

**OFFICE OF THE WILL COUNTY AUDITOR
DUFFY BLACKBURN, COUNTY AUDITOR
WILL COUNTY QUARTERLY FINANCIAL REPORT
FOR THE FISCAL QUARTER ENDED AUGUST 31, 2009**

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	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
Revenues:										
Property taxes	\$ 57,673,919	\$ 35,233,053	\$ 50,967,957	\$ 31,751,258	\$ -	\$ -	\$ 67,150	\$ 42,604	\$ 254,843,115	\$ 106,156,105
Other	93,858,031	53,669,977	145,558,574	51,280,456	15,010,000	1,157,888	416,510	47,784	108,709,026	67,026,915
Total Revenues	\$ 151,531,950	\$ 88,903,030	\$ 196,526,531	\$ 83,031,714	\$ 15,010,000	\$ 1,157,888	\$ 483,660	\$ 90,388	\$ 363,552,141	\$ 173,183,020
Expenditures:										
Personnel	\$ 128,154,989	\$ 91,046,121	\$ 47,098,744	\$ 31,745,647	\$ -	\$ -	\$ -	\$ -	\$ 175,253,733	\$ 122,791,768
Commodities	9,530,039	5,119,526	4,356,995	2,014,269	44,850	4,833			13,931,884	7,138,628
Contractual	24,141,025	14,619,779	82,360,101	26,452,428	270,150	19,025			106,771,276	41,091,232
Capital outlay	389,062	123,871	24,050,068	2,465,281	14,655,000	11,398,784	5,270,790	1,937,356	44,364,920	15,925,292
Other	3,511,287	136,408	9,362,395	377,762	100,000	-	24,930	2,000	12,998,612	516,170
Total expenditures	\$ 165,726,402	\$ 111,045,705	\$ 167,228,303	\$ 63,055,387	\$ 15,070,000	\$ 11,422,642	\$ 5,295,720	\$ 1,939,356	\$ 353,320,425	\$ 187,463,090
Excess (deficit) of cash basis revenues over accrual basis expenditures		\$ (22,142,675)		\$ 19,976,327		\$ (10,264,754)		\$ (1,848,968)		\$ (14,280,070)
Beginning Cash Balances, December 1, 2008	\$ 44,993,445		\$ 93,671,920		\$ 15,099,907		\$ 5,568,092		\$ 159,333,364	
Other financing sources (uses) and other adjustments:										
Operating transfers in (out)	\$ (774,291)		\$ 774,291		\$ -		\$ -		\$ -	
FICA/IMRF	12,562,758		(12,562,758)							
Prior year inventory balance	1,922,810								1,922,810	
Current year inventory balance	(894,040)								(894,040)	
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	2,688,926		13,447,681		5,060,283		-		21,196,890	
Loan/Bond proceeds	-		-		-		-		-	
Excess (deficit) of other financing sources and other adjustments	\$ 16,860,421		\$ (3,570,924)		\$ (1,586,912)		\$ 20,792		\$ 11,723,377	
Excess (deficit) of revenues over expenditures, other financing sources	\$ (5,282,254)		\$ 16,405,403		\$ (11,851,666)		\$ (1,828,176)		\$ (2,556,693)	
Ending Cash Balances, August 31, 2009	\$ 39,711,191		\$ 110,077,323		\$ 3,248,241		\$ 3,739,916		\$ 156,776,671	
Accounts Payable at August 31, 2009	(2,688,926)		(13,447,681)		(5,060,283)		-		(21,196,890)	
Encumbrances at August 31, 2009	256,953		1,318,412		745,383		-		2,320,748	
Uncommitted Cash Balances at August 31, 2009	\$ 37,279,218		\$ 97,948,054		\$ (1,066,659)		\$ 3,739,916		\$ 137,900,529	

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**3RD 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>
Current levy	County Tax	\$ 64,249,272
RTA Tax	Sales Tax	\$ 10,012,732
County Supplementary Tax	County Tax	\$ 8,134,165
Sunny Hill Nursng Home	Reimbursements	\$ 5,891,985
Circuit Clerk	Fees & Earnings	\$ 5,507,101

**3RD 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	\$ 23,336,937
Corporate - Sheriff Custody of Prs.	Personnel	\$ 15,557,008
Corporate - Sunny Hill Skilled Rehab Center	Personnel	\$ 10,200,375
Corporate - State's Attorney	Personnel	\$ 6,743,620
Corporate - Circuit Clerk	Personnel	\$ 5,055,870

**3RD 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	\$ 88,903,030
Health	\$ 19,533,370
RTA Sales Tax	\$ 10,012,732
IMRF	\$ 9,987,567
County Motor Fuel	\$ 5,472,855

**3RD 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	\$ 91,046,121
Health Department	\$ 15,400,657
ADF Expansion	\$ 10,332,517
Highway Administration/Maintenance	\$ 4,249,680
Workman's Comp	\$ 3,876,737

