

**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 Twelve Months Ended November 30, 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	\$ 49,375,603	\$ 55,278,294	\$ 51,019,552	\$ 67,150	\$ 66,967	\$ 104,933,154	\$ 100,462,122
Other	121,200,641	100,223,547	102,432,745	74,525,893	48,491,815	720,389	272,125,201	175,469,829
<b>Total revenues</b>	<b>\$ 170,788,351</b>	<b>\$ 149,599,150</b>	<b>\$ 157,711,039</b>	<b>\$ 125,545,445</b>	<b>\$ 48,558,965</b>	<b>\$ 787,356</b>	<b>\$ 377,058,355</b>	<b>\$ 275,931,951</b>
<b>Expenditures:</b>								
Personnel	\$ 123,988,681	\$ 120,168,190	\$ 46,677,626	\$ 41,406,628	\$ -	\$ -	\$ 170,666,307	\$ 161,574,818
Commodities	8,337,881	8,015,997	3,918,634	3,226,918	17,500	14,149	12,274,015	11,257,064
Contractual	23,627,419	19,755,858	58,370,313	43,575,132	532,500	2,839,796	82,530,232	66,170,786
Capital outlay	1,188,967	1,157,240	21,202,898	7,163,537	48,158,970	24,292,305	70,550,835	32,613,082
Other	13,667,504	759,088	29,246,018	655,618	120,000	2,000	43,033,522	1,416,706
<b>Total expenditures</b>	<b>\$ 170,810,452</b>	<b>\$ 149,856,373</b>	<b>\$ 159,415,489</b>	<b>\$ 96,027,833</b>	<b>\$ 48,828,970</b>	<b>\$ 27,148,250</b>	<b>\$ 379,054,911</b>	<b>\$ 273,032,456</b>
Excess (deficit) of cash basis revenues over accrual basis expenditures	(22,101)	(257,223)	(1,704,450)	29,517,612	(270,005)	(26,360,894)	(1,996,556)	2,899,495
<b>Other financing sources (uses) and adjustments:</b>								
Operating transfers in (out)		(7,599,305)		639,999		6,959,306		-
FICA / IMRF Transfer		19,038,522		(19,038,522)		-		-
Prior year revenue received in current year		15,452,974		6,035,513		101,435		21,589,922
Prior year expenses paid in current year		(9,814,400)		(10,254,153)		(7,309,642)		(27,378,195)
Current year expenses payable next quarter		9,425,179		18,333,359		7,007,212		34,765,750
Current year revenue received next quarter		(23,056,291)		(13,747,727)		(86,058)		(36,890,076)
Loan / Bond Proceeds				-		20,486,940		20,486,940
<b>Revenues and other financing sources over (under) expenditures and other financing uses, cash basis</b>		<b>\$ 3,189,456</b>		<b>\$ 11,486,081</b>		<b>\$ 798,299</b>		<b>\$ 15,473,836</b>
Cash balances, beginning of year		41,683,066		82,153,103		20,164,453		144,000,622
Cash balances at November 30,		\$ 44,872,522		\$ 93,639,184		\$ 20,962,752		\$ 159,474,458
Accounts payable at November 30,		(9,425,179)		(18,333,359)		(7,007,212)		(34,765,750)
Encumbrances at November 30,		-		-		-		-
Uncommitted cash balances at November 30,		<b>\$ 35,447,343</b>		<b>\$ 75,305,825</b>		<b>\$ 13,955,540</b>		<b>\$ 124,708,708</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 Twelve Months Ended November 30, 2008

	FICA	IMRF	Tort Immunity	Workmen's Compensation	Tuberculosis Sanitarium	Health	Animal Control	G.I.S.	Highway	RTA Sales Tax
	201	202	204	205	206	207	208	212	220	221
<b>Revenues:</b>										
Property taxes	\$ 6,069,929	\$ 12,393,355	\$ 2,594,533	\$ 2,801,124	\$ 489,658	\$ 8,234,266	\$ -	\$ -	\$ 8,985,108	\$ -
Other	1,004,195	1,989,249	20,194	21,778	30,682	18,310,529	1,256,280	1,283,222	1,151,242	11,026,918
<b>Total revenues</b>	<b>\$ 7,074,124</b>	<b>\$ 14,382,604</b>	<b>\$ 2,614,727</b>	<b>\$ 2,822,902</b>	<b>\$ 520,340</b>	<b>\$ 26,544,795</b>	<b>\$ 1,256,280</b>	<b>\$ 1,283,222</b>	<b>\$ 10,136,350</b>	<b>\$ 11,026,918</b>
<b>Expenditures:</b>										
Personnel	\$ -	\$ -	\$ 75,673	\$ 4,936,761	\$ 320,724	\$ 21,521,993	\$ 560,601	\$ 923,044	\$ 5,614,827	\$ -
Commodities	-	-	-	-	48,860	1,322,443	50,151	13,799	593,040	-
Contractual	-	-	4,117,192	-	104,358	3,967,834	185,261	277,029	2,438,447	-
Capital outlay	-	-	-	-	-	30,896	-	32,407	2,045,542	-
Other	40,745	81,550	-	-	-	905	-	-	-	-
<b>Total expenditures</b>	<b>\$ 40,745</b>	<b>\$ 81,550</b>	<b>\$ 4,192,865</b>	<b>\$ 4,936,761</b>	<b>\$ 473,942</b>	<b>\$ 26,844,071</b>	<b>\$ 796,013</b>	<b>\$ 1,246,279</b>	<b>\$ 10,691,856</b>	<b>\$ -</b>
Excess (deficit) of cash basis revenues over accrual basis expenditures	\$ 7,033,379	\$ 14,301,054	\$ (1,578,138)	\$ (2,113,859)	\$ 46,398	\$ (299,276)	\$ 460,267	\$ 36,943	\$ (555,506)	\$ 11,026,918
<b>Other financing sources (uses) and adjustments:</b>										
Operating transfers in (out)	-	-	-	-	-	-	-	-	-	-
FICA / IMRF Transfer	(6,239,721)	(12,798,801)	-	-	-	-	-	-	-	-
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)	(1,592,890)	(58,942)	(32,331)	(678,612)	-
Current year expenses payable next quarter	50,504	108,660	1,201,545	2,965,593	7,617	1,430,556	32,101	176,512	1,520,266	1,537,828
Current year revenue received next quarter	(190,520)	(383,277)	(53,128)	(57,335)	(11,424)	(2,614,136)	(11,296)	(22,462)	(189,368)	(4,590,632)
Loan / Bond Proceeds	-	-	-	-	-	-	-	-	-	-
<b>Revenues and other financing sources over (under) expenditures and other financing uses, cash basis</b>	<b>\$ 859,753</b>	<b>\$ 1,635,250</b>	<b>\$ (472,319)</b>	<b>\$ 211,223</b>	<b>\$ 39,880</b>	<b>\$ (1,791,557)</b>	<b>\$ 431,566</b>	<b>\$ 173,901</b>	<b>\$ 260,294</b>	<b>\$ 7,974,114</b>
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 November 30,	\$ 4,809,844	\$ 9,810,266	\$ 640,453	\$ 327,800	\$ 452,143	\$ 3,985,499	\$ 2,988,804	\$ 814,899	\$ 4,439,071	\$ 7,974,114
Accounts payable at November 30,	(50,504)	(108,660)	(1,201,545)	(2,965,593)	(7,617)	(1,430,556)	(32,101)	(176,512)	(1,520,266)	(1,537,828)
Encumbrances at November 30,	-	-	-	-	-	-	-	-	-	-
Uncommitted cash balances at November 30,	\$ 4,759,340	\$ 9,701,606	\$ (561,092)	\$ (2,637,793)	\$ 444,526	\$ 2,554,943	\$ 2,956,703	\$ 638,387	\$ 2,918,805	\$ 6,436,286

**WILL COUNTY, ILLINOIS**

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SPECIAL REVENUE FUNDS

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For the Twelve Months Ended November 30, 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 Forfeiture 241
<b>Revenues:</b>									
Property taxes	\$ -	\$ -	\$ 774,071	\$ 4,388,067	\$ -	\$ -	\$ -	\$ -	\$ -
Other	10,882,336	2,026,157	120,899	623,239	1,720,043	107,830	1,704,745	167,454	284,155
Total revenues	\$ 10,882,336	\$ 2,026,157	\$ 894,970	\$ 5,011,306	\$ 1,720,043	\$ 107,830	\$ 1,704,745	\$ 167,454	\$ 284,155
<b>Expenditures:</b>									
Personnel	\$ 184,413	\$ -	\$ -	\$ -	\$ 339,543	\$ 147,770	\$ 1,202,284	\$ -	\$ 173,167
Commodities	-	-	-	-	72,650	-	89,938	-	4,766
Contractual	10,593,324	2,308,009	938,772	5,391,406	137,481	1,458	180,188	-	31,378
Capital outlay	540,454	-	-	159,575	533,080	-	-	-	57,375
Other	-	29,389	-	-	-	-	-	-	-
Total expenditures	\$ 11,318,191	\$ 2,337,398	\$ 938,772	\$ 5,550,981	\$ 1,082,754	\$ 149,228	\$ 1,472,410	\$ -	\$ 266,686
Excess (deficit) of cash basis revenues over accrual basis expenditures	\$ (435,855)	\$ (311,241)	\$ (43,802)	\$ (539,675)	\$ 637,289	\$ (41,398)	\$ 232,335	\$ 167,454	\$ 17,469
<b>Other financing sources (uses) and adjustments:</b>									
Operating transfers in (out)	-	-	-	-	-	-	-	-	-
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)	(3,145)
Current year expenses payable next quarter	3,742,190	363,864	213,361	1,809,102	208,404	67	46,852	250	2,110
Current year revenue received next quarter	(1,885,722)	(479,602)	(59,635)	(98,547)	(124,346)	(8,949)	(113,964)	(11,082)	(59,120)
Loan / Bond Proceeds	-	-	-	-	-	-	-	-	-
Revenues and other financing sources over (under) expenditures and other <b>financing uses, cash basis</b>	\$ 1,214,247	\$ (311,905)	\$ (318,894)	\$ (285,664)	\$ 775,486	\$ (39,459)	\$ 197,753	\$ 169,061	\$ (42,686)
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	\$ 306,975
Cash balances at November 30,	\$ 23,705,894	\$ 3,734,092	\$ 1,035,482	\$ 3,022,925	\$ 3,656,162	\$ 132,082	\$ 1,053,342	\$ 290,883	\$ 264,289
Accounts payable at November 30,	(3,742,190)	(363,864)	(213,361)	(1,809,102)	(208,404)	(67)	(46,852)	(250)	(2,110)
Encumbrances at November 30,	-	-	-	-	-	-	-	-	-
Uncommitted cash balances at November 30,	\$ 19,963,704	\$ 3,370,228	\$ 822,121	\$ 1,213,823	\$ 3,447,758	\$ 132,015	\$ 1,006,490	\$ 290,633	\$ 262,179

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 SPECIAL REVENUE FUNDS  
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 For the Twelve Months Ended November 30, 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	1,717	768,141	361,984	382,490	323,383	320,749	158,185	2,000	118,005	231,049
Total revenues	\$ 1,717	\$ 768,141	\$ 361,984	\$ 382,490	\$ 323,383	\$ 320,749	\$ 158,185	\$ 2,000	\$ 118,005	\$ 231,049
<b>Expenditures:</b>										
Personnel	\$ -	\$ 210,406	\$ 157,468	\$ -	\$ 256,884	\$ 239,167	\$ 38,806	\$ -	\$ 91,107	\$ 123,934
Commodities	-	60,743	283	111,945	1,493	2,807	63	2,191	-	43,838
Contractual	-	124,707	119,846	155,666	45,690	76,099	393	1,485	-	3,531
Capital outlay	-	14,676	-	56,553	-	-	-	-	-	17,600
Other	-	47,314	-	68,948	-	-	-	-	-	-
Total expenditures	\$ -	\$ 457,846	\$ 277,597	\$ 393,112	\$ 304,067	\$ 318,073	\$ 39,262	\$ 3,676	\$ 91,107	\$ 188,903
Excess (deficit) of cash basis revenues over accrual basis expenditures	\$ 1,717	\$ 310,295	\$ 84,387	\$ (10,622)	\$ 19,316	\$ 2,676	\$ 118,923	\$ (1,676)	\$ 26,898	\$ 42,146
<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	50	80,143	14,358	77,354	62,545	17,958	1,561	455	6,055	51,060
Current year revenue received next quarter	(217)	(35,503)	(28,395)	(29,053)	(24,437)	(20,201)	(11,010)	-	(8,650)	(26,954)
Loan / Bond Proceeds	-	-	-	-	-	-	-	-	-	-
<b>Revenues and other financing sources over (under) expenditures and other financing uses, cash basis</b>	\$ 1,743	\$ 331,835	\$ 87,700	\$ 10,984	\$ 12,658	\$ (14,914)	\$ 120,838	\$ (1,446)	\$ 38,158	\$ 36,255
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
Cash balances at November 30,	\$ 57,254	\$ 604,786	\$ 462,524	\$ 1,016,852	\$ 24,137	\$ 117	\$ 591,040	\$ 9,422	\$ 135,822	\$ 80,148
Accounts payable at November 30,	(50)	(80,143)	(14,358)	(77,354)	(62,545)	(17,958)	(1,561)	(455)	(6,055)	(51,060)
Encumbrances at November 30,	-	-	-	-	-	-	-	-	-	-
Uncommitted cash balances at November 30,	\$ 57,204	\$ 524,643	\$ 448,166	\$ 939,498	\$ (38,408)	\$ (17,841)	\$ 589,479	\$ 8,967	\$ 129,767	\$ 29,088

**WILL COUNTY, ILLINOIS**

**AUDITOR'S QUARTERLY REPORT**

**SPECIAL REVENUE FUNDS**

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

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**For the Twelve Months Ended November 30, 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	\$ -	\$ -	\$ 1,910,006	\$ -	\$ -	\$ 2,379,435	\$ -	\$ -	\$ -	\$ -	\$ -
Other	602,496	27,326	14,912	53,674	50,145	374,892	1,204	53,797	108,565	677,744	401,075
<b>Total revenues</b>	<b>\$ 602,496</b>	<b>\$ 27,326</b>	<b>\$ 1,924,918</b>	<b>\$ 53,674</b>	<b>\$ 50,145</b>	<b>\$ 2,754,327</b>	<b>\$ 1,204</b>	<b>\$ 53,797</b>	<b>\$ 108,565</b>	<b>\$ 677,744</b>	<b>\$ 401,075</b>
<b>Expenditures:</b>											
Personnel	\$ -	\$ -	\$ -	\$ 21,980	\$ 26,170	\$ -	\$ -	\$ 92,493	\$ -	\$ 663,385	\$ 249,360
Commodities	37,900	-	-	18,310	24,963	-	-	17,286	-	34,657	4,853
Contractual	143,355	-	-	42,431	4,163	2,380,732	-	408	65,180	115,101	21,443
Capital outlay	127,960	-	2,250,000	4,550	-	-	-	-	-	35,400	-
Other	263,068	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>\$ 572,283</b>	<b>\$ -</b>	<b>\$ 2,250,000</b>	<b>\$ 87,271</b>	<b>\$ 55,296</b>	<b>\$ 2,380,732</b>	<b>\$ -</b>	<b>\$ 110,187</b>	<b>\$ 65,180</b>	<b>\$ 848,543</b>	<b>\$ 275,656</b>
Excess (deficit) of cash basis revenues over accrual basis expenditures	\$ 30,213	\$ 27,326	\$ (325,082)	\$ (33,597)	\$ (5,151)	\$ 373,595	\$ 1,204	\$ (56,390)	\$ 43,385	\$ (170,799)	\$ 125,419
<b>Other financing sources (uses) and adjustments:</b>											
Operating transfers in (out)	-	-	350,000	-	-	(350,000)	-	-	-	-	-
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	56,203	-	-	8,781	19,779	-	5	1,272	22,137	12,806	4,422
Current year revenue received next quarter	(29,231)	(1,670)	(39,093)	(25,973)	(2,505)	(49,119)	(28)	(863)	(93,694)	(18,016)	(1,515)
Loan / Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-
<b>Revenues and other financing sources over (under) expenditures and other financing uses, cash basis</b>	<b>\$ (35,667)</b>	<b>\$ 27,701</b>	<b>\$ 23,809</b>	<b>\$ (57,654)</b>	<b>\$ 17,282</b>	<b>\$ 20,821</b>	<b>\$ 1,203</b>	<b>\$ (58,115)</b>	<b>\$ 43,032</b>	<b>\$ (358,701)</b>	<b>\$ 117,879</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 November 30,	\$ 313,758	\$ 66,608	\$ 59,452	\$ 62,660	\$ 78,900	\$ 223,640	\$ 7,515	\$ 181,784	\$ 185,699	\$ 1,135,112	\$ 1,073,482
Accounts payable at November 30,	(56,203)	-	-	(8,781)	(19,779)	-	(5)	(1,272)	(22,137)	(12,806)	(4,422)
Encumbrances at November 30,	-	-	-	-	-	-	-	-	-	-	-
<b>Uncommitted cash balances at November 30,</b>	<b>\$ 257,555</b>	<b>\$ 66,608</b>	<b>\$ 59,452</b>	<b>\$ 53,879</b>	<b>\$ 59,121</b>	<b>\$ 223,640</b>	<b>\$ 7,510</b>	<b>\$ 180,512</b>	<b>\$ 163,562</b>	<b>\$ 1,122,306</b>	<b>\$ 1,069,060</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 Twelve Months Ended November 30, 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	
Revenues:												
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,019,552
Other	12,350	6,365,825	1,507,609	28,896	2,124,712	591,011	79,905	334,154	2,012	4,510,125	204,614	74,525,893
Total revenues	\$ 12,350	\$ 6,365,825	\$ 1,507,609	\$ 28,896	\$ 2,124,712	\$ 591,011	\$ 79,905	\$ 334,154	\$ 2,012	\$ 4,510,125	\$ 204,614	\$ 125,545,445
Expenditures:												
Personnel	\$ 315,786	\$ 748,656	\$ 487,137	\$ -	\$ 222,489	\$ -	\$ -	\$ 237,822	\$ -	\$ 1,188,724	\$ 34,054	\$ 41,406,628
Commodities	90,901	497,472	8,055	-	4,410	-	2,228	8,993	-	57,880	-	3,226,918
Contractual	203,954	2,930,348	176,261	-	2,813,628	552,845	10,000	71,724	-	2,676,143	167,862	43,575,132
Capital outlay	-	1,174,001	14,600	-	-	-	68,868	-	-	-	-	7,163,537
Other	-	-	123,699	-	-	-	-	-	-	-	-	655,618
Total expenditures	\$ 610,641	\$ 5,350,477	\$ 809,752	\$ -	\$ 3,040,527	\$ 552,845	\$ 81,096	\$ 318,539	\$ -	\$ 3,922,747	\$ 201,916	\$ 96,027,833
Excess (deficit) of cash basis revenues over accrual basis expenditures	\$ (598,291)	\$ 1,015,348	\$ 697,857	\$ 28,896	\$ (915,815)	\$ 38,166	\$ (1,191)	\$ 15,615	\$ 2,012	\$ 587,378	\$ 2,698	\$ 29,517,612
Other financing sources (uses) and adjustments:												
Operating transfers in (out)	640,000	-	-	(1,127,869)	1,273,824	-	-	-	(145,956)	-	-	639,999
FICA / IMRF Transfer	-	-	-	-	-	-	-	-	-	-	-	(19,038,522)
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)	-	(10,254,153)
Current year expenses payable next quarter	11,144	1,030,339	70,490	5	284,105	291,185	21,806	11,536	1	758,408	14	18,333,359
Current year revenue received next quarter	-	(1,378,324)	(192,800)	(20)	-	-	(22,219)	(13,423)	(2)	(730,209)	(58)	(13,747,727)
Loan / Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-
Revenues and other financing sources over (under) expenditures and other <b>financing uses, cash basis</b>	\$ 27,351	\$ 322,647	\$ 522,906	\$ (1,095,183)	\$ 233,527	\$ 249,798	\$ (1,560)	\$ 2,229	\$ (143,445)	\$ 319,712	\$ 2,654	\$ 11,486,081
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	\$ -	\$ 82,153,103
Cash balances at November 30,	\$ 147,910	\$ 9,842,293	\$ 3,049,350	\$ 5,490	\$ 283,616	\$ 461,379	\$ 3,869	\$ 7,381	\$ 710	\$ 325,776	\$ 2,654	\$ 93,639,184
Accounts payable at November 30,	(11,144)	(1,030,339)	(70,490)	(5)	(284,105)	(291,185)	(21,806)	(11,536)	(1)	(758,408)	(14)	(18,333,359)
Encumbrances at November 30,	-	-	-	-	-	-	-	-	-	-	-	-
Uncommitted cash balances at November 30,	\$ 136,766	\$ 8,811,954	\$ 2,978,860	\$ 5,485	\$ (489)	\$ 170,194	\$ (17,937)	\$ (4,155)	\$ 709	\$ (432,632)	\$ 2,640	\$ 75,305,825

**WILL COUNTY, ILLINOIS**  
**AUDITOR'S QUARTERLY REPORT**  
 OTHER FUNDS  
 Detail Statement of Revenues, Expenditures, and  
 Changes in Fund Cash Balances - Actual  
 For the Twelve Months Ended November 30, 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	ADF Expansion Debt Service 08 408	TOTAL OTHER BUDGETED FUNDS
<b>Revenues:</b>											
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,967	\$ -	\$ -	\$ -	\$ 66,967
Other	184,144	31,035	-	153,281	232,572	11,449	3,697	68,622	10,935	24,654	720,389
Total revenues	\$ 184,144	\$ 31,035	\$ -	\$ 153,281	\$ 232,572	\$ 11,449	\$ 70,664	\$ 68,622	\$ 10,935	\$ 24,654	\$ 787,356
<b>Expenditures:</b>											
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Commodities	14,149	-	-	-	-	-	-	-	-	-	14,149
Contractual	20,846	-	-	-	-	-	67,149	2,751,801	-	-	2,839,796
Capital outlay	133,198	1,060,206	-	7,165,592	14,131,421	999,488	-	-	400,000	402,400	24,292,305
Other	-	-	-	-	-	1,000	-	500	500	-	2,000
Total expenditures	\$ 168,193	\$ 1,060,206	\$ -	\$ 7,165,592	\$ 14,131,421	\$ 1,000,488	\$ 67,149	\$ 2,752,301	\$ 400,500	\$ 402,400	\$ 26,745,850
Excess (deficit) of cash basis revenues over accrual basis expenditures	\$ 15,951	\$ (1,029,171)	\$ -	\$ (7,012,311)	\$ (13,898,849)	\$ (989,039)	\$ 3,515	\$ (2,683,679)	\$ (389,565)	\$ (377,746)	\$ (25,958,494)
<b>Other financing sources (uses) and adjustments:</b>											
Operating transfers in (out)	-	1,628,000	-	-	-	904,425	-	2,751,805	400,000	1,275,076	6,959,306
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)	-	288,448	-	(597)	(82)	-	(7,309,642)
Current year expenses payable next quarter	45,120	136,835	-	-	6,525,379	692	126	-	404	3,903	6,712,459
Current year revenue received next quarter	(385)	(5,819)	-	-	(53,935)	(3,019)	(3,502)	-	(1,758)	(17,640)	(86,058)
Loan / Bond Proceeds	-	-	-	-	20,486,940	-	-	-	-	-	20,486,940
Revenues and other financing sources over (under) expenditures and other <b>financing uses, cash basis</b>	\$ (64,714)	\$ 731,801	\$ 21,167	\$ (14,421,534)	\$ 13,059,535	\$ 204,382	\$ 2,172	\$ 77,018	\$ 10,126	\$ 883,593	\$ 905,946
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 November 30,	\$ 93,204	\$ 1,806,213	\$ 140,955	\$ -	\$ 13,059,535	\$ 1,051,098	\$ 142,631	\$ 3,070,093	\$ 420,677	\$ 883,593	\$ 21,070,399
Accounts payable at November 30,	(45,120)	(136,835)	-	-	(6,525,379)	(295,445)	(126)	-	(404)	(3,903)	(7,007,212)
Encumbrances at November 30,	-	-	-	-	-	-	-	-	-	-	-
Uncommitted cash balances at November 30,	\$ 48,084	\$ 1,669,378	\$ 140,955	\$ -	\$ 6,534,156	\$ 755,653	\$ 142,505	\$ 3,070,093	\$ 420,273	\$ 879,690	\$ 14,063,187

**WILL COUNTY, ILLINOIS**  
**AUDITOR'S QUARTERLY REPORT**  
**Comparative Summary of Revenues, Expenditures, and Cash balances**  
**For the Twelve Months November 30, 2008**

	General Funds		Special Revenue Funds		Other Funds		Combined Funds	
	2008	2007	2008	2007	2008	2007	2008	2007
Revenues:								
Property taxes	\$ 49,375,603	\$ 45,712,470	\$ 51,019,552	\$ 48,676,980	\$ 66,967	\$ 67,930	\$ 100,462,122	\$ 94,457,380
Other	100,223,547	101,415,604	74,525,893	63,017,933	720,389	5,696,448	175,469,829	170,129,985
Total revenues	\$ 149,599,150	\$ 147,128,074	\$ 125,545,445	\$ 111,694,913	\$ 787,356	\$ 5,764,378	\$ 275,931,951	\$ 264,587,365
Expenditures:								
Personnel	\$ 120,168,190	\$ 114,598,641	\$ 41,406,628	\$ 40,032,576	\$ -	\$ -	\$ 161,574,818	\$ 154,631,217
Commodities	8,015,997	7,485,952	3,226,918	3,149,073	14,149	285,613	11,257,064	10,920,638
Contractual	19,755,858	19,398,583	43,575,132	32,994,554	2,839,796	275,173	66,170,786	52,668,310
Capital outlay	1,157,240	1,077,189	7,163,537	5,317,827	24,292,305	38,942,501	32,613,082	45,337,517
Other	759,088	5,821,790	655,618	889,710	2,000	1,500	1,416,706	6,713,000
Total expenditures	\$ 149,856,373	\$ 148,382,155	\$ 96,027,833	\$ 82,383,740	\$ 27,148,250	\$ 39,504,787	\$ 273,032,456	\$ 270,270,682
Excess (deficit) of revenues over expenditures	(257,223)	(1,254,081)	29,517,612	29,311,173	(26,360,894)	(33,740,409)	2,899,495	(5,683,317)
Cash balances, current	44,872,522	41,813,822	93,639,184	82,161,612	20,962,752	20,164,453	159,474,458	144,139,887
Deduct:								
Current liabilities	(9,425,179)	(12,419,769)	(18,333,359)	(10,573,250)	(7,007,212)	(7,598,196)	(34,765,750)	(30,591,215)
Outstanding encumbrances	-	0	-	0	-	0	-	0
Total deductions	\$ (9,425,179)	\$ (12,419,769)	\$ (18,333,359)	\$ (10,573,250)	\$ (7,007,212)	\$ (7,598,196)	\$ (34,765,750)	\$ (30,591,215)
Cash balances uncommitted	\$ 35,447,343	\$ 29,394,053	\$ 75,305,825	\$ 71,588,362	\$ 13,955,540	\$ 12,566,257	\$ 124,708,708	\$ 113,548,672
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**

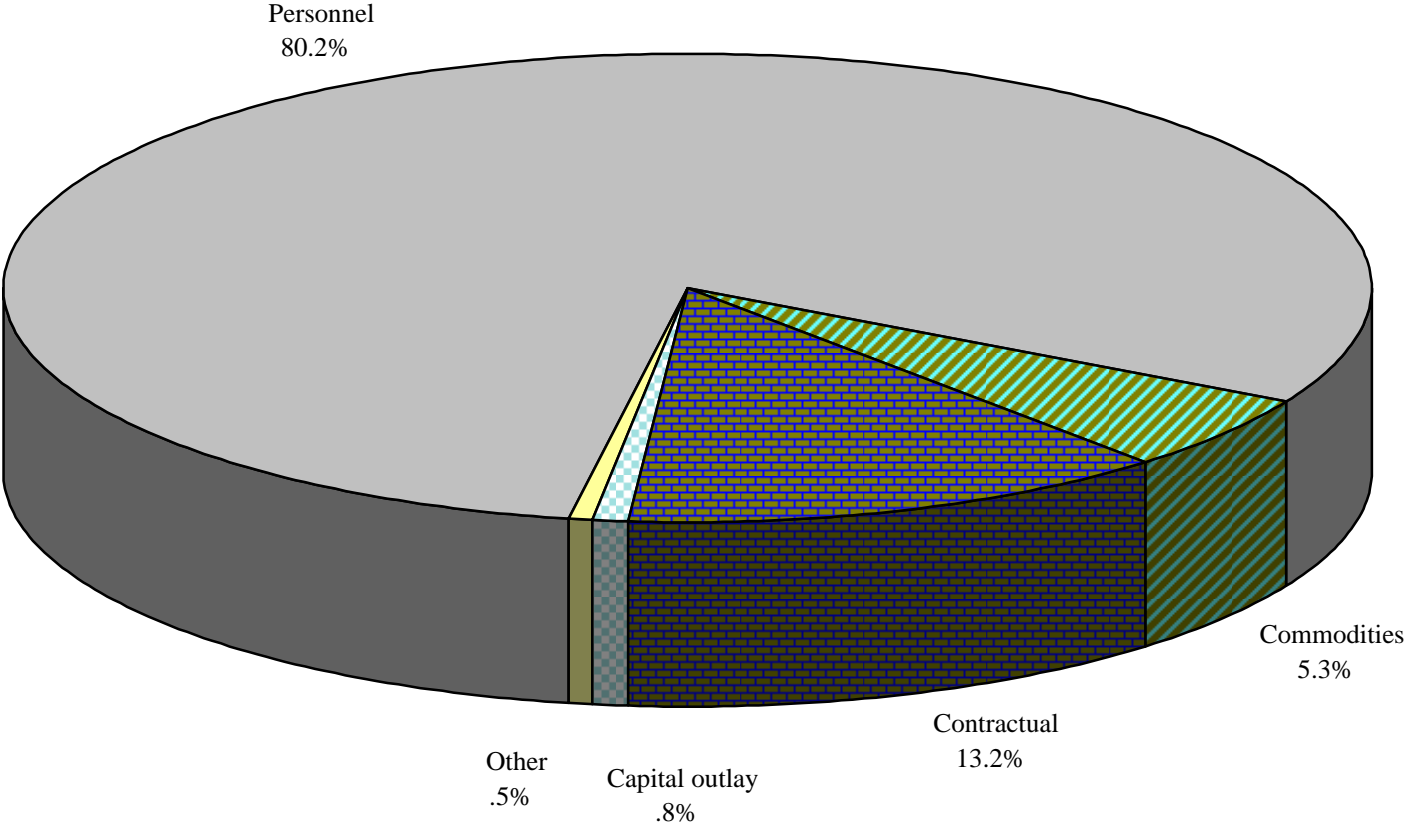
GENERAL CORPORATE FUND

Departmental Summary of Expenditures and Appropriations  
For the Fiscal Periods Shown

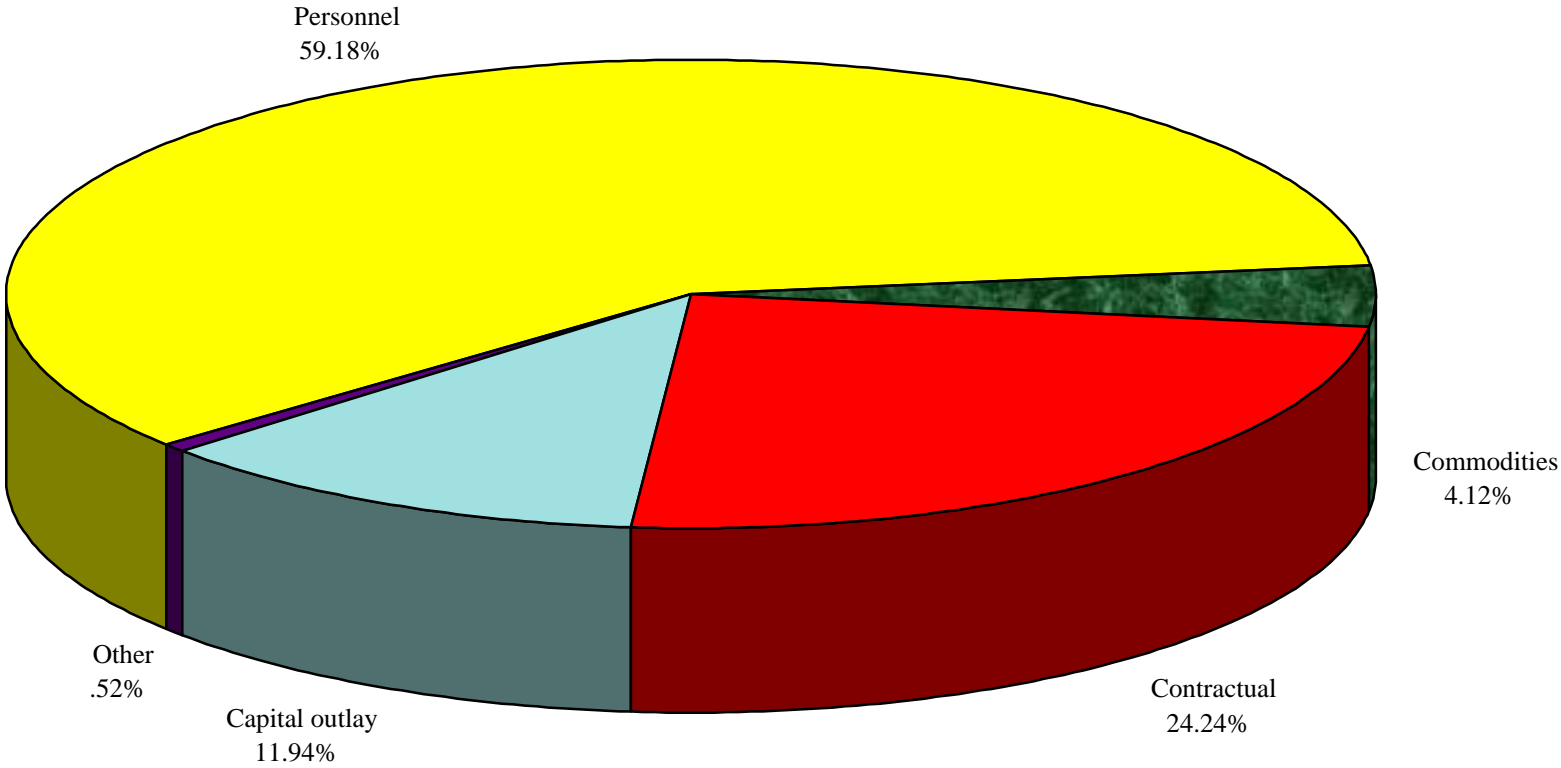
Twelve Months Ended November 30, 2008

DEPARTMENT	YTD			APPROP LESS	PERCENT
	EXPENDITURES	APPROPRIATIONS	ENCUMBRANCES	YTD EXP & ENCUMB	USED
Expenditures					
County Board	40100	\$ 3,439,200	\$ 17,759,882	\$ -	19%
Executive	41120	\$ 1,437,559	\$ 1,578,182	\$ -	91%
Purchasing	41121	\$ 502,668	\$ 569,629	\$ -	88%
Financial Services	41122	\$ 5,280,162	\$ 5,560,244	\$ -	95%
Liquor Commission	41123	\$ 225	\$ 500	\$ -	45%
Board of Review	41135	\$ 223,773	\$ 227,195	\$ -	98%
Information, Communication & Tech.	41150	\$ 2,314,487	\$ 2,346,834	\$ -	99%
Records Management	41160	\$ 987,535	\$ 1,054,769	\$ -	94%
Land Use	41165	\$ 3,127,741	\$ 3,297,616	\$ -	95%
Planning and Zoning	41166	\$ 54,460	\$ 65,052	\$ -	84%
Engineering	41167	\$ 610,817	\$ 696,200	\$ -	88%
Storm Water Management	41169	\$ 153,635	\$ 266,881	\$ -	58%
Emergency Management Agency	41175	\$ 534,976	\$ 545,166	\$ -	98%
Disaster Admin. - Tornado	41176	\$ 1,053,970	\$ 1,055,255	\$ -	100%
Building Maintenance	41180	\$ 1,569,918	\$ 1,661,570	\$ -	94%
Employee Benefits	41226	\$ 802,319	\$ 905,549	\$ -	89%
Sunnyhill Nursing Home Admin	41278	\$ 3,938,014	\$ 5,720,507	\$ -	69%
Sunnyhill Office Clerical	41279	\$ 546,473	\$ 559,586	\$ -	98%
Sunnyhill Social Services	41280	\$ 368,086	\$ 373,913	\$ -	98%
Sunnyhill Dietary	41281	\$ 1,569,486	\$ 1,661,883	\$ -	94%
Sunnyhill Housekeeping/Laundry	41282	\$ 1,877,857	\$ 1,902,150	\$ -	99%
Sunnyhill Nursing Admin	41283	\$ 3,542,106	\$ 3,612,039	\$ -	98%
Sunnyhill Rehabilitation	41284	\$ 374,614	\$ 461,495	\$ -	81%
Sunnyhill CNA	41285	\$ 4,711,466	\$ 5,429,105	\$ -	87%
Sunnyhill Activities	41287	\$ 403,964	\$ 458,631	\$ -	88%
Sunnyhill Clinical Nursing	41288	\$ 238,464	\$ 305,288	\$ -	78%
Sunnyhill LPN's	41289	\$ 2,412,615	\$ 2,564,747	\$ -	94%
Circuit Court Administration	42350	\$ 3,493,058	\$ 3,603,374	\$ -	97%
Probation	42355	\$ 4,861,003	\$ 5,061,457	\$ -	96%
Public Defender	42360	\$ 5,071,151	\$ 5,104,277	\$ -	99%
Juvenile Detention	42365	\$ 5,828,478	\$ 6,208,538	\$ -	94%
Jury Commission	42375	\$ 220,068	\$ 247,778	\$ -	89%
Circuit Clerk	43380	\$ 7,000,176	\$ 7,205,000	\$ -	97%
State's Attorney	44400	\$ 9,106,059	\$ 9,216,555	\$ -	99%
Clerk	45410	\$ 874,594	\$ 927,157	\$ -	94%
Clerk - Elections	45411	\$ 3,570,639	\$ 3,661,494	\$ -	98%
Coroner	46450	\$ 1,297,249	\$ 1,386,583	\$ -	94%
Treasurer	47475	\$ 1,717,215	\$ 1,786,266	\$ -	96%
Auditor	48500	\$ 799,874	\$ 805,759	\$ -	99%
Recorder of Deeds	49550	\$ 1,110,752	\$ 1,239,828	\$ -	90%
Sheriff	50600	\$ 32,659,048	\$ 32,965,716	\$ -	99%
Sheriff Custody of Prisoners	50606	\$ 24,601,249	\$ 24,747,966	\$ -	99%
Building Security	50625	\$ 2,806,202	\$ 2,975,965	\$ -	94%
School Administration	51700	\$ 733,876	\$ 780,055	\$ -	94%
Supervisor of Assessment	52725	\$ 1,690,407	\$ 1,892,788	\$ -	89%
Merit Commission	53750	\$ 338,685	\$ 354,028	\$ -	96%
Total Expenditures		\$ 149,856,373	\$ 170,810,452	\$ -	88%

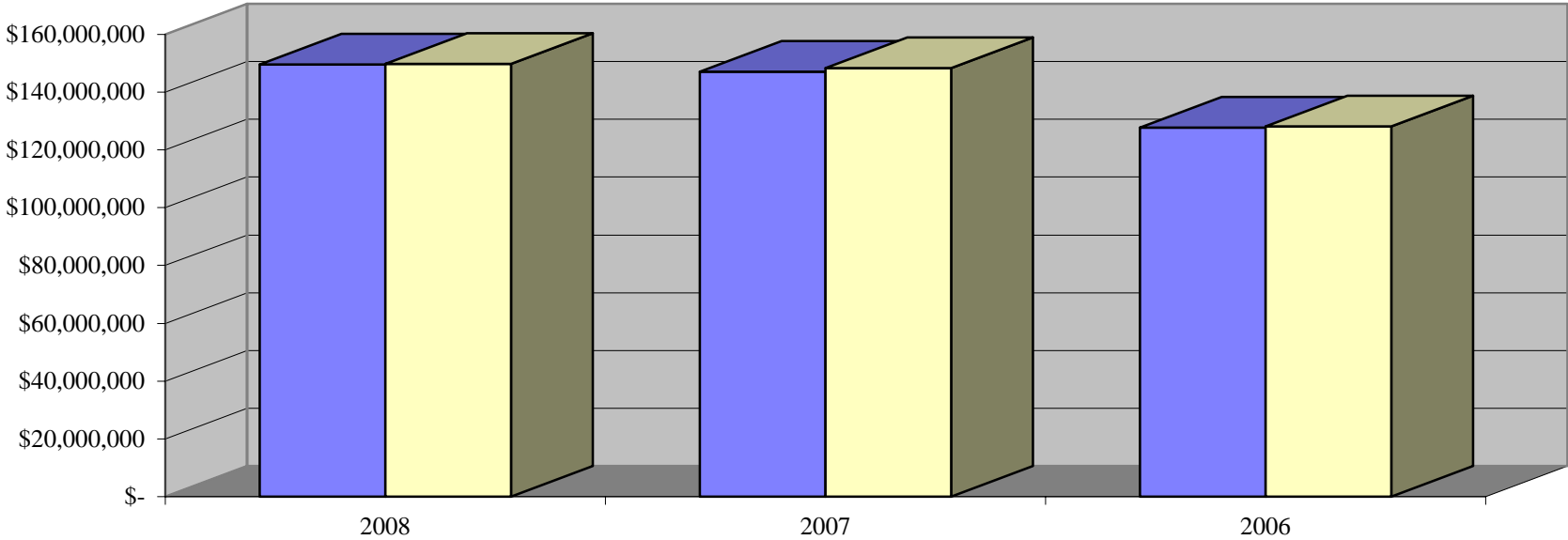
**WILL COUNTY, ILLINOIS**  
**2008 EXPENDITURES - GENERAL FUND**



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

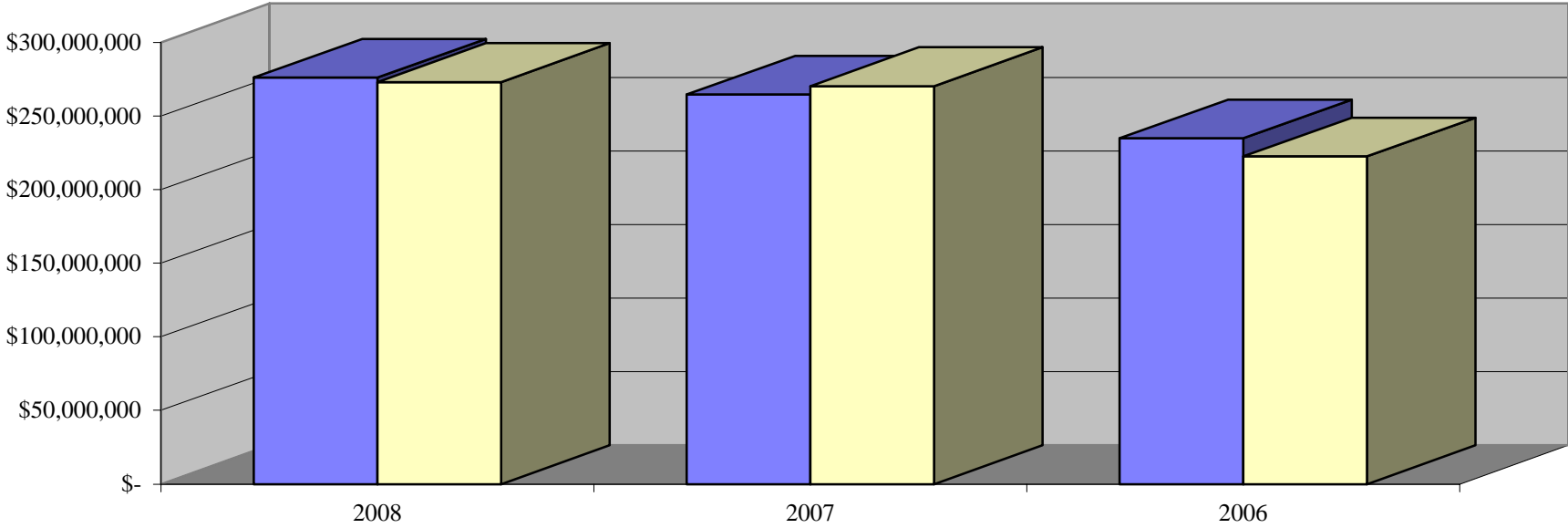


**WILL COUNTY, ILLINOIS  
REVENUES TO EXPENDITURES - GENERAL FUND**



■ Total revenues      ■ Total expenditures

**WILL COUNTY, ILLINOIS  
REVENUES TO EXPENDITURES - ALL FUNDS**



■ Total revenues      ■ Total expenditures