	6,000	4,592	1,408
Rentals - equipment	-	1,500	638	862
Printing/publishing	55,000	53,000	34,269	18,731
Mileage and travel	800	800	-	800
Meals and lodging	200	200	-	200
Freight and cartage service	3,500	3,500	2,771	729
Contingency	1,000	1,000	-	1,000
Total contractual services	213,500	215,000	163,040	51,960
Capital outlay				
Office furniture and equipment	15,000	15,000	-	15,000
Total expenditures	1,953,153	1,953,153	1,129,954	823,199
Net change in fund balance	\$ (347,153)	\$ (347,153)	123,460	\$ 470,613
Fund deficit at beginning of year			(3,424)	
Fund balance at end of year			\$ 120,036	

Circuit Clerk Operations and Administrative Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 165,000	\$ 165,000	\$ 190,028	\$ 25,028
Investment income	4,000	4,000	2,043	(1,957)
Total revenues	169,000	169,000	192,071	23,071
Expenditures				
Judicial				
Personal services				
Salaries	183,606	183,606	169,135	14,471
Benefits	87,893	87,893	74,965	12,928
Total personal services	271,499	271,499	244,100	27,399
Contractual services				
Contingency	9,631	9,631	-	9,631
Total expenditures	281,130	281,130	244,100	37,030
Net change in fund balance	\$ (112,130)	\$ (112,130)	(52,029)	\$ 60,101
Fund balance at beginning of year			241,319	
Fund balance at end of year			\$ 189,290	

Circuit Clerk Electronic Citation Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 150,000	\$ 150,000	\$ 189,877	\$ 39,877
Investment income	-	-	2,810	2,810
Total revenues	150,000	150,000	192,687	42,687
Expenditures				
Judicial				
Personal services				
Salaries	52,000	52,000	51,545	455
Benefits	27,464	27,464	27,342	122
Total personal services	79,464	79,464	78,887	577
Commodities				
Computer supplies	10,000	5,000	-	5,000
Furniture and equipment - small value	5,000	5,000	-	5,000
Total commodities	15,000	10,000	-	10,000
Contractual services				
Systems analyst/planning	100,000	109,650	109,650	-
Other professional services	30,000	10,418	-	10,418
Printing/publishing	-	10,931	10,931	-
Meals and lodging	-	3,707	334	3,373
Freight and cartage service	-	294	294	-
Total contractual services	130,000	135,000	121,209	13,791
Capital outlay				
Computer hardware/software	35,000	35,000	-	35,000
Total expenditures	259,464	259,464	200,096	59,368
Net change in fund balance	\$ (109,464)	\$ (109,464)	(7,409)	\$ 102,055
Fund balance at beginning of year			420,884	
Fund balance at end of year			\$ 413,475	

State's Attorney Automation Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 35,900	\$ 35,900	\$ 50,095	\$ 14,195
Investment income	-	-	359	359
Total revenues	35,900	35,900	50,454	14,554
Expenditures				
Judicial				
Commodities				
Computer supplies	-	35,720	34,967	753
Contractual services				
Freight and cartage service	-	180	167	13
Contingency	35,900	-	-	-
Total contractual services	35,900	180	167	13
Total expenditures	35,900	35,900	35,134	766
Net change in fund balance	\$ -	\$ -	15,320	\$ 15,320
Fund balance at beginning of year			<u>57,375</u>	
Fund balance at end of year			<u>\$ 72,695</u>	

State's Attorney Money Laundering Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 200,000	\$ 200,000	\$ 228,949	\$ 28,949
Investment income	-	-	757	757
Miscellaneous revenues	25,000	25,000	-	(25,000)
Total revenues	225,000	225,000	229,706	4,706
Expenditures				
Judicial				
Personal services				
Salaries	171,500	171,500	100,773	70,727
Benefits	68,380	68,380	38,535	29,845
Total personal services	239,880	239,880	139,308	100,572
Commodities				
Educational materials	500	500	-	500
Computer supplies	1,500	1,500	666	834
Fuel and lubricants	100	100	-	100
Furniture and equipment - small value	1,800	1,800	-	1,800
Total commodities	3,900	3,900	666	3,234
Contractual services				
Mileage and travel	700	1,200	721	479
Meals and lodging	500	-	-	-
Freight and cartage service	100	100	-	100
Contingency	52,846	52,846	16,500	36,346
Total contractual services	54,146	54,146	17,221	36,925
Capital outlay				
Office furniture and equipment	5,000	5,000	-	5,000
Other expenditures	25,000	25,000	-	25,000
Total expenditures	327,926	327,926	157,195	170,731
Excess (deficiency) of revenues over expenditures	(102,926)	(102,926)	72,511	175,437
Other financing sources				
Transfers in	-	-	78,607	78,607
Net change in fund balance	\$ (102,926)	\$ (102,926)	151,118	\$ 254,044
Fund balance at beginning of year			-	
Fund balance at end of year			\$ 151,118	

State's Attorney State Drug Forfeiture Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Fines and forfeitures	\$ 223,910	\$ 223,910	\$ 84,027	\$ (139,883)
Investment income	-	-	661	661
Miscellaneous revenues	25,000	25,000	-	(25,000)
Total revenues	248,910	248,910	84,688	(164,222)
Expenditures				
Judicial				
Personal services				
Salaries	150,066	150,066	106,944	43,122
Benefits	48,008	48,426	39,909	8,517
Total personal services	198,074	198,492	146,853	51,639
Commodities				
Operating supplies/materials	-	325	308	17
Furniture and equipment - small value	5,000	3,175	1,487	1,688
Total commodities	5,000	3,500	1,795	1,705
Contractual services				
Auto repairs and maintenance	-	2,782	2,778	4
Mileage and travel	500	500	-	500
Dues and subscriptions	342	342	342	-
Freight and cartage service	200	200	75	125
Employee parking reimbursement	480	480	480	-
Contingency	158,479	156,779	500	156,279
Total contractual services	160,001	161,083	4,175	156,908
Capital outlay				
Computer hardware/software	10,000	10,000	-	10,000
Other expenditures	25,000	25,000	-	25,000
Total expenditures	398,075	398,075	152,823	245,252
Deficiency of revenues over expenditures	(149,165)	(149,165)	(68,135)	81,030
Other financing sources				
Transfers in	-	-	133,204	133,204
Net change in fund balance	\$ (149,165)	\$ (149,165)	65,069	\$ 214,234
Fund balance at beginning of year			-	
Fund balance at end of year			\$ 65,069	

State's Attorney Federal Drug Forfeiture Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Fines and forfeitures	\$ 75,000	\$ 75,000	\$ -	\$ (75,000)
Investment income	-	-	91	91
Miscellaneous revenues	25,000	25,000	-	(25,000)
Total revenues	100,000	100,000	91	(99,909)
Expenditures				
Judicial				
Commodities				
Educational materials	5,000	3,800	-	3,800
Computer supplies	5,000	5,000	-	5,000
Furniture and equipment - small value	15,000	15,000	-	15,000
Machinery and equipment - small value	15,000	15,000	-	15,000
Total commodities	40,000	38,800	-	38,800
Contractual services				
Subgrant awards/obligations	40,000	40,000	-	40,000
Expert witness services	20,000	20,000	-	20,000
Other professional services	10,000	9,800	-	9,800
Auto repairs and maintenance	-	1,200	-	1,200
Advertising, legal notices	-	200	134	66
Education, training, and seminars	20,000	20,000	595	19,405
Mileage and travel	5,000	5,000	390	4,610
Meals and lodging	5,000	5,000	976	4,024
Contingency	72,651	68,733	-	68,733
Total contractual services	172,651	169,933	2,095	167,838
Capital outlay				
Vehicles	20,000	23,918	23,918	-
Other expenditures	25,000	25,000	-	25,000
Total expenditures	257,651	257,651	26,013	231,638
Deficiency of revenues over expenditures	(157,651)	(157,651)	(25,922)	131,729
Other financing sources				
Transfers in	-	-	157,651	157,651
Net change in fund balance	\$ (157,651)	\$ (157,651)	131,729	\$ 289,380
Fund balance at beginning of year			-	
Fund balance at end of year			<u>\$ 131,729</u>	

State's Attorney Drug Prosecution Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ -	\$ 18,163	\$ 16,770	\$ (1,393)
Charges for services	604,900	604,900	582,116	(22,784)
Investment income	9,000	9,000	8,092	(908)
Total revenues	613,900	632,063	606,978	(25,085)
Expenditures				
Judicial				
Personal services				
Salaries	210,083	218,833	201,039	17,794
Benefits	94,969	96,628	90,502	6,126
Total personal services	305,052	315,461	291,541	23,920
Commodities				
Office supplies	20,000	20,040	3,359	16,681
Telephone supplies	400	400	60	340
Janitorial and cleaning supplies	500	500	-	500
Educational materials	2,500	2,500	1,464	1,036
Books and periodicals	200	242	242	-
Computer supplies	4,000	5,198	5,198	-
Buildings/grounds maintenance supplies	2,000	2,000	303	1,697
Operating supplies/materials	15,000	15,000	4,768	10,232
Food and beverages - human	2,500	2,500	1,964	536
Food - canine	400	400	29	371
Medical supplies	46,000	39,000	20,673	18,327
Drugs and medicines	20,000	19,625	5,383	14,242
Linens and bedding	500	500	-	500
Fuel and lubricants	300	300	38	262
Vehicle licenses	600	600	202	398
Furniture and equipment - small value	1,500	1,500	-	1,500
Machinery and equipment - small value	1,000	1,000	-	1,000
Gas - energy supplies	5,000	5,000	2,337	2,663
Electricity - energy supplies	5,000	5,000	2,393	2,607
Water and sewer	5,000	5,000	2,516	2,484
Total commodities	132,400	126,305	50,929	75,376
Contractual services				
Spaying of animals	400	400	385	15
Medical services	20,000	28,000	28,529	(529)
Consulting services	500	500	-	500
Systems analyst/planning	1,000	1,000	-	1,000

(Continued)

State's Attorney Drug Prosecution Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Contractual services (continued)				
Other professional services	\$ 180,000	\$ 168,210	\$ 125,342	\$ 42,868
Tree trimming	300	300	-	300
Security service contract	1,000	1,000	394	606
Copier maintenance agreement	360	510	445	65
Machinery - repairs and maintenance	1,000	1,000	-	1,000
Buildings/grounds - repairs and maintenance	2,000	14,875	5,323	9,552
Auto repairs and maintenance	2,000	2,000	1,451	549
Rentals - land and building	-	800	800	-
Rentals - equipment	150	150	-	150
Advertising, legal notices	200	200	-	200
Printing/publishing	200	300	213	87
Postage/mailing services	400	400	6	394
Education, training, and seminars	5,000	7,100	6,660	440
Mileage and travel	7,000	8,632	5,134	3,498
Meals and lodging	15,000	17,482	7,813	9,669
Dues and subscriptions	4,800	4,800	4,190	610
Telephone service - regular	3,000	3,000	974	2,026
Freight and cartage service	1,400	1,400	387	1,013
Finance charges/late fees	100	100	-	100
Employee parking reimbursement	1,000	1,000	960	40
Contingency	22,786	20,286	-	20,286
Total contractual services	269,596	283,445	189,006	94,439
Total expenditures	707,048	725,211	531,476	193,735
Net change in fund balance	\$ (93,148)	\$ (93,148)	75,502	\$ 168,650
Fund balance at beginning of year			805,841	
Fund balance at end of year			\$ 881,343	

Law Library Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 450,000	\$ 450,000	\$ 330,949	\$ (119,051)
Expenditures				
Judicial				
Personal services				
Salaries	108,146	108,146	97,704	10,442
Benefits	64,435	64,435	53,502	10,933
Total personal services	172,581	172,581	151,206	21,375
Commodities				
Office supplies	5,700	5,700	532	5,168
Telephone supplies	300	300	-	300
Educational materials	600	600	-	600
Books and periodicals	6,000	6,000	-	6,000
Computer supplies	6,000	6,000	-	6,000
Furniture and equipment - small value	15,600	15,600	-	15,600
Total commodities	34,200	34,200	532	33,668
Contractual services				
Equipment maintenance agreement	1,600	1,600	-	1,600
Computers/printers - repairs	2,000	2,000	-	2,000
Printing/publishing	200	200	-	200
Dues and subscriptions	195,000	195,000	127,665	67,335
Telephone and other communication	600	600	-	600
Freight and cartage service	2,500	2,500	766	1,734
Contingency	41,319	41,319	-	41,319
Total contractual services	243,219	243,219	128,431	114,788
Total expenditures	450,000	450,000	280,169	169,831
Net change in fund balance	\$ -	\$ -	50,780	\$ 50,780
Fund balance at beginning of year			1,310,462	
Fund balance at end of year			\$ 1,361,242	

Probation Services Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 593,072	\$ 593,072	\$ 916,561	\$ 323,489
Miscellaneous revenues	50,000	50,000	289	(49,711)
Total revenues	643,072	643,072	916,850	273,778
Expenditures				
Judicial				
Personal services				
Salaries	72,000	72,000	61,268	10,732
Benefits	5,508	5,508	4,868	640
Total personal services	77,508	77,508	66,136	11,372
Commodities				
Office supplies	7,500	7,500	1,786	5,714
Computer supplies	11,500	19,670	16,124	3,546
Operating supplies/materials	16,500	16,500	9,949	6,551
Uniforms, clothing allowance	1,000	1,000	896	104
Fuel and lubricants	1,000	1,000	-	1,000
Sign and safety supplies	6,314	6,714	6,712	2
Furniture and equipment - small value	22,000	22,000	10,596	11,404
Total commodities	65,814	74,384	46,063	28,321
Contractual services				
Medical services	22,000	11,210	1,012	10,198
Systems analyst/planning	15,000	15,000	3,206	11,794
Contractual instruction service	10,000	10,000	-	10,000
Court interpreter services	1,200	1,200	-	1,200
Laboratory services	84,000	84,000	47,119	36,881
Other professional services	15,000	15,000	12,259	2,741
Temporary contracted services	132,225	115,025	73,361	41,664
Computers/printers - repairs	5,000	5,000	568	4,432
Auto repairs and maintenance	10,000	10,000	7,924	2,076
Printing/publishing	500	500	133	367
Education, training, and seminars	10,000	10,000	8,953	1,047
Mileage and travel	4,000	4,000	1,050	2,950
Meals and lodging	5,000	5,000	479	4,521
Dues and subscriptions	2,250	2,250	930	1,320
Telephone and other communication	-	17,200	16,466	734
Freight and cartage service	1,000	1,000	509	491
Employee parking reimbursement	9,300	11,520	11,520	-
Total contractual services	326,475	317,905	185,489	132,416

(Continued)

Probation Services Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Capital outlay				
Vehicles	\$ 79,185	\$ 79,185	\$ 64,011	\$ 15,174
Other expenditures	50,000	50,000	-	50,000
Total expenditures	598,982	598,982	361,699	237,283
Excess of revenues over expenditures	44,090	44,090	555,151	511,061
Other financing uses				
Transfers out	(135,275)	(135,275)	(93,581)	41,694
Net change in fund balance	\$ (91,185)	\$ (91,185)	461,570	\$ 552,755
Fund balance at beginning of year			2,173,553	
Fund balance at end of year			\$ 2,635,123	

Children's Advocacy Center Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 213,535	\$ 213,535	\$ 210,985	\$ (2,550)
Charges for services	70,000	70,000	71,661	1,661
Investment income	500	500	72	(428)
Miscellaneous revenues	56,500	56,500	-	(56,500)
Total revenues	340,535	340,535	282,718	(57,817)
Expenditures				
Judicial				
Personal services				
Salaries	173,190	171,670	161,403	10,267
Benefits	85,817	87,337	67,661	19,676
Total personal services	259,007	259,007	229,064	29,943
Commodities				
Office supplies	1,000	1,000	499	501
Educational materials	800	800	-	800
Books and periodicals	500	500	-	500
Food and beverages - human	1,500	1,500	873	627
Total commodities	3,800	3,800	1,372	2,428
Contractual services				
Other professional services	51,000	51,000	48,634	2,366
Printing/publishing	3,000	3,000	1,862	1,138
Postage/ mailing services	2,000	2,000	490	1,510
Mileage and travel	1,000	1,279	1,279	-
Meals and lodging	1,000	721	147	574
Dues and subscriptions	200	200	-	200
Freight and cartage service	100	100	2	98
Employee parking reimbursement	1,920	1,920	1,920	-
Contingency	2,585	2,585	-	2,585
Total contractual services	62,805	62,805	54,334	8,471
Other expenditures	26,500	26,500	-	26,500
Total expenditures	352,112	352,112	284,770	67,342
Net change in fund balance	\$ (11,577)	\$ (11,577)	(2,052)	\$ 9,525
Fund balance at beginning of year			30,191	
Fund balance at end of year			<u>\$ 28,139</u>	

Child Exchange Center Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 150,000	\$ 150,000	\$ 127,861	\$ (22,139)
Expenditures				
Judicial				
Personal services				
Salaries	40,000	41,055	40,892	163
Benefits	3,060	3,060	-	3,060
Total personal services	43,060	44,115	40,892	3,223
Contractual services				
Other professional services	3,590	2,535	-	2,535
Contingency	103,350	103,350	-	103,350
Total contractual services	106,940	105,885	-	105,885
Total expenditures	150,000	150,000	40,892	109,108
Net change in fund balance	\$ -	\$ -	86,969	\$ 86,969
Fund balance at beginning of year			1,277,042	
Fund balance at end of year			\$ 1,364,011	

Juvenile Drug Court Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 2,200	\$ 2,200	\$ 1,000	\$ (1,200)
Miscellaneous revenues	5,000	5,000	-	(5,000)
Total revenues	7,200	7,200	1,000	(6,200)
Expenditures				
Judicial				
Commodities				
Office supplies	650	1,150	750	400
Food and beverages - human	50	50	44	6
Total commodities	700	1,200	794	406
Contractual services				
Other professional services	1,500	1,000	600	400
Other expenditures	5,000	5,000	-	5,000
Total expenditures	7,200	7,200	1,394	5,806
Net change in fund balance	\$ -	\$ -	(394)	\$ (394)
Fund balance at beginning of year			1,983	
Fund balance at end of year			\$ 1,589	

Off Duty Assignment Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 185,000	\$ 232,500	\$ 185,500	\$ (47,000)
Expenditures				
Public safety				
Personal services				
Salaries	140,000	173,250	144,620	28,630
Benefits	47,642	58,872	49,214	9,658
Total personal services	187,642	232,122	193,834	38,288
Contractual services				
Auto repairs and maintenance	-	3,020	-	3,020
Total expenditures	187,642	235,142	193,834	41,308
Net change in fund balance	\$ (2,642)	\$ (2,642)	(8,334)	\$ (5,692)
Fund balance at beginning of year			101,025	
Fund balance at end of year			\$ 92,691	

Sheriff's Weight Scale Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Fines and forfeitures	\$ 720,000	\$ 1,020,000	\$ 420,408	\$ (599,592)
Expenditures				
Public safety				
Personal services				
Salaries	210,000	210,000	203,566	6,434
Benefits	71,463	71,463	69,274	2,189
Total personal services	281,463	281,463	272,840	8,623
Commodities				
Office supplies	57,312	27,254	4,109	23,145
Educational materials	3,000	3,000	-	3,000
Books and periodicals	500	500	-	500
Computer supplies	3,200	3,200	-	3,200
Uniforms, clothing allowance	3,000	3,000	1,146	1,854
Squad car supply/arsenal	3,500	6,231	6,231	-
Machinery and equipment parts	6,000	26,000	13,121	12,879
Furniture and equipment - small value	3,000	3,000	1,095	1,905
Machinery and equipment - small value	125,000	118,594	58,783	59,811
Total commodities	204,512	190,779	84,485	106,294
Contractual services				
Film processing services	1,000	1,000	-	1,000
Other professional services	1,525	5,200	5,200	-
Machinery - repairs and maintenance	1,500	4,820	4,820	-
Buildings/grounds - repairs and maintenance	12,500	12,500	11,248	1,252
Auto repairs and maintenance	10,000	19,370	12,453	6,917
Printing/publishing	2,000	1,725	-	1,725
Education, training, and seminars	13,000	10,643	7,325	3,318
Mileage and travel	500	500	56	444
Meals and lodging	5,000	5,000	4,219	781
Dues and subscriptions	1,000	1,000	899	101
Freight and cartage service	1,000	1,000	569	431
Total contractual services	49,025	62,758	46,789	15,969

(Continued)

Sheriff's Weight Scale Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Capital outlay				
Machinery and equipment	\$ -	\$ 11,591	\$ 11,591	\$ -
Vehicles	125,000	425,000	417,407	7,593
Computer hardware/software	60,000	48,409	-	48,409
Total capital outlay	<u>185,000</u>	<u>485,000</u>	<u>428,998</u>	<u>56,002</u>
Total expenditures	<u>720,000</u>	<u>1,020,000</u>	<u>833,112</u>	<u>186,888</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(412,704)</u>	<u>\$ (412,704)</u>
Fund balance at beginning of year			<u>586,520</u>	
Fund balance at end of year			<u>\$ 173,816</u>	

Sheriff's Restricted Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 455,000	\$ 455,000	\$ 508,964	\$ 53,964
Charges for services	700,000	700,000	759,366	59,366
Investment income	8,000	8,000	8,287	287
Miscellaneous revenues	10,000	10,000	3,288	(6,712)
Total revenues	1,173,000	1,173,000	1,279,905	106,905
Expenditures				
Public safety				
Commodities				
Office supplies	25,000	20,000	1,569	18,431
Telephone supplies	1,000	1,000	-	1,000
Educational materials	1,000	1,000	-	1,000
Books and periodicals	1,000	1,000	-	1,000
Computer supplies	40,000	10,000	3,000	7,000
Buildings/grounds maintenance supplies	1,000	10,450	10,410	40
Uniforms, clothing allowance	2,500	36,500	36,402	98
Fuel and lubricants	500	500	-	500
Squad car supply/arsenal	4,000	4,000	-	4,000
Machinery and equipment parts	3,000	3,000	201	2,799
Furniture and equipment - small value	24,000	12,550	-	12,550
Machinery and equipment - small value	7,500	7,500	6,023	1,477
Total commodities	110,500	107,500	57,605	49,895
Contractual services				
Consulting services	13,500	13,500	-	13,500
Other professional services	3,000	3,000	-	3,000
Equipment maintenance agreement	10,000	10,000	-	10,000
Machinery - repairs and maintenance	5,000	23,200	22,021	1,179
Buildings/grounds - repairs and maintenance	1,000	1,000	-	1,000
Computers/printers - repairs	4,000	500	-	500
Auto repairs and maintenance	5,000	7,800	4,414	3,386
Rentals - equipment	-	11,993	1,914	10,079
Printing/publishing	2,000	2,000	-	2,000
Education, training, and seminars	75,000	59,117	49,990	9,127
Mileage and travel	1,000	1,000	-	1,000
Meals and lodging	1,000	3,390	2,390	1,000
Dues and subscriptions	13,000	-	-	-
Telephone service - cellular	1,000	1,000	-	1,000

(Continued)

Sheriff's Restricted Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Contractual services (continued)				
Freight and cartage service	\$ 2,500	\$ 2,500	\$ 1,796	\$ 704
Contingency	50,000	50,000	-	50,000
Total contractual services	<u>187,000</u>	<u>190,000</u>	<u>82,525</u>	<u>107,475</u>
Capital outlay				
Computer hardware/software	-	-	3,000	(3,000)
Other expenditures	<u>1,200,000</u>	<u>1,200,000</u>	<u>1,054,809</u>	<u>145,191</u>
Total expenditures	<u>1,497,500</u>	<u>1,497,500</u>	<u>1,197,939</u>	<u>299,561</u>
Net change in fund balance	<u>\$ (324,500)</u>	<u>\$ (324,500)</u>	81,966	<u>\$ 406,466</u>
Fund balance at beginning of year			<u>812,046</u>	
Fund balance at end of year			<u>\$ 894,012</u>	

Arrestee's Medical Cost Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<hr/>				
Revenues				
Fines and forfeitures	\$ 20,000	\$ 20,000	\$ 20,176	\$ 176
<hr/>				
Expenditures				
Public safety				
Contractual services				
Medical services	108,000	108,000	108,000	-
<hr/>				
Net change in fund balance	\$ (88,000)	\$ (88,000)	(87,824)	\$ 176
<hr/>				
Fund balance at beginning of year			75,216	
<hr/>				
Fund (deficit) balance at end of year			\$ (12,608)	
<hr/>				

Foreclosure Mediation Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 800,000	\$ 800,000	\$ 368,550	\$ (431,450)
Expenditures				
Public safety				
Commodities				
Office supplies	10,000	10,000	-	10,000
Contractual services				
Other professional services	770,000	770,000	385,650	384,350
Printing/publishing	20,000	20,000	-	20,000
Total contractual services	790,000	790,000	385,650	404,350
Total expenditures	800,000	800,000	385,650	414,350
Net change in fund balance	\$ -	\$ -	(17,100)	\$ (17,100)
Fund balance at beginning of year			219,710	
Fund balance at end of year			\$ 202,610	

Illinois Department of Nuclear Safety Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 91,500	\$ 91,500	\$ 126,804	\$ 35,304
Investment income	1,400	1,400	985	(415)
Miscellaneous revenues	50,000	50,000	-	(50,000)
Total revenues	142,900	142,900	127,789	(15,111)
Expenditures				
Public safety				
Personal services				
Salaries	26,946	26,946	22,147	4,799
Benefits	18,195	18,195	12,606	5,589
Total personal services	45,141	45,141	34,753	10,388
Commodities				
Office supplies	2,000	1,010	-	1,010
Telephone supplies	-	990	990	-
Computer supplies	7,500	28,600	27,874	726
Operating supplies/materials	3,000	3,000	15	2,985
Food and beverages - human	2,500	500	18	482
Furniture and equipment - small value	2,000	2,700	2,380	320
Machinery and equipment - small value	15,000	463	-	463
Total commodities	32,000	37,263	31,277	5,986
Contractual services				
Other professional services	3,000	1,500	1,080	420
Temporary contracted services	16,000	2,395	2,165	230
Computers/printers - repairs	-	3,200	3,200	-
Auto repairs and maintenance	-	5	5	-
Education, training, and seminars	900	3,200	3,200	-
Mileage and travel	2,000	2,000	1,070	930
Meals and lodging	2,000	3,000	2,258	742
Dues and subscriptions	1,000	4,337	4,337	-
Freight and cartage service	200	200	67	133
Contingency	1,180	1,180	-	1,180
Total contractual services	26,280	21,017	17,382	3,635
Other expenditures	50,000	50,000	-	50,000
Total expenditures	153,421	153,421	83,412	70,009
Net change in fund balance	\$ (10,521)	\$ (10,521)	44,377	\$ 54,898
Fund balance at beginning of year			85,167	
Fund balance at end of year			<u>\$ 129,544</u>	

EMA Warning and Training Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 76,000	\$ 76,000	\$ 87,315	\$ 11,315
Investment income	1,000	1,000	608	(392)
Miscellaneous revenues	112,000	112,000	-	(112,000)
Total revenues	189,000	189,000	87,923	(101,077)
Expenditures				
Public safety				
Personal services				
Salaries	27,663	27,663	23,681	3,982
Benefits	18,338	18,338	13,416	4,922
Total personal services	46,001	46,001	37,097	8,904
Commodities				
Office supplies	2,000	1,496	1,186	310
Educational materials	1,000	3,500	3,435	65
Computer supplies	1,000	2,500	1,166	1,334
Operating supplies/materials	-	9,663	9,205	458
Food and beverages - human	100	210	190	20
Uniforms, clothing allowance	500	100	-	100
Total commodities	4,600	17,469	15,182	2,287
Contractual services				
Other professional services	26,000	582	-	582
Temporary contracted services	13,000	15,233	15,233	-
Equipment maintenance agreement	-	13,020	13,020	-
Computers/printers - repairs	-	2,500	2,459	41
Printing/publishing	4,500	1,281	1,281	-
Education, training, and seminars	-	60	60	-
Employee physicals	3,000	-	-	-
Meals and lodging	1,000	2,077	1,906	171
Dues and subscriptions	500	500	300	200
Freight and cartage service	100	978	914	64
Contingency	1,175	175	-	175
Total contractual services	49,275	36,406	35,173	1,233
Other expenditures	100,000	100,000	-	100,000
Total expenditures	199,876	199,876	87,452	112,424
Net change in fund balance	\$ (10,876)	\$ (10,876)	471	\$ 11,347
Fund balance at beginning of year			64,890	
Fund balance at end of year			\$ 65,361	

Public Building Commission Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 4,033,439	\$ 4,033,439	\$ 4,025,379	\$ (8,060)
Miscellaneous revenues	4,800	4,800	4,870	70
Total revenues	4,038,239	4,038,239	4,030,249	(7,990)
Expenditures				
General and administrative				
Contractual services				
Rentals - land and building	5,591,508	5,591,508	5,588,900	2,608
Construction services	1,000,000	1,000,000	1,000,000	-
Contingency	136,731	136,731	-	136,731
Total expenditures	6,728,239	6,728,239	6,588,900	139,339
Deficiency of revenues over expenditures	(2,690,000)	(2,690,000)	(2,558,651)	131,349
Other financing sources				
Transfers in	2,590,000	2,590,000	2,590,000	-
Net change in fund balance	\$ (100,000)	\$ (100,000)	31,349	\$ 131,349
Fund balance at beginning of year			369,310	
Fund balance at end of year			\$ 400,659	

ARPM Relief Program Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ -	\$ 150,000	\$ 57,424	\$ (92,576)
Expenditures				
General and administrative				
Contractual services				
Subgrant awards/obligations	-	150,000	400	149,600
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	57,024	<u>\$ 57,024</u>
Fund balance at beginning of year			<u>-</u>	
Fund balance at end of year			<u>\$ 57,024</u>	

County Clerk Assignment Automation Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 2,250	\$ 2,250	\$ 2,670	\$ 420
Investment income	200	200	108	(92)
Total revenues	2,450	2,450	2,778	328
Expenditures				
General and administrative				
Commodities				
Office supplies	3,000	3,000	-	3,000
Computer supplies	5,000	5,000	-	5,000
Furniture and equipment - small value	4,200	4,200	-	4,200
Total commodities	12,200	12,200	-	12,200
Contractual services				
Machinery - repairs and maintenance	250	250	-	250
Total expenditures	12,450	12,450	-	12,450
Net change in fund balance	\$ (10,000)	\$ (10,000)	2,778	\$ 12,778
Fund balance at beginning of year			12,595	
Fund balance at end of year			\$ 15,373	

County Clerk Document Storage Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 45,000	\$ 45,000	\$ 56,603	\$ 11,603
Investment income	200	200	839	639
Total revenues	45,200	45,200	57,442	12,242
Expenditures				
General and administrative				
Personal services				
Salaries	84,000	84,000	13,469	70,531
Benefits	42,392	42,392	6,604	35,788
Total personal services	126,392	126,392	20,073	106,319
Commodities				
Office supplies	2,450	2,450	28	2,422
Computer supplies	1,000	1,000	-	1,000
Furniture and equipment - small value	1,000	1,000	-	1,000
Total commodities	4,450	4,450	28	4,422
Contractual services				
Printing/publishing	7,500	7,500	2,975	4,525
Freight and cartage service	500	500	-	500
Refunds	50	50	-	50
Total contractual services	8,050	8,050	2,975	5,075
Total expenditures	138,892	138,892	23,076	115,816
Net change in fund balance	\$ (93,692)	\$ (93,692)	34,366	\$ 128,058
Fund balance at beginning of year			96,483	
Fund balance at end of year			\$ 130,849	

Treasurer's Automation Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 75,000	\$ 75,000	\$ 77,975	\$ 2,975
Investment income	4,000	4,000	1,855	(2,145)
Miscellaneous revenues	20,000	20,000	30,202	10,202
Total revenues	99,000	99,000	110,032	11,032
Expenditures				
General and administrative				
Personal services				
Salaries	40,524	40,524	40,027	497
Benefits	25,176	25,176	19,680	5,496
Total personal services	65,700	65,700	59,707	5,993
Commodities				
Computer supplies	15,400	13,400	8,751	4,649
Furniture and equipment - small value	20,000	15,000	11,142	3,858
Total commodities	35,400	28,400	19,893	8,507
Contractual services				
Consulting services	37,340	40,340	21,305	19,035
Systems analyst/planning	13,000	15,000	14,444	556
Machinery - repairs and maintenance	1,000	1,000	305	695
Other professional services	11,000	10,800	9,797	1,003
Dues and subscriptions	2,500	4,500	4,378	122
Freight and cartage service	100	300	251	49
Total contractual services	64,940	71,940	50,480	21,460
Total expenditures	166,040	166,040	130,080	35,960
Net change in fund balance	\$ (67,040)	\$ (67,040)	(20,048)	\$ 46,992
Fund balance at beginning of year			172,930	
Fund balance at end of year			\$ 152,882	

Recorder's Automation Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 1,150,000	\$ 1,150,000	\$ 936,551	\$ (213,449)
Investment income	5,000	5,000	3,016	(1,984)
Miscellaneous revenues	181,557	181,557	-	(181,557)
Total revenues	1,336,557	1,336,557	939,567	(396,990)
Expenditures				
General and administrative				
Recorder's automation				
Personal services				
Salaries	242,514	241,245	213,175	28,070
Benefits	150,933	152,202	130,226	21,976
Total personal services	393,447	393,447	343,401	50,046
Commodities				
Office supplies	5,000	11,000	8,453	2,547
Computer supplies	30,000	30,000	15,978	14,022
Food and beverages - human	-	420	333	87
Furniture and equipment - small value	10,000	3,000	-	3,000
Total commodities	45,000	44,420	24,764	19,656
Contractual services				
Systems analyst/planning	50,000	38,000	-	38,000
Other professional services	390,000	336,162	3,700	332,462
Equipment maintenance agreement	40,000	105,838	105,838	-
Advertising, legal notices	-	500	264	236
Education, training, and seminars	-	900	900	-
Mileage and travel	2,000	2,000	985	1,015
Meals and lodging	2,000	2,080	2,076	4
Dues and subscriptions	1,000	100	-	100
Freight and cartage service	1,000	1,000	464	536
Total contractual services	486,000	486,580	114,227	372,353
Capital outlay				
Computer hardware/software	15,000	15,000	-	15,000
Total recorder's automation	939,447	939,447	482,392	457,055

(Continued)

Recorder's Automation Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Recorder's automation - GIS				
Personal services				
Salaries	\$ 159,672	\$ 159,672	\$ 156,441	\$ 3,231
Benefits	100,223	100,223	93,136	7,087
Total personal services	<u>259,895</u>	<u>259,895</u>	<u>249,577</u>	<u>10,318</u>
Contractual services				
Equipment maintenance agreement	1,000	1,000	825	175
Total recorder's automation - GIS	<u>260,895</u>	<u>260,895</u>	<u>250,402</u>	<u>10,493</u>
Recorder's automation - rental housing program				
Personal services				
Salaries	44,288	38,906	36,897	2,009
Benefits	25,927	31,309	30,158	1,151
Total recorder's automation - rental housing program	<u>70,215</u>	<u>70,215</u>	<u>67,055</u>	<u>3,160</u>
Total expenditures	<u>1,270,557</u>	<u>1,270,557</u>	<u>799,849</u>	<u>470,708</u>
Excess of revenues over expenditures	<u>66,000</u>	<u>66,000</u>	<u>139,718</u>	<u>73,718</u>
Other financing uses				
Transfers out	<u>(66,000)</u>	<u>(66,000)</u>	<u>(66,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>73,718</u>	<u>\$ 73,718</u>
Fund balance at beginning of year			<u>414,365</u>	
Fund balance at end of year			<u>\$ 488,083</u>	

County Owned Parking Facility Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 400,000	\$ 400,000	\$ 382,350	\$ (17,650)
Expenditures				
General and administrative				
Personal services				
Salaries	191,475	191,475	188,283	3,192
Benefits	132,260	132,260	124,702	7,558
Total personal services	323,735	323,735	312,985	10,750
Commodities				
Office supplies	1,000	683	255	428
Buildings/grounds maintenance supplies	331	381	380	1
Uniforms, clothing allowance	1,000	1,560	1,560	-
Furniture and equipment - small value	800	750	-	750
Electricity - energy supplies	6,000	6,000	2,857	3,143
Bottled water	-	200	200	-
Total commodities	9,131	9,574	5,252	4,322
Contractual services				
Legal services	-	15,000	12,956	2,044
Architectural services	250,000	235,000	-	235,000
Contracted snow removal	20,000	15,877	11,920	3,957
Machinery - repairs and maintenance	150	150	129	21
Buildings/grounds - repairs and maintenance	8,000	11,839	11,839	-
Radios/phones - repairs and maintenance	500	291	23	268
Rentals - equipment	500	500	-	500
Education, training, and seminars	27,000	27,000	-	27,000
Mileage and travel	27,000	27,000	1,380	25,620
Meals and lodging	27,000	27,000	6,034	20,966
Freight and cartage service	100	100	-	100
Fuel surcharge	-	50	10	40
Contingency	19,105	19,105	-	19,105
Public purpose expense	6,650	6,650	-	6,650
Total contractual services	386,005	385,562	44,291	341,271
Total expenditures	718,871	718,871	362,528	356,343
Net change in fund balance	\$ (318,871)	\$ (318,871)	19,822	\$ 338,693
Fund balance at beginning of year			1,485,997	
Fund balance at end of year			\$ 1,505,819	

Veteran's Assistance Commission Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 45,000	\$ 45,000	\$ -	\$ (45,000)
Miscellaneous revenues	16,000	16,000	-	(16,000)
Total revenues	61,000	61,000	-	(61,000)
Expenditures				
Health and welfare				
Personal services				
Salaries	226,399	221,956	190,490	31,466
Benefits	147,721	152,165	126,432	25,733
Total personal services	374,120	374,121	316,922	57,199
Commodities				
Office supplies	5,875	6,375	6,305	70
Telephone supplies	250	-	-	-
Educational materials	1,000	-	-	-
Books and periodicals	2,000	-	-	-
Computer supplies	4,380	7,380	4,321	3,059
Personal products	24,000	29,500	28,875	625
Food and beverages - human	19,500	27,675	25,602	2,073
Uniforms, clothing allowance	-	500	222	278
Fuel and lubricants	9,300	7,800	4,065	3,735
Vehicle licenses	125	125	-	125
Furniture and equipment - small value	250	250	-	250
Machinery and equipment - small value	500	500	-	500
Gas - energy supplies	15,000	23,000	18,278	4,722
Electricity - energy supplies	18,000	31,500	28,369	3,131
Water and sewer	10,000	26,000	21,051	4,949
Bottled water	252	252	242	10
Total commodities	110,432	160,857	137,330	23,527
Contractual services				
Dental services	45,000	42,000	41,390	610
Medical services	1,000	1,000	-	1,000
Systems analyst/planning	2,500	2,200	2,194	6
Non-employee transportation	15,000	6,500	6,400	100
Other professional services	-	7,000	3,603	3,397
Garbage disposal - cleaning	500	500	-	500
Security service contract	400	450	419	31
Machinery - repairs and maintenance	100	100	-	100
Computers/printers - repairs	400	400	-	400

(Continued)

Veteran's Assistance Commission Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Contractual services (continued)				
Auto repairs and maintenance	\$ 4,630	\$ 5,630	\$ 5,087	\$ 543
Rentals - land and building	185,800	308,907	276,023	32,884
Advertising, legal notices	1,000	1,000	864	136
Printing/publishing	1,000	1,000	705	295
Postage/mailling services	2,800	1,800	1,354	446
Education, training, and seminars	4,550	4,550	3,115	1,435
Mileage and travel	5,000	5,000	1,826	3,174
Meals and lodging	6,000	6,000	4,977	1,023
Dues and subscriptions	1,500	1,500	660	840
Telephone service - regular	1,500	-	-	-
Freight and cartage service	485	485	71	414
Contingency	17,283	-	-	-
Total contractual services	<u>296,448</u>	<u>396,022</u>	<u>348,688</u>	<u>47,334</u>
Total expenditures	<u>781,000</u>	<u>931,000</u>	<u>802,940</u>	<u>128,060</u>
Deficiency of revenues over expenditures	<u>(720,000)</u>	<u>(870,000)</u>	<u>(802,940)</u>	<u>67,060</u>
Other financing sources				
Transfers in	<u>600,000</u>	<u>600,000</u>	<u>600,000</u>	<u>-</u>
Net change in fund balance	<u>\$ (120,000)</u>	<u>\$ (270,000)</u>	<u>(202,940)</u>	<u>\$ 67,060</u>
Fund balance at beginning of year			<u>408,943</u>	
Fund balance at end of year			<u>\$ 206,003</u>	

911 Emergency Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 5,410,000	\$ 5,410,000	\$ 5,376,522	\$ (33,478)
Investment income	100,000	100,000	30,875	(69,125)
Miscellaneous revenues	1,000,000	1,000,000	17,512	(982,488)
Total revenues	6,510,000	6,510,000	5,424,909	(1,085,091)
Expenditures				
Public safety				
Personal services				
Salaries	907,097	1,029,569	1,029,569	-
Benefits	385,985	407,465	407,084	381
Total personal services	1,293,082	1,437,034	1,436,653	381
Commodities				
Office supplies	9,000	6,840	6,840	-
Copy machine supplies	6,000	3,311	3,311	-
Telephone supplies	1,350	1,202	1,202	-
Janitorial and cleaning supplies	400	700	583	117
Educational materials	50,000	44,473	44,473	-
Books and periodicals	1,000	726	726	-
Computer supplies	173,865	337,439	343,369	(5,930)
Operating supplies/materials	5,500	4,661	4,635	26
Food and beverages - human	1,200	500	471	29
Uniforms, clothing allowance	4,600	6,344	6,344	-
Fuel and lubricants	6,500	11,128	11,128	-
Furniture and equipment - small value	20,000	21,147	17,443	3,704
Machinery and equipment - small value	-	14,807	12,157	2,650
Gas - energy supplies	2,000	1,827	1,827	-
Electricity - energy supplies	5,000	6,203	6,203	-
Water and sewer	350	331	331	-
Bottled water	250	315	315	-
Total commodities	287,015	461,954	461,358	596
Contractual services				
Legal services	16,000	12,000	12,000	-
Consulting services	1,500	-	-	-
Systems analyst/planning	1,500	-	-	-
Contractual instruction service	24,000	3,297	3,297	-
Court interpreter services	15,000	13,786	13,786	-
Other professional services	29,800	32,950	23,900	9,050
Equipment maintenance agreement	610,521	705,021	670,217	34,804
Copier maintenance agreement	500	-	-	-
Machinery - repairs and maintenance	8,000	-	-	-
Buildings/grounds - repairs and maintenance	8,000	7,908	7,908	-
Computers/printers - repairs	2,000	-	-	-

(Continued)

911 Emergency Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Contractual services (continued)				
Radios/phones - repairs and maintenance	\$ 2,000	\$ 17,489	\$ 14,171	\$ 3,318
Auto repairs and maintenance	7,000	11,062	11,010	52
Rentals - land and building	147,000	150,024	150,024	-
Rentals - equipment	10,000	12,837	12,837	-
Non county capital equipment reimbursement	129,000	421,674	421,674	-
Advertising, legal notices	300	64	64	-
Printing/publishing	18,500	13,249	13,249	-
Postage/mailing services	1,500	970	937	33
Education, training, and seminars	80,000	114,652	113,802	850
Mileage and travel	9,000	8,564	8,564	-
Meals and lodging	15,000	17,761	16,752	1,009
Dues and subscriptions	17,700	13,570	13,564	6
Telephone service - regular	1,100,000	1,073,217	1,118,401	(45,184)
Telephone service - cellular	15,000	13,641	13,641	-
Liability and fidelity insurance	12,000	15,340	15,340	-
Freight and cartage service	6,700	7,137	7,107	30
Fuel surcharge	400	6	6	-
Contingency	6,982	4	4	-
Surcharge reappropriation program	1,285,000	1,026,096	1,026,096	-
Total contractual services	3,579,903	3,692,319	3,688,351	3,968
Debt service - principal	-	369,512	369,512	-
Debt service - interest and fiscal charges	-	53,269	53,269	-
Capital outlay				
Machinery and equipment	75,000	75,000	-	75,000
Vehicles	25,000	25,000	-	25,000
Office furniture and equipment	200,000	200,000	-	200,000
Computer hardware/software	4,500,000	3,645,912	2,871,608	774,304
Total capital outlay	4,800,000	3,945,912	2,871,608	1,074,304
Other expenditures	1,000,000	1,000,000	-	1,000,000
Total expenditures	10,960,000	10,960,000	8,880,751	2,079,249
Deficiency of revenues over expenditures	(4,450,000)	(4,450,000)	(3,455,842)	994,158
Other financing sources				
Proceeds from capital leases	-	-	1,951,228	1,951,228
Net change in fund balance	\$ (4,450,000)	\$ (4,450,000)	(1,504,614)	\$ 2,945,386
Fund balance at beginning of year			3,686,806	
Fund balance at end of year			\$ 2,182,192	

Solid Waste Management Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 163,249	\$ 163,249	\$ 153,472	\$ (9,777)
Charges for services	1,178,000	1,178,000	1,256,117	78,117
Investment income	75,000	75,000	53,455	(21,545)
Miscellaneous revenues	57,500	57,500	91,815	34,315
Total revenues	1,473,749	1,473,749	1,554,859	81,110
Expenditures				
Health and welfare				
Personal services				
Salaries	481,465	482,672	478,865	3,807
Benefits	232,756	237,055	215,740	21,315
Total personal services	714,221	719,727	694,605	25,122
Commodities				
Office supplies	2,500	2,752	2,752	-
Telephone supplies	-	30	30	-
Books and periodicals	-	49	49	-
Computer supplies	4,000	4,272	4,272	-
Food and beverages - human	1,000	1,000	66	934
Fuel and lubricants	150	150	-	150
Vehicle licenses	-	105	105	-
Auto parts/maintenance	300	393	393	-
Machinery and equipment parts	6,000	6,000	-	6,000
Total commodities	13,950	14,751	7,667	7,084
Contractual services				
Legal services	50,000	50,000	10,306	39,694
Architectural services	8,600	8,600	-	8,600
Engineering services	45,000	45,000	-	45,000
Consulting services	5,400	5,400	5,400	-
Subgrant awards/obligations	254,775	248,715	500	248,215
Laboratory services	40,000	40,000	120	39,880
Other professional services	-	3	3	-
Machinery - repairs and maintenance	-	249	249	-
Auto repairs and maintenance	4,000	4,000	376	3,624
Rentals - land and building	22,153	22,153	14,096	8,057
Rentals - equipment	1,000	1,000	835	165
Construction-signs	500	500	-	500
Advertising, legal notices	30,000	30,000	21,773	8,227
Printing/publishing	10,000	10,000	2,292	7,708

(Continued)

Solid Waste Management Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Contractual services (continued)				
Postage/mailling services	\$ 3,000	\$ 3,000	\$ 1,317	\$ 1,683
Education, training, and seminars	8,000	7,965	4,509	3,456
Mileage and travel	3,000	3,000	1,410	1,590
Meals and lodging	5,000	5,000	2,529	2,471
Dues and subscriptions	3,000	4,430	4,425	5
Freight and cartage service	1,000	1,571	1,571	-
Contingency	6,000	6,000	-	6,000
Recycling program	256,500	254,035	192,610	61,425
Total contractual services	<u>756,928</u>	<u>750,621</u>	<u>264,321</u>	<u>486,300</u>
Capital outlay				
Buildings and structures	75,000	75,000	34,309	40,691
Machinery and equipment	25,000	25,000	-	25,000
Vehicles	30,000	30,000	24,524	5,476
Computer hardware/software	500	500	-	500
Total capital outlay	<u>130,500</u>	<u>130,500</u>	<u>58,833</u>	<u>71,667</u>
Other expenditures	<u>75,000</u>	<u>75,000</u>	<u>16,666</u>	<u>58,334</u>
Total expenditures	<u>1,690,599</u>	<u>1,690,599</u>	<u>1,042,092</u>	<u>648,507</u>
Net change in fund balance	<u>\$ (216,850)</u>	<u>\$ (216,850)</u>	512,767	<u>\$ 729,617</u>
Fund balance at beginning of year			<u>4,967,627</u>	
Fund balance at end of year			<u>\$ 5,480,394</u>	

IKE Disaster Recovery CDBG Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 3,380,000	\$ 3,380,000	\$ 2,183,963	\$ (1,196,037)
Expenditures				
Health and welfare				
Contractual services				
Engineering services	30,000	30,000	-	30,000
Subgrant awards/obligations	3,350,000	3,350,000	1,975,334	1,374,666
Total expenditures	3,380,000	3,380,000	1,975,334	1,404,666
Net change in fund balance	\$ -	\$ -	208,629	\$ 208,629
Fund balance (deficit) at beginning of year			(209,095)	
Fund balance (deficit) at end of year			\$ (466)	

Foreclosure Settlement Program Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 2,540,975	\$ 2,540,975	\$ -	\$ (2,540,975)
Expenditures				
Health and welfare				
Personal services				
Salaries	27,037	27,037	-	27,037
Benefits	13,938	13,938	-	13,938
Total personal services	40,975	40,975	-	40,975
Commodities				
Subgrant awards/obligations	2,500,000	2,500,000	-	2,500,000
Total expenditures	2,540,975	2,540,975	-	2,540,975
Net change in fund balance	\$ -	\$ -	-	\$ -
Fund balance at beginning of year			-	
Fund balance at end of year			\$ -	

Community Development Block Grants Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 3,176,654	\$ 3,176,654	\$ 1,855,984	\$ (1,320,670)
Miscellaneous revenues	250,000	250,000	116,770	(133,230)
Total revenues	3,426,654	3,426,654	1,972,754	(1,453,900)
Expenditures				
Health and welfare				
Personal services				
Salaries	223,268	221,488	209,151	12,337
Benefits	87,247	89,027	90,243	(1,216)
Total personal services	310,515	310,515	299,394	11,121
Commodities				
Office supplies	1,500	1,500	255	1,245
Copy machine supplies	500	500	-	500
Fax supplies	500	500	-	500
Telephone supplies	500	500	-	500
Books and periodicals	500	500	-	500
Computer supplies	5,000	5,000	1,053	3,947
Food and beverages - human	500	500	-	500
Furniture and equipment - small value	500	500	-	500
Total commodities	9,500	9,500	1,308	8,192
Contractual services				
Auditing services	5,000	5,000	-	5,000
Subgrant awards/obligations	3,000,000	3,000,000	1,665,264	1,334,736
Court reporter services	1,000	1,000	-	1,000
Other professional services	3,000	3,000	-	3,000
Temporary contracted services	5,000	5,000	-	5,000
Copier maintenance agreement	1,025	1,025	-	1,025
Fire equipment	200	200	-	200
Radios/phones - repairs and maintenance	513	513	-	513
Rentals - land and building	18,000	18,000	13,838	4,162
Advertising, legal notices	2,500	2,500	1,890	610
Printing/publishing	500	500	-	500
Postage/mailing services	1,500	1,500	669	831
Education, training, and seminars	2,500	2,500	778	1,722
Mileage and travel	2,500	2,500	313	2,187
Meals and lodging	2,500	2,500	27	2,473
Dues and subscriptions	3,000	3,000	1,925	1,075

(Continued)

Community Development Block Grants Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Contractual services (continued)				
Freight and cartage service	\$ 500	\$ 500	\$ 23	\$ 477
Fuel surcharge	150	150	28	122
Contingency	60,000	60,000	-	60,000
Total contractual services	<u>3,109,388</u>	<u>3,109,388</u>	<u>1,684,755</u>	<u>1,424,633</u>
Other expenditures	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>
Total expenditures	<u>3,529,403</u>	<u>3,529,403</u>	<u>1,985,457</u>	<u>1,543,946</u>
Net change in fund balance	<u>\$ (102,749)</u>	<u>\$ (102,749)</u>	<u>(12,703)</u>	<u>\$ 90,046</u>
Fund balance at beginning of year			<u>241,692</u>	
Fund balance at end of year			<u>\$ 228,989</u>	

Community Development Home Program Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 789,520	\$ 789,520	\$ 457,201	\$ (332,319)
Miscellaneous revenues	100,000	100,000	-	(100,000)
Total revenues	889,520	889,520	457,201	(432,319)
Expenditures				
Health and welfare				
Personal services				
Salaries	23,988	23,513	10,954	12,559
Benefits	30,431	30,906	6,355	24,551
Total personal services	54,419	54,419	17,309	37,110
Contractual services				
Subgrant awards/obligations	732,000	732,000	438,339	293,661
Postage/mailing services	100	100	-	100
Mileage and travel	500	500	17	483
Meals and lodging	500	500	3	497
Contingency	2,001	2,001	-	2,001
Total contractual services	735,101	735,101	438,359	296,742
Other expenditures	100,000	100,000	-	100,000
Total expenditures	889,520	889,520	455,668	433,852
Net change in fund balance	\$ -	\$ -	1,533	\$ 1,533
Fund balance at beginning of year			39,354	
Fund balance at end of year			\$ 40,887	

Local Law Enforcement Block Grant Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 140,000	\$ 140,000	\$ 30,429	\$ (109,571)
Investment income	1,000	1,000	67	(933)
Total revenues	141,000	141,000	30,496	(110,504)
Expenditures				
Public safety				
Commodities				
Furniture and equipment - small value	200,000	153,161	3,675	149,486
Contractual services				
Other professional services	-	30,429	15,679	14,750
Capital outlay				
Machinery and equipment	-	16,410	16,410	-
Total expenditures	200,000	200,000	35,764	164,236
Net change in fund balance	\$ (59,000)	\$ (59,000)	(5,268)	\$ 53,732
Fund balance at beginning of year			20,990	
Fund balance at end of year			\$ 15,722	

Workforce Development Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 2,400,250	\$ 2,400,250	\$ 1,719,724	\$ (680,526)
Investment income	-	-	272	272
Miscellaneous revenues	25,000	75,000	50,000	(25,000)
Total revenues	2,425,250	2,475,250	1,769,996	(705,254)
Expenditures				
Health and welfare				
Personal services				
Salaries	198,319	198,319	196,935	1,384
Benefits	90,825	90,825	87,601	3,224
Total personal services	289,144	289,144	284,536	4,608
Commodities				
Office supplies	1,000	2,500	2,177	323
Office supplies - toner cartridges	-	900	881	19
Books and periodicals	200	14	14	-
Computer supplies	500	1,000	858	142
Food and beverages - human	1,000	89	89	-
Furniture and equipment - small value	1,000	1,100	1,020	80
Total commodities	3,700	5,603	5,039	564
Contractual services				
Consulting services	30,000	31,500	31,400	100
Copier maintenance agreement	850	850	847	3
Rentals - land and building	1,250	1,050	975	75
Subgrant awards/obligations	1,967,250	2,013,966	1,350,378	663,588
Advertising, legal notices	1,000	2,900	2,769	131
Printing/publishing	2,000	1,100	858	242
Postage/mailing services	1,000	400	197	203
Education, training, and seminars	4,000	5,000	4,816	184
Tuition Reimbursement	5,000	-	-	-
Mileage and travel	3,000	4,886	4,752	134
Meals and lodging	3,000	9,595	9,157	438
Dues and subscriptions	20,000	20,000	19,930	70
Telephone service - cellular	1,500	600	511	89
Liability and fidelity insurance	3,000	3,100	3,095	5
Freight and cartage service	300	300	235	65
Fuel surcharge	50	50	16	34
Contingency	4,206	206	138	68
Total contractual services	2,047,406	2,095,503	1,430,074	665,429

(Continued)

Workforce Development Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Other expenditures	\$ 25,000	\$ 25,000	\$ -	\$ 25,000
Total expenditures	<u>2,365,250</u>	<u>2,415,250</u>	<u>1,719,649</u>	<u>695,601</u>
Excess (deficiency) of revenues over expenditures	<u>60,000</u>	<u>60,000</u>	<u>50,347</u>	<u>(9,653)</u>
Other financing uses				
Transfers out	<u>(60,000)</u>	<u>(60,000)</u>	<u>(47,528)</u>	<u>12,472</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>2,819</u>	<u>\$ 2,819</u>
Fund balance at beginning of year			<u>31,951</u>	
Fund balance at end of year			<u>\$ 34,770</u>	

Workforce Services Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 5,943,799	\$ 5,943,799	\$ 4,114,266	\$ (1,829,533)
Investment income	200	200	136	(64)
Miscellaneous revenues	1,003,000	1,003,000	3,205	(999,795)
Total revenues	6,946,999	6,946,999	4,117,607	(2,829,392)
Expenditures				
Health and welfare				
Personal services				
Salaries	1,395,600	1,395,600	1,101,057	294,543
Benefits	566,836	566,836	506,421	60,415
Total personal services	1,962,436	1,962,436	1,607,478	354,958
Commodities				
Office supplies	20,000	20,000	10,873	9,127
Office supplies - toner cartridges	10,000	10,000	8,454	1,546
Telephone supplies	1,000	1,000	-	1,000
Educational materials	20,000	25,000	21,121	3,879
Books and periodicals	3,000	3,000	665	2,335
Computer supplies	20,000	55,000	43,239	11,761
Buildings/grounds maintenance supplies	400	2,400	1,269	1,131
Food and beverages - human	7,000	7,000	1,930	5,070
Uniforms, clothing allowance	250	250	-	250
Fuel and lubricants	10,000	10,000	6,144	3,856
Furniture and equipment - small value	1,000	1,000	-	1,000
Total commodities	92,650	134,650	93,695	40,955
Contractual services				
Legal services	-	6,000	5,625	375
Consulting services	30,000	30,000	21,944	8,056
Subgrant awards/obligations	729,265	769,265	739,438	29,827
Contractual instruction service	2,875,248	2,730,726	1,408,807	1,321,919
WIA supportive services	10,000	20,000	18,590	1,410
Other professional services	-	100	100	-
Copier maintenance agreement	3,500	4,250	4,145	105
Buildings/grounds - repairs and maintenance	100	100	-	100
Auto repairs and maintenance	10,000	10,000	9,852	148
Rentals - land and building	98,000	98,000	96,800	1,200
Advertising, legal notices	20,000	40,000	37,450	2,550
Printing/publishing	7,000	7,000	3,170	3,830
Postage/mailing services	2,500	2,500	2,483	17
Education, training, and seminars	3,000	8,000	6,578	1,422

(Continued)

Workforce Services Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis) (Continued)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Contractual services (continued)				
Tuition reimbursement	\$ 5,000	\$ 14,662	\$ 14,662	\$ -
Mileage and travel	8,000	8,000	6,878	1,122
Meals and lodging	4,000	4,000	1,810	2,190
Dues and subscriptions	29,500	29,500	26,198	3,302
Telephone service - regular	3,600	5,600	4,523	1,077
Telephone service - cellular	2,000	2,000	1,447	553
Freight and cartage service	1,200	1,200	312	888
Fuel surcharge	-	10	1	9
Contingency	50,000	50,000	-	50,000
Total contractual services	<u>3,891,913</u>	<u>3,840,913</u>	<u>2,410,813</u>	<u>1,430,100</u>
Capital outlay				
Machinery and equipment	-	9,000	8,925	75
Other expenditures	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>
Total expenditures	<u>6,946,999</u>	<u>6,946,999</u>	<u>4,120,911</u>	<u>2,826,088</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(3,304)</u>	<u>\$ (3,304)</u>
Fund balance (deficit) at beginning of year			<u>(14,273)</u>	
Fund balance (deficit) at end of year			<u>\$ (17,577)</u>	

HUD Lead Hazard Reduction Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<hr/>				
Revenues				
Intergovernmental	\$ 100,000	\$ 100,000	\$ -	\$ (100,000)
<hr/>				
Expenditures				
Health and welfare				
Contractual services				
Subgrant awards/obligations	100,000	100,000	-	100,000
<hr/>				
Net change in fund balance	\$ -	\$ -	-	\$ -
<hr/>				
Fund balance at beginning of year			2,728	
<hr/>				
Fund balance at end of year			\$ 2,728	
<hr/>				

Neighborhood Stabilization Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 1,311,414	\$ 1,311,414	\$ 235,439	\$ (1,075,975)
Expenditures				
Health and welfare				
Personal services				
Salaries	36,617	42,041	42,041	-
Benefits	32,948	34,082	19,636	14,446
Total personal services	69,565	76,123	61,677	14,446
Contractual services				
Subgrant awards/obligations	1,238,000	1,231,442	260,735	970,707
Postage/mailing services	100	100	-	100
Mileage and travel	1,500	1,500	2	1,498
Meals and lodging	1,500	1,500	-	1,500
Contingency	749	749	-	749
Total contractual services	1,241,849	1,235,291	260,737	974,554
Total expenditures	1,311,414	1,311,414	322,414	989,000
Net change in fund balance	\$ -	\$ -	(86,975)	\$ (86,975)
Fund balance at beginning of year			184,011	
Fund balance at end of year			\$ 97,036	

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, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
<hr/>				
Revenues				
Investment income	\$ 500	\$ 500	\$ 2,343	\$ 1,843
<hr/>				
Expenditures				
Debt service - principal	215,000	215,000	214,286	714
Debt service - interest and fiscal charges	500	500	-	500
Total expenditures	<u>215,500</u>	<u>215,500</u>	<u>214,286</u>	<u>1,214</u>
<hr/>				
Net change in fund balance	<u>\$ (215,000)</u>	<u>\$ (215,000)</u>	<u>(211,943)</u>	<u>\$ 3,057</u>
<hr/>				
Fund balance at beginning of year			<u>426,526</u>	
Fund balance at end of year			<u>\$ 214,583</u>	

Clearview Debt Service Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 67,150	\$ 67,150	\$ 66,668	\$ (482)
Investment income	850	850	1,260	410
Total revenues	<u>68,000</u>	<u>68,000</u>	<u>67,928</u>	<u>(72)</u>
Expenditures				
Debt service - principal	52,700	52,700	52,517	183
Debt service - interest and fiscal charges	17,300	17,300	14,632	2,668
Total expenditures	<u>70,000</u>	<u>70,000</u>	<u>67,149</u>	<u>2,851</u>
Net change in fund balance	<u>\$ (2,000)</u>	<u>\$ (2,000)</u>	779	<u>\$ 2,779</u>
Fund balance at beginning of year			<u>148,424</u>	
Fund balance at end of year			<u>\$ 149,203</u>	

Adult Detention Center Debt Service Fund - 2005
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Investment income	\$ 8,000	\$ 8,000	\$ 22,735	\$ 14,735
Expenditures				
Debt service - principal	1,710,000	1,710,000	1,710,000	-
Debt service - interest and fiscal charges	296,000	296,000	291,596	4,404
Total expenditures	2,006,000	2,006,000	2,001,596	4,404
Deficiency of revenues over expenditures	(1,998,000)	(1,998,000)	(1,978,861)	19,139
Other financing sources				
Transfers in	1,998,000	1,998,000	1,998,000	-
Net change in fund balance	\$ -	\$ -	19,139	\$ 19,139
Fund balance at beginning of year			2,006,928	
Fund balance at end of year			\$ 2,026,067	

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, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Investment income	\$ 2,000	\$ 2,000	\$ 5,054	\$ 3,054
Expenditures				
Debt service - principal	208,000	208,000	205,000	3,000
Debt service - interest and fiscal charges	372,000	372,000	364,500	7,500
Total expenditures	580,000	580,000	569,500	10,500
Deficiency of revenues over expenditures	(578,000)	(578,000)	(564,446)	13,554
Other financing sources				
Transfers in	578,000	578,000	578,000	-
Net change in fund balance	\$ -	\$ -	13,554	\$ 13,554
Fund balance at beginning of year			596,782	
Fund balance at end of year			\$ 610,336	

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, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Investment income	\$ 14,000	\$ 14,000	\$ 16,754	\$ 2,754
Expenditures				
Debt service - principal	914,000	914,000	910,000	4,000
Debt service - interest and fiscal charges	797,000	797,000	781,563	15,437
Total expenditures	1,711,000	1,711,000	1,691,563	19,437
Deficiency of revenues over expenditures	(1,697,000)	(1,697,000)	(1,674,809)	22,191
Other financing sources				
Transfers in	1,697,000	1,697,000	1,697,000	-
Net change in fund balance	\$ -	\$ -	22,191	\$ 22,191
Fund balance at beginning of year			1,752,520	
Fund balance at end of year			\$ 1,774,711	

Road Improvement Debt Service Fund - 2010
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Investment income	\$ 20,000	\$ 20,000	\$ 78,596	\$ 58,596
Expenditures				
Debt service - principal	4,155,000	4,155,000	4,150,000	5,000
Debt service - interest and fiscal charges	4,305,000	4,305,000	4,281,362	23,638
Total expenditures	8,460,000	8,460,000	8,431,362	28,638
Deficiency of revenues over expenditures	(8,440,000)	(8,440,000)	(8,352,766)	87,234
Other financing sources				
Transfers in	8,440,000	8,440,000	8,440,000	-
Net change in fund balance	\$ -	\$ -	87,234	\$ 87,234
Fund balance at beginning of year			8,566,022	
Fund balance at end of year			\$ 8,653,256	

Refunded 2005 Adult Detention Center Debt Service Fund - 2012
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Investment income	\$ 4,000	\$ 4,000	\$ 4,332	\$ 332
Expenditures				
Debt service - interest and fiscal charges	716,000	716,000	710,400	5,600
Deficiency of revenues over expenditures	(712,000)	(712,000)	(706,068)	5,932
Other financing sources				
Transfers in	712,000	712,000	712,000	-
Net change in fund balance	\$ -	\$ -	5,932	\$ 5,932
Fund balance at beginning of year			709,443	
Fund balance at end of year			\$ 715,375	

Community Health Center Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Investment income	\$ 200	\$ 200	\$ 245	\$ 45
Miscellaneous revenues	100,000	-	-	-
Total revenues	100,200	200	245	45
Expenditures				
Health and welfare				
Contractual services				
Buildings/grounds - repairs and maintenance	-	-	4,749	(4,749)
Capital outlay				
Buildings and structures	10,000	16,738	-	16,738
Machinery and equipment	10,000	3,262	-	3,262
Office furniture and equipment	5,200	5,200	-	5,200
Computer hardware/software	20,000	20,000	-	20,000
Total capital outlay	45,200	45,200	-	45,200
Other expenditures	100,000	100,000	-	100,000
Total expenditures	145,200	145,200	4,749	140,451
Deficiency of revenues over expenditures	(45,000)	(145,000)	(4,504)	140,496
Other financing sources				
Transfers in				
	-	100,000	100,000	-
Net change in fund balance	\$ (45,000)	\$ (45,000)	95,496	\$ 140,496
Fund balance at beginning of year			39,624	
Fund balance at end of year			\$ 135,120	

Capital Improvement/Repair Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (GAAP Basis)
 Year Ended November 30, 2014

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 480,000	\$ 480,000	\$ 538,940	\$ 58,940
Investment income	20,000	20,000	28,793	8,793
Miscellaneous revenues	1,810,000	1,810,000	1,522,250	(287,750)
Total revenues	2,310,000	2,310,000	2,089,983	(220,017)
Expenditures				
General and administrative				
Commodities				
Furniture and equipment - small value	150,000	75,000	95,617	(20,617)
Machinery and equipment - small value	50,000	50,000	-	50,000
Total commodities	200,000	125,000	95,617	29,383
Contractual services				
Architectural services	250,000	315,000	294,734	20,266
Other professional services	-	11,968	11,968	-
Equipment maintenance agreement	-	115,003	115,003	-
Rentals - equipment	25,000	25,000	-	25,000
Non county capital equipment reimbursement	-	-	22,125	(22,125)
Total contractual services	275,000	466,971	443,830	23,141
Capital outlay				
Buildings and structures	2,355,000	2,529,875	1,066,408	1,463,467
Right of way/easements	-	9,125	-	9,125
Infrastructure	2,900,000	2,479,817	-	2,479,817
Machinery and equipment	805,000	784,000	377,754	406,246
Office furniture and equipment	50,000	97,000	-	97,000
Computer hardware/software	100,000	193,212	123,162	70,050
Total capital outlay	6,210,000	6,093,029	1,567,324	4,525,705
Other expenditures	150,000	150,000	-	150,000
Total expenditures	6,835,000	6,835,000	2,106,771	4,728,229
Deficiency of revenues over expenditures	(4,525,000)	(4,525,000)	(16,788)	4,508,212
Other financing uses				
Transfers in	1,674,000	1,674,000	1,674,000	-
Transfers out	(1,000,000)	(1,000,000)	(1,000,000)	-
Total other financing sources (uses)	674,000	674,000	674,000	-
Net change in fund balance	\$ (3,851,000)	\$ (3,851,000)	657,212	\$ 4,508,212
Fund balance at beginning of year			3,928,266	
Fund balance at end of year			\$ 4,585,478	

FIDUCIARY FUNDS

AGENCY FUNDS

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

	Assets					Liabilities			Total
	Cash and Cash Equivalents	Investments	Accrued Interest	Accounts Receivable	Accounts Payable	Amounts Held for Others			
County treasurer									
Property taxes-all county taxing bodies	\$ 8,152,803	\$ -	\$ -	\$ -	\$ 8,152,803	\$ -	\$ 8,152,803	\$ -	\$ 8,152,803
Special trust funds	5,356,217	367,236	1,690	852,500	6,577,643	-	6,577,643	-	6,577,643
Federal state and FICA taxes	5,852	675	-	-	6,527	-	6,527	-	6,527
Other treasurer's accounts	1,936,330	3,379,967	138	216,420	5,532,855	10,348	5,522,507	-	5,532,855
Total county treasurer	15,451,202	3,747,878	1,828	1,068,920	20,269,828	10,348	20,259,480	-	20,269,828
Circuit clerk									
Court fees	9,215,193	42,744	-	-	9,257,937	-	9,257,937	-	9,257,937
Alimony and child support	39,644	-	-	-	39,644	-	39,644	-	39,644
Total circuit clerk	9,254,837	42,744	-	-	9,297,581	-	9,297,581	-	9,297,581
Sheriff									
Sheriff's account	18,483,693	8,388	-	-	18,492,081	-	18,492,081	-	18,492,081
County clerk									
County clerk accounts	2,194,556	563	-	65	2,195,184	2,287	2,192,897	-	2,195,184
County coroner	-	1,701	-	-	1,701	-	1,701	-	1,701
Sunny Hill nursing home									
Patients' trust account	13,485	-	-	-	13,485	-	13,485	-	13,485
Security deposits	69,990	91,950	-	-	161,940	17,240	144,700	-	161,940
Other accounts	345,807	-	-	-	345,807	-	345,807	-	345,807
Total Sunny Hill nursing home	429,282	91,950	-	-	521,232	17,240	503,992	-	521,232
Adult detention facility									
Prisoners' account	519,701	-	-	-	519,701	-	519,701	-	519,701
State's Attorney	47,570	-	-	-	47,570	-	47,570	-	47,570
River Valley detention facility	339	-	-	-	339	-	339	-	339
Recorder of deeds	5,762	-	-	-	5,762	-	5,762	-	5,762
Regional office of education	4,806,370	-	-	-	4,806,370	-	4,806,370	-	4,806,370
Total agency funds	\$ 51,193,312	\$ 3,893,224	\$ 1,828	\$ 1,068,985	\$ 56,157,349	\$ 29,875	\$ 56,127,474	\$ -	\$ 56,157,349

Agency Funds
Combining Statement of Changes in Assets and Liabilities
Year Ended November 30, 2014

	Assets and Liabilities at Beginning of Year			Assets and Liabilities at End of Year		
		Additions	Deletions			
County treasurer						
<i>Property taxes-all county taxing bodies</i>						
Assets						
Cash and cash equivalents	\$ 17,703,617	\$ 543,350	\$ 10,094,164	\$ 8,152,803		
Total assets	17,703,617	543,350	10,094,164	8,152,803		
Liabilities						
Amounts held for others	17,703,617	543,350	10,094,164	8,152,803		
Total liabilities	\$ 17,703,617	\$ 543,350	\$ 10,094,164	\$ 8,152,803		
<i>Special trust funds</i>						
Assets						
Cash and cash equivalents	\$ 2,288,352	\$ 22,909,164	\$ 19,841,299	\$ 5,356,217		
Investments	367,236	-	-	367,236		
Accrued interest	718	1,690	718	1,690		
Accounts receivable	-	852,500	-	852,500		
Total assets	2,656,306	23,763,354	19,842,017	6,577,643		
Liabilities						
Amounts held for others	2,656,306	23,763,354	19,842,017	6,577,643		
Total liabilities	\$ 2,656,306	\$ 23,763,354	\$ 19,842,017	\$ 6,577,643		
<i>Federal state and FICA taxes</i>						
Assets						
Cash and cash equivalents	\$ 250	\$ 37,787,274	\$ 37,781,672	\$ 5,852		
Investments	806	584	715	675		
Total assets	1,056	37,787,858	37,782,387	6,527		
Liabilities						
Accounts payable	-	19,866,256	19,866,256	-		
Amounts held for others	1,056	17,921,602	17,916,131	6,527		
Total liabilities	\$ 1,056	\$ 17,921,602	\$ 17,916,131	\$ 6,527		

(Continued)

Agency Funds

Combining Statement of Changes in Assets and Liabilities (Continued)

Year Ended November 30, 2014

	Assets and Liabilities at Beginning of Year	Additions	Deletions	Assets and Liabilities at End of Year
County treasurer (continued)				
<i>Other treasurer's accounts</i>				
Assets				
Cash and cash equivalents	\$ 1,920,768	\$ 76,746,020	\$ 76,730,458	\$ 1,936,330
Investments	3,151,583	3,190,161	2,961,777	3,379,967
Accrued interest	118	138	118	138
Accounts receivable	42,142	216,420	42,142	216,420
Total assets	5,114,611	80,152,739	79,734,495	5,532,855
Liabilities				
Accounts payable	10,448	43,622,674	43,622,774	10,348
Amounts held for others	5,104,163	36,530,065	36,111,721	5,522,507
Total liabilities	\$ 5,114,611	\$ 80,152,739	\$ 79,734,495	\$ 5,532,855
Circuit clerk				
<i>Court fees</i>				
Assets				
Cash and cash equivalents	\$ 9,246,687	\$ 37,951,348	\$ 37,982,842	\$ 9,215,193
Investments	42,728	16	-	42,744
Total assets	9,289,415	37,951,364	37,982,842	9,257,937
Liabilities				
Amounts held for others	9,289,415	37,951,364	37,982,842	9,257,937
Total liabilities	\$ 9,289,415	\$ 37,951,364	\$ 37,982,842	\$ 9,257,937
<i>Alimony and child support</i>				
Assets				
Cash and cash equivalents	\$ 74,783	\$ 1,186,639	\$ 1,221,778	\$ 39,644
Total assets	74,783	1,186,639	1,221,778	39,644
Liabilities				
Amounts held for others	74,783	1,186,639	1,221,778	39,644
Total liabilities	\$ 74,783	\$ 1,186,639	\$ 1,221,778	\$ 39,644

(Continued)

Agency Funds

Combining Statement of Changes in Assets and Liabilities (Continued)

Year Ended November 30, 2014

	Assets and Liabilities at Beginning of Year			Additions	Deletions	Assets and Liabilities at End of Year		
Sheriff								
<i>Sheriff's account</i>								
Assets								
Cash and cash equivalents	\$	23,282,903	\$	72,906,089	\$	77,705,299	\$	18,483,693
Investments		8,341		47		-		8,388
Total assets		23,291,244		72,906,136		77,705,299		18,492,081
Liabilities								
Amounts held for others		23,291,244		72,906,136		77,705,299		18,492,081
Total liabilities	\$	23,291,244	\$	72,906,136	\$	77,705,299	\$	18,492,081
County clerk								
<i>County clerk accounts</i>								
Assets								
Cash and cash equivalents	\$	3,215,763	\$	21,923,864	\$	22,945,071	\$	2,194,556
Investments		626		113		176		563
Accounts receivable		35		65		35		65
Total assets		3,216,424		21,924,042		22,945,282		2,195,184
Liabilities								
Accounts payable		1,842		28,095		27,650		2,287
Amounts held for others		3,214,582		21,895,947		22,917,632		2,192,897
Total liabilities	\$	3,216,424	\$	21,924,042	\$	22,945,282	\$	2,195,184
County coroner								
Assets								
Investments	\$	3,728	\$	19,300	\$	21,327	\$	1,701
Total assets		3,728		19,300		21,327		1,701
Liabilities								
Amounts held for others		3,728		19,300		21,327		1,701
Total liabilities	\$	3,728	\$	19,300	\$	21,327	\$	1,701

(Continued)

Agency Funds
Combining Statement of Changes in Assets and Liabilities (Continued)
Year Ended November 30, 2014

	Assets and Liabilities at Beginning of Year			Additions	Deletions	Assets and Liabilities at End of Year		
Sunny Hill nursing home								
<i>Patients' trust account</i>								
Assets								
Cash and cash equivalents	\$	13,470	\$	15	\$	-	\$	13,485
Total assets		13,470		15		-		13,485
Liabilities								
Amounts held for others		13,470		15		-		13,485
Total liabilities	\$	13,470	\$	15	\$	-	\$	13,485
<i>Security deposits</i>								
Assets								
Cash and cash equivalents	\$	39,982	\$	131,610	\$	101,602	\$	69,990
Investments		109,878		79,481		97,409		91,950
Total assets		149,860		211,091		199,011		161,940
Liabilities								
Accounts payable		-		39,360		22,120		17,240
Amounts held for others		149,860		171,731		176,891		144,700
Total liabilities	\$	149,860	\$	211,091	\$	199,011	\$	161,940
<i>Other accounts</i>								
Assets								
Cash and cash equivalents	\$	447,137	\$	1,423,940	\$	1,525,270	\$	345,807
Investments		191,071		-		191,071		-
Total assets		638,208		1,423,940		1,716,341		345,807
Liabilities								
Amounts held for others		638,208		1,423,940		1,716,341		345,807
Total liabilities	\$	638,208	\$	1,423,940	\$	1,716,341	\$	345,807

(Continued)

Agency Funds
Combining Statement of Changes in Assets and Liabilities (Continued)
Year Ended November 30, 2014

	Assets and Liabilities at Beginning of Year	Additions	Deletions	Assets and Liabilities at End of Year
Adult detention facility				
<i>Prisoners' account</i>				
Assets				
Cash and cash equivalents	\$ 455,797	\$ 1,269,926	\$ 1,206,022	\$ 519,701
Total assets	455,797	1,269,926	1,206,022	519,701
Liabilities				
Amounts held for others	455,797	1,269,926	1,206,022	519,701
Total liabilities	\$ 455,797	\$ 1,269,926	\$ 1,206,022	\$ 519,701
State's Attorney				
Assets				
Cash and cash equivalents	\$ 235,227	\$ 94,200	\$ 281,857	\$ 47,570
Total assets	235,227	94,200	281,857	47,570
Liabilities				
Amounts held for others	235,227	94,200	281,857	47,570
Total liabilities	\$ 235,227	\$ 94,200	\$ 281,857	\$ 47,570
River Valley detention facility				
Assets				
Cash and cash equivalents	\$ 339	\$ 56	\$ 56	\$ 339
Total assets	339	56	56	339
Liabilities				
Amounts held for others	339	56	56	339
Total liabilities	\$ 339	\$ 56	\$ 56	\$ 339
Recorder of deeds				
Assets				
Cash and cash equivalents	\$ 11,456	\$ 142,926	\$ 148,620	\$ 5,762
Total assets	11,456	142,926	148,620	5,762
Liabilities				
Amounts held for others	11,456	142,926	148,620	5,762
Total liabilities	\$ 11,456	\$ 142,926	\$ 148,620	\$ 5,762

(Continued)

Agency Funds
Combining Statement of Changes in Assets and Liabilities (Continued)
Year Ended November 30, 2014

	Assets and Liabilities at Beginning of Year			Additions	Deletions	Assets and Liabilities at End of Year		
Regional office of education								
Assets								
Cash and cash equivalents	\$	4,992,598	\$	5,563,625	\$	5,749,853	\$	4,806,370
Total assets		<u>4,992,598</u>		<u>5,563,625</u>		<u>5,749,853</u>		<u>4,806,370</u>
Liabilities								
Amounts held for others		<u>4,992,598</u>		<u>5,563,625</u>		<u>5,749,853</u>		<u>4,806,370</u>
Total liabilities	\$	<u>4,992,598</u>	\$	<u>5,563,625</u>	\$	<u>5,749,853</u>	\$	<u>4,806,370</u>
All agency funds								
Assets								
Cash and cash equivalents	\$	63,929,129	\$	280,580,046	\$	293,315,863	\$	51,193,312
Investments		3,875,997		3,289,702		3,272,475		3,893,224
Accrued interest		836		1,828		836		1,828
Accounts receivable		42,177		1,068,985		42,177		1,068,985
Total assets		<u>67,848,139</u>		<u>284,940,561</u>		<u>296,631,351</u>		<u>56,157,349</u>
Liabilities								
Accounts payable		12,290		43,690,129		43,672,544		29,875
Amounts held for others		67,835,849		221,384,176		233,092,551		56,127,474
Total liabilities	\$	<u>67,848,139</u>	\$	<u>265,074,305</u>	\$	<u>276,765,095</u>	\$	<u>56,157,349</u>

STATISTICAL SECTION – UNAUDITED

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

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

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

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

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

Net Position by Component
Last Ten Fiscal Years
(Unaudited)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Primary Government:										
Governmental activities										
Net investment in capital assets	\$ 217,795,222	\$ 180,839,160	\$ 343,562,111	\$ 368,504,166	\$ 406,593,344	\$ 315,594,733	\$ 277,464,844	\$ 290,853,169	\$ 289,532,352	\$ 336,730,809
Restricted	79,899,115	59,525,112	49,512,698	66,069,907	72,356,899	75,665,601	91,345,994	112,818,893	134,567,332	126,979,237
Unrestricted	46,259,742	143,805,220	51,888,267	70,650,667	64,457,058	87,851,022	94,363,925	95,965,630	104,882,784	98,784,791
Total governmental activities net position	\$ 343,954,079	\$ 384,169,492	\$ 444,963,076	\$ 505,224,740	\$ 543,407,301	\$ 479,111,356	\$ 463,174,763	\$ 499,637,692	\$ 528,982,468	\$ 562,494,837

Note: In FY2010, the County implemented GASB Statement 61. This standard changed component unit reporting, therefore the Forest Preserve is not included in FY2010 through FY2014 as a blended component unit. Amounts from prior years have not been restated.

Sources: Will County Financial Statements 2005-2014.

Changes in Net Position
Last Ten Fiscal Years
(Unaudited)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Expenses										
Governmental activities										
General and administrative	\$ 68,053,009	\$ 61,179,268	\$ 62,157,811	\$ 64,475,732	\$ 65,620,151	\$ 51,563,780	\$ 58,655,628	\$ 54,460,828	\$ 47,612,229	\$ 54,219,996
Education and recreation	-	-	1,386,926	2,487,136	2,852,650	-	-	-	-	-
Public safety	49,347,395	51,578,288	63,927,441	71,356,935	75,685,250	77,198,730	79,271,474	82,033,483	88,471,073	91,087,145
Judicial	31,744,709	35,332,093	37,710,082	40,371,411	42,063,251	42,659,853	45,518,748	45,527,413	45,442,597	44,490,019
Health and welfare	34,670,965	49,873,706	55,611,796	57,708,634	63,216,057	69,932,045	61,228,405	61,572,793	61,559,210	63,026,668
Highway and roads	10,579,584	20,524,374	10,591,001	18,029,729	22,596,071	16,969,269	73,409,418	16,010,797	32,043,864	34,855,928
Interest on debt	10,555,856	11,505,750	11,359,509	13,442,669	13,631,453	5,288,149	7,385,992	6,997,385	6,521,355	6,267,995
Total governmental activities expenses	204,951,518	229,993,479	242,744,566	267,872,246	285,664,883	263,611,826	325,469,665	286,602,699	281,650,328	293,947,751
Revenues										
Governmental activities program revenues										
Fees, fines, and charges for services										
General and administrative	15,707,345	20,088,404	18,986,874	10,773,205	9,025,681	8,152,305	7,899,823	8,942,389	9,602,667	9,387,055
Education and recreation	-	-	517,478	649,143	733,984	-	-	-	-	-
Public safety	8,730,924	9,764,177	9,264,768	12,930,453	12,115,581	10,067,306	10,129,158	10,795,904	11,519,234	11,203,856
Judicial	13,980,002	15,455,273	18,389,828	21,581,419	20,986,055	21,944,903	20,986,815	20,218,748	18,390,919	17,699,743
Health and welfare	15,710,169	14,869,816	17,413,036	22,070,066	24,289,739	22,203,748	23,688,356	23,209,611	25,853,248	25,421,713
Highway and roads	3,641,318	1,754,804	1,313,919	1,979,687	1,932,828	1,537,414	1,833,161	535,611	423,019	992,488
Total fees, fines, and charges for services	57,769,758	61,932,474	65,885,903	69,983,973	69,083,868	63,905,676	64,537,313	63,702,263	65,789,087	64,704,855
Operating grants and contributions										
General and administrative	10,434,223	11,339,800	634,920	1,280,748	174,473	906,484	815,158	803,853	1,305,048	466,977
Public safety	1,085,662	539,415	3,219,597	-	1,873,553	4,737,581	4,708,169	4,549,397	5,014,178	5,064,216
Judicial	5,278,939	4,372,161	2,601,088	6,067,210	5,291,680	5,464,347	4,803,063	4,935,254	4,462,104	5,038,266
Health and welfare	11,448,242	16,384,961	26,596,391	25,397,794	29,069,095	33,648,055	30,144,329	29,109,759	27,822,421	27,623,467
Highway and roads	10,008,478	9,791,456	12,993,715	23,765,192	28,112,088	31,689,781	35,415,742	34,867,659	37,491,137	39,911,596
Total operating grants and contributions	38,255,544	42,427,793	46,045,711	56,510,944	64,540,889	76,446,248	75,886,461	74,265,922	76,094,888	78,104,522

(Continued)

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Capital grants and contributions										
General and administrative	\$ 579,519	\$ 296,264	\$ 2,887,459	\$ 5,084,703	\$ 2,506,495	\$ -	\$ -	\$ 16,500	\$ -	\$ -
Public safety	-	645,578	1,851,813	28,550	62,500	208,210	-	957,787	1,453,426	2,633,975
Judicial	-	20,526	491,070	410,657	22,836	-	40,194	-	565,600	1,273,000
Health and welfare	-	2,023,757	-	3,795,607	3,442,796	569,226	3,249,655	-	3,200,000	3,200,000
Highway and roads	4,154,033	1,595,689	10,698,185	7,892,984	5,263,304	4,610,155	3,278,806	4,354,121	7,281,041	17,443,301
Total capital grants and contributions	4,733,552	4,581,814	15,928,527	17,212,501	11,297,931	5,387,591	6,568,655	5,328,408	12,500,067	24,550,276
Total governmental activities program revenues	100,758,854	108,942,081	127,860,141	143,707,418	144,922,688	145,739,515	146,992,429	143,296,593	154,384,042	167,359,653
Net (expense)/revenue										
Governmental activities	(104,192,664)	(121,051,398)	(114,884,425)	(124,164,828)	(140,742,195)	(117,872,311)	(178,477,236)	(123,306,106)	(127,266,286)	(126,588,098)
General revenues										
Governmental activities										
Property taxes	99,959,201	111,206,275	119,861,676	130,582,612	139,018,377	108,761,202	111,130,235	114,234,848	115,202,584	116,570,711
Replacement taxes	3,817,885	4,098,013	5,252,386	4,775,432	4,365,017	3,979,191	3,506,503	3,512,926	3,894,393	4,009,205
Income tax	7,405,834	7,634,329	8,030,287	8,296,644	7,098,199	6,861,332	7,617,039	9,264,827	10,046,455	10,095,324
Sales tax	20,970,418	23,325,092	22,232,481	21,999,761	18,572,077	19,377,350	21,203,541	22,062,183	22,575,453	23,836,141
Other taxes	1,290,053	682,278	1,043,962	1,321,838	974,482	1,042,093	784,768	1,040,529	675,405	924,333
Investment earnings	7,989,472	12,151,450	15,100,991	15,021,979	6,776,536	5,132,697	5,044,230	4,584,947	884,386	2,128,189
Other general revenues	1,235,540	2,357,709	4,156,226	2,428,226	2,100,068	4,962,147	3,135,870	5,068,775	3,332,386	2,536,564
Total governmental activities	142,668,403	161,455,146	175,678,009	184,426,492	178,904,756	150,116,012	152,422,186	159,769,035	156,611,062	160,100,467
Change in net position	\$ 38,475,739	\$ 40,403,748	\$ 60,793,584	\$ 60,261,664	\$ 38,162,561	\$ 32,243,701	\$ (26,055,050)	\$ 36,462,929	\$ 29,344,776	\$ 33,512,369
Governmental activities										

Note: In FY2010, the County implemented GASB Statement 61. This standard changed component unit reporting, therefore the Forest Preserve is not included as a blended component unit in FY2010 through FY2014. Amounts from prior years have not been restated.

Sources: Will County Financial Statements 2005-2014.

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General fund										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,398,738	\$ 884,951	\$ 1,679,267	\$ 599,023
Restricted	-	-	-	-	-	-	23,597,269	25,197,855	24,443,737	25,615,187
Committed	-	-	-	-	-	-	10,703,579	11,566,082	12,932,838	5,443,132
Unassigned	-	-	-	-	-	-	48,697,204	52,916,801	56,502,889	59,812,579
Reserved	1,958,017	876,009	1,788,325	1,922,810	993,020	809,137	-	-	-	-
Unreserved	18,511,166	59,525,112	47,898,058	55,228,290	57,713,238	52,915,737	-	-	-	-
Total general fund	20,469,183	60,401,121	49,686,383	57,151,100	58,706,258	53,724,874	84,396,790	90,555,689	95,558,731	91,469,921
All other governmental funds										
Nonspendable	-	-	-	-	-	-	718,704	1,134,107	1,600,312	1,510,498
Restricted	-	-	-	-	-	-	128,242,030	119,484,281	110,404,811	101,622,353
Committed	-	-	-	-	-	-	51,301,129	50,884,974	53,006,145	53,293,942
Assigned	-	-	-	-	-	-	20,819,976	23,922,414	24,672,181	24,509,298
Unassigned	-	-	-	-	-	-	(1,296,885)	(2,626,039)	(3,452,075)	(4,679,176)
Reserved for:										
Inventory	-	-	-	-	-	347,760	-	-	-	-
Prepaid items	107,771	305,221	408,801	437,045	191,898	-	-	-	-	-
Debt service	5,028,083	2,285,978	7,209,916	10,416,181	9,355,062	14,964,579	-	-	-	-
Construction and development	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	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	\$ 229,396,016	\$ 183,706,780	\$ 133,582,740	\$ 161,024,657	\$ 158,835,135	\$ 222,506,629	\$ 199,784,954	\$ 192,799,737	\$ 186,231,374	\$ 176,256,915

Note: In FY2010, the County implemented GASB Statement 61. This standard changed component unit reporting, therefore the Forest Preserve is not included as a blended component unit in FY2010 through FY2014. Amounts from prior years have not been restated.

Note: In FY2011, the County implemented GASB Statement 54. This standard changed the classifications for fund balance and clarified the definition of Special Revenue Fund, therefore the Social Security Fund and the Illinois Municipal Retirement Fund became accounts of the General Fund. Amounts from prior years have not been restated.

Sources: Will County Financial Statements 2005-2014.

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Revenues										
Property taxes	\$ 99,959,201	\$ 111,206,275	\$ 120,673,324	\$ 130,582,612	\$ 138,913,770	\$ 108,865,597	\$ 110,956,310	\$ 114,302,554	\$ 115,307,150	\$ 116,568,187
TIF surplus distribution	-	-	77,471	106,202	-	-	-	-	-	-
Licenses and permits	3,447,174	3,512,927	3,356,168	3,556,746	3,079,705	2,167,428	2,301,780	2,645,532	2,498,785	2,456,551
Intergovernmental	73,722,799	80,536,765	84,337,933	93,270,419	97,231,776	104,475,582	110,281,809	110,136,543	113,033,847	116,287,506
Charges for services	50,231,452	53,818,001	58,441,122	62,025,281	62,175,377	56,954,980	57,242,135	57,458,223	58,860,467	57,907,292
Fines and forfeitures	2,630,937	2,973,965	3,746,861	4,275,342	3,819,148	4,544,376	4,374,451	4,030,249	4,182,769	3,615,815
Interest revenue	7,984,458	12,136,359	15,100,991	14,916,210	6,726,995	5,020,262	5,154,472	4,742,449	4,955,510	2,244,056
Miscellaneous revenues	1,163,017	1,600,892	3,481,212	4,055,854	1,942,846	4,662,923	3,362,741	5,305,988	3,332,384	2,535,022
Total revenues	239,139,038	285,785,184	289,215,082	312,788,666	313,889,617	286,691,148	293,673,698	298,621,538	297,710,912	301,614,429
Expenditures										
Current:										
General and administrative	57,343,964	52,072,796	53,285,109	55,649,431	58,127,290	48,813,316	52,282,836	51,126,038	47,265,400	51,430,741
Education and recreation	-	-	1,304,937	2,170,460	2,758,113	-	-	-	-	-
Public safety	43,217,133	45,681,933	60,985,618	68,752,040	72,434,982	73,763,465	74,168,360	77,011,338	82,789,474	83,991,083
Judicial	28,159,389	30,843,966	37,082,220	39,560,699	41,173,948	42,285,144	44,564,153	44,664,938	44,380,608	45,929,743
Health and welfare	35,713,985	47,896,337	57,722,068	56,738,246	62,310,518	68,749,946	60,668,047	60,501,596	60,632,974	62,197,373
Highway and roads	23,369,670	29,536,565	23,702,414	28,062,241	15,495,167	10,379,751	13,076,065	13,383,346	12,776,534	12,779,224
Retirement	16,705,893	16,856,386	-	-	-	-	-	-	-	-
Debt service - principal	12,423,618	12,375,133	12,969,026	16,079,387	17,399,073	3,457,836	7,517,779	9,959,085	6,955,426	7,611,315
Debt service - interest and fiscal charges:	6,574,965	7,892,237	7,433,447	9,526,086	9,578,700	5,148,936	7,450,000	7,179,906	6,737,092	6,497,322
Debt service - bond issuance costs	-	-	-	571,558	-	755,207	-	226,799	-	-
Capital outlay	14,916,206	64,198,915	96,609,474	58,562,174	39,446,190	28,663,742	29,769,217	35,621,609	37,738,725	47,294,678
Total expenditures	238,424,823	307,354,268	351,094,313	335,672,322	318,723,981	282,017,343	289,496,457	299,674,655	299,276,233	317,731,479

(Continued)

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Other Financing Sources (Uses)										
Transfers in	\$ 25,526,785	\$ 22,840,580	\$ 29,692,317	\$ 32,605,980	\$ 27,103,512	\$ 49,876,912	\$ 18,997,343	\$ 20,191,328	\$ 19,012,490	\$ 19,419,198
Issuance of bonds/debt certificates	-	6,600,000	21,723,212	55,000,000	4,200,000	100,000,000	-	-	-	-
Premium on bonds/debt certificates	114,200,000	538,553	-	2,790,290	-	843,278	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-	15,770,000	-	-
Premium on refunding bonds issued	-	-	-	-	-	-	-	2,864,147	-	-
Proceeds from loan	7,780,761	-	-	-	-	-	-	-	-	-
Proceeds from capital leases	930,534	104,668	-	-	-	-	-	-	-	2,053,781
Sale of capital assets	11,897	6,375	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agen	-	-	-	-	-	-	-	(18,407,348)	-	-
Transfers out	(25,526,785)	(22,840,580)	(29,692,317)	(32,605,980)	(27,103,512)	(49,876,912)	(18,997,343)	(20,191,328)	(19,012,490)	(19,419,198)
Total other financing sources (uses)	122,923,192	7,249,596	21,723,212	57,790,290	4,200,000	100,843,278	-	226,799	-	2,053,781
Net change in fund balances	\$ 123,637,407	\$ (34,319,488)	\$ (40,156,019)	\$ 34,906,634	\$ (634,364)	\$ 105,517,083	\$ 4,177,241	\$ (826,318)	\$ (1,565,321)	\$ (14,063,269)

Debt service as a percentage of noncapital expenditures

9.3%	8.9%	8.4%	9.8%	9.6%	3.4%	5.7%	6.6%	5.1%	5.2%
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Note: In FY2010, the County implemented GASB Statement 61. This standard changed component unit reporting, therefore the Forest Preserve is not included as a blended component unit in FY2010 through FY2014. Amounts from prior years have not been restated.

Sources: Will County Financial Statements 2005-2014.

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Functions/programs										
Revenues										
Charges for services	\$ 57,769,758	\$ 59,525,112	\$ 65,885,903	\$ 69,983,973	\$ 69,083,868	\$ 63,905,676	\$ 64,537,313	\$ 63,702,263	\$ 65,789,087	\$ 64,704,855
Operating grants and contributions	38,255,544	42,427,793	46,045,711	56,510,944	64,540,889	76,446,248	75,886,461	74,265,922	76,094,888	78,104,522
Capital grants and contributions	4,733,552	4,581,814	15,928,527	17,212,501	11,297,931	5,387,591	6,568,655	5,328,408	12,500,067	24,550,276
Total governmental activities program revenues	100,758,854	106,534,719	127,860,141	143,707,418	144,922,688	145,739,515	146,992,429	143,296,593	154,384,042	167,359,653
Component unit										
Charges for services	5,251,947	3,758,065	3,879,890	3,893,055	6,022,306	6,779,082	8,320,764	8,080,112	7,324,722	8,401,971
Operating grants and contributions	-	-	-	-	-	100,822	382,183	-	272,587	110,729
Capital grants and contributions	-	-	-	-	-	2,254,633	2,334,509	1,664,735	1,219,926	1,288,442
Total component unit program revenues	5,251,947	3,758,065	3,879,890	3,893,055	6,022,306	9,134,537	11,037,456	9,744,847	8,817,235	9,801,142
Total reporting unit program revenues	\$ 106,010,801	\$ 110,292,784	\$ 131,740,031	\$ 147,600,473	\$ 150,944,994	\$ 154,874,052	\$ 158,029,885	\$ 153,041,440	\$ 163,201,277	\$ 177,160,795

Note: In FY2010, the County implemented GASB Statement 61. This standard changed component unit reporting, therefore the Forest Preserve is not included as a blended component unit in FY2010 through FY2014. Amounts from prior years have not been restated.

Sources: Will County Financial Statements 2005-2014.

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

Fiscal Year	Property	Replacement	Income	Sales	Other	Total
2005	\$ 99,959,201	\$ 3,817,885	\$ 7,405,834	\$ 20,970,418	\$ 1,290,053	\$ 133,443,391
2006	111,206,275	4,098,013	7,634,329	23,325,092	682,278	146,945,987
2007	119,861,676	5,252,386	8,030,287	22,232,481	1,043,962	156,420,792
2008	130,582,612	4,775,432	8,296,644	21,999,761	1,321,838	166,976,287
2009	139,018,377	4,365,017	7,098,199	18,572,077	974,482	170,028,152
2010	108,761,202	3,979,191	6,861,332	19,377,350	1,042,093	140,021,168
2011	111,130,235	3,506,503	7,617,039	21,203,541	784,768	144,242,086
2012	114,234,848	3,512,926	9,264,827	22,062,183	1,040,529	150,115,313
2013	115,202,584	3,894,393	10,046,455	22,575,453	675,405	152,394,290
2014	116,570,711	4,009,205	10,095,324	23,836,141	924,333	155,435,714
Change						
2005-2013	16.6%	5.0%	36.3%	13.7%	-28.3%	16.5%
2005-2009	39.1%	14.3%	-4.2%	-11.4%	-24.5%	27.4%

Notes: 2005-2009 taxes include the Forest Preserve and use the accrual basis of accounting due to the implementation of GASB 34.

2010-2014 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 2005-2014.

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

Current	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Limit	0.2500	0.2500	0.2500	0.2435	0.2601	0.2818	0.2972	0.3122	0.3319	0.3511
General	0.180	0.163	0.148	0.138	0.196	0.196	0.207	0.218	0.299	0.312
Worker's compensation	0.161	0.152	0.138	0.128	0.163	0.163	0.173	0.182	0.195	0.204
Liability insurance	0.0610	0.0743	0.0664	0.0611	0.0596	0.0621	0.0640	0.0673	0.0685	0.0715
Illinois Municipal Retirement	0.0030	0.0028	0.0027	0.0024	0.0028	0.0026	0.0029	0.0031	0.0033	0.0035
Sunny Hill sanitarium	0.0436	0.0436	0.0407	0.0437	0.0326	0.0316	0.0326	0.0344	0.0367	0.0383
Highway	0.0459	0.0442	0.0433	0.0406	0.0428	0.0418	0.0444	0.0468	0.0499	0.0521
Health	0.0072	0.0050	0.0042	0.0038	0.0001	0.0001	0.0002	0.0014	0.0011	0.0011
Bridge	0.0314	0.0289	0.0239	0.0216	0.0002	0.0001	0.0002	0.0002	0.0002	0.0003
Matching tax	0.0374	0.0319	0.0325	0.0299	0.0306	0.0273	0.0282	0.0297	0.0286	0.0299
Social security	0.0417	0.0118	0.0127	0.0117	0.0191	0.0191	0.0197	0.0200	0.0212	0.0222
Will County Building Commission	0.0076	0.0065	0.0104	0.0094	-	-	-	-	-	-
Detention home construction	0.0079	0.0075	-	-	-	-	-	-	-	-
Detention home operation *	0.5708	0.5380	0.5154	0.4943	0.4942	0.5024	0.5274	0.5551	0.5908	0.6216
Clearview debt service fund	3.0392	2.0442	1.8333	1.6375	1.5630	1.5757	1.7128	2.0002	2.2155	2.5170
General	\$ 35,804,946	\$ 40,310,837	\$ 45,894,909	\$ 49,548,311	\$ 56,504,947	\$ 61,362,811	\$ 62,913,103	\$ 62,851,028	\$ 62,848,467	\$ 63,757,334
Worker's compensation	2,577,956	2,628,267	2,716,979	2,808,077	4,257,966	4,267,960	4,381,902	4,388,701	5,661,853	5,665,704
Liability insurance	2,305,839	2,450,899	2,533,399	2,604,593	3,541,064	3,549,375	3,662,169	3,663,961	3,692,513	3,704,499
Illinois Municipal Retirement	8,736,407	11,980,381	12,189,688	12,432,862	12,947,693	13,522,465	13,547,909	13,548,604	12,971,136	12,983,906
Sunny Hill sanitarium	429,659	451,481	495,665	488,361	608,281	566,158	613,890	624,081	624,887	635,576
Highway	6,244,383	7,030,210	7,471,691	8,892,243	7,082,127	6,880,997	6,900,966	6,925,289	6,949,499	6,955,015
Health	6,573,788	7,126,956	7,948,998	8,261,443	9,298,007	9,102,078	9,398,862	9,421,615	9,449,046	9,461,000
Bridge	1,031,182	806,217	771,034	773,239	21,724	21,775	42,337	281,843	208,296	199,752
Matching tax	4,497,101	4,659,933	4,387,553	4,395,251	43,449	21,775	42,337	40,263	37,872	54,478
Social security	5,356,420	5,143,663	5,966,338	6,084,166	6,647,641	5,944,659	5,969,547	5,979,102	5,415,686	5,429,633
Will County Building Commission	5,792,184	1,902,659	2,331,428	2,380,728	4,149,289	4,159,033	4,170,216	4,026,331	4,014,425	4,031,367
Detention home construction	1,088,470	1,048,082	1,909,228	1,912,748	2,259,329	-	-	-	-	-
Detention home operation *	1,131,436	1,209,325	-	-	-	-	-	-	-	-
Clearview debt service fund	95,845	67,150	67,150	67,151	67,151	67,153	67,152	67,151	67,150	67,149
Will County Special Services Area #1 (Bonnie Brae)	-	-	-	-	-	-	-	-	-	-
	\$ 81,665,616	\$ 86,816,060	\$ 94,684,060	\$ 100,649,173	\$ 107,428,668	\$ 109,466,239	\$ 111,710,390	\$ 111,817,969	\$ 111,940,830	\$ 112,945,414

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

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

Source: Will County Clerk - Tax Extension Department.

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

Taxpayer	Type Of Business	Fiscal Year 2005		Fiscal Year 2014	
		Taxable Assessed Value	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Exelon Generation Co. LLC (1)	Utility	\$ 219,380,785	1.25%	\$ 457,732,919	2.33%
Exxon Mobil Joliet Refining	Oil Refinery	142,014,873	0.81%	367,641,926	1.87%
PDV Midwest Refining	Oil Refinery	74,982,400	0.43%	264,947,867	1.35%
Walmart	Retail			75,567,884	0.38%
Centerpoint Intermodal LLC	Industrial			56,854,986	0.29%
Hart I55 Industrial LLC	Industrial			41,124,953	0.21%
Duke Realty LP	Industrial			33,850,400	0.17%
Liberty Property LP	Industrial			32,658,962	0.17%
LIT Industrial LP	Industrial			25,562,454	0.13%
Des Plaines Development	Commercial	24,973,396	0.14%	25,411,290	0.13%
Catellus Development Corporation	Industrial	43,038,300	0.25%		
Louis Joliet Shopping	Retail	19,642,835	0.11%		
Dollar Tree Distribution	Retail	17,603,689	0.10%		
Chicago Carbon Co.	Manufacturing	18,500,000	0.11%		
INEOS Americas LLC (2)	Manufacturing	15,855,290	0.09%		
Flint Hills Resources	Manufacturing	15,313,395	0.09%		
Total		\$ 591,304,963	3.38%	\$ 1,381,353,641	7.03%

(1) - Formerly Commonwealth Edison.

(2) - Formely BASF

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
2005	2004	\$ 81,665,616	\$ 81,619,668	99.94%	\$ 89,806	\$ 81,709,474	100.05%
2006	2005	86,816,060	86,516,612	99.66%	51,493	86,568,105	99.71%
2007	2006	94,684,060	94,271,097	99.56%	70,532	94,341,629	99.64%
2008	2007	100,649,171	100,267,527	99.62%	54,592	100,322,119	99.68%
2009	2008	107,428,668	107,023,244	99.62%	63,499	107,086,743	99.68%
2010	2009	109,466,239	108,889,507	99.47%	67,679	108,957,186	99.53%
2011	2010	111,710,390	110,831,827	99.21%	152,872	110,984,699	99.35%
2012	2011	111,819,162	110,506,884	98.83%	32,038	110,538,922	98.86%
2013	2012	111,958,277	111,220,326	99.34%	-	111,220,326	99.34%
2014	2013	112,943,520	112,539,721	99.64%	-	112,539,721	99.64%

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
2005	2004	\$ 17,650,291	\$ 17,650,291	100.00%	\$ -	\$ 17,650,291	100%
2006	2005	23,879,808	23,879,808	100.00%	-	23,879,808	100%
2007	2006	25,106,568	25,106,568	100.00%	-	25,106,568	100%
2008	2007	28,942,424	28,903,517	99.87%	14,743	28,918,260	99.92%
2009	2008	31,325,470	31,286,814	99.88%	16,639	31,303,453	99.93%
2010	2009	33,076,307	32,885,456	99.42%	19,497	32,904,953	99.48%
2011	2010	33,171,209	32,918,429	99.24%	46,221	32,964,650	99.38%
2012	2011	34,004,275	33,627,184	98.89%	9,480	33,636,664	98.92%
2013	2012	35,101,958	35,046,804	99.84%	-	35,046,804	99.84%
2014	2013	35,773,839	35,691,726	99.77%	-	35,691,726	99.77%

** 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)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Direct rate - County	0.5708	0.5380	0.5154	0.4943	0.4942	0.5024	0.5274	0.5551	0.5908	0.6216
Overlapping rates:										
Municipalities	0.9467	1.0232	0.9265	0.9523	1.2429	1.4080	0.9892	1.0242	1.1186	1.3306
High school districts	2.1598	2.0906	2.1171	2.1132	1.9681	1.9540	2.1042	2.2318	2.6074	2.6861
Unit school districts	4.3891	4.3902	4.2033	4.0725	4.0925	4.1975	4.4550	4.8312	5.3539	5.6656
Elementary school districts	2.8536	2.7576	2.7162	2.6314	2.6162	2.6334	2.7850	2.9744	3.3102	3.5496
Junior colleges	0.2917	0.2941	0.3013	0.2971	0.2763	0.2945	0.3137	0.3338	0.3927	0.4087
Townships	0.3480	0.3371	0.3169	0.3121	0.3113	0.3124	0.3279	0.3481	0.3817	0.4104
Sanitary districts	0.1247	0.1182	0.1090	0.1005	0.0967	0.0942	0.0992	0.1122	0.1332	0.1528
Park district	0.3187	0.3199	0.2868	0.3051	0.2955	0.2916	0.3136	0.3116	0.3600	0.3803
Forest Preserve	0.1235	0.1481	0.1369	0.1424	0.1445	0.1519	0.1567	0.1693	0.1859	0.1970
Fire protection	0.5531	0.5773	0.5937	0.6017	0.5988	0.5828	0.6146	0.6364	0.7126	0.7631

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

Note: See Table 7 "Property Tax Rates and Tax Levies" for the components of Direct Rate: County.

Source: Will County Clerk - Tax Extension Department.

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

Year	Equalized Assessed Value	Total Tax Extension	Resulting Typical Tax Rate
2004	\$ 14,321,773,901	\$ 1,066,585,880	0.07447
2005	16,124,110,513	1,178,715,455	0.07310
2006	18,357,729,612	1,310,320,443	0.07138
2007	20,348,135,330	1,421,250,305	0.06985
2008	21,724,055,451	1,509,853,825	0.06950
2009	21,775,056,261	1,558,105,729	0.07155
2010	21,168,608,072	1,598,216,054	0.07550
2011	20,131,655,270	1,620,520,262	0.08050
2012	18,935,964,745	1,672,660,038	0.08833
2013	18,223,927,682	1,716,109,047	0.09417

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	
2005	2004	\$ 14,311,657,646	\$ 42,934,972,938	\$ 10,116,255	\$ 30,348,765	0.5708	\$ 14,321,773,901	\$ 42,965,321,703	33.3333%
2006	2005	16,114,692,050	48,344,076,150	9,418,463	28,255,389	0.5380	16,124,110,513	48,372,331,539	33.3333%
2007	2006	18,347,954,130	55,043,862,390	9,775,482	29,326,446	0.5154	18,357,729,612	55,073,188,836	33.3333%
2008	2007	20,337,154,789	61,011,464,367	10,980,541	32,941,623	0.4943	20,348,135,330	61,044,405,990	33.3333%
2009	2008	21,711,156,275	65,133,468,825	12,899,176	38,697,528	0.4942	21,724,055,451	65,172,166,353	33.3333%
2010	2009	21,759,894,197	65,279,682,591	15,162,064	45,486,192	0.5024	21,775,056,261	65,325,168,783	33.3333%
2011	2010	21,143,543,108	63,430,629,324	25,064,964	75,194,892	0.5274	21,168,608,072	63,505,824,216	33.3333%
2012	2011	20,077,398,815	60,232,196,445	54,256,455	162,769,365	0.5551	20,131,655,270	60,394,965,810	33.3333%
2013	2012	18,882,324,461	56,646,973,383	53,640,284	160,920,852	0.5908	18,935,964,745	56,807,894,235	33.3333%
2014	2013	18,159,308,916	54,477,926,748	64,618,766	193,856,298	0.6216	18,223,927,682	54,671,783,046	33.3333%

Source: Will County Clerk.

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

Fiscal Year	Gross General Bonded Debt	Loan Payable	Contribution Payable	Lease Payable	Capital Leases	Total Outstanding Debt	Percentage of Personal Income (1)	Population (2)	Debt Per Capita
2005	\$224,986,924	\$ 1,757,185	\$ -	\$ 4,885,000	\$ 2,395,227	\$ 234,024,336	1.15%	642,813	\$ 350.00
2006	225,721,720	1,187,603	-	4,075,000	1,436,803	232,421,126	1.01%	668,217	337.80
2007	239,276,871	602,024	1,500,000	3,280,000	810,392	245,469,287	0.99%	673,586	355.23
2008	284,689,782	-	1,500,000	2,480,000	252,806	288,922,588	1.09%	681,097	417.99
2009	277,198,757	-	1,285,714	1,685,000	129,002	280,298,473	1.06%	685,251	404.52
2010	161,579,261	-	1,071,428	840,000	-	163,490,689	0.60%	677,560	238.47
2011	155,115,967	-	857,142	-	-	155,973,109	0.53%	696,186	222.81
2012	144,481,168	-	642,856	-	-	145,124,024	0.47%	682,518	211.69
2013	137,740,028	-	428,572	-	-	138,168,600	0.44%	682,829	202.35
2014	134,293,078	-	214,286	-	1,684,269	136,191,633	N/A	685,419	198.70

Notes: In FY2010, the County implemented GASB Statement 61. This standard changed component unit reporting, therefore the Forest Preserve is not included as a blended component unit in FY2010 through FY2014. Amounts from prior years have not been restated.

In FY2014, the County included Unamortized Premium on Bonds in the Gross General Bonded Debt. Amounts from prior years have not been restated.

Sources: Will County Clerk, Bureau of the Census, Will County Financial Reports 2005-2014, and Forest Preserve District of Will County.

(1) See Table 19 for personal income data.

(2) See Table 17 for population data.

N/A - Information not currently available.

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

Fiscal Year	Gross General Bonded Debt	Less: Amounts Available in Debt Service Fund (1)	Net General Bonded Debt Outstanding	Ratio Of General Bonded Debt to Assessed Value (2)	Net General Bonded Debt Per Capita (3)
2005	\$ 224,986,924	\$ 4,380,435	\$ 220,606,489	1.54%	\$ 343.19
2006	225,721,720	1,904,441	223,817,279	1.39%	334.95
2007	239,276,871	7,319,208	231,957,663	1.26%	344.36
2008	284,689,782	10,501,730	274,188,052	1.35%	402.57
2009	277,198,757	9,145,858	268,052,899	1.23%	391.17
2010	161,579,261	14,763,852	146,815,409	0.67%	216.68
2011	155,115,967	14,660,887	140,455,080	0.66%	201.75
2012	144,481,168	13,947,349	130,533,819	0.65%	191.25
2013	137,740,028	13,925,429	123,814,599	0.65%	181.33
2014	134,293,078	13,885,228	120,407,850	0.66%	175.67

Notes: In FY2010, the County implemented GASB Statement 61. This standard changed component unit reporting, therefore the Forest Preserve is not included as a blended component unit in FY2010 through FY2014. Amounts from prior years have not been restated.

In FY2014, the County included Unamortized Premium on Bonds in the Gross General Bonded Debt. Amounts from prior years have not been restated.

Sources: Will County Clerk, Bureau of the Census, Will County Financial Reports 2005-2014, and Forest Preserve District of Will County.

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

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

(3) See Table 17 for population data.

N/A - Information not currently available.

Direct and Overlapping Governmental Activities Debt
As of November 30, 2014
(Unaudited)

<u>Governmental Unit</u>	<u>Debt Outstanding (1)</u>	<u>Percentage Applicable to County (2)</u>	<u>Amount Applicable to County</u>
Overlapping debt			
Forest Preserve	\$ 143,953,104	100.00%	\$ 143,953,104
Municipalities	1,061,159,225	Various	565,140,398
DuPage Water Commission	-	6.10%	-
School Districts:			
Elementary and Unit School Districts	1,892,814,478	Various	1,245,261,052
High School Districts	388,196,550	Various	345,605,500
Community College Districts	616,998,157	Various	188,956,938
Park Districts	190,863,259	Various	91,407,079
Library Districts	121,140,000	Various	70,274,109
Fire Protection Districts	25,703,000	Various	21,476,430
Special Service Areas	19,354,995	100.00%	19,354,995
TIF Districts	24,884,427	100.00%	24,884,427
New Lenox Township	1,380,893	100.00%	1,380,893
Homer Township	5,800,000	100.00%	5,800,000
Subtotal, overlapping debt			2,723,494,925
Will County direct debt	136,191,633	100.00%	136,191,633
Total direct and overlapping debt			<u>\$ 2,859,686,558</u>

Sources: (1) Information for entities other than the County is based on data obtained from the Will County Clerk's office.
See Table 12 for Will County direct debt.
(2) Percentages are based on 2013 EAV, the most current available.

Notes: EAV and outstanding debt is obtained for Governmental units and Will County. The amount of overlapping debt is determined based on the percentage of a Governmental units EAV applicable to Will County.

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

Fiscal Year	Principal	Interest	Total Debt Service	Total General Governmental Expenditures (1)	Ratio of Debt Service to Total General Governmental Expenditures
2005	\$ 4,287,178	\$ 1,691,411	\$ 5,978,589	\$ 221,365,424	2.70%
2006	2,926,313	2,068,315	4,994,628	240,921,970	2.07%
2007	2,972,022	1,994,958	4,966,980	253,313,181	1.96%
2008	2,211,801	2,411,038	4,622,839	277,974,365	1.66%
2009	2,840,269	2,921,857	5,762,126	257,925,523	2.23%
2010	3,351,507	5,145,704	8,497,211	265,205,162	3.20%
2011	7,517,779	7,450,000	14,967,779	264,146,089	5.67%
2012	9,959,085	7,179,906	17,138,991	270,504,037	6.34%
2013	6,955,426	6,737,092	13,692,518	267,455,372	5.12%
2014	7,611,315	6,497,322	14,108,637	314,790,538	4.48%

Sources: Will County Financial Statements 2005-2014.

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

Legal Debt Margin Information
Last Ten Fiscal Years
(Unaudited)

Legal Debt Margin Calculation for Fiscal Year 2014										
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Debt limit	\$ 823,501,999	\$ 927,136,354	\$ 1,055,569,453	\$ 1,170,017,781	\$ 1,249,133,188	\$ 1,252,065,735	\$ 1,217,194,964	\$ 1,157,570,178	\$ 1,088,817,973	\$ 1,047,875,842
Total net debt applicable to limit	45,170,000	42,070,000	49,745,000	67,380,000	63,871,682	161,579,461	155,115,967	144,481,168	137,740,028	134,293,078
Legal debt margin	\$ 778,331,999	\$ 885,066,354	\$ 1,005,824,453	\$ 1,102,637,781	\$ 1,185,261,506	\$ 1,090,486,274	\$ 1,062,078,997	\$ 1,013,089,010	\$ 951,077,945	\$ 913,582,764
Total net debt applicable to the limit as a percentage of debt limit	5.49%	4.54%	4.71%	5.76%	5.11%	12.91%	12.74%	12.48%	12.65%	12.82%

Assessed value \$ 18,223,927,682
 Debt limit (5.75% of assessed value) 1,047,875,842
 Debt applicable to limit: 134,293,078
 Bonds \$ 913,582,764
 Legal debt margin

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

In FY2014, the County included Unamortized Premium on Bonds in the Bonds. Amounts from prior years have not been restated.

Source: Will County Clerk.

Demographic Statistics
Last Ten Calendar Years
(Unaudited)

Year	(1) Population	(1) Median Age	(2) School Enrollment	(3) Unemployment Rate
2005	642,813	33.1	108,454	5.5%
2006	668,217	32.8	112,892	4.3%
2007	673,586	32.8	115,629	4.7%
2008	681,097	32.7	116,282	6.1%
2009	685,251	32.7	124,499	10.1%
2010	677,560	34.3	125,617	10.4%
2011	696,186	35.0	116,386	10.1%
2012	682,518	34.9	116,027	9.0%
2013	682,829	35.9	116,027	9.4%
2014	685,419	36.3	115,601	7.4%

Sources: (1) Bureau of the Census:

Population: 2010 based on the 2010 Decennial Census.
2005-2014 based on estimates.

Median Age: 2005-2006 based on the yearly American Community Surveys.
2007 based on the 2005-2007 American Community Survey 3-Year Estimates.
2008 based on the 2006-2008 American Community Survey 3-Year Estimates.
2009 based on the 2007-2009 American Community Survey 3-Year Estimates.
2010-2014 is from Will County Center for Economic Development.

(2) Will County Superintendent of Schools.

(3) Illinois Department of Employment Security.

Principal Employers
Current Year and Nine Years Ago
(Unaudited)

	Fiscal Year 2005			Fiscal Year 2014		
	Employees	Rank	Percentage of County	Employees	Rank	Percentage of County
Provena Saint Joseph Medical Center	N/A	N/A	N/A	2,673	1	0.39%
Will County Government	N/A	N/A	N/A	2,065	2	0.30%
Silver Cross Hospital	N/A	N/A	N/A	1,800	3	0.26%
Walmart Supercenter	N/A	N/A	N/A	1,750	4	0.26%
Caterpillar Inc	N/A	N/A	N/A	1,500	5	0.22%
Trinity Services, Inc.	N/A	N/A	N/A	1,200	6	0.18%
Harrah's Joliet Casino & Hotel	N/A	N/A	N/A	1,100	7	0.16%
Promenade Bolingbrook	N/A	N/A	N/A	1,000	8	0.15%
Midwest Generation	N/A	N/A	N/A	987	9	0.14%
Corrections Dept.	N/A	N/A	N/A	950	10	0.14%
County Population	642,813			685,419		

N/A - Information not currently available.

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

Demographic and Economic Statistics
Last Ten Calendar Years
(Unaudited)

Year	Population		Personal Income (calculated/rounded)		Per Capita Personal Income		Civilian Labor Force - Will County		Motor Vehicles Registered (4)	
	U.S. (1)	Will County (1)	U.S.	Will County	U.S. (2)	Will County (2)	Employed (3)	Unemployed (3)		Unemployment Rate (3)
2005	296,507,061	642,813	10,200,000,000,000	20,300,000,000	34,471	31,520	319,603	19,518	5.8%	495,717
2006	299,398,484	668,217	10,900,000,000,000	23,000,000,000	36,276	34,362	331,014	14,703	4.3%	533,552
2007	301,621,157	673,586	11,600,000,000,000	24,700,000,000	38,615	36,687	344,708	17,093	4.7%	563,044
2008	304,059,724	681,097	12,200,000,000,000	26,400,000,000	40,166	38,716	342,653	22,423	6.1%	577,315
2009	307,006,550	685,251	12,200,000,000,000	26,400,000,000	39,635	38,457	326,975	36,937	10.1%	613,938
2010	308,745,538	677,560	11,200,000,000,000	27,200,000,000	36,251	40,113	329,287	38,339	10.4%	586,407
2011	311,591,917	696,186	11,700,000,000,000	29,600,000,000	37,491	42,459	327,954	37,028	10.1%	582,014
2012	313,914,040	682,518	12,100,000,000,000	30,900,000,000	38,576	45,316	336,919	33,466	9.0%	591,610
2013	317,135,349	682,829	12,200,000,000,000	31,100,000,000	44,765	45,564	336,174	34,808	9.4%	571,930
2014	318,857,056	685,419	N/A	N/A	N/A	N/A	330,751	26,531	7.4%	654,351

Sources:

- (1) U.S. Census Bureau: 2005-2014 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, 2014
(Unaudited)

BOLINGBROOK:	<ul style="list-style-type: none"> ◆ A California investor in a 1031 exchange, bought 18,000-sf of The Shops at Lily Cache Creek in Bolingbrook for \$5.3M. ◆ A new Chicago development firm is jumping into the industrial building boom in the southwest suburbs with a 220,000-sf warehouse. Distribution Realty Group LLC will break ground this month on the project at Veterans Parkway and Territorial Drive, building the warehouse on speculation, said James Love, who founded the firm in October. Mr. Love, 29, who previously worked for Brennan Investment Group LLC, will develop the 14.3-acre site in a joint venture with Exeter Property Group. Mr. Love's venture bought the site in Remington Lakes Business Park for \$2.45 million on June 6. ◆ Berlin Packaging has signed a lease for 125,000-sf of space in a 237,000-sf spec building at 900 Windham Pkwy in the Windham Lakes Commerce Center. ◆ Boyer-Rosene Moving & Storage purchased 14.4 acres on Joliet Road. ◆ Bradford Allen Realty Services recently completed a 21,000-sf lease for Fidelity Information Systems (FIS), a global provider dedicated to banking and payments technologies, at Creekside Corporate Center located at 270 Remington Boulevard. ◆ Developers have begun launching speculative industrial projects throughout the I-55 submarket, and an affiliate of New York-based KTR Capital Partners just became the latest investor to also express confidence in the region. It just completed the acquisition of 700 Gateway Dr., a 206,711-sf, class A distribution facility. Although the building is currently vacant, KTR has great confidence that they will lease up the property. As reported, the area has recently experienced a great deal of leasing activity. ◆ Ferrara Candy Company's 747,152-sf, full-building commitment at 901 Carlow Drive ranks among the largest Greater Chicago-area industrial lease of 2014. Several hundred jobs will be gained to support the local economy. Brands include: Brach's®, Lemonhead®, Now and Later®, Jujufruits® and many others. ◆ Forest City completed an office lease expansion with WiTronix at 715,000-sf lifestyle center Promenade Bolingbrook, 631 E. Boughton Rd (now 100% leased). WiTronix has been headquartered in the complex since 2010 and now occupies 22,000-sf. ◆ How many Lemonheads does a 747,152-sf warehouse hold? Ferrara Candy Co. is about to find out after agreeing to fill all of a former Home Depot Inc. distribution facility along I-55 in Bolingbrook. In the largest industrial lease in the Chicago area so far in 2014, the Oakbrook Terrace-based candy maker signed a 15-year deal for the warehouse at 901 Carlow Drive. ◆ Iris Construction Services has completed the turnkey build-out of a new 20,000-sf distribution center for the Chicago Tribune at 1000 Crossroads. The facility houses core services and inserting services for the Tribune's existing network. ◆ JLL is bringing a 237,000-sf Seefried and Clarion spec building to market in Bolingbrook with over half already spoken for. ◆ Landlord, Forest City, leased an office expansion with WiTronix, which has been headquartered in the complex since 2010 and now occupies a total of 21,662-sf. The space is located within the Promenade Bolingbrook at 631 E. Boughton Rd, a lifestyle center that is now 100% leased. ◆ Midwest Warehouse & Distribution System, an Illinois-based logistics company, signed a long-term lease to fully occupy the 650,494-sf industrial building at 1450 Remington Blvd. Midwest Warehouse is consolidating two facilities in Bolingbrook and Plainfield for its client, Diageo. ◆ ML Realty Partners LLC has acquired a 56,931-sf industrial building located at 650 South Schmidt Road and will be available for lease immediately. The I-55 corridor is a market which is consistently strong. ◆ Network Strategy sold 13 acres of land on the corner of I-55 and Veterans Parkway Seefried Industrial Properties, which plans to build a spec development on the property.
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(Continued)

Major Projects in Will County (Continued)

As of November 30, 2014

(Unaudited)

BOLINGBROOK:	<ul style="list-style-type: none"> ◆ Partners Health Trust, leased 10,000-sf to Adventist Health Partners at the Bolingbrook Medical Center at 396 Remington. Adventist's five leases include: Midwest Bone and Joint's 3,530-sf renewal and expansion; two 3,000-sf physician timeshares; Physical Therapists Solutions' 2,141-sf new lease and expansion; Advanced Renal Care 1,300-sf new lease. ◆ Principle Construction Corp. has started construction on a new speculative warehouse at 900 Windham Parkway. The developers recently landed Berlin Packaging, a hybrid-packaging supplier, as a tenant for a portion of the 237,000-sf building. Berlin will occupy 125,478-sf, including 8,500-sf of offices. The packaging company will move from northwest suburban Arlington Heights. ◆ RockTenn, a leading manufacturer of corrugated and consumer packaging, signed a lease expansion to occupy the entire 260,000-sf building at 365 Crossing Road. ◆ Seefried Industrial Properties purchased 13 acres of land from Network Strategy, LLC and plans a speculative building on the property, located on the corner of I-55 and Veterans Parkway. ◆ Spears Manufacturing leased 66,000-sf at One Gateway Court, bringing the building's occupancy to 100%. ◆ Speculative building under construction 602,820-sf (divisible) warehouse / distribution facility situated on 30.5 Acres at 700 Weber Rd. Owned and developed by IDI. ◆ Starwood Capital Group and Starwood Retail Partners acquired The Promenade Bolingbrook, an open-air town center, 770,524-sf LEED certified lifestyle center is located between two major highways, I-55 and I-355. ◆ T A Associates purchased two buildings including a 365,814-sf distribution center at 1601 Remington Blvd. and the 591,748-sf building at 1601 Remington Blvd. ◆ The I-55 Corridor has become one of the hottest industrial markets in Chicagoland, and a trio of long-term leases totaling 132,000-sf provide a clear indication of that demand. The leases were completed at the TA Associates Realty-owned Territorial Business Campus and bring the campus to 60% occupancy. At 606 Territorial Drive, Multi-Plastics, Inc. leased 60,367-sf; and Eastland Food Corp. leased 28,934-sf. At 612 Territorial Drive, LMI Solutions, a manufacturer and distributor of toner cartridges and related imaging products, leased 42,680-sf. All three new tenants are utilizing the space for distribution and light manufacturing. ◆ Walgreens just became the latest occupier in the I-55 Corridor to sign up for a big lease expansion. The retailer had occupied all of 370 Crossroads Parkway except for 146,000-sf, but decided to take over all the rest and bring the 258,560-sf facility to 100% occupancy. ◆ Warehousing and logistics provider, Chilled Solutions, has a new lease for 67,500-sf of industrial space in Bolingbrook. The tenant's new space is in the 249,130-sf Prologis-owned property at 470 Crossroads Parkway. Chilled Solutions was searching for a climate-controlled distribution facility to store wine for its customers. ◆ West Liberty Foods LLC announced that it has closed on the purchase of substantially all assets of Quantum Foods, and will be purchasing 220,000-sf production facility, 80,000-sf culinary facility, and is leasing the 250,000-sf cold-storage distribution center. The transaction was valued at \$12.7 million. They expect to begin meat processing operations at the location within 30 days. The successful conclusion of this turnkey sale means that 400-600 jobs will be created. ◆ Worldwide Dispensers, part of DS Smith, Plastics Division, is opening its third manufacturing facility in North America in 67,000-sf located at Territorial Drive, which will operate 7 days a week, 24 hours a day with room and plans to possibly expand.
CREST HILL:	<ul style="list-style-type: none"> ◆ Flexeon Rehabilitation signed a 2,923-sf lease at 240,000-sf Hillcrest Shopping Center at the SE corner of Route 30/Plainfield Road and Larkin Ave.
FRANKFORT:	<ul style="list-style-type: none"> ◆ Inland Real Estate Corporation, a publicly-traded REIT that owns and operates retail centers in the Midwest, continues to focus its attention and money on affluent suburbs southwest of Chicago. The company just acquired Prairie Crossings for \$24.66 million in cash, its second major retail acquisition in that area this year. (Inland recently purchased the Mokena Marketplace in nearby Mokena for \$13.7 million in cash.) Its new acquisition has about 109,079-sf, including over 83,000-sf of inline retail space plus two multi-tenant out lot buildings. Tenants currently occupy 99% of the property.

(Continued)

Major Projects in Will County (Continued)

As of November 30, 2014

(Unaudited)

HOMER GLEN:	<ul style="list-style-type: none"> ◆ \$3.1M sale of a 5,557-sf net-leased Chili's property to private investors. Located at 14205 S Bell Rd, the Chili's has a 20-year lease. ◆ Richards Building Supply will be completing their new corporate headquarters off 159th Street, moving from Chicago. Richards operates 48 distribution centers in 11 states, and announced plans to buy seven more centers in Tennessee, Virginia and North Carolina. Its move into town will bring 50 full-time, mostly corporate workers.
JOILET:	<ul style="list-style-type: none"> ◆ Dynamic 3PL leased 392,915-sf located at 4100 Rock Creek Boulevard in Joliet. ◆ A 217,000-sf build to suit for Supreme Lobster in Cherry Hill Industrial Park was completed 3rd quarter. ◆ A fund advised by CBRE Global Investors just picked up an 814,000-sf Class-A industrial portfolio, including 464,000-sf Covidien distribution center at 3901 Rock Creek Blvd in Rock Run Business Park. ◆ A soon-to-be-open 406,000-sf facility for Neovia Logistics Services as part of CenterPoint's growth to some 15 million square feet of warehousing and goods-transfer operations. The new building will be ready by the end of the month. It is expected to handle 100 to 150 trucks a day with shipments of machine parts going in and out. ◆ August turnover to Neovia Logistics Svcs, LLC was accomplished for 406,000-sf bts. ◆ Boston-based 1031 exchange North Windham Properties bought 238,000-sf North Ridge Plaza with \$10.6M debt. A Chicago-based community bank provided the four-year fixed loan at 4.5% interest. ◆ CenterPoint Properties is nearing the half way milestone to full build-out at the CenterPoint Intermodal Center – Joliet due to several recently completed development projects including completed construction on a new 485,476-sf divisible spec. facility, which is close to both the UP and Burlington Northern Sante Fe Intermodal Yards. ◆ Chicago-based energy development firm Glidepath, has been quietly developing three \$20 million battery storage facilities in northern Illinois that can be tapped to quickly deal with fluctuations in demand on the grid. In other words, power grid operators wouldn't have to worry about cranking up plants for sudden spikes in load. With a combined 60 megawatts of capacity, the facilities, which look like rows of shipping containers, together represent the largest project of its kind in North America. Each of Glidepath's sites is composed of nine containers, each with 80,000 lithium-based batteries, on a footprint of about 100 feet by 200 feet. They will be equipped with fire suppression, and a chilling unit in case of overheating. They are to be built in Joliet, McHenry and West Chicago. Glidepath recently sold two of the facilities for an undisclosed price to a renewable energy company. ◆ Clarius Partners announced that Building #1, a 1,001,184-sf speculative warehouse facility on 51.4-acres, has achieved Leadership in Energy and Environmental Design-Core & Shell (LEED-CS) Silver certification by the U.S. Green Building Council. The property is located at 3851 Youngs Rd within Clarius Partners' \$70 million master-planned industrial park, Clarius Park Joliet. ◆ Cresa Chicago repped Hickory Farms in its lease renewal and restructure for its Joliet facility, 205,000-sf at Cherry Hill Business Park (following a multi-state evaluation of alternatives). ◆ First Industrial Realty Trust, Inc., has signed two leases at its 509,216-sf distribution center at 4100 Rock Creek Blvd, located at the intersection of Interstates 55 and 80. One is a long-term lease with a third party logistics provider for 100,000-sf initially, effective June 30, 2014, that will ramp up to a total of 323,795-sf in the second quarter of 2015. Additionally, the Company signed an eight-month lease for 300,735-sf at the facility with another logistics firm. The building will be approximately 79% occupied as of June 30, 2014. ◆ Griffin Capital Essential Asset REIT, Inc. has acquired a single-story industrial facility leased entirely to Caterpillar, Inc. totaling 1.38 million rentable square feet. The purchase price was \$57 million, plus closing costs. The implied initial capitalization rate is approximately 10.44%. The Caterpillar lease is a triple net lease with a remaining term of approximately five years. It expires December 2018. The current approximate annual base rent is \$5.947 million. Under the lease, Caterpillar has the right to renew its lease for four five-year extension terms with rental increases of 1.4% per year upon each renewal.

(Continued)

Major Projects in Will County (Continued)

As of November 30, 2014

(Unaudited)

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- JOILET:**
- ◆ InSite Real Estate completed a 4,000-sf single-tenant building for Sleepy's at Essington Rd and 16th Street.
 - ◆ Local dignitaries from Joliet Township High School District 204 and Tom Giarrante, the Mayor of Joliet, joined Wight & Company at a groundbreaking ceremony, to officially commence construction on the new Student Center and Galleria at Joliet Central High School. Wight, a leading Design & Delivery firm, is the design architect on the project that is budgeted at \$28 million. The project is a 43,000-sf addition to the school's main building that is envisioned to create a new front door to the school. The facility is designed to address student life and community outreach needs, filling a gap in the school's current facility options.
 - ◆ Marcus & Millichap announces the sale of Glenwood Office Center, a 29,315-sf office property. The asset sold for \$2,671,500. It has nine tenant suites, and is situated just blocks east of Presence St. Joseph Medical Center.
 - ◆ Neovia Logistics Services signed a 10-year lease for the build-to-suit building in the CenterPoint Intermodal Center. The 406,000-sf building on 30.5 acres will employ about 130 people, with a development cost of \$25 million-plus. Neovia plans to move into the new building in mid-August, and will use it to serve a global client. Neovia will import/export 30,000 containers per year.
 - ◆ Otis Elevator Company signed a six year lease in the Speedway Logistics Park. The projected job count will be between 30-40 Full Time workers in a 210,000-sf facility.
 - ◆ Saturn Agriculture Inc. will occupy a 14.4 acre parcel at CenterPoint Properties (build-to-suite), operating a transload facility to transfer soybeans and dried distilled grains into international containers. Operations will begin autumn 2015 and will employ 8-10. The lease is for 10 years and the facility will have the capacity to load 200+ containers per day.
 - ◆ Speculative building under construction 290,000-sf at 1515 Olympic Blvd. Completion set for 3rd quarter 2014.
 - ◆ Swedish furniture retailer IKEA and a local packaging and store display firm, Advertising Resources Inc, leased more than 1.3 million-sf in neighboring Minooka warehouses, two of the largest industrial deals in the Chicago area this year. IKEA signed a lease of "a few years" at 501 International Parkway, preferring the shorter-term lease because it may build a 1.4 million-sf distribution center in Joliet, a plan Ikea first disclosed in 2007.
- LOCKPORT:**
- ◆ City officials to vote on final plans for two buildings at Heritage Crossing Corporate Center, a business park located along the I-355 southern extension. The buildings at the northeast and southwest side of the center will be 121,800-sf and about 512,200-sf respectively. ML Realty Partners plans to develop 12 buildings at the 228-acre business park and consider it a location that offers an "attractive labor market for multiple users including light industrial and distribution."
 - ◆ With its initial 122,000-sf building almost fully leased, the 228-acre Heritage Crossing Corporate Center in Lockport is forging ahead as the first true industrial park along the new I-355 extension between I-55 and I-80. Now ML Realty Partners has launched construction on two more buildings. 12 buildings are planned, varying in size from 60,000-sf to 500,000-sf, and the second and third are breaking ground. One's a 500,000-sf bulk distribution facility, and the other offers 122,000-sf divisible to 18,000-sf. Both will be completed and ready for move-ins (single or multi-tenant) by year's end.
- MOKENA:**
- ◆ Inland Real Estate Corporation (NYSE: IRC), a publicly traded real estate investment trust announced the acquisition of Mokena Marketplace for \$13.7 million in cash. It includes approximately 49,000-sf of retail space that is 76% leased to PetSmart, Party City, Sally Beauty, and Lee Nails, plus a free-standing Chase Bank on a ground lease and five developable outlots
 - ◆ Irgens has broken ground on Mokena Medical Commons, a single-story, 32,300-sf, multi-tenant, state-of-the-art facility anchored by Women's Healthcare of Illinois, an OB/GYN practice that will occupy 15,000-sf in the project which should open in September 2014.
 - ◆ The Great Lakes Region of Ryan Companies US, Inc. has just begun construction of Clarendale of Mokena, a \$31.7-million, 156-unit, age-restricted senior living community. The ground-breaking was held on the 11.4-acre site at 21536 S. Wolf Rd and will consist of a 3-story building with 60 independent living, 56 assisted living, and 40 memory care residences.

(Continued)

Major Projects in Will County (Continued)

As of November 30, 2014

(Unaudited)

MONEE:	<ul style="list-style-type: none"> ◆ Budreck Truck Lines, Inc. will operate a trucking terminal at 6053 Industrial Drive. The facility will be 46,500-sf warehouse with freezer coolers, maintenance garage, and 13,000-sf of offices. Currently they have 48 employees.
NEW LENOX:	<ul style="list-style-type: none"> ◆ HSA PrimeCare has chosen PREMIER Design + Build Group, LLC to construct a two-story, 30,000-sf office building that will serve as a business center for Silver Cross Hospital. Anticipated completion is 4th quarter of 2014. ◆ Silver Cross Hospital has selected HSA PrimeCare to develop a business center on the east side of its campus at the intersection of Silver Cross Dr. / Cedar Crossings Dr. It will be a two-level, 30,000-sf facility and HSA plans to break ground in July 2014 and deliver the building in January 2015.
PLAINFIELD:	<ul style="list-style-type: none"> ◆ A private investor sold a 9,960-sf single-tenant NNN La Petite Academy at 2345 S Route 59 in Plainfield for \$2.4M. The buyer is a high-net-worth individual based in the Midwest. La Petite Academy has over five years remaining on an original 20-year lease. ◆ The Presence Healing Arts Pavilion will be located at the Southeast corner of U.S. Route 59 and Dayfield Road. The 25,000 square-foot medical arts clinic will open September of 2015.
ROMEOVILLE:	<ul style="list-style-type: none"> ◆ Aryzta, formerly Great Kitchens, (an international pizza-making business) has been planning to build a state-of-the-art refrigeration facility on the Filotto Farm property at 20216 Airport Road, with more than \$100 million invested by private entities. ◆ Ashley Furniture has a 417,000-sf build-to-suit at Normantown and Crossroads Pkwy to be completed 3rd quarter 2014. ◆ Bluff Point Center leased 4,400-sf office space long-term to Intertek USA, the unit is located within a 40,000-sf building at 1404 Joliet Rd. ◆ DCT Industrial purchased 471,730-sf building at 1185 Crossroads Pkwy from TA Associates for \$24 million or \$51 PSF. ◆ Duke, for example, plans to complete, on a speculative basis, the Enterprise Distribution Center at 1341 Enterprise Dr. by December. The 324,115-sf facility will have 32' clear ceiling height and 36 docks. A number of developers are now looking to build speculative projects in the corridor, with estimates that developers will complete about 3-million-sf of speculative space over the next ten months. "Spec is back in the I-55 Corridor." ◆ Full service freight and logistics company RJW Transportation signed the largest new lease of the third quarter taking 203,302-sf at 1160 W Crossroads Pkwy. ◆ Kylie Capital sold 163,000-sf 1186 Arbor Dr (within the Windham Lakes Business Park) to Industrial Property Trust. ◆ Magid Glove & Safety acquired 1300 Naperville Dr, a 703,973-sf industrial building. Magid will consolidate two existing locations and relocate its primary manufacturing, HQ, and distribution operations to the site. ◆ Meridian Design Build recently began work on a new 188,166-sf cold storage facility. The build-to-suit, located on a 35-acre site on Airport Road just west of Southcreek Parkway, will include office space, dry storage, a refrigerated palletizing area, and a -10°F freezer. ◆ Molto Properties plans to develop a 189,731-sf, state-of-the-art distribution facility located on 10.67 acres of land at 1485 Normantown. This is a speculative project worth more than \$10 million. Meridian Design Build has been selected as the general contractor and ecured precast for delivery in July, enabling the project to be completed by late 2014.

(Continued)

Major Projects in Will County (Continued)

As of November 30, 2014

(Unaudited)

ROMEDEVILLE:	<ul style="list-style-type: none"> ◆ Mondi, an international packaging and paper company headquartered in Johannesburg, South Africa, signed a lease renewal and expansion for a total of 171,812-sf at 1140 Arbor Dr. Known as Windham Industrial Center Four, the soon-to-be single-tenant facility was constructed in 1994 within the Windham Lakes Industrial Park and has served as a regional plant for Mondi since 2000. The company originally signed a lease for 120,000-sf, but needed the additional space to accommodate an expansion to its staffing and work load. ◆ MRC Polymers Inc., an Illinois-based plastics recycler and compounder has relocated its headquarters to roomier surrounds of 100,000-sf. The site not only houses offices, but also serves as a warehouse and staging ground for the recyclable plastics that serve as raw materials for the company's compounding operations in Chicago. This is an investment of \$2.7 million for moving and adding new equipment. Their goal is to double sales in 5-years. ◆ Ryan Companies US Inc. completed the construction of a 453,000-sf build-to-suit at Normantown and Crossroads Pkwy for Ashley Furniture Industries, Inc. The building is one of the largest bts projects in 2014 in the Chicago area. Approximately 60,000 square feet will be used as a retail furniture outlet and the remaining will serve as a warehouse distribution center. ◆ The I-55 corridor has become one of the most active submarkets. The Opus Group just became the latest developer to take advantage of this strengthening market by launching the construction of two speculative industrial buildings (133,800-sf and 121,200-sf) in Paragon Business Park, located off Taylor Rd. Upon completion, the project will add about 255,000-sf of new class A industrial space to the submarket with an additional 7-acre site that could accommodate build-to-suits of up to 115,000-sf. Opus purchased the 22-acre site from First American Properties and will begin construction this fall. ◆ The Missner Group has completed the \$35 million repurposing of a 532,560-sf industrial building at 1001 W. Crossroads Parkway for Peacock Engineering Co., a specialist in food packaging. Located in Prologis Park 55, this was the second largest industrial lease in the I-55 corridor during 2013. ◆ The Village Board has approved a special use permit for a 324,115-sf speculative industrial building in Marquette Business Park. The developer, Duke Realty, will demolish the existing complex on the 18.3-acre site and construct the new building at 1341 Enterprise Drive to accommodate new business. ◆ Village trustees were in general support of an industrial project in the dilapidated quarry site southeast of the Route 53 and Joliet Road intersection that would convert 83 acres of the rough, undeveloped land into industrial complexes and a mining site. The current plans for the development include two separate 279,000-sf warehouse distribution centers, a commercial-industrial center at the intersection, a 31,000-sf warehouse and truck maintenance center and subsurface mining below the parcel.
SHOREWOOD:	<ul style="list-style-type: none"> ◆ Peak Construction Corporation has been awarded Clarion Partners' Heartland Building II. The 750,000-sf spec industrial distribution facility is strategically located at the intersection of I-80 and I-55. The project has a fast-tracked schedule with an immediate start and 2014 year-end completion date.
TINLEY PARK:	<ul style="list-style-type: none"> ◆ A private investor purchased the 66-room Comfort Inn & Suites Chicago South, located at 18400 Spring Creek Dr. and plans to retain the franchise which opened in 2000 and received renovations in 2011. ◆ Bryco purchased a 20,000-sf warehouse at 8059 W 185th St. ◆ Platinum Hospitality sold the 71-room Sleep Inn Chicago South located at 18420 Spring Creek Drive to Jai Ambe Properties LLC who retained the Sleep Inn franchise. The Chicago area industrial market has seen a great deal of activity with a significant amount of construction slated to both begin and be completed within 2014.

(Continued)

Major Projects in Will County (Continued)

As of November 30, 2014

(Unaudited)

UNIVERSITY PARK:	<ul style="list-style-type: none"> ◆ CPA@:18 – Global, a non-traded REIT affiliate of W. P. Carey Inc., just completed its \$85 million acquisition (nearly \$55/psf) of the giant Dart Container/Solo Cup National Distribution Center (one of the largest corporate distribution facilities in the country) in the Commerce Center Industrial Park in University Park. At 1,552,475-sf, it was the largest Chicago-area transaction involving corporate distribution space since early 2006, and only a handful of recent deals in the nation approach its scale. Located on a 90.24-acre site at 701 Central Ave., it was developed in 2002. Dart has about ten years remaining on its net lease, and along with Solo Cup, a \$1.6 billion company wholly owned by Dart, uses the building as its Midwest distribution center and national logistics hub. ◆ Darwin Realty & Development Corporation has brokered the sale of a 319,683-sf industrial building, on 21-acres, located at 2635 Federal Signal Dr. This is one of the largest industrial sales to a user in Will County in 2014. An affiliate of Premier Transportation has purchased the industrial building for the expansion and consolidation of its Chicago area operation. ◆ USAA Real Estate Co. has retained Seefried Properties as the park developer for Commerce Center. The 250 acre business park located along the I-57 corridor has 50 acres of pad ready sites available for outright sale or bts. ◆ W.P. Carey Inc. has acquired, from Exeter Property Group, a recently expanded 824,624-sf distribution facility, located at 300 Central Ave, for a total acquisition price of \$47.2 million (\$57 PSF). The facility is leased to a subsidiary of The J.M. Smucker Company (“Smuckers”) for a period of 9.5 years. This investment represented an opportunity to acquire a new Class-A logistics facility that serves as a primary distribution center for all of Smuckers’ varied products.
WILMINGTON:	<ul style="list-style-type: none"> ◆ A unit of French tire manufacturer Michelin agreed to lease a 1.7 million-sf warehouse in the RidgePort Logistics Center, a 1,500-acre, rail-served intermodal park with room for 14-million-sf of industrial, warehousing and logistics buildings near I-55 and Lorenzo Rd in Wilmington, launching the biggest build-to-suit industrial development in the Chicago area in eight years and one of the largest in the United States so far this year. The firm will distribute tires from the warehouse to dealers across the Midwest once the building is complete in 2015. Michelin is the first major tenant at RidgePort. ◆ Ridge Development today announces the official launch of TransCold Express, a hub-to-hub refrigerated boxcar service operated by McKay TransCold that runs bi-directionally between Wilmington, Illinois, and Selma, California. As the first refrigerated boxcar unit train connecting the Midwest and West Coast in over half a century, TransCold Express presents produce growers and meat and dairy producers the opportunity to distribute products more cost-effectively and provides a valuable link to all U.S. destinations. It will operate on BNSF Railway, with cargo being transferred from truck to boxcar through a new refrigerated building operated by National Logistics and Cold Storage (NLCS). The service takes four days to reach the Midwest from California – the same speed as by truck, but at a significantly lower cost. Depending on the circumstances, a shipper could save between 5% and 25% by using the boxcar service versus trucking. TransCold Express is also a more environmentally friendly method of transport, as one boxcar holds the same volume as four trucks, making it four times more fuel efficient. The Transcold Express hub is located in the RidgePort Logistics Center.
WOODRIDGE:	<ul style="list-style-type: none"> ◆ Follett School Solutions agreed to renew its lease of 311,608-sf at 1433 Internationale Pkwy. ◆ Hendrickson International Corp., An Itasca-based company that makes truck suspensions, paid \$9.2 million for a 77,000-sf office building at 840 S. Frontage Road. ◆ Morgan/Harbour Construction has completed a 180,480-sf speculative warehouse within Park 355 in Woodridge on behalf of HSA Commercial and Industrial Income Trust. Located at 2143 Internationale Pkwy (near the junction of I-55 and I-355), the new building is situated on 9.49 acres. ◆ Prologis acquired 1225 Internationale Pkwy from Trade Associates Group for \$9.7 million, which equals \$65 PSF for the 149,000-sf building. Prologis will also develop a 95,000-sf speculative building on a portion of the 14.5-acre site.

(Continued)

Major Projects in Will County (Continued)

As of November 30, 2014

(Unaudited)

WOODRIDGE:	<ul style="list-style-type: none"> ◆ The industrial market in I-55 corridor has seen a spike of speculative development, but the competition there did not dissuade Conor Commercial Real Estate, a member of the McShane Companies, and its partner Gallagher and Henry from launching Phase 3 at its 80-acre Union Pointe industrial business park. The partners plan to complete the 256,880-sf facility in the second quarter of 2015. Kellogg Company signed a seven-year lease for 135,213-sf of space in the proposed Building Three. Conor recently completed a 347,400-sf build-to-suit corporate headquarters & warehouse facility for Orbus Exhibit & Display Group. ◆ The McShane Companies, announced the completion of the new 347,400-sf build-to-suit corporate headquarters and warehouse facility on behalf of Orbus Exhibit & Display Group, situated within Union Pointe, an 80-acre industrial/office business park. Orbus Exhibit & Display Group is a market-leading, privately owned group of companies that specialize in the manufacture and trade-only supply of portable modular and custom modular exhibit and display products, graphics and solutions. The firm will complete the transition of its Illinois-based operations in June 2014 thus consolidating its Bolingbrook and Niles facilities to better support their growing customer base and over 300 employees.
BOLINGBROOK / WOODRIDGE / ROMEORVILLE:	<ul style="list-style-type: none"> ◆ Construction is set to begin on three warehouses in southwest suburbs along I-55, providing more signs of rising confidence in the Chicago-area industrial market. San Francisco-based Prologis Inc. plans to build two warehouses on speculation or “spec,” breaking ground before landing tenants, one in Bolingbrook and the other in Woodridge. The buildings would total about 425,000-sf combined. Meanwhile, Oakbrook Terrace-based developer Molto Properties LLC is set to begin work on a 189,662-sf warehouse in Romeoville, also on spec. The I-55 submarket is particularly active, with more than 2.6 million-sf of industrial development under way during the first quarter, or about 44% of the nearly 6 million-sf of construction in all of the Chicago area.
JOLIET / BOLINGBROOK:	<ul style="list-style-type: none"> ◆ Northern Builders Inc. has sold six suburban industrial buildings for \$90.9 million, including 905 Carlow Drive (256,000-sf) and 2510 Haven Ave. (411,000-sf), to an affiliate of Dallas-based Hillwood Development Co. The sale is yet another indicator of how buyers have swept into the region’s industrial market, betting on rent growth as vacancies have dropped to pre-crash levels amid the economic recovery. The deal will allow Hillwood industrial-property fund to grow its industrial portfolio in one of the largest and strongest industrial markets in the country. ◆ IDI has announced two new developments in the Chicago market. Both facilities were quick-starts. Rock Run Building 10, expected to be completed in mi-2014, is a 290,000-square-foot building and is already 75 percent preleased. Bolingbrook Corporate Center West 3, expected to be delivered in the second quarter of 2014, will bring 602,820 square feet to the I-80 market. A performance tire manufacturer pre-leased 214,600-sf of Rock Run Building 10 in 2013.
ROMEORVILLE / BOLINGBROOK:	<ul style="list-style-type: none"> ◆ Duke Realty signed new leases totaling 270,000-sf at two of its industrial properties in I-55, bringing its overall Chicago portfolio’s occupancy to 96%. At Park 55 (875 W Crossroads Pkwy in Romeoville), North Bay Distribution signed a 199,000-sf lease. At 375 W South Frontage Rd in Bolingbrook, ALG Direct signed a 71,000-sf lease.
MISCELLANEOUS:	<ul style="list-style-type: none"> ◆ The submarket surrounding Romeoville, Woodridge and Bolingbrook is projected to deliver ±1.62 million square feet to the market within the year. In the I-80/Joliet Corridor alone, more than 4 million square feet of new development was completed in 2013, with 37 percent of that space being speculative projects. A total of 14 additional projects broke ground during the fourth quarter, amounting to more than 5.1 million square feet of new construction projects. Through the market, 30 projects are underway for a total of 8.7 million square feet. The most activity is in the I-55 Corridor, where four projects are under construction totaling 2.5 million sq. ft. ◆ Colliers also noted that two new construction projects in excess of 1.0 million square feet were completed in the Chicago area in 2013. Home Depot moved into a 1.6 million-square-foot property at CIC Joliet Business Park and Clarius Partners LLC (in a venture with JP Morgan) completed a 1.0 million-square-foot speculative bulk warehouse distribution facility at Clarius Park Joliet.

(Continued)

Major Projects in Will County (Continued)

As of November 30, 2014

(Unaudited)

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- MISCELLANEOUS:
- ◆ I-55 and I-80 CORRIDORS: 2nd quarter absorption, the I-55 Corridor led the way by absorbing 2,646,822-sf, both through leasing activity and build-to-suit completions. The I-80/Joliet Corridor came in second by absorbing 973,462-sf. The I-55 Corridor also leads in speculative construction. Developers in the submarket have a total of more than 3-million-sf of new projects underway, 87% of which is on a speculative basis.
 - ◆ INDUSTRIAL MARKET: The researchers note that developers currently have plans to start the building of more than one dozen speculative projects by 2015, mostly in the Southeast Wisconsin, O'Hare and Far Southwest submarkets. Given the region's excellent infrastructure and central location, it will remain an industrial activity hub for the foreseeable future.
 - ◆ Neovia will import/export approximately 30,000 containers annually. CenterPoint Properties is nearing the half way milestone to full build-out at the Intermodal Center.
 - ◆ A Jones Lang LaSalle client is searching for an approximately 750,000-sf warehouse/DC that is estimated to bring 90 new jobs to Will County.

Source: Will County Center for Economic Development.

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Function										
General and administrative	313	322	314	308	305	290	286	292	283	228
Public safety	627	641	658	679	716	735	743	730	735	719
Judicial	365	376	384	393	403	402	406	395	390	389
Health and welfare	571	568	584	599	613	602	613	581	581	666
Highway	75	70	69	70	69	72	73	73	76	72
Total	1,951	1,977	2,009	2,049	2,106	2,101	2,121	2,071	2,065	2,074

Note: 2005-2014 based on internal HR reports (E-4 form).

Sources: 2005-2008 Will County Auditor.

2009-2014 Will County Executive - Finance Department.

Operating Indicators by Program
Last Ten Fiscal Years
(Unaudited)

Program	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Law enforcement:										
Physical arrest total county (1)	3,220	3,247	3,732	3,784	3,948	4,763	4,510	6,852	5,570	N/A
Physical arrest by sheriff (1)	421	326	266	241	273	229	334	577	617	544
Traffic violations (2)	146,507	149,310	154,927	150,719	130,091	119,513	114,380	107,785	107,781	108,781
Police protection - rural areas (3):										
Employees, including jail	528	549	579	621	623	614	603	590	601	604
Sworn employees	259	248	252	254	473	485	497	464	468	466
Non-sworn employees - full time	242	272	292	330	134	129	135	126	133	131
Non-sworn employees - part time	27	29	35	37	16	9	4	8	9	7
Twelfth Judicial Circuit Court (4):										
Total filed caseload	188,475	195,536	206,645	205,396	187,001	175,448	164,967	158,763	150,925	150,758
Total disposed caseload	209,082	196,337	211,433	212,240	195,606	189,745	170,097	168,510	159,551	157,462
Pending civil caseload	17,073	19,055	20,753	22,548	24,458	27,014	26,161	26,402	22,054	17,452
Pending felony caseload	2,369	2,795	2,562	2,966	3,058	3,018	2,776	3,067	2,948	2,502
Pending juvenile caseload	1,353	1,346	1,299	1,363	1,248	572	967	961	887	1,201
Will County 9-1-1 (5):										
Emergency response calls	293,870	300,262	328,959	327,730	312,522	324,160	284,068	343,177	325,408	336,629
Health department / Community health center (6):										
Total number of physician visits	52,671	48,239	41,448	40,454	48,011	40,872	38,403	32,971	29,652	26,745
Total number of nursing visits	2,794	3,776	2,092	13,228	10,647	7,040	5,011	7,619	8,352	8,078
Total number of dental visits	7,060	7,332	7,793	8,181	9,121	5,542	5,067	5,635	5,310	6,160
Clinical lab performed	24,669	82,137	68,836	72,132	30,352	27,613	16,110	71,310	52,665	48,606
Waste generation / refuse collection:										
Total Will County generated municipal waste (MW) (tons per year) (7)	769,084	706,471	693,055	596,640	448,449	706,045	702,737	704,956	N/A	N/A
Total Will County recycled municipal waste (MW) (tons per year) (7)	235,746	222,403	242,045	232,689	150,796	313,601	263,234	197,162	201,361	N/A
Refuse collected in Prairie View landfill (tons per year) (8)	499,511	924,427	868,327	752,065	746,552	744,011	757,780	704,956	793,998	N/A
Building permits (7):										
Building permits issued	2,779	2,255	1,942	2,036	1,687	1,705	1,980	2,236	2,026	2,278
Fire protection (9):										
Fire protection - rural areas - fire protection	37	39	37	38	38	38	38	38	38	38
Supervisor of assessments (10):										
Total land - square miles	846	846	846	849	849	849	849	849	849	849
Public schools (11):										
High schools	22	23	24	25	26	19	19	19	19	19
Preschools	23	23	16	30	27	67	66	66	66	66
Elementary schools	131	142	150	150	146	144	144	144	144	144
Number of full time teachers	7,538	8,846	9,257	9,229	9,434	9,047	9,046	8,429	8,687	8,546

(Continued)

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

Program	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Highway department (12):										
Centerline miles of incorporated	105.06	105.06	105.06	104.06	104.06	104.06	100.46	99.93	101.18	98.18
Centerline miles of unincorporated	163.78	163.78	163.78	160.08	160.08	160.08	160.08	155.86	153.63	153.49
Lane miles	583.8	599.2	598.6	598.6	601.1	601.1	601.1	597.7	599.1	600.4
Forest Preserve (13):										
Acres preserved	16,628	18,018	18,960	20,430	20,784	20,915	21,360	21,477	21,657	21,807
Miles of walking / biking trails	*	92	100	80	108	116	116	123	127	128
Miles of equestrian trails	*	26	23	20	33	35	35	38	38	32
Number of picnic shelters	26	26	27	40	32	32	33	35	35	33
Number other facilities	6	6	6	7	6	6	6	6	6	6
Number of federal parks	1	1	1	1	1	1	1	1	1	1
Number of state parks	6	6	6	6	6	7	7	7	7	7
Number of forest preserves	59	76	83	76	74	74	77	82	82	82

Note: Prairie View landfill opened in January 2004.

N/A - Information not currently available.

* Information not available.

Sources:

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Function										
General and administrative										
Land and right of way	8	8	8	8	8	7	4	4	4	4
Building and building improvements	26	28	30	30	30	33	37	37	37	38
Equipment	179	198	215	219	239	191	194	197	241	243
Construction in progress	1	1	1	11	16	7	4	5	3	3
Total	214	235	254	268	293	238	239	243	285	288
Public safety										
Land and right of way	6	6	6	6	6	6	6	6	13	13
Building and building improvements	25	26	27	27	28	30	30	30	31	32
Equipment	612	644	708	726	946	916	965	991	1,035	1,092
Construction in progress	2	1	1	42	17	8	10	12	11	6
Total	645	677	742	801	997	960	1,011	1,039	1,090	1,143
Judicial										
Land and right of way	5	5	5	5	5	5	3	3	3	3
Building and building improvements	27	29	31	33	36	42	48	49	53	55
Equipment	51	46	50	56	69	87	82	85	95	102
Construction in progress	-	-	-	3	7	3	1	5	6	4
Total	83	80	86	97	117	137	134	142	157	164
Health and welfare										
Land and right of way	2	2	2	2	2	3	2	2	2	2
Building and building improvements	24	26	28	30	32	33	39	43	44	46
Equipment	85	95	97	103	111	110	109	115	110	112
Construction in progress	-	-	-	-	4	3	1	2	4	1
Total	111	123	127	135	149	149	151	162	160	161
Highway										
Land and right of way	70	68	77	78	84	85	89	98	98	95
Building and building improvements	15	15	15	14	14	15	17	18	20	25
Equipment	150	158	159	177	199	168	175	180	183	185
Infrastructures	209	213	231	248	252	310	305	321	327	331
Construction in progress	12	10	19	36	42	67	68	73	78	74
Total	456	464	501	553	591	645	654	690	706	710
Total capital assets	1,509	1,579	1,710	1,854	2,147	2,129	2,189	2,276	2,398	2,466

Sources: 2005-2009 Will County Auditor.

2010-2014 Will County Executive - Finance Department.

