

**OFFICE OF THE WILL COUNTY AUDITOR  
DUFFY BLACKBURN, COUNTY AUDITOR  
WILL COUNTY QUARTERLY FINANCIAL REPORT  
FOR THE FISCAL QUARTER ENDED MAY 31, 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	\$ 93,858,031	\$ 32,519,318	\$ 145,558,574	\$ 30,854,997	\$ 15,010,000	\$ 732,683	\$ 416,510	\$ 37,162	\$ 254,843,115	\$ 64,144,160
Other	57,673,919	4,631,692	50,967,957	4,210,110	-	-	67,150	8,155	108,709,026	8,849,957
<b>Total Revenues</b>	<b>\$ 151,531,950</b>	<b>\$ 37,151,010</b>	<b>\$ 196,526,531</b>	<b>\$ 35,065,107</b>	<b>\$ 15,010,000</b>	<b>\$ 732,683</b>	<b>\$ 483,660</b>	<b>\$ 45,317</b>	<b>\$ 363,552,141</b>	<b>\$ 72,994,117</b>
<b>Expenditures:</b>										
Personnel	\$ 128,154,989	\$ 61,845,768	\$ 45,205,953	\$ 20,895,566	\$ -	\$ -	\$ -	\$ -	\$ 173,360,942	\$ 82,741,334
Commodities	9,505,453	3,110,558	4,188,927	1,197,698	40,000	-	-	-	13,734,380	4,308,256
Contractual	24,181,609	9,585,967	76,531,143	15,195,254	275,000	3,064	-	-	100,987,752	24,784,285
Capital outlay	373,062	109,561	23,997,568	1,038,825	14,655,000	6,837,577	5,270,790	1,937,356	44,296,420	9,923,319
Other	4,151,287	728,077	12,804,060	190,544	100,000	-	24,930	500	17,080,277	919,121
<b>Total expenditures</b>	<b>\$ 166,366,400</b>	<b>\$ 75,379,931</b>	<b>\$ 162,727,651</b>	<b>\$ 38,517,887</b>	<b>\$ 15,070,000</b>	<b>\$ 6,840,641</b>	<b>\$ 5,295,720</b>	<b>\$ 1,937,856</b>	<b>\$ 349,459,771</b>	<b>\$ 122,676,315</b>
Excess (deficit) of cash basis revenues over accrual basis expenditures		\$ (38,228,921)		\$ (3,452,780)		\$ (6,107,958)		\$ (1,892,539)		\$ (49,682,198)
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)		\$ (47,594)		\$ 687,594		\$ -		\$ -		\$ 640,000
FICA/IMRF		7,233,051		(7,233,051)		-		-		-
Prior year inventory balance		1,922,810		-		-		-		1,922,810
Current year inventory balance		(801,934)		-		-		-		(801,934)
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		(11,994,293)		(650,000)		-		-		(12,644,293)
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		3,635,789		12,883,383		5,100,283		-		21,619,455
Loan/Bond proceeds		-		-		-		-		-
Excess (deficit) of other financing sources and other adjustments		\$ 13,296,380		\$ 1,107,788		\$ (1,546,912)		\$ 20,792		\$ 12,878,048
Excess (deficit) of revenues over expenditures, other financing sources		\$ (24,932,541)		\$ (2,344,992)		\$ (7,654,870)		\$ (1,871,747)		\$ (36,804,150)
Ending Cash Balances, May 31, 2009		\$ 20,060,904		\$ 91,326,928		\$ 7,445,037		\$ 3,696,345		\$ 122,529,214
Accounts Payable at May 31, 2009		(3,635,789)		(12,883,383)		(5,100,283)		-		(21,619,455)
Encumbrances at May 31, 2009		321,985		450,509		286,072		-		1,058,566
<b>Uncommitted Cash Balances at May 31, 2009</b>		<b>\$ 16,747,100</b>		<b>\$ 78,894,054</b>		<b>\$ 2,630,826</b>		<b>\$ 3,696,345</b>		<b>\$ 101,968,325</b>

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 FOR THE FISCAL QUARTER ENDED MAY 31, 2009**

**2ND QUARTER FISCAL YEAR 2009  
 TOP 5 REVENUES BY SOURCE**

**COUNTY BOARD APPROPRIATED FUNDS ONLY**

<u>Revenue Source</u>	<u>Department</u>	<u>Revenue Desc.</u>	<u>Amount</u>
Current levy		County Tax	\$ 8,356,375
RTA Tax		Sales Tax	\$ 5,669,482
County Supplementary Tax		County Tax	\$ 4,610,778
Sunny Hill Nursng Home		Reimbursements	\$ 4,303,282
Circuit Clerk		Fees & Earnings	\$ 3,462,273

**2ND QUARTER FISCAL YEAR 2009  
 TOP 5 EXPENDITURES BY SOURCE**

**COUNTY BOARD APPROPRIATED FUNDS ONLY**

<u>Expenditure Source</u>	<u>Department</u>	<u>Expenditure Category</u>	<u>Amount</u>
Corporate - Sheriff Administration		Personnel	\$ 15,996,934
Corporate - Sheriff Custody of Prs.		Personnel	\$ 10,394,060
Sunny Hill Skilled Rehab Center		Personnel	\$ 6,848,349
Corporate - State's Attorney		Personnel	\$ 4,604,237
Corporate - Circuit Clerk		Personnel	\$ 3,456,328

**2ND 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	\$ 37,151,010
Health Department Fund	\$ 10,011,088
RTA Sales Tax Fund	\$ 5,669,482
County Motor Fuel Fund	\$ 3,091,446
IMRF Fund	\$ 2,483,616

**2ND 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	\$ 75,379,931
Health Department Fund	\$ 10,769,938
ADF Expansion Fund	\$ 6,109,897
Highway Administration/Maintenance Fund	\$ 3,247,083
Workman's Comp Fund	\$ 2,453,046

