

**WILL COUNTY, ILLINOIS**

**AUDITOR'S QUARTERLY REPORT**

ALL FUNDS

Combined Statement of Revenues , Expenditures, and  
Changes in Fund Cash Balances - Budget and Actual

For the Nine Months Ended August 31, 2008

	General Funds		Special Revenue Funds		Other Funds		Combined Funds	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>Revenues:</b>								
Property taxes	\$ 49,587,710	\$ 37,097,092	\$ 55,278,294	\$ 38,364,245	\$ 67,150	\$ 50,048	\$ 104,933,154	\$ 75,511,385
Other	121,200,641	63,863,885	101,852,745	44,656,118	48,491,815	21,019,466	271,545,201	129,539,469
<b>Total revenues</b>	<b>\$ 170,788,351</b>	<b>\$ 100,960,977</b>	<b>\$ 157,131,039</b>	<b>\$ 83,020,363</b>	<b>\$ 48,558,965</b>	<b>\$ 21,069,514</b>	<b>\$ 376,478,355</b>	<b>\$ 205,050,854</b>
<b>Expenditures:</b>								
Personnel	\$ 124,079,153	\$ 82,172,722	\$ 46,822,972	\$ 28,638,381	\$ -	\$ -	\$ 170,902,125	\$ 110,811,103
Commodities	7,736,782	5,014,217	3,863,776	2,251,970	17,500	14,149	11,618,058	7,280,336
Contractual	24,299,888	13,584,786	54,632,680	24,581,534	532,500	11,691	79,465,068	38,178,011
Capital outlay	893,471	610,494	23,867,097	1,307,642	47,823,970	16,239,061	72,584,538	18,157,197
Other	13,801,176	1,045,220	29,561,191	388,100	120,000	1,750	43,482,367	1,435,070
<b>Total expenditures</b>	<b>\$ 170,810,470</b>	<b>\$ 102,427,439</b>	<b>\$ 158,747,716</b>	<b>\$ 57,167,627</b>	<b>\$ 48,493,970</b>	<b>\$ 16,266,651</b>	<b>\$ 378,052,156</b>	<b>\$ 175,861,717</b>
Excess (deficit) of cash basis revenues over accrual basis expenditures	(22,119)	(1,466,462)	(1,616,677)	25,852,736	64,995	4,802,863	(1,573,801)	29,189,137
<b>Other financing sources (uses) and adjustments:</b>								
Operating transfers in (out)		(637,343)		783,298		-		145,955
FICA / IMRF Transfer		10,706,524		(10,706,524)		-		-
Prior year revenue received in current year		15,921,654		6,035,513		101,435		22,058,602
Prior year expenses paid in current year		(13,335,185)		(10,689,992)		(7,408,195)		(31,433,372)
Current year expenses payable next quarter		(2,372,545)		5,995,986		3,221,403		6,844,844
Current year revenue received next quarter		(485,459)		-		-		(485,459)
Loan / Bond Proceeds				-		-		-
<b>Revenues and other financing sources over (under) expenditures and other financing uses, cash basis</b>		<b>\$ 8,331,184</b>		<b>\$ 17,271,017</b>		<b>\$ 717,506</b>		<b>\$ 26,319,708</b>
Cash balances, beginning of year		41,683,066		82,161,612		20,164,453		144,009,131
Cash balances at August 31,		\$ 50,014,250		\$ 99,432,629		\$ 20,881,959		\$ 170,328,839
Accounts payable at August 31,		2,372,545		(5,995,986)		(3,221,403)		(6,844,844)
Encumbrances at August 31,		(411,265)		(615,730)		(763,194)		(1,790,189)
Uncommitted cash balances at August 31,		<b>\$ 51,975,530</b>		<b>\$ 92,820,913</b>		<b>\$ 16,897,362</b>		<b>\$ 161,693,806</b>

**WILL COUNTY, ILLINOIS**

**AUDITOR'S QUARTERLY REPORT**

SPECIAL REVENUE FUNDS

Detail Statement of Revenues, Expenditures, and

Changes in Fund Cash Balances - Actual

For the Nine Months Ended August 31, 2008

	FICA	IMRF	Tort	Workmen's	Tuberculosis	Health	Animal	G.I.S.	Highway	RTA
	201	202	Immunity	Compensation	Sanitarium	207	Control	212	220	Sales Tax
	201	202	204	205	206	207	208	212	220	221
<b>Revenues:</b>										
Property taxes	\$ 4,560,675	\$ 9,311,556	\$ 1,949,449	\$ 2,104,920	\$ 367,944	\$ 6,187,036			\$ 6,779,650	
Other	917,706	1,818,395	11,531	12,430	25,104	12,563,324	973,536	1,017,165	874,766	3,052,711
Total revenues	\$ 5,478,381	\$ 11,129,951	\$ 1,960,980	\$ 2,117,350	\$ 393,048	\$ 18,750,360	\$ 973,536	\$ 1,017,165	\$ 7,654,416	\$ 3,052,711
<b>Expenditures:</b>										
Personnel	\$ -	\$ -	\$ 53,983	\$ 3,336,287	\$ 231,665	\$ 14,671,208	\$ 400,908	\$ 669,554	\$ 3,957,689	\$ -
Commodities	-	-	-	-	37,452	794,988	27,702	7,631	436,748	-
Contractual	-	-	2,791,916	-	65,055	2,645,545	122,358	100,802	709,310	-
Capital outlay	-	-	-	-	-	20,896	-	27,250	92,604	-
Other	(8,161)	(27,110)	-	-	-	756	-	-	-	-
Total expenditures	\$ (8,161)	\$ (27,110)	\$ 2,845,899	\$ 3,336,287	\$ 334,172	\$ 18,133,393	\$ 550,968	\$ 805,237	\$ 5,196,351	\$ -
Excess (deficit) of cash basis revenues over accrual basis expenditures	\$ 5,486,542	\$ 11,157,061	\$ (884,919)	\$ (1,218,937)	\$ 58,876	\$ 616,967	\$ 422,568	\$ 211,928	\$ 2,458,065	\$ 3,052,711
<b>Other financing sources (uses) and adjustments:</b>										
Operating transfers in (out)	-	-	-	-	-	-	-	-	-	-
FICA / IMRF Transfer	(3,527,490)	(7,179,034)	-	-	-	-	-	-	-	-
Prior year revenue received in current year	215,869	434,725	50,462	53,948	24,588	1,284,189	9,436	15,239	163,514	-
Prior year expenses paid in current year	(9,758)	(27,111)	(93,060)	(637,124)	(27,299)	(2,028,653)	(58,942)	(32,331)	(678,612)	-
Current year expenses payable next quarter	1,597	-	1,198,690	2,298,462	4,556	44,651	100	62,307	186,498	-
Current year revenue received next quarter	-	-	-	-	-	-	-	-	-	-
Loan / Bond Proceeds	-	-	-	-	-	-	-	-	-	-
Revenues and other financing sources over (under) expenditures and other <b>financing uses, cash basis</b>	\$ 2,166,760	\$ 4,385,641	\$ 271,173	\$ 496,349	\$ 60,721	\$ (82,846)	\$ 373,162	\$ 257,143	\$ 2,129,465	\$ 3,052,711
Cash balances, beginning of year	\$ 3,950,091	\$ 8,175,016	\$ 1,112,772	\$ 116,577	\$ 412,263	\$ 5,777,056	\$ 2,557,238	\$ 640,998	\$ 4,178,777	\$ -
Cash balances at August 31,	\$ 6,116,851	\$ 12,560,657	\$ 1,383,945	\$ 612,926	\$ 472,984	\$ 5,694,210	\$ 2,930,400	\$ 898,141	\$ 6,308,242	\$ 3,052,711
Accounts payable at August 31,	(1,597)	-	(1,198,690)	(2,298,462)	(4,556)	(44,651)	(100)	(62,307)	(186,498)	-
Encumbrances at August 31,	-	-	-	-	-	(82,998)	-	-	(43,821)	-
Uncommitted cash balances at August 31,	\$ 6,115,254	\$ 12,560,657	\$ 185,255	\$ (1,685,536)	\$ 468,428	\$ 5,566,561	\$ 2,930,300	\$ 835,834	\$ 6,077,923	\$ 3,052,711

**WILL COUNTY, ILLINOIS**  
**AUDITOR'S QUARTERLY REPORT**  
 SPECIAL REVENUE FUNDS  
 Detail Statement of Revenues, Expenditures, and  
 Changes in Fund Cash Balances - Actual  
 For the Nine Months Ended August 31, 2008

	County Motor Fuel 222	Township Motor Fuel 223	Bridge 224	Federal Aid Matching 225	Circuit Clerk Automation 230	Alimony & Support 231	Circuit Clerk Document Strg 232	Circuit Clerk OP & Admin 233	St Attorney Victim Witness 240	St Attorney Forfeiture 241
<b>Revenues:</b>										
Property taxes			\$ 581,763	\$ 3,297,509					\$ -	\$ -
Other	6,095,057	1,100,976	116,506	292,444	1,146,559	74,103	1,150,709	113,690	-	210,397
Total revenues	\$ 6,095,057	\$ 1,100,976	\$ 698,269	\$ 3,589,953	\$ 1,146,559	\$ 74,103	\$ 1,150,709	\$ 113,690	\$ -	\$ 210,397
<b>Expenditures:</b>										
Personnel	\$ 131,983	\$ -	\$ -	\$ -	\$ 230,276	\$ 111,849	\$ 872,416	\$ -	\$ -	\$ 124,207
Commodities	26	-	-	-	32,129	-	58,544	-	-	1,673
Contractual	6,263,737	1,420,509	612,319	2,986,637	65,615	1,061	125,807	-	-	11,952
Capital outlay	238,828	29,389	-	12,550	233,080	-	-	-	-	56,695
Other	-	-	-	-	-	-	-	-	-	-
Total expenditures	\$ 6,634,574	\$ 1,449,898	\$ 612,319	\$ 2,999,187	\$ 561,100	\$ 112,910	\$ 1,056,767	\$ -	\$ -	\$ 194,527
Excess (deficit) of cash basis revenues over accrual basis expenditures	\$ (539,517)	\$ (348,922)	\$ 85,950	\$ 590,766	\$ 585,459	\$ (38,807)	\$ 93,942	\$ 113,690	\$ -	\$ 15,870
<b>Other financing sources (uses) and adjustments:</b>										
Operating transfers in (out)	-	-	-	-	-	-	-	-	(2,657)	-
FICA / IMRF Transfer	-	-	-	-	-	-	-	-	-	-
Prior year revenue received in current year	2,190,728	269,629	108,997	87,161	144,521	15,555	137,095	12,466	-	-
Prior year expenses paid in current year	(2,397,094)	(154,555)	(537,815)	(1,543,705)	(90,382)	(4,734)	(104,565)	(27)	(76)	(3,145)
Current year expenses payable next quarter	1,128,535	24,509	28,902	604,338	-	(317)	(84)	-	-	-
Current year revenue received next quarter	-	-	-	-	-	-	-	-	-	-
Loan / Bond Proceeds	-	-	-	-	-	-	-	-	-	-
<b>Revenues and other financing sources over (under) expenditures and other financing uses, cash basis</b>	\$ 382,652	\$ (209,339)	\$ (313,966)	\$ (261,440)	\$ 639,598	\$ (28,303)	\$ 126,388	\$ 126,129	\$ (2,733)	\$ 12,725
Cash balances, beginning of year	\$ 22,491,647	\$ 4,045,997	\$ 1,354,376	\$ 3,308,589	\$ 2,880,676	\$ 171,541	\$ 855,589	\$ 121,822	\$ 8,509	\$ 306,975
Cash balances at August 31,	\$ 22,874,299	\$ 3,836,658	\$ 1,040,410	\$ 3,047,149	\$ 3,520,274	\$ 143,238	\$ 981,977	\$ 247,951	\$ 5,776	\$ 319,700
Accounts payable at August 31,	(1,128,535)	(24,509)	(28,902)	(604,338)	-	317	84	-	-	-
Encumbrances at August 31,	-	-	-	-	(108,831)	-	(8,685)	-	-	-
Uncommitted cash balances at August 31,	\$ 21,745,764	\$ 3,812,149	\$ 1,011,508	\$ 2,442,811	\$ 3,411,443	\$ 143,555	\$ 973,376	\$ 247,951	\$ 5,776	\$ 319,700

**WILL COUNTY, ILLINOIS**  
**AUDITOR'S QUARTERLY REPORT**  
 SPECIAL REVENUE FUNDS  
 Detail Statement of Revenues, Expenditures, and  
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 For the Nine Months Ended August 31, 2008

	Motor Vehicle Theft Grant 242	St Attorney Drug Court 243	Law Library 244	Probation Services 245	Child Advocate 246	Op Enforcement 247	Child Exchange Cntr 248	Juvenile Drug Court 249	Off Duty Assignment 250	Sheriff Weight Scale 251
<b>Revenues:</b>										
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	1,209	514,954	226,079	261,031	222,312	225,541	105,515	2,000	44,270	157,083
<b>Total revenues</b>	<b>\$ 1,209</b>	<b>\$ 514,954</b>	<b>\$ 226,079</b>	<b>\$ 261,031</b>	<b>\$ 222,312</b>	<b>\$ 225,541</b>	<b>\$ 105,515</b>	<b>\$ 2,000</b>	<b>\$ 44,270</b>	<b>\$ 157,083</b>
<b>Expenditures:</b>										
Personnel	\$ -	\$ 153,199	\$ 113,910		\$ 183,379	\$ 169,694	\$ 26,650	\$ -	\$ 39,193	\$ 61,669
Commodities	-	22,578	283	45,168	801	1,715	-	772	-	20,343
Contractual	-	83,116	84,327	95,069	32,370	45,818	-	1,234	-	1,547
Capital outlay	-	14,675	-	56,553	-	-	-	-	-	17,600
Other	-	-	-	26,464	-	-	-	-	-	-
<b>Total expenditures</b>	<b>\$ -</b>	<b>\$ 273,568</b>	<b>\$ 198,520</b>	<b>\$ 223,254</b>	<b>\$ 216,550</b>	<b>\$ 217,227</b>	<b>\$ 26,650</b>	<b>\$ 2,006</b>	<b>\$ 39,193</b>	<b>\$ 101,159</b>
Excess (deficit) of cash basis revenues over accrual basis expenditures	\$ 1,209	\$ 241,386	\$ 27,559	\$ 37,777	\$ 5,762	\$ 8,314	\$ 78,865	\$ (6)	\$ 5,077	\$ 55,924
<b>Other financing sources (uses) and adjustments:</b>										
Operating transfers in (out)	-	-	-	-	-	-	-	-	-	-
FICA / IMRF Transfer	-	-	-	-	-	-	-	-	-	-
Prior year revenue received in current year	204	863	26,410	35,776	21,101	7,804	13,295	-	22,378	15,909
Prior year expenses paid in current year	(11)	(23,963)	(9,060)	(62,471)	(65,867)	(23,151)	(1,931)	(225)	(8,523)	(45,906)
Current year expenses payable next quarter	-	253	62	2,874	59,932	-	-	-	-	1,465
Current year revenue received next quarter	-	-	-	-	-	-	-	-	-	-
Loan / Bond Proceeds	-	-	-	-	-	-	-	-	-	-
<b>Revenues and other financing sources over (under) expenditures and other financing uses, cash basis</b>	<b>\$ 1,402</b>	<b>\$ 218,539</b>	<b>\$ 44,971</b>	<b>\$ 13,956</b>	<b>\$ 20,928</b>	<b>\$ (7,033)</b>	<b>\$ 90,229</b>	<b>\$ (231)</b>	<b>\$ 18,932</b>	<b>\$ 27,392</b>
Cash balances, beginning of year	\$ 55,511	\$ 272,951	\$ 374,824	\$ 1,005,868	\$ 11,479	\$ 15,031	\$ 470,202	\$ 10,868	\$ 97,664	\$ 43,893
<b>Cash balances at August 31,</b>	<b>\$ 56,913</b>	<b>\$ 491,490</b>	<b>\$ 419,795</b>	<b>\$ 1,019,824</b>	<b>\$ 32,407</b>	<b>\$ 7,998</b>	<b>\$ 560,431</b>	<b>\$ 10,637</b>	<b>\$ 116,596</b>	<b>\$ 71,285</b>
Accounts payable at August 31,	-	(253)	(62)	(2,874)	(59,932)	-	-	-	-	(1,465)
Encumbrances at August 31,	-	(690)	-	(66,157)	-	-	-	-	-	(29,736)
<b>Uncommitted cash balances at August 31,</b>	<b>\$ 56,913</b>	<b>\$ 490,547</b>	<b>\$ 419,733</b>	<b>\$ 950,793</b>	<b>\$ (27,525)</b>	<b>\$ 7,998</b>	<b>\$ 560,431</b>	<b>\$ 10,637</b>	<b>\$ 116,596</b>	<b>\$ 40,084</b>

**WILL COUNTY, ILLINOIS**

**AUDITOR'S QUARTERLY REPORT**

**SPECIAL REVENUE FUNDS**

**Detail Statement of Revenues, Expenditures, and**

**Changes in Fund Cash Balances - Actual**

**For the Nine Months Ended August 31, 2008**

	Sheriff Restricted 252	Arrestee Medical Cost 253	Juv Detention Home Constr. 261	ESDA Nuclear Safety 270	ESDA Warning & Training 271	Public Building Commission 272	County Clerk Assign. Auto 278	County Clerk Automation 279	Treasurer's Automation 280	Recorder's Automation 281	Parking Lot 282
<b>Revenues:</b>											
Property taxes	\$ -	\$ -	\$ 1,435,321	\$ -	\$ -	\$ 1,788,422	\$ -	\$ -	\$ -	\$ -	\$ -
Other	483,505	19,039	8,538	27,293	44,874	14,801	1,058	41,528	11,812	530,921	302,190
<b>Total revenues</b>	<b>\$ 483,505</b>	<b>\$ 19,039</b>	<b>\$ 1,443,859</b>	<b>\$ 27,293</b>	<b>\$ 44,874</b>	<b>\$ 1,803,223</b>	<b>\$ 1,058</b>	<b>\$ 41,528</b>	<b>\$ 11,812</b>	<b>\$ 530,921</b>	<b>\$ 302,190</b>
<b>Expenditures:</b>											
Personnel	\$ -	\$ -	\$ -	\$ 18,922	\$ 19,575	\$ -	\$ -	\$ 65,520	\$ -	\$ 481,829	\$ 175,228
Commodities	138,949	-	-	4,962	2,304	-	-	14,241	-	25,273	3,291
Contractual	33,801	-	-	33,191	2,544	-	-	378	34,418	98,446	18,534
Capital outlay	-	-	-	-	-	-	-	-	-	6,555	-
Other	183,232	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>\$ 355,982</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 57,075</b>	<b>\$ 24,423</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 80,139</b>	<b>\$ 34,418</b>	<b>\$ 612,103</b>	<b>\$ 197,053</b>
Excess (deficit) of cash basis revenues over accrual basis expenditures	\$ 127,523	\$ 19,039	\$ 1,443,859	\$ (29,782)	\$ 20,451	\$ 1,803,223	\$ 1,058	\$ (38,611)	\$ (22,606)	\$ (81,182)	\$ 105,137
<b>Other financing sources (uses) and adjustments:</b>											
Operating transfers in (out)	-	-	-	-	-	-	-	-	-	-	-
FICA / IMRF Transfer	-	-	-	-	-	-	-	-	-	-	-
Prior year revenue received in current year	16,715	2,045	37,984	453	6,458	46,345	22	1,081	90,785	13,733	1,585
Prior year expenses paid in current year	(109,567)	-	-	(7,318)	(1,299)	-	-	(3,215)	(19,581)	(196,425)	(12,032)
Current year expenses payable next quarter	9,180	-	-	-	-	-	-	-	-	82	83
Current year revenue received next quarter	-	-	-	-	-	-	-	-	-	-	-
Loan / Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-
<b>Revenues and other financing sources over (under) expenditures and other financing uses, cash basis</b>	<b>\$ 43,851</b>	<b>\$ 21,084</b>	<b>\$ 1,481,843</b>	<b>\$ (36,647)</b>	<b>\$ 25,610</b>	<b>\$ 1,849,568</b>	<b>\$ 1,080</b>	<b>\$ (40,745)</b>	<b>\$ 48,598</b>	<b>\$ (263,792)</b>	<b>\$ 94,773</b>
Cash balances, beginning of year	\$ 349,425	\$ 38,907	\$ 35,643	\$ 120,314	\$ 61,618	\$ 202,819	\$ 6,312	\$ 239,899	\$ 142,667	\$ 1,493,813	\$ 955,603
Cash balances at August 31,	\$ 393,276	\$ 59,991	\$ 1,517,486	\$ 83,667	\$ 87,228	\$ 2,052,387	\$ 7,392	\$ 199,154	\$ 191,265	\$ 1,230,021	\$ 1,050,376
Accounts payable at August 31,	(9,180)	-	-	-	-	-	-	-	-	(82)	(83)
Encumbrances at August 31,	(694)	-	-	(354)	-	-	-	(1,014)	-	-	-
<b>Uncommitted cash balances at August 31,</b>	<b>\$ 383,402</b>	<b>\$ 59,991</b>	<b>\$ 1,517,486</b>	<b>\$ 83,313</b>	<b>\$ 87,228</b>	<b>\$ 2,052,387</b>	<b>\$ 7,392</b>	<b>\$ 198,140</b>	<b>\$ 191,265</b>	<b>\$ 1,229,939</b>	<b>\$ 1,050,293</b>

**WILL COUNTY, ILLINOIS**

**AUDITOR'S QUARTERLY REPORT**

**SPECIAL REVENUE FUNDS**

**Detail Statement of Revenues, Expenditures, and**

**Changes in Fund Cash Balances - Actual**

**For the Nine Months Ended August 31, 2008**

	Veterans Assistance	911	Solid Waste Mgmt	WC LDC	CDBG	CDBG Home Partner's	Local Law Enf. Blk. Grnt	Workforce Dev. Invest.	Health Block Grant	Workforce Services	HUDLeadRed	TOTAL SPECIAL REV
	283	284	285	289	290	291	292	294	295	297	298	
<b>Revenues:</b>												
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,364,245
Other	11,954	3,958,585	980,153	28,849	1,253,728	246,701	79,349	220,702	2,005	2,946,760	114,670	44,656,118
Total revenues	\$ 11,954	\$ 3,958,585	\$ 980,153	\$ 28,849	\$ 1,253,728	\$ 246,701	\$ 79,349	\$ 220,702	\$ 2,005	\$ 2,946,760	\$ 114,670	\$ 83,020,363
<b>Expenditures:</b>												
Personnel	\$ 228,599	\$ 543,160	\$ 352,097	\$ -	\$ 155,106	\$ -	\$ -	\$ 172,709	\$ -	\$ 858,517	\$ 27,400	\$ 28,638,381
Commodities	60,500	385,753	3,842	-	4,330	-	71,000	4,386	-	44,586	-	2,251,970
Contractual	154,624	1,860,957	71,289	-	1,959,704	198,535	10,000	36,859	-	1,727,770	74,380	24,581,534
Capital outlay	-	486,367	14,600	-	-	-	-	-	-	-	-	1,307,642
Other	-	-	66,964	-	-	-	-	-	145,955	-	-	388,100
Total expenditures	\$ 443,723	\$ 3,276,237	\$ 508,792	\$ -	\$ 2,119,140	\$ 198,535	\$ 81,000	\$ 213,954	\$ 145,955	\$ 2,630,873	\$ 101,780	\$ 57,167,627
Excess (deficit) of cash basis revenues over accrual basis expenditures	\$ (431,769)	\$ 682,348	\$ 471,361	\$ 28,849	\$ (865,412)	\$ 48,166	\$ (1,651)	\$ 6,748	\$ (143,950)	\$ 315,887	\$ 12,890	\$ 25,852,736
<b>Other financing sources (uses) and adjustments:</b>												
Operating transfers in (out)	640,000	-	-	(1,127,869)	1,273,824	-	-	-	-	-	-	783,298
FICA / IMRF Transfer	-	-	-	-	-	-	-	-	-	-	-	(10,706,524)
Prior year revenue received in current year	-	361,104	51,835	4,028	9,320	29,166	52	379	530	31	-	6,035,513
Prior year expenses paid in current year	(25,502)	(705,820)	(104,476)	(223)	(417,907)	(108,719)	(8)	(11,878)	(30)	(295,896)	-	(10,689,992)
Current year expenses payable next quarter	4,416	77,172	1,757	-	77,209	10,000	-	-	-	168,757	-	5,995,986
Current year revenue received next quarter	-	-	-	-	-	-	-	-	-	-	-	-
Loan / Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revenues and other financing sources over (under) expenditures and other financing uses, cash basis</b>	\$ 187,145	\$ 414,804	\$ 420,477	\$ (1,095,215)	\$ 77,034	\$ (21,387)	\$ (1,607)	\$ (4,751)	\$ (143,450)	\$ 188,779	\$ 12,890	\$ 17,271,017
Cash balances, beginning of year	\$ 120,559	\$ 9,519,646	\$ 2,526,444	\$ 1,100,673	\$ 50,089	\$ 211,581	\$ 5,429	\$ 5,152	\$ 144,155	\$ 6,064		82,161,612
Cash balances at August 31,	\$ 307,704	\$ 9,934,450	\$ 2,946,921	\$ 5,458	\$ 127,123	\$ 190,194	\$ 3,822	\$ 401	\$ 705	\$ 194,843	\$ 12,890	\$ 99,432,629
Accounts payable at August 31,	(4,416)	(77,172)	(1,757)	-	(77,209)	(10,000)	-	-	-	(168,757)	-	(5,995,986)
Encumbrances at August 31,	-	(203,839)	-	-	-	-	(68,868)	(43)	-	-	-	(615,730)
Uncommitted cash balances at August 31,	\$ 303,288	\$ 9,653,439	\$ 2,945,164	\$ 5,458	\$ 49,914	\$ 180,194	\$ (65,046)	\$ 358	\$ 705	\$ 26,086	\$ 12,890	\$ 92,820,913

**WILL COUNTY, ILLINOIS**  
**AUDITOR'S QUARTERLY REPORT**  
OTHER FUNDS  
Detail Statement of Revenues, Expenditures, and  
Changes in Fund Cash Balances - Actual  
For the Nine Months Ended August 31, 2008

	Community Health Center 303	Capital Improvement 304	Emco 305	ADF Expansion Capital 306	ADF Expansion Capital 07 308	State's Atty. Debt Serv 403	Clearview Debt Service 404	ADF Expansion Debt Service 406	ADF Expansion Debt Service 06 407	<b>TOTAL OTHER BUDGETED FUNDS</b>
<b>Revenues:</b>										
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	50,048	\$ -	\$ -	50,048
Other	183,125	21,394	14,963	153,281	20,567,751	7,369	2,332	61,383	7,868	21,019,466
Total revenues	\$ 183,125	\$ 21,394	\$ 14,963	\$ 153,281	\$ 20,567,751	\$ 7,369	\$ 52,380	\$ 61,383	\$ 7,868	\$ 21,069,514
<b>Expenditures:</b>										
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Commodities	14,149	-	-	-	-	-	-	-	-	14,149
Contractual	11,691	-	-	-	-	-	-	-	-	11,691
Capital outlay	77,948	860,943	-	10,369,531	3,107,729	900,935	33,575	688,400	200,000	16,239,061
Other	-	-	-	-	-	1,000	-	250	500	1,750
Total expenditures	\$ 103,788	\$ 860,943	\$ -	\$ 10,369,531	\$ 3,107,729	\$ 901,935	\$ 33,575	\$ 688,650	\$ 200,500	\$ 16,266,651
Excess (deficit) of cash basis revenues over accrual basis expenditures	\$ 79,337	\$ (839,549)	\$ 14,963	\$ (10,216,250)	\$ 17,460,022	\$ (894,566)	\$ 18,805	\$ (627,267)	\$ (192,632)	\$ 4,802,863
<b>Other financing sources (uses) and adjustments:</b>										
Operating transfers in (out)	-	-	-	-	-	-	-	-	-	\$ -
FICA / IMRF Transfer	-	-	-	-	-	-	-	-	-	\$ -
Prior year revenue received in current year	736	2,169	21,167	61,839	-	2,875	2,033	9,489	1,127	\$ 101,435
Prior year expenses paid in current year	(126,136)	(213)	-	(7,471,062)	-	189,895	-	(597)	(82)	\$ (7,408,195)
Current year expenses payable next quarter	17,464	-	-	3,203,939	-	-	-	-	-	\$ 3,221,403
Current year revenue received next quarter	-	-	-	-	-	-	-	-	-	\$ -
Loan / Bond Proceeds	-	-	-	-	-	-	-	-	-	\$ -
Revenues and other financing sources over (under) expenditures and other <b>financing uses, cash basis</b>	\$ (28,599)	\$ (837,593)	\$ 36,130	\$ (14,421,534)	\$ 17,460,022	\$ (701,796)	\$ 20,838	\$ (618,375)	\$ (191,587)	\$ 717,506
Cash balances, beginning of year	157,918	1,074,412	119,788	14,421,534	-	846,716	140,459	2,993,075	410,551	\$ 20,164,453
Cash balances at August 31,	\$ 129,319	\$ 236,819	\$ 155,918	\$ -	\$ 17,460,022	\$ 144,920	\$ 161,297	\$ 2,374,700	\$ 218,964	\$ 20,881,959
Accounts payable at August 31,	(17,464)	-	-	(3,203,939)	-	-	-	-	-	\$ (3,221,403)
Encumbrances at August 31,	-	(763,194)	-	-	-	-	-	-	-	\$ (763,194)
Uncommitted cash balances at August 31,	\$ 111,855	\$ (526,375)	\$ 155,918	\$ (3,203,939)	\$ 17,460,022	\$ 144,920	\$ 161,297	\$ 2,374,700	\$ 218,964	\$ 16,897,362

**WILL COUNTY, ILLINOIS**  
**AUDITOR'S QUARTERLY REPORT**  
**Comparative Summary of Revenues, Expenditures, and Cash balances**  
**For the Nine Months August 31, 2008**

	General Funds		Special Revenue Funds		Other Funds		Combined Funds	
	2008	2007	2008	2007	2008	2007	2008	2007
Revenues:								
Property taxes	\$ 37,097,092	\$ 32,939,733	\$ 38,364,245	\$ 35,149,741	\$ 50,048	\$ 51,809	\$ 75,511,385	\$ 68,141,283
Other	63,863,885	62,318,675	44,656,118	41,551,323	21,019,466	1,592,797	129,539,469	105,462,795
Total revenues	\$ 100,960,977	\$ 95,258,408	\$ 83,020,363	\$ 76,701,064	\$ 21,069,514	\$ 1,644,606	\$ 205,050,854	\$ 173,604,078
Expenditures:								
Personnel	\$ 82,172,722	\$ 80,467,205	\$ 28,638,381	\$ 27,210,871	\$ -	\$ -	\$ 110,811,103	\$ 107,678,076
Commodities	5,014,217	4,564,542	2,251,970	1,898,973	14,149	261,098	7,280,336	6,724,613
Contractual	13,584,786	13,855,169	24,581,534	17,802,185	11,691	250,930	38,178,011	31,908,284
Capital outlay	610,494	1,026,765	1,307,642	1,662,830	16,239,061	17,843,683	18,157,197	20,533,278
Other	1,045,220	478,845	388,100	364,519	1,750	1,250	1,435,070	844,614
Total expenditures	\$ 102,427,439	\$ 100,392,526	\$ 57,167,627	\$ 48,939,378	\$ 16,266,651	\$ 18,356,961	\$ 175,861,717	\$ 167,688,865
Excess (deficit) of revenues over expenditures	(1,466,462)	(5,134,118)	25,852,736	27,761,686	4,802,863	(16,712,355)	29,189,137	5,915,213
Cash balances, current	50,014,250	41,813,822	99,432,629	81,151,186	20,881,959	28,941,243	170,328,839	151,906,251
Deduct:								
Current liabilities	2,372,545	1,551,699	(5,995,986)	(188,813)	(3,221,403)	(55,498)	(6,844,844)	1,307,388
Outstanding encumbrances	(411,265)	480,183	(615,730)	1,130,667	(763,194)	0	(1,790,189)	1,610,850
Total deductions	\$ 1,961,280	\$ 2,031,882	\$ (6,611,716)	\$ 941,854	\$ (3,984,597)	\$ (55,498)	\$ (8,635,033)	\$ 2,918,238
Cash balances uncommitted	\$ 51,975,530	\$ 43,845,704	\$ 92,820,913	\$ 82,093,040	\$ 16,897,362	\$ 28,885,745	\$ 161,693,806	\$ 154,824,489
Cash balance, beginning of year	41,683,066	33,814,493	82,161,612	74,332,440	20,164,453	35,735,393	144,009,131	143,882,326

**WILL COUNTY, ILLINOIS**

**AUDITOR'S QUARTERLY REPORT**

GENERAL CORPORATE FUND

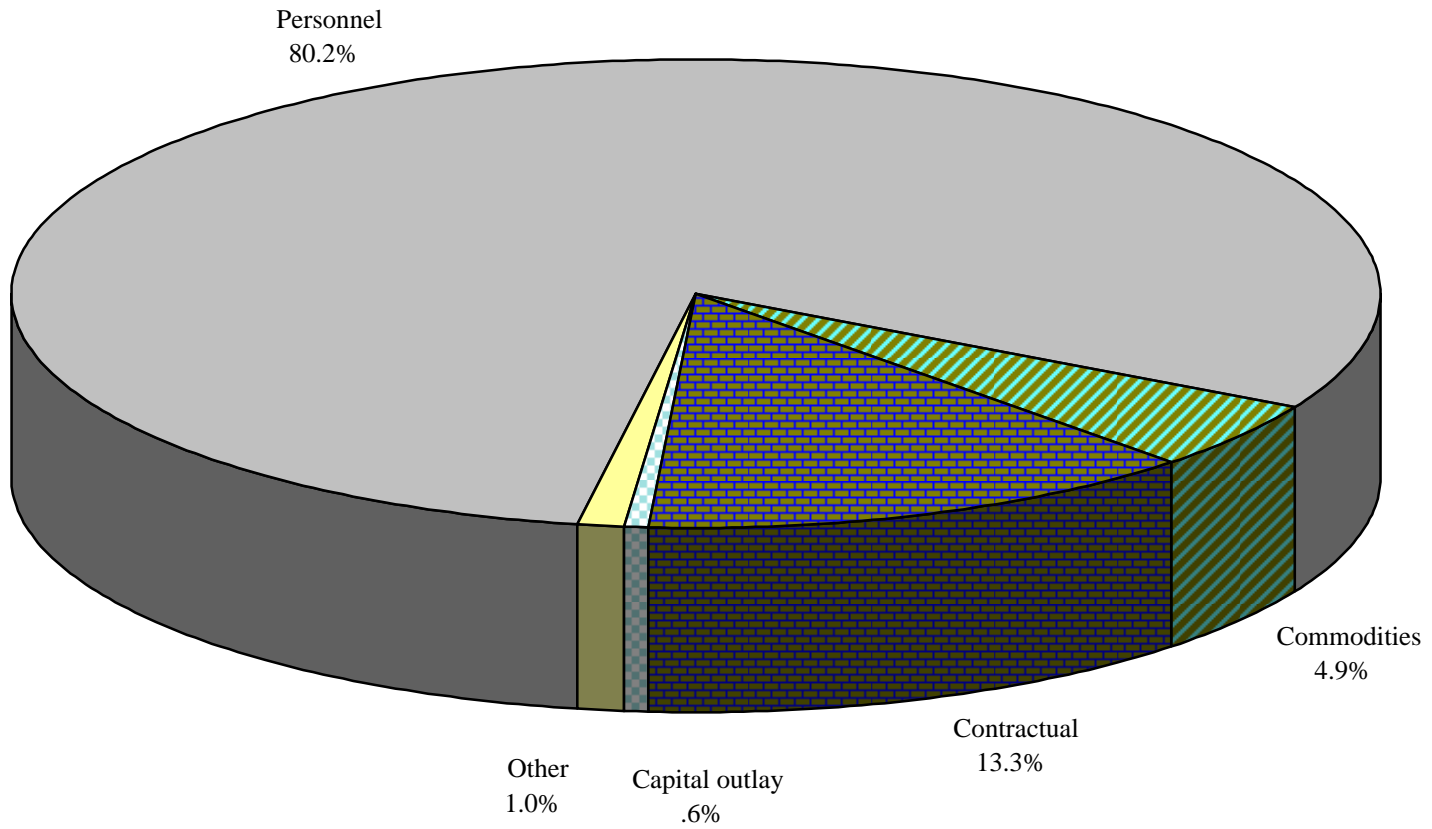
Departmental Summary of Expenditures and Appropriations

For the Fiscal Periods Shown

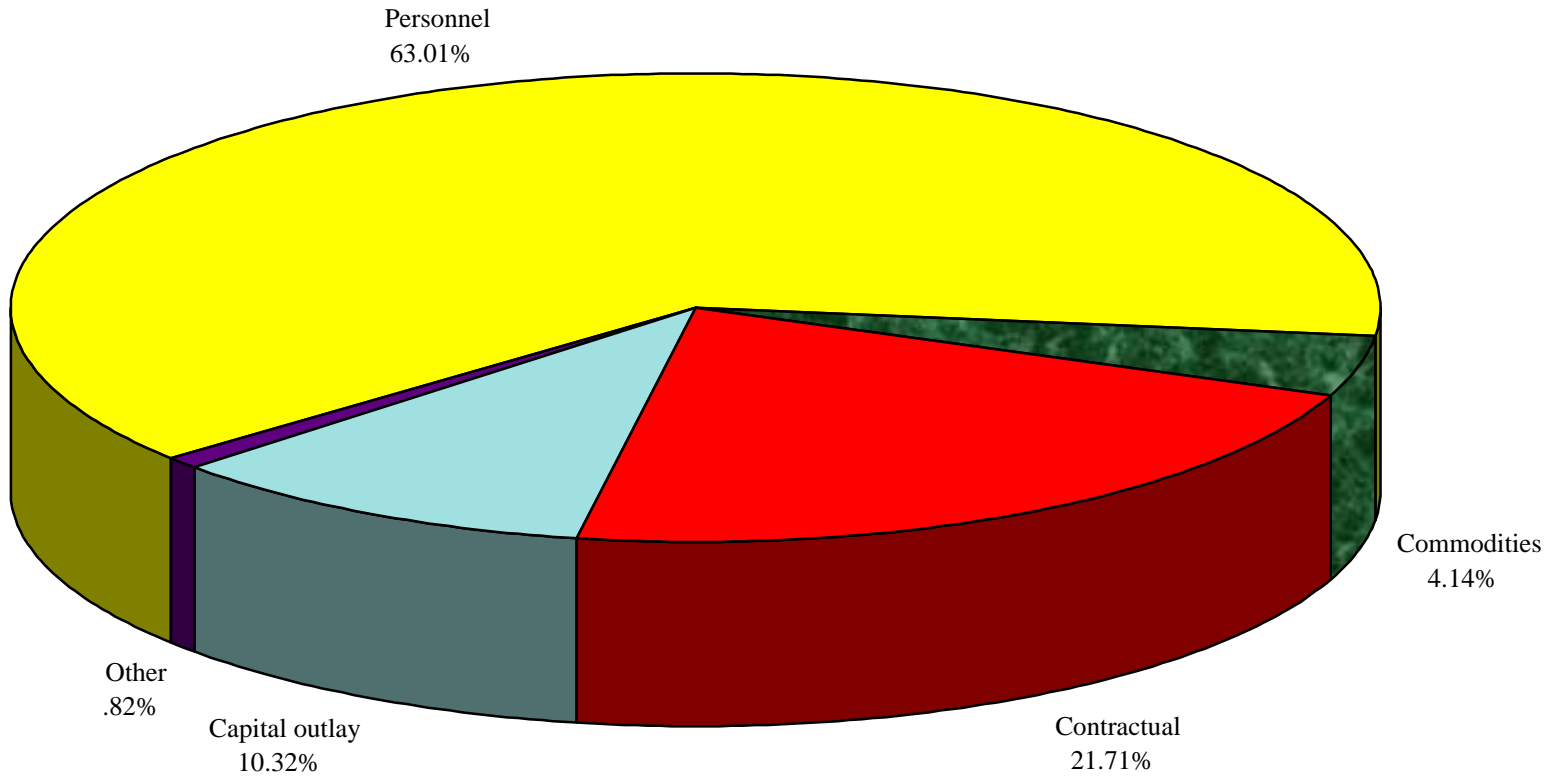
Nine Months Ended August 31, 2008

DEPARTMENT	YTD			APPROP LESS	PERCENT	
	EXPENDITURES	APPROPRIATIONS	ENCUMBRANCES	YTD EXP & ENCUMB	USED	
Expenditures						
County Board	40100	\$ 2,946,753	\$ 18,079,902	\$ 125	\$ 15,133,024	16%
Executive	41120	\$ 1,031,517	\$ 1,580,953	\$ 76	\$ 549,360	65%
Purchasing	41121	\$ 335,114	\$ 570,087	\$ 18,295	\$ 216,678	62%
Financial Services	41122	\$ 3,518,889	\$ 5,557,121	\$ -	\$ 2,038,232	63%
Liquor Commission	41123	\$ 225	\$ 500	\$ -	\$ 275	45%
Board of Review	41135	\$ 157,642	\$ 227,722	\$ -	\$ 70,080	69%
Information, Communication & Tech.	41150	\$ 1,477,779	\$ 2,345,501	\$ 1,087	\$ 866,635	63%
Records Management	41160	\$ 569,981	\$ 1,057,395	\$ 416	\$ 486,998	54%
Land Use	41165	\$ 2,243,025	\$ 3,267,483	\$ 1,303	\$ 1,023,155	69%
Planning and Zoning	41166	\$ 36,063	\$ 64,262	\$ -	\$ 28,199	56%
Engineering	41167	\$ 444,921	\$ 732,131	\$ -	\$ 287,210	61%
Storm Water Management	41169	\$ 70,424	\$ 260,672	\$ -	\$ 190,248	27%
Emergency Management Agency	41175	\$ 367,815	\$ 545,217	\$ 1,412	\$ 175,990	68%
Disaster Admin. - Tornado	41176	\$ 899,939	\$ 1,055,136	\$ 3,316	\$ 151,881	86%
Building Maintenance	41180	\$ 1,001,325	\$ 1,665,239	\$ 16,643	\$ 647,271	61%
Employee Benefits	41226	\$ 596,148	\$ 910,259	\$ 1,473	\$ 312,638	66%
Sunnyhill Nursing Home Admin	41278	\$ 2,738,971	\$ 5,873,252	\$ 227	\$ 3,134,054	47%
Sunnyhill Office Clerical	41279	\$ 363,354	\$ 572,925	\$ -	\$ 209,571	63%
Sunnyhill Social Services	41280	\$ 227,928	\$ 381,381	\$ -	\$ 153,453	60%
Sunnyhill Dietary	41281	\$ 1,063,396	\$ 1,583,537	\$ 22,755	\$ 497,386	69%
Sunnyhill Housekeeping/Laundry	41282	\$ 1,242,535	\$ 1,900,739	\$ 12,526	\$ 645,678	66%
Sunnyhill Nursing Admin	41283	\$ 2,305,120	\$ 3,520,128	\$ 38,541	\$ 1,176,467	67%
Sunnyhill Rehabilitation	41284	\$ 239,191	\$ 497,978	\$ 128	\$ 258,659	48%
Sunnyhill CNA	41285	\$ 3,103,797	\$ 5,454,277	\$ -	\$ 2,350,480	57%
Sunnyhill Activities	41287	\$ 261,109	\$ 461,855	\$ -	\$ 200,746	57%
Sunnyhill Clinical Nursing	41288	\$ 156,693	\$ 309,949	\$ -	\$ 153,256	51%
Sunnyhill LPN's	41289	\$ 1,591,920	\$ 2,558,078	\$ -	\$ 966,158	62%
Circuit Court Administration	42350	\$ 2,265,412	\$ 3,606,354	\$ 2,316	\$ 1,338,626	63%
Probation	42355	\$ 3,465,551	\$ 5,077,017	\$ 59	\$ 1,611,407	68%
Public Defender	42360	\$ 3,576,959	\$ 5,038,236	\$ 635	\$ 1,460,642	71%
Juvenile Detention	42365	\$ 3,933,307	\$ 6,286,620	\$ 57,508	\$ 2,295,805	63%
Jury Commission	42375	\$ 151,511	\$ 247,436	\$ -	\$ 95,925	61%
Circuit Clerk	43380	\$ 4,873,326	\$ 7,224,189	\$ 1,419	\$ 2,349,444	67%
State's Attorney	44400	\$ 6,352,932	\$ 9,175,245	\$ -	\$ 2,822,313	69%
Clerk	45410	\$ 606,157	\$ 949,476	\$ 2,497	\$ 340,822	64%
Clerk - Elections	45411	\$ 2,039,482	\$ 3,620,308	\$ 33,734	\$ 1,547,092	57%
Coroner	46450	\$ 844,759	\$ 1,395,906	\$ 1,509	\$ 549,638	61%
Treasurer	47475	\$ 1,185,849	\$ 1,788,162	\$ -	\$ 602,313	66%
Auditor	48500	\$ 546,929	\$ 803,421	\$ -	\$ 256,492	68%
Recorder of Deeds	49550	\$ 764,618	\$ 1,236,147	\$ 1,289	\$ 470,240	62%
Sheriff	50600	\$ 22,055,033	\$ 31,668,141	\$ 85,239	\$ 9,527,869	70%
Sheriff Custody of Prisoners	50606	\$ 17,111,766	\$ 25,623,925	\$ 106,495	\$ 8,405,664	67%
Building Security	50625	\$ 1,911,727	\$ 3,002,176	\$ -	\$ 1,090,449	64%
School Administration	51700	\$ 508,166	\$ 784,796	\$ 8	\$ 276,622	65%
Supervisor of Assessment	52725	\$ 1,015,629	\$ 1,895,344	\$ 234	\$ 879,481	54%
Merit Commission	53750	\$ 226,752	\$ 353,892	\$ -	\$ 127,140	64%
Total Expenditures		\$ 102,427,439	\$ 170,810,469	\$ 411,265	\$ 67,971,765	60%

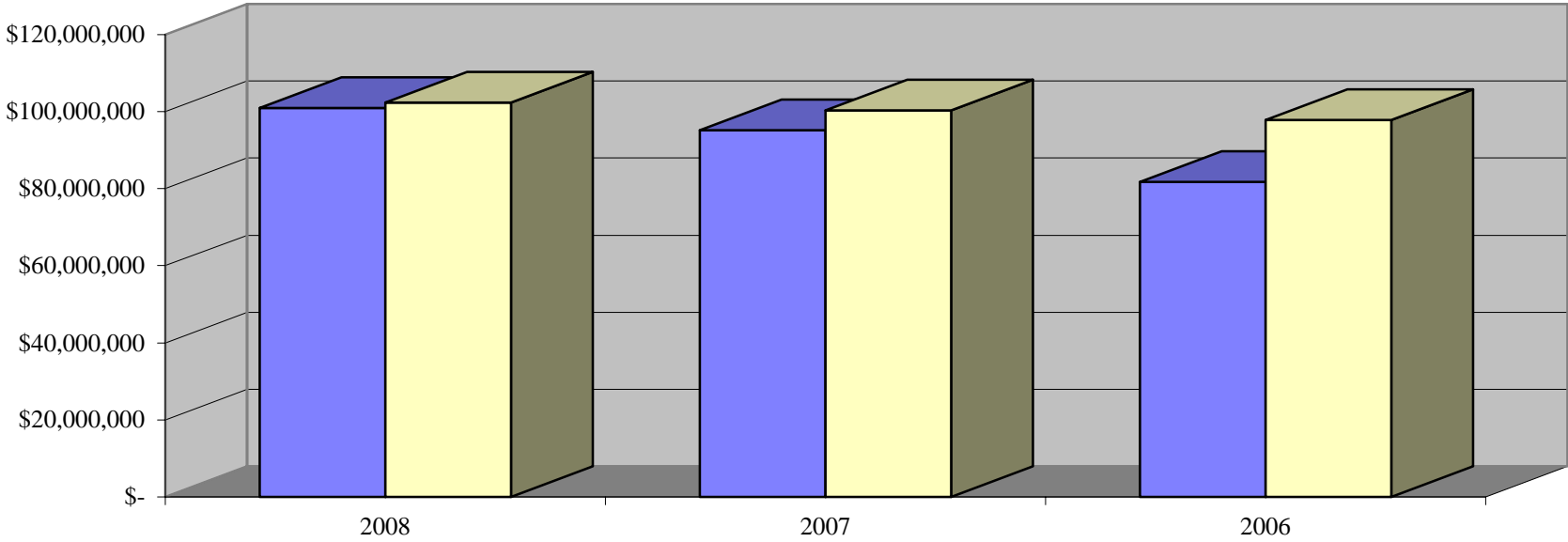
**WILL COUNTY, ILLINOIS  
2008 EXPENDITURES - GENERAL FUND**



**WILL COUNTY, ILLINOIS**  
**2008 EXPENDITURES - ALL FUNDS**

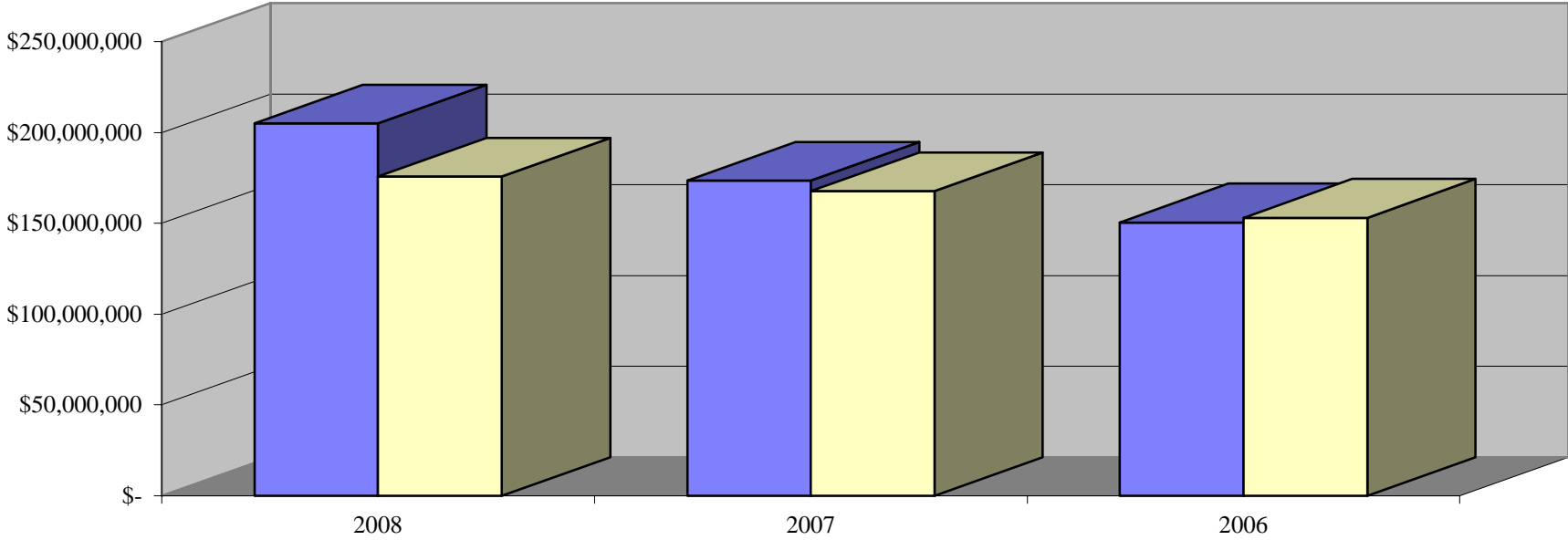


**WILL COUNTY, ILLINOIS  
REVENUES TO EXPENDITURES - GENERAL FUND**



■ Total revenues      ■ Total expenditures

**WILL COUNTY, ILLINOIS**  
**REVENUES TO EXPENDITURES - ALL FUNDS - REVISED**  
**Corrected Graph (The supporting financial statements remain the same.)**



■ Total revenues      ■ Total expenditures