

**OFFICE OF THE WILL COUNTY AUDITOR  
DUFFY BLACKBURN, COUNTY AUDITOR  
WILL COUNTY QUARTERLY FINANCIAL REPORT  
FOR THE FISCAL QUARTER ENDED FEBRUARY 28, 2009**

	General Corporate Fund		Special Revenue Funds		Capital Projects Funds		Debt Service Funds		Total Governmental Funds	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>Revenues:</b>										
Property taxes	\$ 56,527,336	\$ -	\$ 50,967,957	\$ 26,697			\$ 67,150	\$ -	\$ 107,562,443	\$ 26,697
Other	95,004,614	11,874,868	145,558,574	10,792,388	15,010,000	50,662	416,510	19,878	255,989,698	22,737,796
<b>Total Revenues</b>	<b>\$ 151,531,950</b>	<b>\$ 11,874,868</b>	<b>\$ 196,526,531</b>	<b>\$ 10,819,085</b>	<b>\$ 15,010,000</b>	<b>\$ 50,662</b>	<b>\$ 483,660</b>	<b>\$ 19,878</b>	<b>\$ 363,552,141</b>	<b>\$ 22,764,493</b>
<b>Expenditures:</b>										
Personnel	\$ 128,155,039	\$ 28,036,842	\$ 45,201,953	\$ 9,252,071	\$ -	\$ -	\$ -	\$ -	\$ 173,356,992	\$ 37,288,913
Commodities	9,462,291	1,282,917	4,035,255	465,579	40,000	-	-	-	13,537,546	1,748,496
Contractual	24,220,307	4,611,238	81,605,974	6,241,793	275,000	-	-	-	106,101,281	10,853,031
Capital outlay	373,062	-	18,997,568	217,734	14,655,000	2,181,272	5,270,790	509,039	39,296,420	2,908,045
Other	4,155,702	41,939	12,886,900	77,489	100,000	-	24,930	250	17,167,532	119,678
<b>Total expenditures</b>	<b>\$ 166,366,401</b>	<b>\$ 33,972,936</b>	<b>\$ 162,727,650</b>	<b>\$ 16,254,666</b>	<b>\$ 15,070,000</b>	<b>\$ 2,181,272</b>	<b>\$ 5,295,720</b>	<b>\$ 509,289</b>	<b>\$ 349,459,771</b>	<b>\$ 52,918,163</b>
Excess (deficit) of cash basis revenues over accrual basis expenditures		\$ (22,098,068)	\$ (22,098,059)	\$ (5,435,581)		\$ (2,130,610)		\$ (489,411)		\$ (30,153,670)
Beginning Cash Balances, December 1, 2008		\$ 44,993,445		\$ 93,671,920		\$ 15,099,907		\$ 5,568,092		\$ 159,333,364
<b>Other financing sources (uses) and other adjustments:</b>										
Operating transfers in (out)	\$ -		\$ -		\$ -		\$ -		\$ -	
FICA/IMRF	2,846,497		(2,846,497)		-		-		-	
Prior year inventory balance	1,922,810		-		-		-		1,922,810	
Current year inventory balance	(1,315,356)		-		-		-		(1,315,356)	
Prior year revenue received in current year	23,056,292		13,747,723		144,066		320,670		37,268,751	
Current year revenue received next quarter	(8,740,096)		(1,127,541)		(999)		(396)		(9,869,032)	
Prior year expenditures paid in current year	(9,707,741)		(18,327,861)		(6,791,261)		(299,878)		(35,126,741)	
Current year expenditures payable next quarter	4,184,100		8,709,337		5,082,382		396		17,976,215	
Loan/Bond proceeds	-		-		-		-		-	
Excess (deficit) of other financing sources and other adjustments	\$ 12,246,506		\$ 155,161		\$ (1,565,812)		\$ 20,792		\$ 10,856,647	
Excess (deficit) of revenues over expenditures, other financing sources	\$ (9,851,562)		\$ (5,280,420)		\$ (3,696,422)		\$ (468,619)		\$ (19,297,023)	
Ending Cash Balances, February 28, 2009	\$ 35,141,883		\$ 88,391,500		\$ 11,403,485		\$ 5,099,473		\$ 140,036,341	
Accounts Payable at February 28, 2009	(4,184,100)		(8,709,337)		(5,082,382)		(396)		(17,976,215)	
Encumbrances at February 28, 2009	(404,666)		(490,448)		(293,457)		-		(1,188,571)	
<b>Uncommitted Cash Balances at February 28, 2009</b>	<b>\$ 30,553,117</b>		<b>\$ 79,191,715</b>		<b>\$ 6,027,646</b>		<b>\$ 5,099,077</b>		<b>\$ 120,871,555</b>	

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 FOR THE QUARTER ENDED FEBRUARY 28, 2009**

**1ST QUARTER FISCAL YEAR 2009**

**TOP 5 REVENUES BY SOURCE**

**COUNTY BOARD APPROPRIATED FUNDS ONLY**

<u>Revenue Source Department</u>	<u>Revenue Desc.</u>	<u>Amount</u>
RTA Tax	Sales Tax	\$ 1,537,828
Sunny Hill Nursing Home	Reimbursements	\$ 1,447,045
Circuit Clerk	Fees & Earnings	\$ 1,324,381
Corporate - County Supp. Tax	County Tax	\$ 1,229,559
Sunny Hill Nursing Home	Medicare & Co-Ins	\$ 886,579

**1ST QUARTER FISCAL YEAR 2009**

**TOP 5 EXPENDITURES BY SOURCE**

**COUNTY BOARD APPROPRIATED FUNDS ONLY**

<u>Expenditure Source Department</u>	<u>Expenditure Category</u>	<u>Amount</u>
Corporate - Sheriff Administration	Personnel	\$ 7,400,342
Corporate - Sheriff Custody of Prs.	Personnel	\$ 4,727,354
Health Department	Personnel	\$ 4,342,235
Tort	Contractual	\$ 2,179,107
States Attorney	Personnel	\$ 2,101,900

**1ST QUARTER FISCAL YEAR 2009**

**TOP 5 TOTAL REVENUES BY FUND**

**COUNTY BOARD APPROPRIATED FUNDS ONLY**

<u>Fund Total Revenues</u>	<u>Amount</u>
Corporate Fund	\$ 11,874,863
Health Department	\$ 3,693,688
RTA Sales Tax	\$ 1,537,828
County Motor Fuel	\$ 954,296
911	\$ 608,818

**1ST QUARTER FISCAL YEAR 2009**

**TOP 5 TOTAL EXPENDITURES BY FUND**

**COUNTY BOARD APPROPRIATED FUNDS ONLY**

<u>Fund Total Expenditures</u>	<u>Amount</u>
Corporate Fund	\$ 33,972,922
Health Department Fund	\$ 5,120,540
Tort Immunity Fund	\$ 2,179,107
ADF Expansion Fund	\$ 1,886,635
Highway Fund	\$ 1,740,777

**1ST QUARTER FISCAL YEAR 2009  
 CASH BALANCES FOR SELECTED FUNDS  
 QUARTER 1 FY2008 - QUARTER 1 FY 2009**

