# Comprehensive Annual Financial Report

**As of and for the Fiscal Year Ended November 30, 2015**

## Will County, Illinois

# WILL COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL
FINANCIAL REPORT

AS OF AND FOR THE FISCAL YEAR ENDED
NOVEMBER 30, 2015

Introductory and Financial Sections Prepared by:
Karen Hennessy
Will County Finance Director

Statistical Section Prepared by:
Duffy Blackburn, C.P.A.
Will County Auditor

Will County, Illinois

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For The Year Ended November 30, 2015

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INTRODUCTORY SECTION

# WILL COUNTY

WILL COUNTY OFFICE BUILDING ● 302 N. CHICAGO STREET ● JOLIET, ILLINOIS 60432 ● Phone (815) 740-4600

May 27, 2016

Mr. Lawrence M. Walsh, Will County Executive
and Members of the County Board
Will County, Illinois

Dear Mr. Walsh and Members of the Board:

We hereby submit the Comprehensive Annual Financial Report (CAFR) of Will County, Illinois, (County) for the fiscal year ended November 30, 2015. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the County. The information presented in the CAFR is the responsibility of the County's management and not the independent auditor. All disclosures necessary to allow the reader to gain an understanding of the County's financial activities have been included. Please see the Management's Discussion and Analysis on page 4 for a narrative overview and analysis of the financial activities of the County for the fiscal year ended November 30, 2015.

Additionally, the County is required to undergo an annual single audit in conformity with the provisions of the *Single Audit Act Amendments of 1996* and U.S. Office of Management and Budget Circular A-133 *Audits of State, and Local Governments and Non-Profit Organizations*. The single audit includes a schedule of federal awards, findings, and recommendations, and the independent auditor's report on internal control structure and compliance with applicable laws and regulations. The single audit is prepared separately and will not be a part of this report.

## REPORTING ENTITY

This report contains all funds, agencies, boards, commissions, and authorities that are controlled by or dependent on the County's legislative branches. Control by or dependence on the County was determined on the basis of budget adoption, taxing authority, deficits that may occur, or receipt of significant subsidies from the County. All entities that meet this definition, and that of the Government Accounting Standards Board, have been included in this report. (See pages vi and vii for the Organizational Chart and listing of County Board Members and Elected Officials.)

The financial statements of the Forest Preserve District of the County, (Forest Preserve) for the fiscal year ended December 31, 2015, have been included as a discrete component unit, per the adoption of GASB 61, in the County's basic financial statements. The members of this Board are elected by the citizens of the County, to the Forest Preserve's Board of Commissioners at the same time they are elected to the County Board. Also, the County Public Building Commission (PBC), a separate legal entity, has been included as a discrete component unit (year ended November 30, 2015) in the County's basic financial statements. The PBC was formed through an intergovernmental agreement between the County and the City of Joliet, Illinois. The County Executive is responsible for appointing a voting majority to the PBC Board as well as appointing its Executive Director.

THE WILL COUNTY ECONOMY -- ECONOMIC CONDITIONS AND OUTLOOK

Will County is well positioned for business growth for the next twenty years. Our strategic location; available and affordable land; 145+ million square feet of commercial/industrial space; and tremendous highway, rail, water, and air transportation accessibility and services make us a very desirable location for business and industry. Couple that with a highly skilled, available workforce, low property taxes and a pro-growth attitude among its thirty-seven municipalities, Will County is a leading "job growth engine" in the Midwest.

With the opening of the CenterPoint Intermodal Center in 2002, Will County established itself as a "Global Transportation Center." Since the opening of BNSF Logistics Park Chicago intermodal facility in Elwood and the Union Pacific's Global IV intermodal center in Joliet, Will County has become the Largest Inland Container Port in North America. Additional existing and planned intermodal centers in Wilmington, Joliet and Crete solidify our future as one of the largest freight hubs in the United States.

Will County's status as the largest inland port in North America provides benefits to businesses seeking reliable connections to global markets, reduced transportation costs and supply chain diversification. In addition to the Transportation, Distribution and Logistics industry cluster, we are also focused on recruiting and growing businesses in the Advanced Manufacturing, Food Processing, Energy and Life Sciences industry sectors. Our public and private higher education institutions meeting the needs of employers and their employees support all this. In addition:

- Will County, covering 850 square miles, is one of 102 counties in Illinois. It is part of the Chicago-Joliet-Naperville, IL-IN-WI Metropolitan Statistical Area. *(BEA)*
- Will County experienced a 36% population increase between 2000 and 2015, from 502,295 to 684,796. *(Nielsen)*
- The U.S. Census Bureau lists Will County as one of the 100 largest counties by population in the nation - #89 as of 2014.
- The Chicago Metropolitan Agency for Planning (CMAP) projects that Will County's population will exceed 1.175 million by the year 2040, exceeding DuPage County projection of 1.104 million.
- The average household income is estimated to be $91,373 and is projected to increase to $97,028 in the next 5 years. *(Nielsen)*
- 90.5% of the labor force is estimated to be employed; 22.1% hold blue collar occupations, 61.8% hold white collar occupations and 16.1% are occupied as service & farm workers.
- Between 2000 and 2014, Will County added over 59,590 single-family dwelling units. *(US Census Bureau)*
- In 2014, Will County had a total personal income of $30.06+ billion. This aggregate income ranked 4th in the state and accounted for 4.9% of the state total. *(BEA)*
- In 2014, Will County had a per capita personal income of $43,864, an increase of 3.2% from the previous year, and was 95% of the national average. *(BEA)*
- The number of Will County business establishments is approximately 16,469. *(EMSI – Economic Modeling Specialists, Inc.)*
- The total amount of industrial square footage is 147,457,633 square feet, within 1,657 buildings.
- Will County is home to a number of higher education institutions: Joliet Junior College, Lewis University, Governor's State University, University of Saint Francis, Rasmussen College, DeVry University and St. Xavier University.

Expectations are high for continued growth in Will County. The I-355 Extension Corridor (I-55 to I-80) has begun to see new speculative industrial development and Silver Cross Hospital's campus has added two additional medical buildings. The CenterPoint Intermodal Center continues to be a magnet for new transportation and logistics companies for the entire

Will County area. Recent projects such as Amazon.com, Mars Candy and Saddle Creek Logistic have or will locate in new facilities in Joliet south of I-80. The opening of the new 1.8 million square feet Michelin Tire campus and a new build to suit industrial facility for Batory Foods in Wilmington has opened up the southwestern part of the County to new investments. Since 2002 the total amount of industrial space has grown from 55 million square feet to over 145 million square feet leading the Midwest in this development category.

Will County is home to a number of institutions of higher learning including a state university, several mid-size private colleges, a nationally-recognized junior college and for-profit college campuses. Will County is engaged in impactful workforce initiatives targeting training in math and science, technological innovation and workplace readiness for youth. The business community, elected officials, community groups and representatives of higher education have a history of working together on local workforce-related issues. Many of the universities and colleges have responded to the growing needs of Will County businesses and developed courses and training to suit specific requirements.

Will County is attractive for its quality lifestyle as well, offering a range of housing options, school districts and recreational, entertainment and shopping opportunities. Many of our municipalities have been noted as best places to live, best places for young families, and best places for homeownership.

With its strategic location and availability of affordable land, Will County continues to have much to offer to both businesses and residents. For a sample of major commercial projects as well as economic information please see the statistical section that starts on page 266.

## FINANCIAL INFORMATION

### Internal Accounting Control

County management is responsible for establishing and maintaining an internal accounting control system that ensures financial data is available to prepare financial statements in compliance with accounting principles generally accepted in the United States of America and all assets are protected from theft or misuse. Our internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management. The County Auditor's office, in cooperation with County Executive offices, County Board, County-wide Elected officials' offices, and departmental offices, has worked to strengthen internal accounting control and increase the internal auditing of the operations of all County departments.

### Budget Controls

The County utilizes budget controls which are designed to monitor the budget as advanced by the County Executive's office, adopted by the County Board, and modified by resolution. The basis upon which the budget is prepared is consistent with the accounting principles used for financial reporting. Expenditures initiated by contract or purchase order are allocated to line item budget codes, and encumbrance accounting reserves the funds. The purchase order and accounts payable systems create supporting documentation for expenditures against the budget.

Transfers of budgeted amounts between funds or any amendments to the originally approved budget by means of emergency or supplemental appropriation, require approval by two-thirds of the County Board members. Transfers or any budget amendments made during the year are reflected in the budget information included in the financial statements. The annual budget appropriation terminates with the close of the fiscal year. According to state statute, for 90 days after the close of the fiscal year, line item balances are available for payment of obligations incurred prior to the close of the fiscal year.

### Fiduciary Operations

The County acts in a fiduciary capacity for agency funds. Property taxes for all taxing bodies (collected by the Treasurer) and certain funds held by the Circuit Court Clerk represent the majority of the fiduciary funds.

## Long-Term Financial Planning

Since 2008, the County Budget has presented a three year budget projection as part of the annual budget process. In 2008, the County Board passed a cash reserve policy targeting a 25% reserve, which has been met consistently. With the development of the fiscal year 2015 Budget, the County implemented a five year Road and Capital Plan as part of the budget process. This plan along with the Master Plan, developed in 2011, provides a guideline for prioritizing capital needs and determining project staging and funding. An Executive IT assessment was completed in 2011. The County has implemented many of the recommendations from that assessment. These measures will continue to assist the County in addressing its long term planning needs.

In May 2010, the County issued $100 million in bonds for various road improvement projects; those funds have been fully expended. In May 2012, the County retired its 2001B debt certificates and refunded a significant portion of its 2005 bonds. In December 2014 and March 2015, the County refunded the remaining portion of the 2005 bonds and significant portions of its 2006 and 2008 bonds. The County's remaining outstanding bonds, after the most recent refunding, series 2006, 2008, 2010, 2012, 2014, and 2015A are all alternative revenue bonds and are rated AA+ by Standard and Poor's and Aa1 by Moody's.

The continued assessment of and planning for capital needs, maintaining our AA+/Aa1 bond rating, and strong cash management policies will assist the County in successfully meeting its capital needs.

## Financial Condition

The County has prepared the following basic financial statements for reporting the County's financial activities:

*County-wide financial statements* - These statements are prepared on an accrual basis of accounting which is similar to the basis of accounting followed by most businesses.

*Fund financial statements* - These statements present information for individual major funds rather than by fund type. Non-major funds are presented in total in one column. Governmental funds use the modified accrual basis of accounting and include a reconciliation to the governmental activities accrual information presented in the county-wide financial statements. Fiduciary funds use the accrual basis of accounting.

Management is responsible for preparing a Management's Discussion and Analysis of the County. This discussion follows the Independent Auditor's Report and provides: (1) an assessment of the County finances for 2015 and a comparison, where available, to performance in 2014; (2) a description of significant capital asset and long-term debt activity during the year; and (3) an analysis of resources available for the future.

The County combines commercial insurance with self-funded risk retention programs to cover its exposure to various potential losses. Reserves are accumulated in the General Fund for the loss exposure assumed by the County for major medical, general liability, and workmen's compensation claims. Third party claim administrators are utilized by the County to process medical and workmen's compensation claims. The County uses Blue Cross Blue Shield as the third-party administrator of its self-insured employee health insurance program. Property and automobile loss exposures have been protected by purchasing traditional commercial insurance.

OTHER INFORMATION

## Independent Audit

State statute requires the County to be audited annually by an independent certified public accountant. The accounting firm Baker Tilly Virchow Krause, LLP from Chicago, Illinois, was selected by the Will County Board to comply with this requirement. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the federal *Single Audit Act Amendments of 1996*, and the related U.S. Office of Management and Budget Circular A-133, *Audits of State, Local Governments, and Non-Profit Organizations.* Auditing standards generally accepted in the United States of America and the standards set forth in the General Accounting Office's Government Auditing Standards were adhered to by the independent auditor in conducting the engagement. The independent auditor's report is included in the Financial Section of this report. The independent auditor's report related to the single audit is included in the separately issued Single Audit Report.

## Awards

The Government Financial Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its comprehensive annual financial report for the fiscal year ended November 30, 2014, attached. This was the thirteenth consecutive year that the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

## Acknowledgements

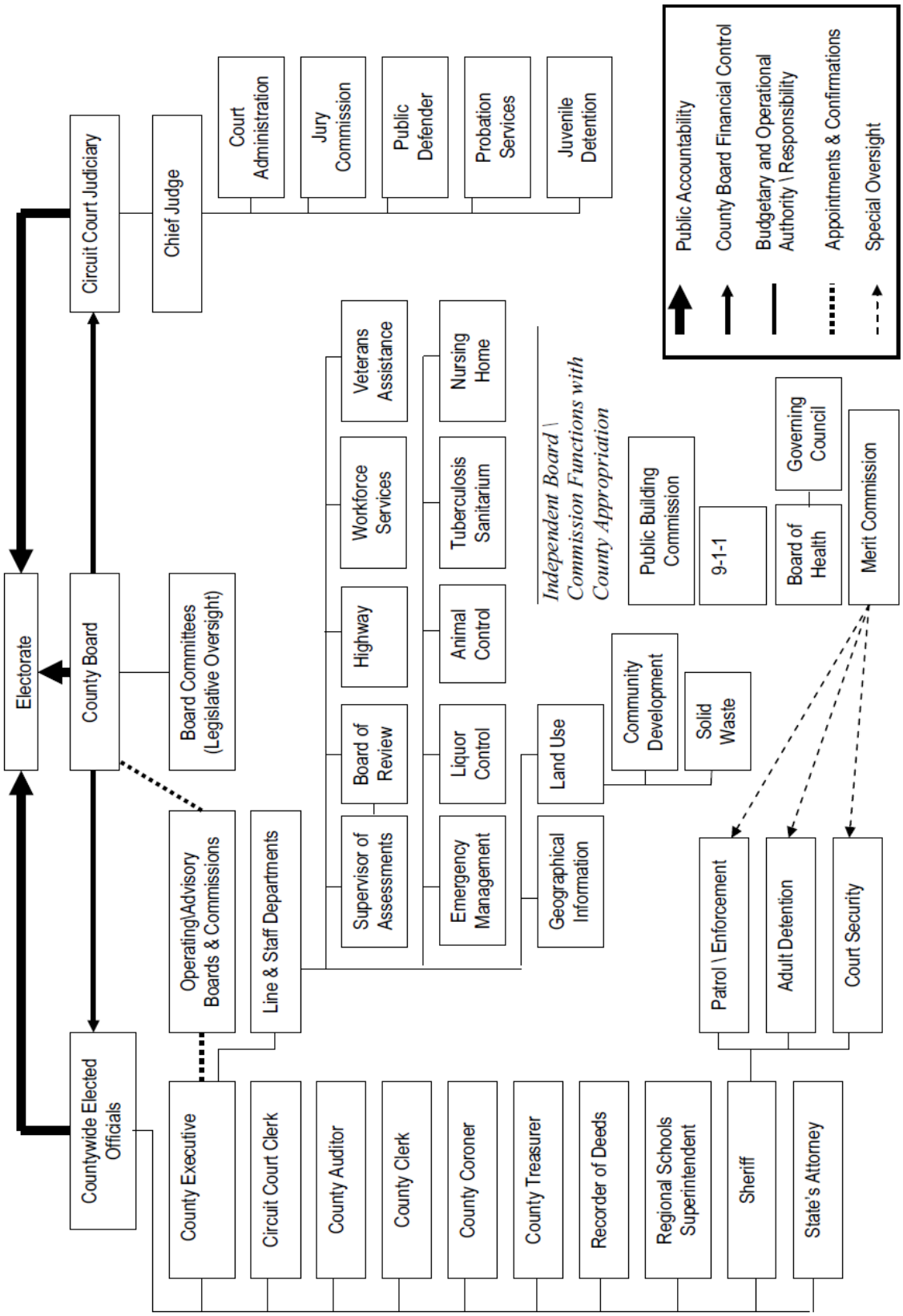
We also thank all the County elected officials, County department heads, and County employees for their assistance in preparing this report. Without their participation, the preparation of this report would not have been possible. We also thank the independent auditors from Baker Tilly Virchow Krause, LLP, who performed their work in a professional and timely manner.

Respectfully submitted,

Karen Hennessy
Will County Finance Director

WILL COUNTY, ILLINOIS

ORGANIZATIONAL CHART



County Board Members and Elected Officials
As of Year Ended November 30, 2015

## COUNTY BOARD MEMBERS

District #1
Robert Howard
Judy Ogalla

District #2
James Moustis
Cory Singer

District #3
Donald Moran
Beth Rice

District #4
Kenneth Harris
Jacqueline Traynere

District #5
Darren Bennefield
Gretchen Fritz

District #6
Ragan Freitag
Don Gould

District #7
Steve Balich
Mike Fricilone

District #8
Herbert Brooks, Jr
Denise Winfrey

District #9
Annette Parker
Lauren Staley-Ferry

District #10
Joseph Babich
Steve Wilhelmi

District #11
Suzanne Hart
Charles Maher

District #12
Ray Tuminello
Tom Weigel

District #13
Liz Collins
Mark Ferry

## ELECTED OFFICIALS

| | |
|---|---|
| Lawrence M. Walsh | County Executive |
| Pamela McGuire | Circuit Court Clerk |
| Duffy Blackburn | County Auditor |
| Nancy Schultz Voots | County Clerk |
| Patrick K. O'Neil | County Coroner |
| Karen A. Stukel | County Recorder |
| Mike Kelley | County Sheriff |
| Steve Weber | County Treasurer |
| Shawn Walsh | Superintendent of Schools |
| James W. Glasgow | State's Attorney |

Government Finance Officers Association

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

**Will County**

**Illinois**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

**November 30, 2014**

Executive Director/CEO

FINANCIAL SECTION

INDEPENDENT AUDITOR’S REPORT

Baker Tilly Virchow Krause, LLP
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Chicago, IL 60601-5927
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bakertilly.com

# INDEPENDENT AUDITORS' REPORT

To the Members of the County Board
Will County
Joliet, Illinois

## Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Will County, Illinois, as of and for the year ended November 30, 2015, and the related notes to the financial statements, which collectively comprise Will County's basic financial statements as listed in the table of contents.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditors' Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Circuit Clerk Fund, which represents 25.5 percent of the assets and liabilities of the agency funds. We also did not audit the financial statements of the Forest Preserve District of Will County or the Will County Public Building Commission, which are presented in the component units column. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Circuit Clerk Fund, the Forest Preserve District of Will County, and the Will County Public Building Commission, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of the Forest Preserve District of Will County were not audited in accordance with *Government Auditing Standards.*

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control over financial reporting relevant to Will County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of Will County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Opinions***

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Will County, Illinois, as of November 30, 2015 and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Emphasis of Matter***

As discussed in Note 1, Will County adopted the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68*, effective December 1, 2014. Our opinions are not modified with respect to this matter.

***Other Matters***

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedules, employee retirement systems schedules, analysis of funding progress, and schedule of employer contributions as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

To the Members of the County Board
Will County

*Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Will County's basic financial statements. The combining and individual fund financial statements and schedules as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated in all material respects, in relation to the basic financial statements as a whole.

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Will County's basic financial statements. The "Introductory Section" and "Statistical Section" are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report May 27, 2016 on our consideration of Will County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Will County's internal control over financial reporting and compliance.

Baker Tilly Virchow Krause, LLP

Chicago, Illinois
May 27, 2016

As management of Will County (County), we offer the readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended November 30, 2015. To further enhance the readers' understanding of the County's financial performance, we encourage them to consider the information presented here in conjunction with additional information that we have furnished in our transmittal letter, basic financial statements, and notes to the financial statements.

## FINANCIAL HIGHLIGHTS

The assets of the County exceeded its liabilities at the close of the fiscal year by $480,638,495 (net position). Of this amount, $46,038,737 (unrestricted net position) may be used to meet the County's ongoing obligations (Statement 1).

The County's total net position decreased by $15,990,534 from $496,629,029 (as restated, see Note 18) at November 30, 2014 to $480,638,495 at November 30, 2015 (Statement 2).

As of the close of fiscal year 2015, the County's governmental funds reported combined ending fund balances of $272,691,824 which is an increase of $4,964,988 in comparison to the prior year (Statement 5).

At the end of fiscal year 2015, the unassigned fund balance was $49,221,154 which is 16% of the total governmental fund expenditures (Statement 3 & 5).

## OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements contained in the County's Comprehensive Annual Financial Report (CAFR). Those statements are comprised of the following components: 1) county-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. The CAFR also contains required supplementary information, combining fund financial statements, individual fund financial statements and schedules, and statistical information.

### County-wide Financial Statements

The county-wide financial statements include the activity of the County. The Forest Preserve District of Will County (Forest Preserve) and the Will County Public Building Commission (PBC) are included as part of the County's reporting entity as discretely presented component units. The Forest Preserve and the PBC are not included in this discussion and analysis. The county-wide financial statements can be found on pages 16 through 18 of this report. These are designed to provide readers with a broad overview of the County's finances, in a manner similar to private-sector businesses, using the economic resources measurement focus and the accrual basis of accounting.

The statement of net position presents information on all of the County's assets, liabilities and deferred outflows and inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of improvements or deterioration of the financial position of the County.

The statement of activities presents information that demonstrates how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal years.

The statement of activities also highlights the functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the County include general and administrative; public safety; judicial; health and welfare; highway and roads; and interest on debt. There are no business-type activities accounted for by the County.

## Fund Financial Statements

The County maintains 72 individual governmental funds. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the county-wide financial statements. However, unlike the county-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. The focus of the governmental funds is to show the short term changes in current operations.

Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for major funds (includes 3 funds). All other non-major governmental funds are combined and presented in one column. Individual fund data for each of the non-major governmental funds is provided in the form of combining statements elsewhere in this report. Governmental funds use the modified accrual basis of accounting. The governmental funds financial statements can be found on pages 19-22 of this report.

Proprietary Funds. The County maintains no proprietary funds.

Fiduciary Funds. The County maintains several fiduciary funds in the form of agency funds, which are used to account for resources - almost exclusively cash and investments - held by the County for the benefit of parties outside the government. The County also holds one trust fund. Fiduciary funds are not reflected in the county-wide financial statements because the resources of those funds are not available to support the County's own programs. The basis of accounting used for fiduciary funds is accrual. The fiduciary fund financial statements can be found on pages 23-24 of this report.

## Notes to the Financial Statements

Notes to the Financial Statements provide additional information that is essential to a complete understanding of the data provided in the county-wide and fund financial statements and can be found on pages 27-83 of this report.

## Required Supplementary Information

Required Supplementary Information is presented concerning the County's General Fund, the RTA Tax Revenue Fund, and the County Motor Fuel Tax Fund budgetary schedules, the IMRF (Illinois Municipal Retirement Fund), SLEP (Sheriff's Law Enforcement Personnel), and ECO (Elected County Official) pension schedules, and other post employment benefits (OPEB) schedules. The County adopts an annual appropriated budget for its General Fund. Budgetary comparison schedules have been provided for the General Fund, the RTA Tax Revenue Fund, and the County Motor Fuel Tax Fund to demonstrate compliance with this budget. The IMRF, SLEP, and ECO pension schedules have been provided to present changes in the County's net pension liability, related ratios, and employer contributions. Required supplementary information can be found on pages 84-96 of this report.

## Combining and Individual Fund Statements and Schedules

Combining and individual fund statements and schedules discussed earlier in connection with non-major governmental funds are presented immediately following the required supplementary information on pensions. Combining and individual fund statements and schedules can be found on pages 97-257 of this report.

# COUNTY-WIDE FINANCIAL STATEMENTS ANALYSIS

## Statement of Net Position

The statement of net position presents information on all of the County's assets, liabilities and deferred outflows and inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of improvements or deterioration of the financial position of the County.

The following table reflects the condensed statement of net position. Current and other assets consist mainly of cash; investments; intergovernmental receivables (sales tax, income tax, grant revenue, etc.); property tax receivables; and other receivables. Current and other assets are higher by $5.3 million due to increases in receivables of $3.9 million and inventory of $1.4 million. Capital assets include land; construction in progress; buildings and improvements; equipment; and highway infrastructure such as roads, bridges, and streetlights. Capital assets decreased $32.1 million primarily due to the transfer of construction in progress/infrastructure to other jurisdictions.

Deferred outflows of resources include unamortized loss on refunding and amounts related to pensions. Deferred outflows related to pensions of $54.6 million is new in fiscal year 2015 due to the implementation of GASB 68 and 71.

Long-term liabilities consist mainly of bonds/debt certificates payable, capital leases, accrued claims and judgments, net OPEB obligations, pension liabilities and compensated absences. Total liabilities and deferred inflows of resources increased in 2015 for the County's long term pension liability of $120.6 million, which is being reported for the first time due to the implementation of GASB 68 and 71. That increase is offset by a reduction of $9.6 million for bond refunding, scheduled debt service principal payments, and other debt reductions. The net liability and deferred inflows of resources increase in 2015 is $111 million.

Deferred inflows of resources include unearned property tax revenue and amounts related to pensions. Deferred inflows related to pensions of $0.4 million is new in fiscal year 2015 due to the implementation of GASB 68 and 71.

The County's combined net position is $480.6 million. At the end of the current fiscal year, the County has positive balances in each of the net position categories. The largest portion of The County's net position (65% in 2015) reflects its investment in capital assets (e.g., land, buildings, infrastructure, machinery and equipment), less any related debt that is still outstanding used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

WILL COUNTY'S CONDENSED STATEMENT OF NET POSITION
For the fiscal years ended November 30
(in millions)

| | Governmental Activities | |
|---|---|---|
| | 2014 * | 2015 |
| Assets: | | |
| Current and other assets | $ 426.8 | $ 432.1 |
| Capital assets | 471.5 | 439.4 |
| Total assets | 898.3 | 871.4 |
| Deferred outflows of resources | 1.2 | 57.0 |
| Total assets and deferred outflows of resources | $ 899.5 | $ 928.4 |
| Liabilities: | | |
| Long-term liabilities | $ 189.0 | $ 300.5 |
| Other liabilities | 32.0 | 29.5 |
| Total liabilities | 221.0 | 330.0 |
| Deferred inflows of resources | 116.0 | 117.8 |
| Total liabilities and deferred inflows of resources | 337.0 | 447.8 |
| Net position: | | |
| Net investment in capital assets | 336.7 | 312.1 |
| Restricted | 127.0 | 122.5 |
| Unrestricted | 98.8 | 46.0 |
| Total net position | 562.5 | 480.6 |
| Total liabilities, deferred inflows of resources, and net position | $ 899.5 | $ 928.4 |

* Prior year information has not been updated for the County's implementation of GASB Statement Nos. 68 and 71 in fiscal year 2015.

The statement of net position can be found on pages 16 to 17 of this report.

## Statement of Activities

The statement of activities presents information that demonstrates how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal years.

The following table reflects the condensed statement of activities. Net position decreased $16.0 million over the prior year; as a result of current period expenses exceeding revenues. In 2014, operating grants and contributions reported were $78.1 million. In 2015, operating grants and contributions reported are $74.2 million, a reduction of $3.9 million from the prior year. This reduction can be attributed to a $1.7 million reduction in state grant revenue at the Health department and a reduction of $2.0 million due to close out of the IKE Flood buyout and disaster recovery grants. In 2014, capital grant and contributions reported were $24.5 million and included contributions of $2.6 million for public safety, $1.3 million for judicial, $3.2 million for health & welfare, and $17.4 million for highway and roads. In 2015, total contributions reported are $13.5 million, all for highway and roads, which is $11.1 million less than the prior year total.

The reduction in net position is also caused by a $40.1 million increase in total expenses. The primary cause of that increase is in Highway and Roads and is the result of jurisdictional transfers of assets in 2015. Those transfers of assets are reflected as current period expenditures in the statement of activities.

The condensed statement of activities table also reflects the restatement of the net position at the beginning of the year. This restatement was made to reflect the county's long term pension liability (see note 18).

WILL COUNTY'S CONDENSED STATEMENT OF ACTIVITIES
For the fiscal years ended November 30
(in millions)

| | Governmental Activities | |
|---|---|---|
| | 2014 * | 2015 |
| Revenues: | | |
| Program revenues: | | |
| Charges for services | $ 64.7 | $ 65.8 |
| Operating grants and contributions | 78.1 | 74.2 |
| Capital grants and contributions | 24.6 | 13.5 |
| General revenues: | | |
| Property taxes | 116.6 | 117.4 |
| Replacement taxes | 4.0 | 3.8 |
| Income tax | 10.1 | 11.2 |
| Sales tax | 23.8 | 24.5 |
| Other taxes | 0.9 | 1.1 |
| Investment earnings | 2.1 | 3.6 |
| Other general revenues | 2.5 | 2.9 |
| Total revenues | 327.4 | 318.0 |

Continued

WILL COUNTY'S CONDENSED STATEMENT OF ACTIVITIES (continued)
For the fiscal years ended November 30
(in millions)

| | Governmental Activities | |
|---|---|---|
| | 2014 * | 2015 |
| Expenses: | | |
| General and administrative | 54.2 | 48.8 |
| Public safety | 91.1 | 93.6 |
| Judicial | 44.5 | 50.2 |
| Health and welfare | 63.0 | 62.5 |
| Highway and roads | 34.9 | 73.2 |
| Interest on long-term debt | 6.3 | 5.8 |
| Total expenses | 294.0 | 334.1 |
| Increase (decrease) in net position | 33.5 | (16.0) |
| Restatement | - | (65.9) |
| Net position beginning of year | 529.0 | 562.5 |
| Net position end of year | $ 562.5 | $ 480.6 |

* Prior year information has not been updated for the County's implementation of GASB Statement Nos. 68 and 71 in fiscal year 2015.

The statement of activities can be found on page 18 of this report.

## FUND FINANCIAL STATEMENTS ANALYSIS

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, fund balances serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. The portions of restricted and committed fund balances limit the availability of fund resources for future use, whereas the portions of assigned and unassigned fund balances are readily available. The focus of the governmental funds is to show the short term changes in current operations. At the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of $272.7 million, an increase of $5.0 million in comparison with the previous fiscal year (Statement 5).

The General Fund is the primary operating fund of the County. At the end of the current fiscal year, the unassigned fund balance of the General Fund was $51.9 million (Statement 3). Unassigned fund balance represents 28.0% of total general fund expenditures and is a measure of the General Fund's liquidity. This healthy level of liquidity reflects the strong budgetary measures taken during the economic downturn. The fund balance of the General Fund decreased by $6.4 million during the current fiscal year as a result of labor contract settlements and overtime (Statement 5).

The two other major funds which are shown in the Fund Financial Statements are the RTA Tax Revenue Fund, and the County Motor Fuel Fund. The RTA Tax Revenue Fund and the County Motor Fuel Fund are Special Revenue funds with ending fund balances of $45.1 and $79.5 increase/decrease of $7.1 million and $0.1 million, respectively (Statement 3 & 4).

The other governmental funds are grouped into 3 categories: Special Revenue, Debt Service, and Capital Projects.

The revenues and expenditures of the General Fund are analyzed below.

## Revenues

The most significant revenue sources for all funds during fiscal year 2015 continue to be property taxes, intergovernmental sources, and charges for services. Property taxes increased by 0.1% and intergovernmental revenue increased by 7.3%. Charges for services decreased by 5.3%. These changes result in a $2.3 million increase overall. Investment income increased by $0.1 million which is due to market value fluctuations.

COMPARATIVE SUMMARY OF REVENUES
GENERAL FUND
For the Fiscal Years ending November 30

| | 2014 GENERAL FUND | 2015 GENERAL FUND | INCREASE (DECREASE) 2013 to 2014 | % CHANGE |
|---|---|---|---|---|
| Property taxes | $ 95,112,099 | $ 95,202,304 | $ 90,205 | 0.1% |
| Licenses and permits | 1,068,529 | 1,080,081 | 11,552 | 1.1% |
| Intergovernmental | 55,476,658 | 59,510,976 | 4,034,318 | 7.3% |
| Charges for services | 31,563,277 | 29,902,703 | (1,660,574) | -5.3% |
| Fines and forfeitures | 3,089,376 | 2,622,310 | (467,066) | -15.1% |
| Investment income (loss) | 796,939 | 849,593 | 52,654 | 6.6% |
| Miscellaneous revenue | 379,250 | 611,982 | 232,732 | 61.4% |
| Total | $ 187,486,128 | $ 189,779,949 | $ 2,293,821 | 1.2% |

## Expenditures

Governmental expenditures are categorized into the separate functions and services provided. The General Fund includes the following categories: general and administrative, public safety, judicial, health and welfare, debt service-principal, debt service – interest and fiscal charges, debt service-bond issuance costs, and capital outlay.

Within these separate functions, the personnel services class of expenditure remains the highest expenditure in County operation due to the labor intensive nature of service delivery. Benefit payments remain a significant portion of the total personnel services costs and continue to increase. The general and administrative expenditures increased due to increases in contractual expenditures. The public safety expenditures increased due to increased personnel costs.

The following is the analysis of expenditures by function for the past two years for the General Fund.

COMPARATIVE SUMMARY OF EXPENDITURES
GENERAL FUND
For the Fiscal Years ending November 30

| | 2014 GENERAL FUND | 2015 GENERAL FUND | INCREASE (DECREASE) 2013 to 2014 | % CHANGE |
|---|---|---|---|---|
| General and administrative | $ 41,542,441 | $ 43,416,920 | $ 1,874,479 | 4.5% |
| Public safety | 74,834,907 | 78,725,220 | 3,890,313 | 5.2% |
| Judicial | 41,123,278 | 43,032,710 | 1,909,432 | 4.6% |
| Health and welfare | 20,012,529 | 19,978,609 | (33,920) | -0.2% |
| Debt service - principal | - | 34,183 | 34,183 | 0.0% |
| Capital outlay | 5,068,818 | 403,725 | (4,665,093) | -92.0% |
| Total | $ 182,581,973 | $ 185,591,367 | $ 3,009,394 | 1.6% |

## GENERAL FUND BUDGETARY HIGHLIGHTS

The County's budget is prepared according to Illinois law and is based on accounting for certain transactions on a modified accrual basis of accounting. A budget to actual schedule is provided as required supplementary information for the General Fund. Budget columns are provided for both the original adopted budget for fiscal year 2015 as well as the final budget. Significant (amounts greater than $100,000) amendments to the budget and significant differences between the final budget and actual results are discussed below.

Note: There were no significant differences between the General Fund revenue original budget to the final budget.

| Expenditures | Original Budget | Final Budget | Variance | Reason For Amendment |
|---|---|---|---|---|
| Support services | 6,908,502 | 7,873,064 | $ 964,562 | Budget amended: Reduction to County Board anticipated expenditures and increase to departments for grants awarded during the fiscal year. |
| Sheriff - ADF food service | 890,164 | 992,902 | 102,738 | Reallocation of budget authority to meet service delivery needs within the Sheriff's operations. |
| Sheriff - ADF records section | 1,429,119 | 1,593,690 | 164,571 | Reallocation of budget authority to meet service delivery needs within the Sheriff's operations. |
| Sheriff - warrants/GSU/investigations | 6,981,489 | 6,765,191 | (216,298) | Reallocation of budget authority to meet service delivery needs within the Sheriff's operations. |

| Revenues | Final Budget | Actual | Variance | Reason For Difference |
|---|---|---|---|---|
| Intergovernmental | 59,188,943 | 59,510,976 | 322,033 | Increase: Local distribution of State income tax, supplemental tax, and juvenile detention salary reimbursements. |
| Charges for services | 33,319,942 | 29,902,703 | (3,417,239) | Decrease: Recorder fees, Circuit Clerk fees, Nursing Home medical insurance, and Landfill Host fees. |
| Fines and forfeitures | 3,206,000 | 2,622,310 | (583,690) | Decrease: Circuit Clerk criminal fines and Sheriff foreclosures. |
| Miscellaneous revenues | 1,502,626 | 611,982 | (890,644) | Decrease: Miscellaneous. |
| Investment income | 1,037,860 | 849,593 | (188,267) | Decrease: Market value fluctuation/interest. |

| Expenditures | Final Budget | Actual | Variance | Reason For Difference |
|---|---|---|---|---|
| County board | $ 6,949,170 | $ 5,788,590 | $ 1,160,580 | Anticipated grants were lower than expected. |
| County executive | 2,751,103 | 1,824,428 | 926,675 | Controlled expenditures. |
| Support services | 7,873,064 | 6,524,078 | 1,348,986 | Controlled expenditures. |
| Records management | 1,009,342 | 896,738 | 112,604 | Controlled expenditures. |
| Land use | 3,721,134 | 3,216,908 | 504,226 | Controlled expenditures. |
| Human Resources | 988,469 | 880,783 | 107,686 | Controlled expenditures. |
| Worker's Compensation | 5,988,827 | 3,621,987 | 2,366,840 | Controlled expenditures. |
| Tort Immunity | 4,589,495 | 3,263,220 | 1,326,275 | Controlled expenditures. |
| Sunny Hill nursing home | 21,998,006 | 19,983,846 | 2,014,160 | Controlled expenditures. |
| Circuit courts | 4,151,854 | 3,558,461 | 593,393 | Controlled expenditures. |
| Probation department | 6,496,473 | 6,102,075 | 394,398 | Controlled expenditures. |
| Juvenile detention facility | 6,851,698 | 6,302,315 | 549,383 | Controlled expenditures. |
| Circuit clerk | 7,953,793 | 7,806,960 | 146,833 | Controlled expenditures. |
| State's attorney | 11,843,982 | 12,669,212 | (825,230) | Retro pay. |
| County clerk - elections | 3,341,638 | 2,372,378 | 969,260 | Controlled expenditures. |
| County coroner | 1,886,899 | 1,761,591 | 125,308 | Controlled expenditures. |
| Sheriff - enforcement/administration | 22,984,515 | 24,822,639 | (1,838,124) | Retro pay for settlement of labor contract. |
| Sheriff - facility/fleet maintenance | 2,408,730 | 2,308,331 | 100,399 | Controlled expenditures. |
| Sheriff - ADF custody of prisoners | 27,232,660 | 30,366,204 | (3,133,544) | Retro pay for settlement of labor contract and overtime. |
| Sheriff - building security | 3,600,522 | 3,702,067 | (101,545) | Retro pay for settlement of labor contract. |

## CAPITAL ASSET AND LONG-TERM DEBT ACTIVITY

### Capital Assets

The County's investment in capital assets for its governmental activities at year-end totaled $439,398,128 (net of accumulated depreciation) (Statement 1). This investment in capital assets included: land; ROW/easements; construction in progress; buildings and improvements; equipment; intangibles; and highway infrastructure such as roads, bridges, and streetlights. There were $67,374,357 of capital asset additions recorded during the year (including $39,052,036 of prior period construction in progress that was transferred). There was $15,749,214 of depreciation charges that were expensed on total capital assets.

Major capital asset additions during the fiscal year included the following:

| | |
|---|---|
| Infrastructure | $ 36,474,698 |
| Construction in progress | 16,740,350 |
| Building Improvements | 7,627,272 |
| ROW/Easements | 3,759,169 |

Additional information on the County's capital assets can be found in Note 6 on pages 39-40 of this report.

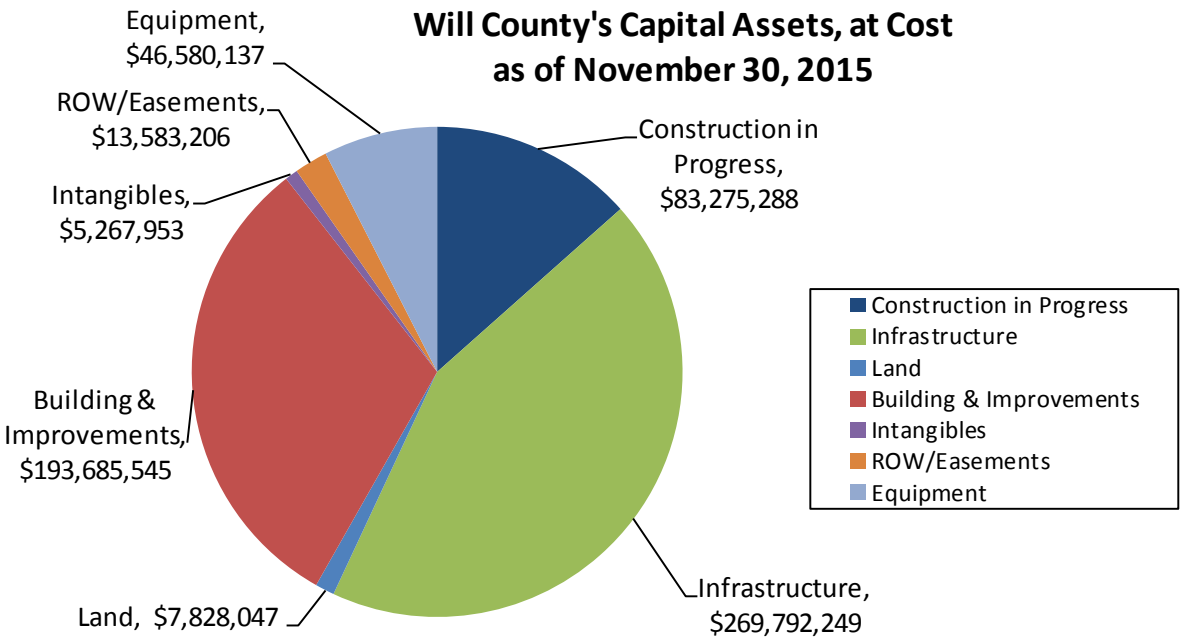
### Debt Administration

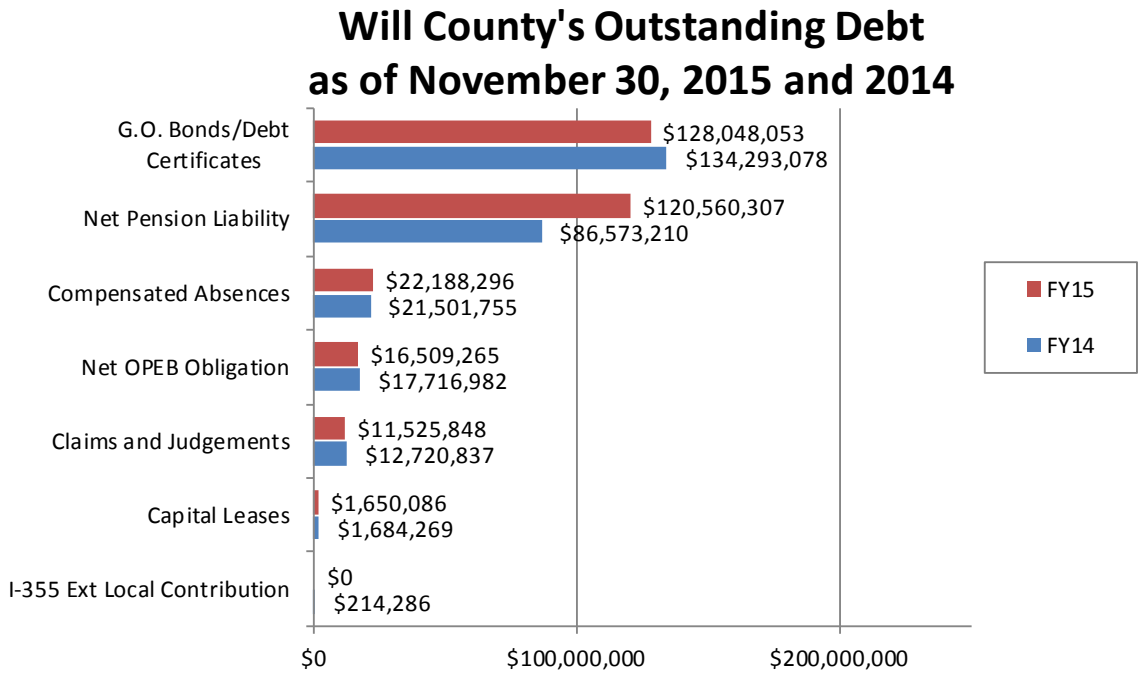
Total County long-term debt at year end was $300.5 million (Statement 1).

The debt is comprised of the following (in millions): general obligation bonds payable, $128.0 ; capital leases, $1.7 ; compensated absences, $22.2 ; net OPEB obligation, $16.5 ; net pension liability, $120.6 ; and claims and judgments, $11.5 The entire amount of the general obligation issues are backed by the full faith and credit of the County through property taxes.

The State statutes limit the amount of outstanding debt to 5.75% of the assessed valuation; that would make the current debt limitation $1 billion, which is significantly more than the County's general obligation debt.

Additional information on the County's long-term debt can be found in Note 7 on pages 40-44 of this report.


Will County's Capital Assets, at Cost as of November 30, 2015
Equipment, $46,580,137
ROW/Easements, $13,583,206
Intangibles, $5,267,953
Building & Improvements, $193,685,545
Land, $7,828,047
Construction in Progress, $83,275,288
Infrastructure, $269,792,249
Construction in Progress
Infrastructure
Land
Building & Improvements
Intangibles
ROW/Easements
Equipment


Will County's Outstanding Debt as of November 30, 2015 and 2014
G.O. Bonds/Debt Certificates
$128,048,053
$134,293,078
Net Pension Liability
$120,560,307
$86,573,210
Compensated Absences
$22,188,296
$21,501,755
Net OPEB Obligation
$16,509,265
$17,716,982
Claims and Judgements
$11,525,848
$12,720,837
Capital Leases
$1,650,086
$1,684,269
I-355 Ext Local Contribution
$0
$214,286
$0
$100,000,000
$200,000,000
FY15
FY14

## CONDITIONS EXPECTED TO HAVE A SIGNIFICANT EFFECT ON FINANCIAL POSITION

The State of Illinois' troubled fiscal situation continues to impact the County's portion of state-based revenue, especially for grants. Non-payment of state fy2016 grants is forcing the county to suspend or eliminate Family Case Management and Behavioral Health programs at the Will County Health Department and the Adult Redeploy Illinois program at the States Attorneys Drug Prosecution program. Lack of funding for these program will likely result in staff reductions. Uncertainty about adoption of a state fy2017 budget and payment due for services provided in 2016, remains a concern. The County continues to monitor the State's budget process so an assessment can be made as to the impact to the 2016 fiscal year and development of the 2017 county budget.

Construction is scheduled to be completed in June 2016 on the sewer and water infrastructure at the County's Laraway Road facility. This project will then be followed by the start of construction on the new Sheriff's administrative facility and dispatch center in September 2016. The First Midwest Bank building, which was acquired in 2014, will be the foot print of a new county court facility. The first floor of that building is generating rental income for the County. The remaining floors are being used to temporarily house some of the Sheriff's administrative staff until the Laraway road facility has been completed. Architectural plans for the new court facility are being developed, with construction expected to begin late in 2017 or early in 2018. The county will be issuing General Obligation, Alternative Revenue bonds to pay for these capital projects.

Standard & Poors Rating Services rated the County AA+ for the 2008, 2010, 2012, 2014, and 2015A series bonds. Moody's Investor Services rated the 2012, 2014, and 2015A series bonds as Aa1. Maintaining our AA+/Aa1 bond rating is a reflection of the County's strong fiscal policies and positions the County favorably as we continue to implement our capital plans.

Tax cap legislation passed by the Illinois General Assembly for taxing districts has limited growth in the extended tax levy. The County has levied below the cap for the last six years, keeping real estate taxes relatively flat. The 2014 county levy, collected in 2015 was $115,986,347 and the levy for 2015, collected in 2016 is $117,286,821, a small increase due to new property.

The 2016 adopted budget is $481,999,607, an increase from the 2015 budget that includes the beginning stages of our capital projects. The county continues to look for ways to consolidate services and reduce expenses where possible. In 2015 the building maintenance of the court house and the river valley juvenile detention center were brought under the county executives' office, with a plan to increase efficiency and reduce costs. This is the first step of consolidation provides the county with the ability to be proactive in addressing building maintenance needs as we move forward with our new court facility.

The unemployment rate is at 6.0%, a decrease from the previous year's rate of 7.4%. The unemployment rate in Illinois is also 6.0% as of November 2015.

The factors above are considered throughout the planning and decision making process and were considered when preparing the budget for the fiscal year beginning December 1, 2015.

## REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of Will County's finances for all those with an interest in them. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the County Executive's Office, 302 N. Chicago St, Joliet, IL 60432, or email Karen Hennessy, khennessy@willcountyillinois.com.

# COUNTY-WIDE FINANCIAL STATEMENTS

Statement of Net Position
November 30, 2015

| | Primary Government | |
|---|---|---|
| | Governmental Activities | Component Units |
| **Assets** | | |
| Cash and cash equivalents | $ 65,891,685 | $ 13,788,361 |
| Investments | 202,926,833 | 13,662,542 |
| Restricted cash and cash equivalents | 41,035 | 2,028,466 |
| Restricted investments | - | 338,875 |
| Accrued interest | 1,621,912 | 15,282 |
| Property tax receivable, net | 120,158,059 | 35,697,716 |
| Accounts receivable | 10,885,259 | 1,486 |
| Due from other governmental agencies | 27,210,233 | 66,222 |
| Inventory | 2,989,444 | - |
| Prepaid items | 333,259 | 149,592 |
| Lease payments receivable | - | 1,988,300 |
| Capital assets not being depreciated/amortized | 104,918,951 | 270,245,623 |
| Capital assets being depreciated/amortized, net | 334,479,177 | 43,900,494 |
| Total assets | 871,455,847 | 381,882,959 |
| **Deferred outflows of resources** | | |
| Unamortized loss on refunding | 2,366,952 | 6,373,813 |
| Deferred outflows related to pensions | 54,623,606 | 2,667,460 |
| Total deferred outflows of resources | 56,990,558 | 9,041,273 |
| Total assets and deferred outflows of resources | 928,446,405 | 390,924,232 |
| **Liabilities** | | |
| Accounts payable | 17,111,572 | 1,525,128 |
| Retainage payable | 450,307 | - |
| Salaries payable | 10,714,660 | 282,721 |
| Other current liabilities | 228,014 | 27,676 |
| Unearned revenue | 722,214 | 1,520,680 |
| Interest payable | 243,288 | 260,515 |
| Long-term debt, due within one year | 17,410,548 | 17,230,000 |
| Long-term debt, due in more than one year | 283,071,307 | 150,991,771 |
| Total liabilities | 329,951,910 | 171,838,491 |
| **Deferred inflows of resources** | | |
| Property taxes levied for future periods | 117,443,052 | 35,697,716 |
| Deferred inflows related to pensions | 412,948 | - |
| Total deferred inflows of resources | 117,856,000 | 35,697,716 |
| Total liabilities and deferred inflows of resources | 447,807,910 | 207,536,207 |

(Continued)

Statement of Net Position (continued)
November 30, 2015

| | Primary Government | |
|---|---|---|
| | Governmental Activities | Component Units |
| Net position | | |
| Net investment in capital assets | $ 312,066,941 | $ 185,032,427 |
| Restricted for: | | |
| Debt service | 14,662,721 | 1,044,623 |
| Construction and development | - | 1,005,702 |
| Road projects | 92,183,470 | - |
| Social Security | 6,347,716 | - |
| Other purposes | 9,338,910 | 1,724,192 |
| Unrestricted net position (deficit) | 46,038,737 | (5,418,919) |
| Total net position | $ 480,638,495 | $ 183,388,025 |

See accompanying Notes to Financial Statements.

Statement of Activities
Year Ended November 30, 2015

| Functions/programs | Expenses | Program Revenues: Charges for Services | Program Revenues: Operating Grants and Contributions | Program Revenues: Capital Grants and Contributions | Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities | Net (Expense) Revenue and Changes in Net Position: Component Units |
|---|---|---|---|---|---|---|
| Primary government | | | | | | |
| Governmental activities: | | | | | | |
| General and administrative | $ 48,755,800 | $ 10,118,827 | $ 456,724 | $ - | $ (38,180,249) | |
| Public safety | 93,547,330 | 11,388,257 | 5,129,080 | 48,118 | (76,981,875) | |
| Judicial | 50,175,630 | 17,999,744 | 8,308,115 | - | (23,867,771) | |
| Health and welfare | 62,527,603 | 24,511,053 | 24,064,280 | - | (13,952,270) | |
| Highway and roads | 73,156,753 | 1,745,167 | 36,252,065 | 13,467,566 | (21,691,955) | |
| Interest on debt | 5,838,586 | - | - | - | (5,838,586) | |
| Total primary government | $ 334,001,702 | $ 65,763,048 | $ 74,210,264 | $ 13,515,684 | (180,512,706) | |
| Component units | $ 34,657,611 | $ 7,770,919 | $ - | $ 3,417,826 | | $ (23,468,866) |
| General revenues | | | | | | |
| Property taxes | | | | | 117,368,416 | 35,566,271 |
| Replacement taxes | | | | | 3,783,435 | 781,388 |
| Income tax | | | | | 11,219,260 | - |
| Sales tax | | | | | 24,492,967 | - |
| Other taxes | | | | | 1,123,981 | - |
| Intergovernmental revenue | | | | | - | 264,928 |
| Investment earnings | | | | | 3,594,312 | 24,642 |
| Other general revenues | | | | | 2,939,801 | 668,470 |
| Total general revenues | | | | | 164,522,172 | 37,305,699 |
| Change in net position | | | | | (15,990,534) | 13,836,833 |
| Net position at beginning of year, as restated (note 18) | | | | | 496,629,029 | 169,551,192 |
| Net position, end of the year | | | | | $ 480,638,495 | $ 183,388,025 |

See accompanying Notes to Financial Statements.

# FUND FINANCIAL STATEMENTS

Balance Sheet
Governmental Funds
November 30, 2015

| | General Fund | RTA Tax Revenue Fund | County Motor Fuel Tax Fund | Other Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| Cash and cash equivalents | $ 15,308,938 | $ 4,551,889 | $ 10,535,421 | $ 35,495,437 | $ 65,891,685 |
| Investments | 65,315,225 | 40,198,757 | 61,901,868 | 35,510,983 | 202,926,833 |
| Restricted cash and cash equivalents | 41,035 | - | - | - | 41,035 |
| Accrued interest | 1,272,480 | - | 249,434 | 99,998 | 1,621,912 |
| Property tax receivable, net | 2,497,418 | - | - | 217,589 | 2,715,007 |
| Property tax receivable-2015 | 95,333,305 | - | - | 22,109,747 | 117,443,052 |
| Accounts receivable | 3,971,087 | - | - | 6,914,172 | 10,885,259 |
| Due from other funds | 566,865 | - | 2,050,000 | 129,700 | 2,746,565 |
| Due from other governmental agencies | 16,147,973 | 5,793,368 | 4,471,068 | 797,824 | 27,210,233 |
| Inventory | 1,681,493 | - | 1,307,951 | - | 2,989,444 |
| Prepaid items | - | - | - | 333,259 | 333,259 |
| TOTAL ASSETS | $ 202,135,819 | $ 50,544,014 | $ 80,515,742 | $ 101,608,709 | $ 434,804,284 |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | | | | | |
| Liabilities | | | | | |
| Accounts payable | $ 4,562,045 | $ 2,701,267 | $ 953,544 | $ 8,894,716 | $ 17,111,572 |
| Retainage payable | - | 291,640 | 43,868 | 114,799 | 450,307 |
| Salaries payable | 8,253,840 | - | 4,940 | 2,455,880 | 10,714,660 |
| Other current liabilities | 136,615 | - | - | 91,399 | 228,014 |
| Unearned revenue | 173,933 | 530,075 | - | 18,206 | 722,214 |
| Due to other funds | 129,700 | - | - | 2,616,865 | 2,746,565 |
| Total liabilities | 13,256,133 | 3,522,982 | 1,002,352 | 14,191,865 | 31,973,332 |
| Deferred inflows of resources | | | | | |
| Unavailable revenue | 8,523,101 | 1,909,045 | 16,597 | 2,247,333 | 12,696,076 |
| Property taxes levied for future periods | 95,333,305 | - | - | 22,109,747 | 117,443,052 |
| Total deferred inflows of resources | 103,856,406 | 1,909,045 | 16,597 | 24,357,080 | 130,139,128 |
| Fund balances | | | | | |
| Nonspendable | 1,681,493 | - | 1,307,951 | 333,259 | 3,322,703 |
| Restricted | 25,998,466 | 45,111,987 | 46,067,441 | 17,316,048 | 134,493,942 |
| Committed | 5,443,132 | - | 18,410,431 | 36,169,517 | 60,023,080 |
| Assigned | - | - | 13,710,970 | 11,919,975 | 25,630,945 |
| Unassigned (deficit) | 51,900,189 | - | - | (2,679,035) | 49,221,154 |
| Total fund balances | 85,023,280 | 45,111,987 | 79,496,793 | 63,059,764 | 272,691,824 |
| TOTAL LIABILITES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | $ 202,135,819 | $ 50,544,014 | $ 80,515,742 | $ 101,608,709 | $ 434,804,284 |

See accompanying Notes to Financial Statements.

Reconciliation of Governmental Funds Balance Sheet
to Statement of Net Position
November 30, 2015

| | | | |
|---|---|---|---|
| Total fund balances - governmental funds | | $ | 272,691,824 |
| Amounts reported for governmental activities in the statement of net position are different because: | | | |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds: | | | |
| Capital assets | $ 620,012,425 | | |
| Accumulated depreciation | (180,614,297) | | |
| Net capital assets | | | 439,398,128 |
| Revenues in the statement of activities that do not provide current financial resources are deferred in the funds. | | | 12,696,076 |
| The loss on refunding of bonds is capitalized and amortized over the life of the bonds on the statement of net position. | | | 2,366,952 |
| The deferred outflows and inflows of resources related to the pension plans is not a flow of current financial resources and thus is not reported in the funds. | | | 54,210,658 |
| Interest on long-term debt is not accrued in governmental funds, but rather is recognized when due. | | | (243,288) |
| Some liabilities reported in the statement of net position do not require the use of current financial resources and therefore are not reported as liabilities in governmental funds. These liabilities consist of : | | | |
| General obligation bonds/debt certificates payable | (128,048,053) | | |
| Capital leases | (1,650,086) | | |
| Compensated absences | (22,188,296) | | |
| Net OPEB obligation | (16,509,265) | | |
| Net pension liability | (120,560,307) | | |
| Claims and judgments payable | (11,525,848) | | |
| Total long-term liabilities | | | (300,481,855) |
| Net position of governmental activities | | $ | 480,638,495 |

See accompanying Notes to Financial Statements.

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
Year Ended November 30, 2015

| | General Fund | RTA Tax Revenue Fund | County Motor Fuel Tax Fund | Other Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Property taxes | $ 95,202,304 | $ - | $ - | $ 22,170,500 | $ 117,372,804 |
| Licenses and permits | 1,080,081 | - | - | 2,714,047 | 3,794,128 |
| Intergovernmental | 59,510,976 | 27,018,476 | 9,271,453 | 20,005,834 | 115,806,739 |
| Charges for services | 29,902,703 | - | - | 27,837,298 | 57,740,001 |
| Fines and forfeitures | 2,622,310 | - | - | 1,094,972 | 3,717,282 |
| Investment income | 849,593 | - | 692,218 | 326,628 | 1,868,439 |
| Miscellaneous revenues | 611,982 | - | 89,837 | 2,138,985 | 2,840,804 |
| Total revenues | 189,779,949 | 27,018,476 | 10,053,508 | 76,288,264 | 303,140,197 |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General and administrative | 43,416,920 | - | - | 8,238,898 | 51,655,818 |
| Public safety | 78,725,220 | - | - | 10,068,685 | 88,793,905 |
| Judicial | 43,032,710 | - | - | 5,587,187 | 48,619,897 |
| Health and welfare | 19,978,609 | - | - | 41,145,655 | 61,124,264 |
| Highway and roads | - | 922,480 | 3,150,744 | 10,797,716 | 14,870,940 |
| Debt service - principal | 34,183 | - | - | 7,748,217 | 7,782,400 |
| Debt service - interest and fiscal charges | - | - | - | 5,760,411 | 5,760,411 |
| Debt service - bond issuance costs | - | - | - | 393,015 | 393,015 |
| Capital outlay | 403,725 | 7,328,702 | 4,468,694 | 7,370,342 | 19,571,463 |
| Total expenditures | 185,591,367 | 8,251,182 | 7,619,438 | 97,110,126 | 298,572,113 |
| Excess (deficiency) of revenues over expenditures | 4,188,582 | 18,767,294 | 2,434,070 | (20,821,862) | 4,568,084 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | 239,648 | - | - | 28,776,749 | 29,016,397 |
| Refunding bonds issued | - | - | - | 26,360,000 | 26,360,000 |
| Premium on refunding bonds issued | - | - | - | 2,828,309 | 2,828,309 |
| Payment to refunded bond escrow agent | - | - | - | (28,791,405) | (28,791,405) |
| Transfers out | (10,874,871) | (11,643,000) | (2,496,811) | (4,001,715) | (29,016,397) |
| Total other financing sources (uses) | (10,635,223) | (11,643,000) | (2,496,811) | 25,171,938 | 396,904 |
| Net change in fund balances | (6,446,641) | 7,124,294 | (62,741) | 4,350,076 | 4,964,988 |
| Fund balances at beginning of year | 91,469,921 | 37,987,693 | 79,559,534 | 58,709,688 | 267,726,836 |
| Fund balances at end of year | $ 85,023,280 | $ 45,111,987 | $ 79,496,793 | $ 63,059,764 | $ 272,691,824 |

See accompanying Notes to Financial Statements.

Reconciliation of Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to Statement of Activities
Year Ended November 30, 2015

| | | |
|---|---|---|
| Net change in total fund balances | | $ 4,964,988 |
| Amounts reported for governmental activities in the statement of activities are different because: | | |
| Governmental funds report purchases of capital assets as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. | | |
| Capital expenditures | $ 15,099,470 | |
| Depreciation | (15,749,214) | |
| Capital expenditures in excess of depreciation | | (649,744) |
| Capital assets transferred to the County are recorded as capital contributions in the statement of activities, but do not require the use of current financial resources and therefore are not reported in the governmental funds. | | 13,515,684 |
| Transfer of capital assets to other jurisdictions, net of depreciation | | (44,677,056) |
| The proceeds from the sale of assets in the governmental funds were reported as miscellaneous revenue. However, the original cost of assets disposed of had a net value greater than the disposal proceeds. The difference has been recorded in the statement of activities. | | (323,788) |
| Repayment of principal on long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. | | |
| Bond/debt certificate principal retirement | 7,533,931 | |
| Loan retirement | 214,286 | |
| Capital leases retirement | 34,183 | |
| Total retirement of debt | | 7,782,400 |
| The issuance of bonds (including premiums) is shown as an other financing source in governmental funds but as an increase in bonds payable on the statement of net assets. | | (29,188,309) |
| Advance refunding of bond issuances are reported as an other financing use in the governmental funds but as a change in long-term liabilities on the statement of net assets. | | 26,850,000 |
| Deferred charges related to the refunding of bonds are shown as an other financing use in the governmental funds but are amortized over the life of the bonds on the statement of activities. | | 1,395,985 |
| Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. | | 1,355,288 |
| Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported in the governmental funds. | | |
| Increase in compensated absences | (686,541) | |
| Decrease in claims and judgments payable | 1,194,989 | |
| Decrease in accrued interest on debt | 15,015 | |
| Decrease in net OPEB obligation | 1,207,717 | |
| Increase in net pension liability | (33,987,097) | |
| Increase in deferred outflows of resources due to pensions | 34,807,639 | |
| Increase in deferred inflows of resources due to pensions | (412,948) | |
| Amortization of bond premiums | 1,049,403 | |
| Amortization of loss on refunding | (204,159) | |
| Total expenses of noncurrent resources | | 2,984,018 |
| Change in net position of governmental activities | | $ (15,990,534) |

See accompanying Notes to Financial Statements.

Statement of Fiduciary Net Position
Fiduciary Funds
November 30, 2015

| | Other Post Employment Benefits Trust Fund | Agency Funds |
|---|---|---|
| ASSETS | | |
| Cash and cash equivalents | $ 10,002,550 | $ 42,118,892 |
| Investments | - | 3,944,603 |
| Accrued interest | 82 | 349 |
| Accounts receivable | - | 424,249 |
| Total assets | $ 10,002,632 | $ 46,488,093 |
| LIABILITIES AND NET POSITION | | |
| Liabilities | | |
| Accounts payable | $ - | $ 611,617 |
| Amounts held for others | - | 45,876,476 |
| Total liabilities | - | 46,488,093 |
| Net Position Restricted for: | | |
| OPEB Benefits | $ 10,002,632 | $ - |

See accompanying Notes to Financial Statements.

Statement of Changes in Fiduciary Net Position
Other Post Employment Benefits Trust Fund
Year Ended November 30, 2015

| | | |
|---|---|---|
| ADDITIONS | | |
| Contributions | | |
| Employer contributions | $ | 2,000,000 |
| Investment income | | |
| Interest and dividends | | 1,192 |
| Change in net position | | 2,001,192 |
| Net position at beginning of year | | 8,001,441 |
| Net position at end of year | $ | 10,002,633 |

See accompanying Notes to Financial Statements.

COMPONENT UNIT STATEMENTS

Statement of Net Position - Component Units
November 30, 2015

| | Forest Preserve District of Will County | Public Building Commission | Total |
|---|---|---|---|
| **Assets** | | | |
| Cash and cash equivalents | $ 12,437,881 | $ 1,350,480 | $ 13,788,361 |
| Investments | 7,327,886 | 6,334,656 | 13,662,542 |
| Restricted cash and cash equivalents | 2,028,466 | - | 2,028,466 |
| Restricted investments | - | 338,875 | 338,875 |
| Accrued interest | 10,806 | 4,476 | 15,282 |
| Property tax receivable, net | 35,697,716 | - | 35,697,716 |
| Accounts receivable | 1,486 | - | 1,486 |
| Due from other governmental agencies | 66,222 | - | 66,222 |
| Prepaid items | 149,592 | - | 149,592 |
| Lease payments receivable | - | 1,988,300 | 1,988,300 |
| Capital assets not being depreciated/amortized | 269,844,826 | 400,797 | 270,245,623 |
| Capital assets being depreciated/amortized, net | 43,900,494 | - | 43,900,494 |
| Total assets | 371,465,375 | 10,417,584 | 381,882,959 |
| **Deferred outflows of resources** | | | |
| Unamortized loss on refunding | 6,373,813 | - | 6,373,813 |
| Pension related | 2,331,248 | 336,212 | 2,667,460 |
| Total deferred outflows of resources | 8,705,061 | 336,212 | 9,041,273 |
| Total assets and deferred outflows of resources | 380,170,436 | 10,753,796 | 390,924,232 |
| **Liabilities** | | | |
| Accounts payable | 658,864 | 866,264 | 1,525,128 |
| Salaries payable | 278,606 | 4,115 | 282,721 |
| Other current liabilities | - | 27,676 | 27,676 |
| Unearned revenue | 1,520,680 | - | 1,520,680 |
| Interest payable | 244,640 | 15,875 | 260,515 |
| Long-term debt, due within one year | 16,915,000 | 315,000 | 17,230,000 |
| Long-term debt, due in more than one year | 150,603,310 | 388,461 | 150,991,771 |
| Total liabilities | 170,221,100 | 1,617,391 | 171,838,491 |
| **Deferred inflows of resources** | | | |
| Property taxes levied for future periods | 35,697,716 | - | 35,697,716 |
| Total deferred outflows of resources | 35,697,716 | - | 35,697,716 |
| Total liabilities and deferred inflows of resources | 205,918,816 | 1,617,391 | 207,536,207 |
| **Net Position** | | | |
| Net investment in capital assets | 184,631,630 | 400,797 | 185,032,427 |
| Restricted for: | | | |
| Debt service | 705,748 | 338,875 | 1,044,623 |
| Construction and development | 1,005,702 | - | 1,005,702 |
| Other purposes | 1,724,192 | - | 1,724,192 |
| Unrestricted net position (deficit) | (13,815,652) | 8,396,733 | (5,418,919) |
| Total net position | $ 174,251,620 | $ 9,136,405 | $ 183,388,025 |

See accompanying Notes to Financial Statements.

Statement of Activities - Component Units
Year Ended November 30, 2015

| Functions/programs | Expenses | Program Revenues: Charges for Services | Program Revenues: Capital Grants and Contributions | Net (Expense) Revenue and Changes in Net Position: Forest Preserve District of Will County | Net (Expense) Revenue and Changes in Net Position: Public Building Commission | Net (Expense) Revenue and Changes in Net Position: Total |
|---|---|---|---|---|---|---|
| Forest Preserve District of Will County | | | | | | |
| Governmental activities: | | | | | | |
| General and administrative | $ 14,820,369 | $ - | $ 3,417,826 | $ (11,402,543) | | |
| Education and recreation | 3,206,307 | 1,391,672 | - | (1,814,635) | | |
| Public safety | 1,784,088 | - | - | (1,784,088) | | |
| Interest on debt | 7,567,853 | - | - | (7,567,853) | | |
| Total Forest Preserve District of Will County | 27,378,617 | 1,391,672 | 3,417,826 | (22,569,119) | | |
| Public Building Commission | | | | | | |
| Public building operations | 7,278,994 | 6,379,247 | - | | $ (899,747) | |
| Total | $ 34,657,611 | $ 7,770,919 | $ 3,417,826 | | | $ (23,468,866) |
| General revenues | | | | | | |
| Property taxes | | | | 35,566,271 | - | 35,566,271 |
| Replacement taxes | | | | 781,388 | - | 781,388 |
| Intergovernmental revenue | | | | 264,928 | - | 264,928 |
| Investment earnings | | | | - | 24,642 | 24,642 |
| Other general revenues | | | | 642,451 | 26,019 | 668,470 |
| Total general revenues | | | | 37,255,038 | 50,661 | 37,305,699 |
| Change in net position | | | | 14,685,919 | (849,086) | 13,836,833 |
| Net position at beginning of year, as restated | | | | 159,565,701 | 9,985,491 | 169,551,192 |
| Net position, end of the year | | | | $ 174,251,620 | $ 9,136,405 | $ 183,388,025 |

See accompanying Notes to Financial Statements.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Will County, Illinois (County), was incorporated in 1836. It encompasses 849 square miles and is located in the Chicago metropolitan area, approximately 30 miles southwest of downtown Chicago. The County is the fourth most populous county in Illinois with an estimated 2015 population of 684,769. The County operates under a County Executive form of government providing services, which include: corrections and rehabilitation, county development, public health, judiciary, human services, public safety, highways and roads, public service, and general administrative services. The Will County Board (Board) is the designated governing body of the County. The County's structure and legal activities are controlled by state statute. The primary function of the Board is to establish the various budgets for County funds and to levy taxes for County purposes. In addition, the Board adopts ordinances and rules pertaining to the management and operations of County departments. Two Board members are elected from each of the 13 districts for a two or four-year term. The County Executive is elected at large by the voters of the County.

The accounting policies and the presentation of the basic financial statements of the County (the primary government) and its component units have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies.

Financial Reporting Entity: The County has adopted the provisions of GASB Statement No. 14, *The Financial Reporting Entity*, and GASB Statement No. 61, *The Financial Reporting Entity: Omnibus*. Under these statements, financial statements include all organizations, activities, functions, funds, and component units for which the County is financially accountable. Financial accountability is defined as the appointment of a voting majority of the component unit's board, and either (1) the County's ability to impose its will over the component unit, or (2) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the County. The primary government is also financially accountable if an organization is fiscally dependent on, and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government, or (3) a jointly appointed board.

A legally separate, tax exempt organization should be reported as a component unit of a reporting entity if all of the following criteria are met: (1) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents; (2) the primary government is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization; (3) the economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to that primary government. Blended component units, although legally separate entities, are, in substance, part of the government's operations and are reported with similar funds of the primary government. Discrete component units are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the government. The following component units have been included in the financial statements of the County:

*Blended Component Unit* – Will County does not have any blended component units.

*Discrete Component Units* – The Forest Preserve District of Will County (Forest Preserve), a separate legal entity, has been included as a discretely presented component unit for the fiscal year ended December 31, 2015, in the County's basic financial statements. The Forest Preserve is an Illinois local government. The members of the Board are elected by the citizens of the County, to the Forest Preserve's Board of Commissioners at the same time they are elected to the County Board. The Forest Preserve has its own management, levy and budget authority, and its own authority to issue debt. The County has no responsibility for the operations of the Forest Preserve and a financial benefit or burden

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

relationship does not exist between the two. The Forest Preserve's financial statements include all government activities and functions whose expenditures are approved by the Board of Commissioners. No outside agencies have been included in the Forest Preserve's financial statements. Separately issued component unit financial statements are available for the Forest Preserve and can be obtained from their office at 17540 W. Laraway Rd., Joliet, IL 60433.

The Will County Public Building Commission (PBC), a separate legal entity, has been included as a discretely presented component unit (year ended November 30, 2015) in the County's basic financial statements. The PBC was formed through an intergovernmental agreement between the County and the City of Joliet, Illinois. The PBC provides construction, and renovation services to the County as well as to Kankakee County, Illinois. The Will County Executive is responsible for approving a voting majority of appointments made to the PBC board as well as for appointing its Executive Director. The PBC is financially dependent on the County because the County is liable to the PBC for a portion of the PBC's long-term debt. The PBC reports as a special purpose government engaged only in business-type activities. Separately issued component unit financial statements are available for the PBC and can be obtained from their office at 57 N. Ottawa St., Suite 512, Joliet, IL 60432.

Basis of Presentation: The County's basic financial statements consist of county-wide statements, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

*County-wide Financial Statements* – The county-wide focus is on the sustainability of the County as an entity and the change in aggregate financial position resulting from activities of the fiscal period. The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government and its discretely presented component units; fiduciary activities have been excluded. In the county-wide statement of net position, the balances of the governmental activities, which normally are supported by taxes and intergovernmental revenues, have been presented in a column separate from the discretely presented component units on a consolidated basis. For the most part, the effect of interfund activity has been removed from these statements. Exceptions to this general rule include interfund services provided and used. The county-wide statement of activities reflects both the expenses and net cost of each function of the County's governmental activities and discretely presented component units. Program revenues include charges paid by the recipient for the goods or services offered by the program, grants, and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues, which are not classified as program revenues, such as property taxes, are presented as general revenues of the County. The comparison of direct expenses with program revenues identifies the extent to which each County function is self-financing or draws from the general revenues of the County.

*Fund Financial Statements* – The financial transactions of the County are recorded in individual funds. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Separate statements for each fund category – governmental and fiduciary – are presented in the fund financial statements. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and presented as nonmajor funds.

A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

a. Total assets/deferred outflows of resources, liabilities/deferred inflows of resources, revenue, or expenditures of that individual governmental fund are at least 10% of the corresponding total for all funds of that category or type, and
b. The same element of the individual governmental fund that met the 10% test is at least 5% of the corresponding total for all governmental funds combined.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. In addition, any other governmental fund that the County believes is particularly important to financial statement users may be reported as a major fund.

In June 2012, the GASB issued statement No. 68 – Accounting and Financial Reporting for Pensions — an amendment of GASB Statement No. 27. This statement establishes standards for measuring and recognizing assets, liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures related to pensions. This standard was implemented effective December 1, 2014.

In November 2013, the GASB issued statement No. 71 – Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement 68. This statement addresses an issue regarding application of the transition provisions of Statement No 68. This standard was implemented effective December 1, 2014.

Measurement Focus, Basis of Accounting: The county-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the balance sheet, and the operating statements present increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized when earned, if measurable, and expenses are recognized as incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar revenues are recognized as revenues in the period when all applicable eligibility requirements imposed by the provider have been met.

The fiduciary fund financial statements (other than agency funds) are reported using the economic resources measurement focus and the accrual basis of accounting, as previously discussed in this note. Agency funds follow the accrual basis of accounting and do not have a measurement focus. They are not included in the county-wide financial statements nor the governmental fund financial statements.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. This is the manner in which these funds are budgeted. This presentation is deemed most appropriate to (a) demonstrate legal and covenant compliance and (b) demonstrate the source and use of liquid resources. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the county-wide statements' governmental columns, (due mainly to the inclusion of capital asset and long-term debt activity in the county-wide presentation) a reconciliation is presented on the page following each statement, which briefly explains the adjustments necessary to transform the fund based financial statements into the governmental column of the county-wide presentation.

Governmental fund revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose the County considers revenues to be available if they are collected within sixty (60) days of the end of the current fiscal period. Revenues considered to be susceptible to accrual include property taxes, intergovernmental revenue, interest income, certain charges for services, and fines and forfeitures. Amounts have been recognized as receivables for these revenue sources. Property taxes are recorded in the year levied as receivables and deferred inflows of resources. They are recognized as revenues in the succeeding year when services financed by the levy are being provided. Sales taxes are recognized as revenues in the year in which the underlying sales relating to it take place. Intergovernmental aids and grants are recognized as revenues in the period the County is entitled the

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

resources and the amounts are available. Amounts owed to the County which are not available are recorded as receivables and deferred inflows of resources. Amounts received prior to the entitlement period are also recorded as deferred inflows of resources. All other revenue items are considered to be measurable and available only when cash is received by the County.

Governmental fund expenditures generally are recorded when a liability is incurred, as under accrual accounting. An exception to this general policy is that principal and interest on general long-term debt are recognized when due.

The County reports the following major governmental funds:

- *General Fund* – The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. This includes the activity of the offices of the County's elected officials: Auditor, Circuit Court Clerk, Coroner, County Clerk, County Executive, County Recorder, County Board, Sheriff, Superintendent of Schools, State's Attorney, and Treasurer. Also included in the General Fund are the employer's portion of contributions to social security and retirement accounts and the County's risk financing activities for tort immunity and workmen's compensation accounts.

- *RTA Tax Revenue Fund* – The RTA Tax Revenue Fund is a special revenue fund that accounts for financial resources restricted for funds collected from State of Illinois RTA tax to be used transportation and public safety.

- *County Motor Fuel Tax Fund* – The County Motor Fuel Tax Fund is a special revenue fund that accounts for monies received from the State of Illinois for the County's share of motor fuel tax and local revenues restricted, committed, or assigned to expenditures for improving and maintaining county highways.

The County also reports the following funds:

- *Fiduciary Funds* – The County's fiduciary funds are the Other Post Employment Benefits Trust Fund and Agency Funds. The Agency Funds are used to account for assets - almost exclusively cash and investments - held by the County as an agent for other governmental units, private organizations, and/or individuals. A majority of agency funds are maintained for fiduciary functions of the Regional Office of Education, Circuit Clerk, Sheriff, County Clerk, County Coroner, and Treasurer offices.

a. *Governmental Funds* – In addition to the general fund type mentioned above, the County uses the following governmental fund types:

    - *Special Revenue Funds* – Special Revenue Funds are used to account for the proceeds of specific revenue sources requiring separate accounting because of legal or regulatory provisions or administrative action that are restricted or committed to expenditures for specific purposes (other than debt service or capital projects).

    - *Debt Service Funds* – The Debt Service Funds are used to account for the accumulation of resources that are restricted for the payment of, general long-term debt, principal, interest, and related costs.

    - *Capital Projects Funds* – The Capital Projects Funds are used to account for and report financial resources that are committed to the purchase or construction of major capital facilities, which are not financed by other funds.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The County has reported three categories of program revenues in the statement of activities (1) charges for services, (2) program-specific operating grants and contributions, and (3) program-specific capital grants and contributions. The determining factor for charges for service is the function that generates the revenue. Program-specific revenues are derived directly from the program itself or from external sources, such as the State of Illinois; they reduce the net cost of each function to be financed from the County's general revenues. For identifying the function to which operating and capital grants and contributions pertain, the determining factor is the function to which the revenues are restricted.

Eliminations have been made in the statement of net position to remove the "grossing-up" effect on assets and liabilities within the governmental activities column for amounts reported in the individual funds as interfund receivables and payables. Similarly, operating transfers between funds have been eliminated in the statement of activities. Amounts reported in the governmental funds as receivable from fiduciary funds have been reclassified in the statement of net position as accounts receivable.

Cash and Cash Equivalents: Cash and cash equivalents are comprised of cash on hand, checking accounts, savings accounts, and highly liquid investments or certificates of deposit with original maturities of three months or less. Restricted cash and cash equivalents and restricted investments represent amounts to be used for debt service and certain construction/development projects.

Investments: Investments are stated at fair value. The County invests in instruments provided under the Public Funds Investment Act (30 ILCS 235/2). The County Treasurer pools certain cash and investments of the County (excluding those funds accounted for by separate officials and those funds requiring or benefiting by separate investment). This gives the County the ability to maximize its yield on the short-term investment of cash.

Accumulated Vacation, Sick Leave, and Compensatory Time: It is the County's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. An expense for these amounts is reported in governmental funds at the time of employees' separation.

Employees earn vacation hours based on their years of service. In the event of termination, an employee is reimbursed for accumulated vacation days.

Employees are awarded one sick day for each month worked. Most County employees may accumulate up to 240 unused sick days. One-half of an employee's accumulated total is payable to the employee or his/her estate upon retirement, death, or permanent disability. All other terminations result in two paid sick days for each year of service.

Bargaining unit public safety employees are statutorily allowed to earn up to 480 hours of compensatory time. The practice is that public safety employees can require their compensatory time to be paid out at any time. Non-public safety bargaining unit employees can accumulate up to 240 hours, statutorily, and there is no pay out requirement.

Interfund Receivable/Payables: Due To/From Other Funds - During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. Those short-term payables and receivables are classified as "due to other funds" or "due from other funds" in the fund financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets: Capital assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the statement of net position. The County defines capital assets, as assets with an initial, individual cost of $5,000 or more and an estimated useful life in excess of one year. All purchased capital assets are valued at cost where historical records are available and at an estimated fair market value where no historical records exist. Donated capital assets are valued at their estimated fair market value on the date received.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements to land and buildings are capitalized. Interest expense incurred during construction of capital improvements has not been capitalized.

Capital assets consisting of infrastructure, including roads, bridges, overlays, curbs and gutters, streets and sidewalks, drainage and lighting systems, have also been capitalized. Such assets are normally immovable and of value only to the County.

Certain governmental expenditures representing construction/improvements for highways, streets, and bridges, are classified as current expenditures in the highways and roads function in the statement of revenues, expenditures and changes in fund balances for the following funds – Highway Fund, RTA Tax Revenue Fund, County Motor Fuel Tax Fund, Township Motor Fuel Tax Fund, Bridge Fund, and the Federal Matching Tax Fund.

All capital assets (except land and construction in progress, which are not depreciable) are being depreciated/amortized on a straight-line basis over their estimated useful lives. Useful lives are as follows:

| Asset | Years |
|---|---|
| Buildings and Improvements | 7-50 |
| Equipment | 5-10 |
| Intangibles | 5 & per contract |
| Infrastructure | 10-100 |

Inventory: General Fund inventory consists of revenue stamps used to record real estate transactions. These stamps are reported in the financial statements at cost, which equals the market value, using the first-in/first-out method. The costs of inventory are recorded when consumed rather than when purchased.

County Motor Fuel Tax Fund inventory consists of salt used for the County's highway system. Salt is reported in the financial statements at cost, which equals the market value, using the last-in/last-out method. The cost of inventoried salt is recorded when purchased.

Governmental funds report unearned revenue in connection with receivables for revenues that are not considered to be available to reduce liabilities of the current period.

Long-Term Obligations: In the government-wide financial statements, long-term debt and other long-term obligations, including compensated absences, are reported as liabilities. Items such as premiums and discounts are capitalized and amortized over the life of the related debt. Items such as unamortized loss on advance refunding are capitalized and amortized over the life of the related debt and are recorded as deferred outflows of resources. Items such as issuance costs are reported as expenses in the year incurred.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

In the fund financial statements, the face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Debt service funds are specifically established to account for and service the long-term obligations for the governmental funds debt. Debt is expensed in a governmental fund when due.

Prepaid items: Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements using the consumption method.

Fund Equity/Net Position: The equity of any given fund is generally to be used for the purpose for which the fund was created. Fund balances of debt service funds and capital projects funds, as reported in the fund financial statements, have been specifically restricted or committed for those purposes. Additionally, certain amounts are deemed nonspendable for expenditures prepaid by the County and inventory held at year end, as this equity is not available for current expenditures.

*Government-Wide Statements*

Equity is classified as net position and represents the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources. It is displayed in three components:

a. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent debt proceeds) of any borrowings that are attributable to the acquisition, construction, or improvement of those assets.
b. Restricted net position – Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or 2) law through constitutional provisions or enabling legislation.
c. Unrestricted net position – All other net position that does not meet the definitions of “restricted” or “net investment in capital assets.”

When both restricted and unrestricted resources are available for use, it is the County’s policy to use restricted resources first, then unrestricted resources as they are needed.

*Fund Statements*

Governmental fund equity is classified as fund balance. In accordance with Governmental Accounting Standards Board Statement No. 54 – Fund Balance Reporting and Governmental Fund Type Definitions, the County classifies governmental fund balance as follows:

a. Nonspendable – Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.
b. Restricted – Consists of fund balances with constraints place on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Committed – Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority. Fund balance amounts are committed through a formal resolution of the County Board. A resolution is the most binding constraint utilized for actions of a financial nature. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the County that originally created the commitment.
d. Assigned – Includes spendable fund balance amounts that are intended to be used for specific purposes that are not considered restricted or committed. Fund balance is assigned by the Finance Director, who has been designated by the County Board as the individual authorized to assign amounts in resolution 11-431. Assignments take place after the end of the reporting period.
e. Unassigned – Includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those purposes.

The County considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents / contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the County would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

Grant Programs: The County participates in several federal and state grant programs. Typically, each government pays the total cost of the project and then receives reimbursement for the federal or state agreed-upon percentage. Grant revenues are recognized in the accounting period when all eligibility criteria have been met.

Deferred Outflows/Inflows of Resources: The statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Use of Estimates: The preparation of the basic financial statements in conformity with GAAP requires the County's management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the basic financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates, but the County believes that the differences will be insignificant.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Information

The County abides by the following procedures in establishing the budgetary data reflected in the financial statements:

(1) The budget is available for public inspection for at least 15 days prior to passage by the County Board.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

(2) At a regular or special call meeting of the County Board in November, the Budget Director submits a proposed budget for the fiscal year commencing on December 1. The budget includes proposed expenditures and the means of financing them. A public hearing is held at this meeting.

(3) Prior to December 1, the budget is legally enacted through passage of an appropriation ordinance.

(4) Transfers of budgeted amounts between funds or any amendments to the originally approved budget by means of an emergency or supplemental appropriation require approval by two-thirds of the County Board members. Budget amendments were made during the fiscal year. Transfers of budgeted line items may be made within an appropriation group of a fund by the elected official or department head without seeking approval of the County Board. Transfers or any budget amendments made during the year are reflected in the budget information included in the financial statements. Amendments were made in a legally permissible manner.

(5) Budgetary control policy is that expenditures do not exceed appropriations. The level of control (level at which disbursements may not exceed budgets) is the department level, however, budgetary control is maintained with each department at the line item level. The County uses an encumbrance accounting system. Departments have up to 90 days after the end of the fiscal year to submit claims incurred during the fiscal year; unexpended appropriations lapse at that time.

(6) The following funds have legally adopted budgets: General (including Social Security, Illinois Municipal Retirement, Tort Immunity, and Workmen's Compensation), Sunny Hill Sanitarium, Health, Animal Control, Geographical Information System, Highway, RTA Tax Revenue, County Motor Fuel Tax, Township Motor Fuel Tax, Bridge, Federal Matching Tax, Circuit Court Automation, Alimony and Child Support, Court Document Storage, Circuit Clerk Operations and Administrative, Circuit Clerk Electronic Citation, Circuit Court CASA, State's Attorney Automation, State's Attorney Money Laundering, State's Attorney State Drug Forfeiture, State's Attorney Federal Drug Forfeiture, State's Attorney Drug Prosecution, Law Library, Probation Services, Children's Advocacy Center, Child Exchange Center, Juvenile Drug Court, Off Duty Assignment, Sheriff's Weight Scale, Sheriff's Restricted, Arrestee's Medical Cost, Foreclosure Mediation, Illinois Department of Nuclear Safety, EMA Warning and Training, Public Building Commission, ARPM Relief Program, County Clerk Assignment Automation, County Clerk Document Storage, Treasurer's Automation, Recorder's Automation, County Owned Parking Facility, Veteran's Assistance Commission, 911 Emergency, Solid Waste Management, IKE Disaster Recovery CDBG, Foreclosure Settlement Program, Community Development Block Grant, Community Development Home Program, Local Law Enforcement Block Grant, Workforce Development, Workforce Services, HUD Lead Hazard Reduction, Neighborhood Stabilization, State's Attorney Chicago Street Debt Service, Clearview Debt Service, Adult Detention Center Debt Service - 2005, Adult Detention Center Debt Service - 2006, Adult Detention Center Debt Service - 2008, Road Improvement Debt Service – 2010, Refunded Adult Detention Facility Debt Service – 2012, Refunded Adult Detention Facility Debt Service – 2014, Refunded Adult Detention Facility Debt Service – 2015, Community Health Center, and Capital Improvement/Repair.

(7) Budgets for all budgeted General, Special Revenue, Debt Service, and Capital Projects funds are adopted on a basis consistent with GAAP.

(8) As of November 30, 2015, the expenditures in the following funds were over budget: Off Duty Assignment Fund by $318,276; Refunded Adult Detention Facility Debt Service Fund – 2014 by $157,768; and Refunded Adult Detention Facility Debt Service Fund – 2015 by $201,693.

## NOTE 3 - CASH, CASH EQUIVALENTS, AND INVESTMENTS

The County's cash, cash equivalents, and investments are classified into deposits, investments, and other based upon their nature. Within each classification, the balances are further categorized, if required, by the risk element assumed as described below.

Deposits and Investments: The County's cash and investments at year end were comprised of the following:

| | Carrying Value | Statement Balances | Associated Risks |
|---|---|---|---|
| Held by County Treasurer | | | |
| Deposits | $ 99,627,430 | $ 102,682,251 | Custodial credit |
| Illinois Funds* | 136 | 172 | Credit |
| US Treasuries | 15,253,575 | 15,253,575 | Custodial credit; Interest Rate |
| US agencies - implicitly guaranteed | 67,733,065 | 67,733,065 | Credit; Custodial credit; Concentration of credit; Interest rate |
| State & Local Bonds | 40,950,955 | 40,950,955 | Credit; Custodial credit; Concentration of credit; Interest rate |
| Commercial paper | 299,070 | 299,070 | Credit; Custodial credit; Concentration of credit; Interest rate |
| Corporate bonds | 71,556,167 | 71,556,167 | Credit; Custodial credit; Concentration of credit; Interest rate |
| Held by other County departments | | | |
| Deposits | 28,958,795 | 33,275,354 | Custodial credit |
| Illinois Funds* | 546,405 | 546,405 | Credit |
| | $ 324,925,598 | $ 332,297,014 | |

| | |
|---|---|
| Reconciliation of Notes to Financial Statements: | |
| Per statement of net position | |
| Cash and cash equivalents | $ 65,891,685 |
| Investments | 202,926,833 |
| Restricted cash and cash equivalents | 41,035 |
| Per statement of fiduciary net position | |
| Cash and cash equivalents | 52,121,442 |
| Investments | 3,944,603 |
| | $ 324,925,598 |

The County's investment policy is to authorize the County to invest in any type of securities that are approved by the Illinois Compiled Statutes. The County is permitted by a County Board resolution or Illinois Statute to invest in:

a. Obligations guaranteed by the U.S. Government,
b. Interest-bearing accounts constituting direct obligations of any bank, as defined by the Illinois Banking Act and insured by the FDIC,
c. Forms of security legally issuable by Savings and Loan Associations incorporated under the laws of the U.S. Government and insured by FSLIC, and
d. Repurchase agreements.

NOTE 3 - CASH, CASH EQUIVALENTS, AND INVESTMENTS (Continued)

*Illinois Funds is an investment pool managed by the State of Illinois, Office of the Treasurer, which allows governments within the State to pool their funds for investment purposes. Illinois Funds is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in Illinois Funds are valued at Illinois Funds' share price, which is the price the investment could be sold.

Restricted assets: Restricted cash and cash equivalents is comprised of cash accounts totaling $41,035 which is restricted from use in general operations.

Credit Risk: Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County's investment policy is to avoid any transaction that might impair public confidence in the government of the County. Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

Credit ratings for the County investments at November 30, 2015 are as follows:

| Investment Type: | Standard & Poor's | Moody's Investor Service |
|---|---|---|
| Illinois Funds | AAAm | - |
| US agencies - implicitly guaranteed | AAA to AA+ | Aaa |
| State & Local bonds | AAA to BBB+ | Aaa to Ba3 |
| Commercial paper | A1 | P1 |
| Corporate bonds | AA+ to BBB | Aa1 to Ba1 |

Custodial Credit Risk: Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, deposits may not be returned. It is the Policy of the County to require that funds on deposit in a Depository bank in excess of FDIC or FSLIC insured limits, be secured by U.S. Government or U.S. Government Agencies securities, provided that the amount of the securities pledged will not be less than 102% of the fair market value of the net amount of public funds secured.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the County will not be able to recover the value of its investments that are in possession of an outside party. The County's investment policy requires that each investment transaction shall seek to first ensure that capital losses are avoided, whether they are from securities defaults or erosion of market value and avoid incurring unreasonable risks regarding specific security types and/or individual financial institutions. Illinois Funds are not subject to custodial credit risk.

The accounts not held by the County Treasurer are not required to follow County policy.

At November 30, 2015, deposits for these were under collateralized and uninsured in the amount of $160,658.

NOTE 3 - CASH, CASH EQUIVALENTS, AND INVESTMENTS (Continued)

Concentration of Credit Risk: Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County's investment policy places no limit on the amount the County may invest in any one issuer.

| Issuer | Investment Type | Percentage of Portfolio |
|---|---|---|
| Fannie Mae (FNMA) | US agencies - implicitly guaranteed | 25.5% |
| JPMorgan Chase | Corporate bonds | 8.4% |
| Freddie Mac (FHLMC) | US agencies - implicitly guaranteed | 6.2% |
| Morgan Stanley | Corporate bonds | 5.2% |
| Bank of America | Corporate bonds | 5.1% |

Interest Rate Risk: Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

The following schedules report the fair value and maturities (using the segmented time distribution method) for the County's investments at November 30, 2015.

| Investment Type | Fair Market Value | Less Than One Year | One to Five Years | Six to Ten Years |
|---|---|---|---|---|
| Held by County Treasurer | | | | |
| US Treasuries | $ 15,253,575 | $ 2,110,954 | $ 12,485,817 | $ 656,804 |
| US agencies - implicitly guaranteed | 67,733,065 | 1,277,600 | 17,752,737 | 48,702,728 |
| State & Local Bonds | 40,950,955 | 17,656,434 | 22,943,631 | 350,890 |
| Commercial paper | 299,070 | 299,070 | - | - |
| Corporate bonds | 71,556,167 | 71,556,167 | - | - |
| | $ 195,792,832 | $ 92,900,225 | $ 53,182,185 | $ 49,710,422 |

NOTE 4 - PROPERTY TAXES

Property taxes are collected by the County on behalf of all taxing bodies within Will County. Distributions are made to all taxing bodies, including the County, at least once every 30 days. Distributions are made more often during the two main collection periods.

The property tax levy for calendar year 2014 was recorded as revenue in fiscal year 2015 net of estimated loss on collections. The property tax calendar for Will County is as follows:

| | |
|---|---|
| Lien date | January 1, 2014 |
| Levy date | November 30, 2014 |
| First installment (one-half of the total bill) due | June 1, 2015 |
| Second installment (balance of the total bill) due | September 1, 2015 |

Under the Property Tax Limitation Act (Tax Cap) legislation in Illinois, the growth in total property tax extension for non-home rule governments in the five-collar counties (Kane, Lake, McHenry, DuPage, and Will Counties) will be limited to the lesser of 5% or the Consumer Price Index published by the U.S. Bureau of Labor Statistics of the preceding calendar year.

## NOTE 4 - PROPERTY TAXES (Continued)

The Property Tax Extension Act of 1991 does not apply to assessment on new construction or to bonds issued prior to the effective date or approved by referendum. Home rule units within the collar counties and all taxing districts outside the collar counties are exempt from the limitations contained in this Act at this time.

## NOTE 5 - DUE FROM OTHER GOVERNMENTAL AGENCIES

The County has recorded a receivable in the statement of net position for amounts due from other governmental agencies. The detail of that receivable follows:

| Receivable | Amount |
|---|---|
| Sales and use taxes | $ 12,675,540 |
| Income tax | 2,339,973 |
| Personal property replacement tax | 170,197 |
| Video Gaming Tax | 91,850 |
| Motor fuel tax | 5,126,190 |
| Grants and other reimbursements | 6,806,483 |
| Total | $ 27,210,233 |

## NOTE 6 - CAPITAL ASSETS

A summary of changes for the County's capital assets for the period December 1, 2014 through November 30, 2015 are as follows:

| | Balance November 30, 2014 | Additions | Deletions | Balance November 30, 2015 |
|---|---|---|---|---|
| Capital assets not being depreciated/amortized | | | | |
| Land | $ 7,701,134 | $ 126,913 | $ - | $ 7,828,047 |
| ROW/Easements | 10,853,347 | 3,759,169 | 1,029,310 | 13,583,206 |
| Intangibles | 232,410 | - | - | 232,410 |
| Construction in progress | 127,843,402 | 16,740,350 | 61,308,464 | 83,275,288 |
| Total capital assets not being depreciated/amortized | 146,630,293 | 20,626,432 | 62,337,774 | 104,918,951 |
| Capital assets being depreciated/amortized | | | | |
| Buildings and improvements | 186,058,273 | 7,627,272 | - | 193,685,545 |
| Equipment | 45,355,424 | 2,344,901 | 1,120,188 | 46,580,137 |
| Intangibles | 5,255,408 | 301,054 | 520,919 | 5,035,543 |
| Infrastructure | 259,807,598 | 36,474,698 | 26,490,047 | 269,792,249 |
| Total capital assets being depreciated/amortized, gross | 496,476,703 | 46,747,925 | 28,131,154 | 515,093,474 |
| Accumulated depreciation/amortization | | | | |
| Buildings and improvements | 48,563,674 | 3,762,544 | - | 52,326,218 |
| Equipment | 30,168,393 | 3,863,042 | 1,085,864 | 32,945,571 |
| Intangibles | 3,837,795 | 517,447 | 520,919 | 3,834,323 |
| Infrastructure | 89,004,102 | 7,606,181 | 5,102,098 | 91,508,185 |
| Total accumulated depreciation/amortization | 171,573,964 | 15,749,214 | 6,708,881 | 180,614,297 |
| Capital assets being depreciated/amortized, net of depreciation/amortization | 324,902,739 | 30,998,711 | 21,422,273 | 334,479,177 |
| Total capital assets, net of depreciation/amortization | $ 471,533,032 | $ 51,625,143 | $ 83,760,047 | $ 439,398,128 |

## NOTE 6 - CAPITAL ASSETS (Continued)

Depreciation/Amortization expense was charged to governmental functions as follows:

| | | |
|---|---|---|
| General and administrative | $ | 812,789 |
| Public safety | | 4,500,462 |
| Judicial | | 829,090 |
| Health and welfare | | 912,853 |
| Highway and roads | | 8,694,020 |
| Total depreciation/amortization expense | $ | 15,749,214 |

Construction Commitments: At November 30, 2014, the County had approximately $44,000,000 in outstanding engineering and building commitments for road/bridge construction projects. In addition, the County had approximately $140,000 in outstanding commitments for other various non-highway projects.

## NOTE 7 - LONG-TERM DEBT

A summary of changes for the County's long-term debt for the period December 1, 2014 through November 30, 2015 follows:

| | Balance November 30, 2014 | Additions | Retirements | Defeasance | Balance November 30, 2015 | Principal Due Within One Year |
|---|---|---|---|---|---|---|
| G.O. Bonds/Debt Certificates Payable: | | | | | | |
| 2005 G.O. Bonds - ADF bonds | $ 5,000,000 | $ - | $ - | $ 5,000,000 | $ - | $ - |
| 2006 G.O. Bonds - ADF bonds | 8,895,000 | - | 220,000 | 8,675,000 | - | - |
| 2008 G.O. Bonds - ADF bonds | 16,110,000 | - | 945,000 | 13,175,000 | 1,990,000 | 975,000 |
| 2010 G.O. Bonds - Road bonds | 84,430,000 | - | 4,230,000 | - | 80,200,000 | 4,330,000 |
| 2012 G.O. Bonds (Refunded 2005 ADF bonds) | 15,770,000 | - | - | - | 15,770,000 | - |
| 2014 G.O. Bonds (Refunded 2005, 2006, & 2008 ADF Bonds) | - | 9,195,000 | 1,855,000 | | 7,340,000 | 1,860,000 |
| 2015A G.O. Bonds (Refunded 2006 & 2008 ADF Bonds) | - | 17,165,000 | 230,000 | | 16,935,000 | 185,000 |
| Special Service Area Bond Y2001 -A (IEPA - DW) | 226,425 | - | 24,061 | - | 202,364 | 24,709 |
| Special Service Area Bond Y2000 -A (IEPA - WW) | 281,085 | - | 29,870 | - | 251,215 | 30,674 |
| Add: Unamortized Premium on Bonds | 3,580,568 | 2,828,309 | 1,049,403 | - | 5,359,474 | 540,655 |
| Total G.O. Bonds/Debt Certificate Payable | 134,293,078 | 29,188,309 | 8,583,334 | 26,850,000 | 128,048,053 | 7,946,038 |
| I-355 Ext Local Contribution Payable | 214,286 | - | 214,286 | - | - | - |
| Capital Leases Payable - ICT Equipment | 102,553 | - | 34,183 | - | 68,370 | 34,183 |
| Capital Leases Payable - 911 Equipment | 1,581,716 | - | - | - | 1,581,716 | 769,562 |
| Compensated Absences | 21,501,755 | 15,141,228 | 14,454,687 | - | 22,188,296 | 2,334,422 |
| Net OPEB Obligation (Note 9) | 17,716,982 | 4,526,803 | 5,734,520 | - | 16,509,265 | - |
| Net Pension Obligation | 891,435 | 97,998 | 989,433 | - | - | - |
| Regular Pension Liability (Note 8) | 20,989,502 | 16,506,596 | - | - | 37,496,098 | - |
| SLEP Pension Liability (Note 8) | 62,102,802 | 18,743,840 | - | - | 80,846,642 | - |
| ECO Pension Liability (Note 8) | 2,589,471 | - | 371,904 | - | 2,217,567 | - |
| Claims and Judgments (Note 10) | 12,720,837 | 35,363,150 | 36,558,139 | - | 11,525,848 | 6,326,343 |
| Total County | $ 274,704,417 | $ 119,567,924 | $ 66,940,486 | $ 26,850,000 | $ 300,481,855 | $ 17,410,548 |

NOTE 7 - LONG-TERM DEBT (Continued)

At November 30, 2015, the County long-term debt was comprised of the following components:

In August 2002, the County entered into two loan agreements with the Illinois Environmental Protection Agency (IEPA), IEPA-SRF Loan No. L17-1900 (Water Improvements) and IEPA-SRF Loan No. L17-1878 (Sewer Improvements). In connection with these loans, the County issued Special Service Area No. Y2000-A Bonds and Y2001-A Bonds payable to the IEPA. The County had the ability to borrow up to $1,400,000 over the next several years under these loan programs.

During 2002 and 2003, the County received $810,524, which is payable over twenty years at 2.675% interest. During 2004, the County received an additional $187,900, which is payable over twenty years at 2.675% interest. The repayment schedule depicted in the table below is the County's current principal and interest requirements to maturity. The debt will be paid from the Clearview Debt Service Fund.

In March 2005, the County issued $35,000,000 of General Obligation Bonds, Series 2005, to fund the construction of the Adult Detention Facility (ADF). The bonds are due in annual installments of $59,000 to $2,625,000 beginning December 1, 2006 through December 1, 2024 with interest payable semi-annually at interest rates ranging from 3.0% to 5.0%. The debt will be paid from the ADF Debt Service Fund. Payments due on December 1 are actually paid the day before and thus expended in the prior fiscal year; the payment schedule below reflects this practice. In fiscal year 2012, $16,660,000 of this series were refunded, see May 2012 below. In fiscal year 2015, $5,000,000 of this series were refunded, see December 2014 on the next page. This series is fully defeased.

In December 2006, the County issued $10,000,000 of General Obligation Bonds, Series 2006, to fund the expansion of the Adult Detention Facility (ADF). The bonds are due in annual installments of $165,000 to $3,190,000 beginning November 15, 2009 through November 15, 2026 with interest payable semi-annually at a rate of 4.00%. The debt will be paid from the 2006 ADF Debt Service Fund. In fiscal year 2015, $290,000 of this series were refunded in December 2014 and $8,385,000 were refunded in March 2015, see December 2014 and March 2015 on the next page. This series is fully defeased.

In May 2008, the County issued $20,000,000 of General Obligation Bonds, Series 2008, to fund the expansion of the Adult Detention Facility (ADF). The bonds are due in annual installments of $400,000 to $1,715,000 beginning November 15, 2010 through November 15, 2027 with interest payable semi-annually at rates ranging from 3.00 to 5.50%. The debt will be paid from the 2008 ADF Debt Service Fund. In fiscal year 2015, $3,975.000 of this series were refunded in December 2014 and $9,200,000 were refunded in March 2015, see December 2014 and March 2015 on the next page.

In May 2010, the County issued $100,000,000 of General Obligation Bonds, Series 2010 ABC, to fund road projects. The bonds are due in annual installments of $3,670,000 to $6,580,000 beginning November 15, 2011 through November 15, 2030 with interest payable semi-annually at rates ranging from 3.00 to 5.609%. The debt will be paid from the 2010 Road Improvement Debt Service Fund.

In May 2012, the County issued $15,770,000 in General Obligation Bonds with an average interest rate of 2.2379% to advance refund $16,660,000 of outstanding 2005 Series ADF bonds with an original interest rate of 3.989%. The net proceeds of $18,407,348 (after payment of $226,799 in underwriting fees, insurance, and other issuance costs) were used to call the 2005 ADF Series bonds and purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 2005 ADF Series bonds. As a result, $16,660,000 of the 2005 ADF Series bonds are considered to be defeased and the liability for those bonds has been removed from the statement of net position. The advance refunding of the 2005 Series ADF bonds decreased the County's total debt service payments over the next 12 years by $1,296,615. This transaction resulted in an economic

NOTE 7 - LONG-TERM DEBT (Continued)

gain (difference between present values of the debt service payments on the old and new debt) of $1,086,618. At November 30, 2015, $15,770,000 of bonds outstanding are considered defeased.

In December 2014, the County issued $9,195,000 in General Obligation Bonds with an average interest rate of 2.545% to advance refund $5,000,000 of outstanding 2005 Series ADF bonds with an original interest rate of 3.989%; $290,000 of outstanding 2006 Series ADF bonds with an original interest rate of 4.0891%; and $3,975,000 of 2008 Series ADF bonds with an original interest rate of 4.178%. The net proceeds of $9,831,695 (after payment of $164,627 in underwriting fees, insurance, and other issuance costs) were used to call the 2005 ADF Series, 2006 ADF Series, and 2008 ADF Series bonds and purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 2005 ADF Series, 2006 ADF Series, and 2008 ADF Series bonds. As a result, $5,000,000 of the 2005 ADF Series bonds; $290,000 of the 2006 ADF Series, and $3,975,000 of the 2008 ADF Series are considered to be defeased and the liability for those bonds has been removed from the statement of net position. The advance refunding of the 2005 ADF Series, 2006 ADF Series, and 2008 ADF Series bonds decreased the County's total debt service payments over the next 10 years by $706,014. The decrease in debt service can be allocated to the original series as follows: 2005 ADF Series $267,246; 2006 ADF Series $20,808; and 2008 ADF Series $417,960. This transaction resulted in an economic gain (difference between present values of the debt service payments on the old and new debt) of $630,868. The economic gain can be allocated to the original series as follows: 2005 ADF Series $244,233; 2006 ADF Series $21,895; and 2008 ADF Series $364,740. At November 30, 2015, $7,340,000 of bonds outstanding are considered defeased.

In March 2015, the County issued $17,165,000 in General Obligation Bonds with an average interest rate of 3.007% to advance refund $8,385,000 of outstanding 2006 Series ADF bonds with an original interest rate of 4.0891%; and $9,200,000 of 2008 Series ADF bonds with an original interest rate of 4.178%. The net proceeds of $18,959,710 (after payment of $232,277 in underwriting fees, insurance, and other issuance costs) were used to call the 2006 ADF Series and the 2008 ADF Series bonds and purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 2006 ADF Series and 2008 ADF Series bonds. As a result, $8,385,000 of the 2006 ADF Series, and $9,200,000 of the 2008 ADF Series are considered to be defeased and the liability for those bonds has been removed from the statement of net position. The advance refunding of the 2006 ADF Series and 2008 ADF Series bonds decreased the County's total debt service payments over the next 13 years by $1,090,410. The decrease in debt service can be allocated to the original series as follows: 2006 ADF Series $609,807 and 2008 ADF Series $480,602. This transaction resulted in an economic gain (difference between present values of the debt service payments on the old and new debt) of $925,133. The economic gain can be allocated to the original series as follows: 2006 ADF Series $525,025 and the 2008 ADF Series $400,108. At November 30, 2015, $16,935,000 of bonds outstanding are considered defeased.

*I-355 Extension Local Contribution Payable* – In August 2006, the County entered into an intergovernmental agreement with the Illinois State Toll Highway Authority (Tollway) to share the cost, along with 4 other local governments, of constructing entrance and exit ramps on the Tollway's I-355 South extension. The County agreed to pay the Tollway $1.5 million total, over a period of seven years in equal installments, with the installments due December 31 of each year commencing December 31, 2008 through December 31, 2014. The agreement requires no interest.

*Capital Leases Payable* – The County has entered into two capital lease agreements, one with Dell Financial Services for hardware (SAN) and the other with Motorola Solutions Credit Co for hardware (PSAP radio console upgrades) and software (CAD Disaster Recovery System). The Dell hardware lease is $102,553, 0% interest with annual principal payments over three years. The Motorola hardware/software lease is $1,951,228, 2.73% interest with annual principal and interest payments of $422,780 over five years. The gross amount of the lease agreements by asset class as of

NOTE 7 - LONG-TERM DEBT (Continued)

November 30, 2015 is computer hardware for $1,815,197. The cost value of the assets acquired under the capital leases was $1,815,197 with accumulated depreciation of $428,447 as of November 30, 2015.

*Compensated Absences* – The County has recorded a liability of approximately $22.2 million for accumulated vacation and sick leave benefits. The amount recorded includes the associated FICA amounts. The liability will be liquidated from the general and special revenue funds of the County.

*Net OPEB Obligation* – This liability will be liquidated by the General Fund (Note 9).

*Net Pension Obligation* – This liability of $891,435 as of November 30, 2014, along with interest of $97,998, was paid in November 2015.

*Pension Liability* – These liabilities will be liquidated from the general and special revenue funds of the County (Note 8).

*Claims and Judgments* – Obligations of the County include approximately $11.5 million has been accrued relating to incurred but not reported health, tort and worker's compensation claims. These liabilities are liquidated by the fund balance restricted for tort immunity and workers compensation of the General Fund.

The annual payments to retire the County's interest-bearing debt: the debt certificates, general obligation bonds, leases payable to component unit, loan payable, and capital leases as of November 30, 2015 are as follows:

| Due in | G.O. Bonds Series 2008 | | G.O. Bonds Series 2010 | | Refunded 2005 ADF Series 2012 | |
|---|---|---|---|---|---|---|
| Fiscal Year | Principal | Interest | Principal | Interest | Principal | Interest |
| 2016 | $ 975,000 | $ 77,162 | 4,330,000 | $ 4,002,552 | $ - | $ 709,300 |
| 2017 | 1,015,000 | 40,600 | 4,440,000 | 3,836,540 | 1,840,000 | 709,300 |
| 2018 | - | - | 4,555,000 | 3,655,210 | 1,915,000 | 635,700 |
| 2019 | - | - | 4,680,000 | 3,460,484 | 1,990,000 | 559,100 |
| 2020 | - | - | 4,815,000 | 3,253,394 | 2,070,000 | 479,500 |
| 2021-2025 | - | - | 26,415,000 | 12,691,784 | 7,955,000 | 898,250 |
| 2026-2030 | - | - | 30,965,000 | 5,306,052 | - | - |
| Totals | $ 1,990,000 | $ 117,762 | $ 80,200,000 | $ 36,206,016 | $ 15,770,000 | $ 3,991,150 |

| Due in | Refunded 2005, 2006, & 2008 ADF Series 2014 | | Refunded 2006 & 2008 ADF Series 2015A | | Special Service Area Bonds | |
|---|---|---|---|---|---|---|
| Fiscal Year | Principal | Interest | Principal | Interest | Principal | Interest |
| 2016 | $ 1,860,000 | $ 275,000 | $ 185,000 | $ 717,550 | $ 55,383 | $ 11,765 |
| 2017 | - | 219,200 | 185,000 | 712,000 | 56,876 | 10,274 |
| 2018 | - | 219,200 | 1,250,000 | 706,450 | 58,407 | 8,744 |
| 2019 | - | 219,200 | 1,300,000 | 656,450 | 59,980 | 7,169 |
| 2020 | - | 219,200 | 1,350,000 | 604,510 | 61,594 | 5,554 |
| 2021-2025 | 5,480,000 | 703,800 | 1,915,000 | 1,925,750 | 161,339 | 6,532 |
| 2026-2030 | - | - | 10,750,000 | 794,400 | - | - |
| Totals | $ 7,340,000 | $ 1,855,600 | $ 16,935,000 | $ 6,117,110 | $ 453,579 | $ 50,038 |

NOTE 7 - LONG-TERM DEBT (Continued)

| Due in | ICT Capital Lease | | 911 Capital Lease | | Total | |
|---|---|---|---|---|---|---|
| Fiscal Year | Principal | Interest | Principal | Interest | Principal | Interest |
| 2016 | $ 34,183 | $ - | $ 769,562 | $ 75,999 | $ 8,209,128 | $ 5,869,328 |
| 2017 | 34,187 | - | 400,609 | 22,172 | 7,971,672 | 5,550,086 |
| 2018 | - | - | 411,545 | 11,235 | 8,189,952 | 5,236,539 |
| 2019 | - | - | - | - | 8,029,980 | 4,902,403 |
| 2020 | - | - | - | - | 8,296,594 | 4,562,158 |
| 2021-2025 | - | - | - | - | 41,926,339 | 16,226,116 |
| 2026-2030 | - | - | - | - | 41,715,000 | 6,100,452 |
| Totals | $ 68,370 | $ - | $ 1,581,716 | $ 109,406 | $ 124,338,665 | $ 48,447,082 |

Pledged Revenues:

The County has pledged a portion of future sales and use tax revenues, as well as landfill host fees (Prairie View landfill) to repay the remaining principal and interest on the alternate revenue source bonds issued in 2008, 2012, 2014, and 2015. The bonds were issued to finance the construction/expansion of the adult detention facility. The pledged revenues are projected to produce no less than 125 percent of the debt service requirements over the life of the bonds. Total principal and interest remaining on the bonds is $54.1 million, payable through November 2030. For the current year, principal paid totaled $3.3 million and total incremental sales/use tax and landfill host fee revenues were $24.5 million and $7.5 million, respectively.

The County has pledged a portion of future RTA tax revenues to repay the remaining principal and interest on the alternate revenue source bonds issued in 2010. The bonds were issued to finance the county-wide road projects. The pledged revenues are projected to produce no less than 125 percent of the debt service requirements over the life of the bonds. Total principal and interest remaining on the bonds is $116.4 million, payable through November 2030. For the current year, principal paid totaled $4.2 million and total RTA tax revenues were $22.7 million.

NOTE 8 – EMPLOYEES' RETIREMENT SYSTEM

The County's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The County's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided below. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Plan description

The County participates in three benefit plans under IMRF. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

NOTE 8 - EMPLOYEES' RETIREMENT SYSTEM (Continued)

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of 3% of the original pension amount or 1/2 of the increase in the Consumer Price Index of the original pension amount.

Plan membership

At December 31, 2014, the measurement date, membership in the plans were as follows:

| | Regular Plan | SLEP | ECO |
|---|---|---|---|
| Retirees and beneficiaries | 947 | 238 | 27 |
| Inactive, non-retired members | 1,221 | 46 | 17 |
| Active members | 1,649 | 458 | 16 |
| Total | 3,817 | 742 | 60 |

Contributions

As set by statute, County employees participating in the Regular, SLEP, and ECO plans are required to contribute 4.50%, 7.50%, and 7.50%, respectively, of their annual covered salary. The statute requires the County to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's actuarially determined contribution rates for calendar year 2014 were 11.61%, 25.88%, and 47.21%, respectively, of annual covered payroll for the Regular, SLEP, and ECO plans. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability/(Asset)

The net pension liabilities/(assets) were measured as of December 31, 2014, and the total pension liabilities used to calculate the net pension liabilities/(assets) were determined by actuarial valuations as of that date.

NOTE 8 - EMPLOYEES' RETIREMENT SYSTEM (Continued)

Summary of Significant Accounting Policies

For purposes of measuring the net pension liabilities/(assets), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net positions of the Regular, SLEP, and ECO plans and additions to/deductions from Regular, SLEP, and ECO plan fiduciary net positions have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Actuarial Assumptions

The total pension liabilities for the Regular, SLEP, and ECO plans were determined by actuarial valuations performed as of December 31, 2014 using the following actuarial methods and assumptions:

| | Regular Plan | SLEP | ECO |
|---|---|---|---|
| Actuarial cost method | Aggregate entry age normal | Aggregate entry age normal | Aggregate entry age normal |
| Asset valuation method | 5-Year smoothed market | 5-Year smoothed market | 5-Year smoothed market |
| Actuarial assumptions | | | |
| Investment rate of return | 7.5% | 7.5% | 7.5% |
| Inflation | 4.0% | 4.0% | 4.0% |
| Salary increases | 4.40% to 16.00%, Including inflation | 4.40% to 16.00%, Including inflation | 4.40% to 16.00%, Including inflation |
| Price inflation | 3.0% | 3.0% | 3.0% |

Mortality

For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

NOTE 8 - EMPLOYEES' RETIREMENT SYSTEM (Continued)

Long-Term Expected Real Rate of Return

The long-term expected rate of return on pension plan investments was determined using an asset allocation study in which best-estimate ranges of expected future real rates of return (net of pension plan investment expense and inflation) were developed for each major asset class. These ranges were combined to produce long-term expected rate of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

| | | Projected Returns/Risks | |
|---|---|---|---|
| Asset Class | Target Allocation | One Year Arithmetic | Ten Year Geometric |
| Equities | 63.20% | 9.15% | 7.60% |
| International equities | 2.60% | 9.80% | 7.80% |
| Fixed income | 23.50% | 3.05% | 3.00% |
| Real estate | 4.30% | 7.35% | 6.15% |
| Alternatives | 4.50% | | |
| Private equity | | 13.55% | 8.50% |
| Hedge funds | | 5.55% | 5.25% |
| Commodities | | 4.40% | 2.75% |
| Cash equivalents | 1.90% | 2.25% | 2.25% |

Discount rate

The discount rates used to measure the total pension liabilities for the Regular, SLEP, and ECO plans were 7.49%, 7.48%, and 7.49%, respectively. The discount rates calculated using the December 31, 2013 measurement date were 7.50%, 7.46%, and 7.49%. The projections of cash flows used to determine the discount rates assumed that member contributions will be made at the current contribution rates and that county contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rates. Based on those assumptions, the fiduciary net positions were projected not to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rates of return on investments of 7.50% were blended with the index rate of 3.56% for tax exempt 20-year general obligation municipal bonds with an average AA credit rating at December 31, 2014 to arrive at discount rates of 7.49%, 7.48%, and 7.49%, respectively, for the Regular, SLEP, and ECO plans used to determine the total pension liabilities. The years ending December 31, 2088, 2082, and 2076 are the last years in the 2015 to 2114 projection periods for which projected benefit payments are fully funded for the Regular, SLEP, and ECO plans, respectively.

NOTE 8 - EMPLOYEES' RETIREMENT SYSTEM (Continued)

Discount rate sensitivity

The following is a sensitivity analysis of the net pension liabilities/(assets) to changes in the discount rates. The table below presents the pension liabilities for the Regular, SLEP, and ECO plans of the county calculated using the discount rates of 7.49%, 7.48%, and 7.49%, respectively, as well as what the net pension liability/(asset) would be if it were to be calculated using a discount rate that is 1 percentage point lower (6.49% for Regular, 6.48% for SLEP, and 6.49% for ECO) or 1 percentage point higher (8.49% for Regular, 8.48% for SLEP, and 8.49% for ECO) than the current rates:

| | 1% Decrease | Current Discount Rate | 1% Increase |
|---|---|---|---|
| *Regular:* | | | |
| Total pension liability | $ 445,485,726 | $ 387,343,320 | $ 340,528,868 |
| Plan fiduciary net position | 349,847,222 | 349,847,222 | 349,847,222 |
| Net pension liability/(asset) | $ 95,638,504 | $ 37,496,098 | $ (9,318,354) |
| *SLEP:* | | | |
| Total pension liability | $ 388,887,359 | $ 341,112,142 | $ 302,061,295 |
| Plan fiduciary net position | 260,265,500 | 260,265,500 | 260,265,500 |
| Net pension liability/(asset) | $ 128,621,859 | $ 80,846,642 | $ 41,795,795 |
| *ECO:* | | | |
| Total pension liability | $ 14,791,478 | $ 13,212,376 | $ 11,898,959 |
| Plan fiduciary net position | 10,994,809 | 10,994,809 | 10,994,809 |
| Net pension liability/(asset) | $ 3,796,669 | $ 2,217,567 | $ 904,150 |

NOTE 8 - EMPLOYEES' RETIREMENT SYSTEM (Continued)

Changes in net pension liability/(asset)

The County's changes in net pension liability/(asset) for the Regular, SLEP, and ECO plans for the calendar year ended December 31, 2014 were as follows:

| | Increase (Decrease) | | |
|---|---|---|---|
| | Total Pension Liability (a) | Plan Fiduciary Net Position (b) | Net Pension Liability/(Asset) (a) – (b) |
| *Regular:* | | | |
| Balances at December 31, 2013 | $ 350,166,182 | $ 329,176,680 | $ 20,989,502 |
| Service cost | 9,191,689 | - | 9,191,689 |
| Interest on total pension liability | 26,129,816 | - | 26,129,816 |
| Differences between expected and actual experience of the total pension liability | 2,189,775 | - | 2,189,775 |
| Change of assumptions | 12,394,828 | - | 12,394,828 |
| Benefit payments, including refunds of employee contributions | (12,728,970) | (12,728,970) | - |
| Contributions – employer | - | 9,610,936 | (9,610,936) |
| Contributions – employee | - | 3,785,583 | (3,785,583) |
| Net investment income | - | 20,100,138 | (20,100,138) |
| Other (net transfer) | - | (97,145) | 97,145 |
| Balances at December 31, 2014 | $ 387,343,320 | $ 349,847,222 | $ 37,496,098 |
| *SLEP:* | | | |
| Balances at December 31, 2013 | $ 308,937,580 | $ 246,834,778 | $ 62,102,802 |
| Service cost | 6,914,805 | - | 6,914,805 |
| Interest on total pension liability | 22,816,751 | - | 22,816,751 |
| Differences between expected and actual experience of the total pension liability | 10,599,319 | - | 10,599,319 |
| Change of assumptions | 6,560,102 | - | 6,560,102 |
| Benefit payments, including refunds of employee contributions | (14,716,415) | (14,716,415) | - |
| Contributions – employer | - | 9,542,924 | (9,542,924) |
| Contributions – employee | - | 3,013,807 | (3,013,807) |
| Net investment income | - | 14,991,051 | (14,991,051) |
| Other (net transfer) | - | 599,355 | (599,355) |
| Balances at December 31, 2014 | $ 341,112,142 | $ 260,265,500 | $ 80,846,642 |
| *ECO:* | | | |
| Balances at December 31, 2013 | $ 13,166,725 | $ 10,577,254 | $ 2,589,471 |
| Service cost | 282,599 | - | 282,599 |
| Interest on total pension liability | 976,051 | - | 976,051 |
| Differences between expected and actual experience of the total pension liability | (930,233) | - | (930,233) |
| Change of assumptions | 270,497 | - | 270,497 |
| Benefit payments, including refunds of employee contributions | (553,263) | (553,263) | - |
| Contributions – employer | - | 517,048 | (517,048) |
| Contributions – employee | - | 88,289 | (88,289) |
| Net investment income | - | 646,801 | (646,801) |
| Other (net transfer) | - | (281,320) | 281,320 |
| Balances at December 31, 2014 | $ 13,212,376 | $ 10,994,809 | $ 2,217,567 |

NOTE 8 - EMPLOYEES' RETIREMENT SYSTEM (Continued)

Pension expense and deferred outflows of resources and deferred inflows of resources related to pensions

For the year ended December 31, 2014, the County recognized pension expense of $10,931,624, $10,649,477, and $327,696, respectively, for the Regular, SLEP, and ECO plans. The county reported deferred outflows and inflows of resources related to pension from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| *Regular:* | | |
| Difference between expected and actual experience | $ 1,726,389 | $ - |
| Assumption changes | 9,771,917 | - |
| Net difference between projected and actual earnings on pension plan investments | 3,687,602 | - |
| Contributions Subsequent to the Measurement Date | 10,725,154 | - |
| Total | $ 25,911,062 | $ - |
| *SLEP:* | | |
| Difference between expected and actual experience | $ 9,183,206 | $ - |
| Assumption changes | 5,683,645 | - |
| Net difference between projected and actual earnings on pension plan investments | 2,770,436 | - |
| Contributions Subsequent to the Measurement Date | 10,385,315 | - |
| Total | $ 28,022,602 | $ - |
| *ECO:* | | |
| Difference between expected and actual experience | $ - | $ 412,948 |
| Assumption changes | 120,079 | - |
| Net difference between projected and actual earnings on pension plan investments | 110,317 | - |
| Contributions Subsequent to the Measurement Date | 459,546 | - |
| Total | $ 689,942 | $ 412,948 |

The amounts reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liabilities/(assets) for the year ending December 31, 2015. The remaining amounts reported as deferred outflows and inflows of resources related to pensions 15,185,908 for Regular, $17,637,287 for SLEP, and $(182,552) for ECO) will be recognized in pension expense as follows:

| Year Ending December 31, | Regular Plan | SLEP | ECO |
|---|---|---|---|
| 2015 | $ 4,008,198 | $ 2,985,179 | $ (265,290) |
| 2016 | 4,008,198 | 2,985,179 | 27,579 |
| 2017 | 4,008,198 | 2,985,179 | 27,579 |
| 2018 | 3,161,314 | 2,985,179 | 27,580 |
| 2019 | - | 2,292,570 | - |
| Thereafter | - | 3,404,001 | - |
| Total | $ 15,185,908 | $ 17,637,287 | $ (182,552) |

## NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS

### Plan Description

The County provides post-employment health care benefits (OPEB) for retired employees. The County Group Health Plan (the Plan) is a single-employer defined benefit healthcare plan administered by the County. The Plan provides medical and dental insurance benefits to eligible retirees and their dependents. The benefits, benefit levels, employee contributions, and employer contributions are governed by the County Board and can only be amended by the County Board. The County does not issue a Plan financial report.

### Funding Policy

The contribution requirements of plan members and the County are established and may be amended by the County Board and are detailed in the "Plan Document." The required contribution is based on projected pay-as-you-go financing requirements. For fiscal year 2015, the County contributed $5,734,520 to the plan. Plan members receiving benefits contributed $495,451 or approximately 8.64% of the total premiums, through their required contribution of $0 - $599 per month for retiree-only coverage and $1,320 - $1,681 for retiree and dependent coverage. On October 16, 2015, the County contributed $2 million to the Other Post Employment Benefits Trust.

### Annual OPEB Cost and Net OPEB Obligation

The County's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years.

The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the Plan, and changes in the County's net OPEB obligation to the Plan:

| | | |
|---|---|---|
| Annual required contribution (ARC) | $ | 4,425,694 |
| Amortization of net OPEB obligation | | (784,740) |
| Interest on net OPEB obligation | | 885,849 |
| Annual OPEB cost | | 4,526,803 |
| Less: Contribution made | | 5,734,520 |
| Increase in net OPEB obligation | | (1,207,717) |
| Net OPEB obligation beginning of year | | 17,716,982 |
| Net OPEB obligation end of year | $ | 16,509,265 |

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2015 was as follows:

| Fiscal Year Ending | Annual OPEB Cost | Percentage of Annual OPEB Cost Contributed | Net OPEB Obligation |
|---|---|---|---|
| 11/30/2015 | 4,526,803 | 127% | 16,509,265 |
| 11/30/2014 | 8,321,269 | 81% | 17,716,982 |
| 11/30/2013 | 7,997,347 | 80% | 16,097,326 |

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS (Continued)

Funded Status and Funding Progress

In the December 1, 2014 actuarial valuation (most recent available), the actuarial accrued liability for benefits was $40,076,155 and the actuarial value of assets was $10,002,550, resulting in an unfunded actuarial accrued liability (UAAL) of $30,073,605. The covered payroll (annual payroll of active employees covered by the plan) was $126,521,157 and the ratio of the UAAL to the covered payroll was 23.77%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Membership

Plan participant information as of the December 1, 2014 actuarial report includes 1,453 total participants. This represents 1,124 active employees and 329 inactive/retirees.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the December 1, 2014 actuarial valuation (most recent available), the projected unit credit cost method was used. The actuarial assumptions included a 4% discount rate, annual dental cost trend rate of 6.5% and an annual healthcare cost trend rate of 8.0%, reduced by decrements to an ultimate rate of 5% ultimately. Both rates included a 2.5% inflation assumption. The actuarial value of assets was determined using fair value. The UAAL is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at November 30, 2014, was 30 years.

NOTE 10 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and net income losses. Instead of purchasing commercial insurance to cover all of these risks, management believes it is more economical to manage its risks by funding self-insurance accounts and by having an outside agency administer its insurance claims. The County does not assume unlimited liability for insurance claims. The County maintains insurance to cover claims (stop-loss) in excess of certain amounts based on the type of insurance.

The County makes payments to the self-insurance accounts based on amounts needed to pay current claims. Claims that are due and payable have been recorded in the general fund accounts that record self-insurance activity.

NOTE 10 - RISK MANAGEMENT (Continued)

An estimate for judgments and claims incurred but not yet submitted by insurers were estimated based on historical trends as provided by the County's third party administrator and the County's legal counsel.

For the years ended November 30, 2015 and 2014, changes in estimated insurance claims liabilities were as follows:

| | Liability at Beginning of Year | Provisions for Claims and Premiums | Payments Made for Claims and Premiums | Liability at End of Year |
|---|---|---|---|---|
| Year Ended November 30, 2015 | | | | |
| Reserve for Health Insurance | $ 2,426,936 | $ 31,594,645 | $ 31,501,463 | $ 2,520,118 |
| Reserve for Tort Insurance | 4,080,917 | 1,179,400 | 1,529,381 | 3,730,936 |
| Reserve for Worker's Compensation | 6,212,984 | 2,589,105 | 3,527,295 | 5,274,794 |
| Total | $ 12,720,837 | $ 35,363,150 | $ 36,558,139 | $ 11,525,848 |
| Year Ended November 30, 2014 | | | | |
| Reserve for Health Insurance | $ 3,033,335 | $ 29,730,300 | $ 30,336,699 | $ 2,426,936 |
| Reserve for Tort Insurance | 3,665,364 | 1,891,951 | 1,476,398 | 4,080,917 |
| Reserve for Worker's Compensation | 5,951,074 | 4,311,003 | 4,049,093 | 6,212,984 |
| Total | $ 12,649,773 | $ 35,933,254 | $ 35,862,190 | $ 12,720,837 |

The County is involved in various litigation involving damages for injuries, over assessment of certain commercial and industrial properties, and retention of property taxes collected on behalf of the County's taxing districts.

The County has recorded a liability of $3,730,936 in the statement of net position for estimated amounts of probable loss (Reserve for Tort) pertaining to lawsuits. In addition to the reserve, the County is party to several lawsuits that have not yet been settled.

The County's stop-loss coverage is as follows: health claims - $190,000 per person; general liability - $250,000 per occurrence; and workers' compensation - $550,000 per occurrence. Each type of insurance has various individual and aggregate maximum payouts. The amount of settlements has not exceeded insurance coverage in any of the past three fiscal years and there have been no significant reductions in insurance coverage.

NOTE 11 - LEASES

The County paid $1,392,075 on operating leases during the fiscal year ended November 30, 2015. At year end, the County was obligated under 30 operating leases for office space and equipment. The leases expire between 2015 and 2027, with monthly payments ranging between $900 and $21,902. The aggregate minimum annual lease payments required under these leases are as follows:

NOTE 11 - LEASES (Continued)

| Fiscal Years Ending November 30, | | Amount |
|---|---|---|
| 2016 | $ | 1,656,720 |
| 2017 | | 989,020 |
| 2018 | | 888,836 |
| 2019 | | 889,475 |
| 2020 | | 890,133 |
| 2021-2025 | | 303,165 |
| 2026-2027 | | 105,932 |
| Totals | $ | 5,723,281 |

County's Leases with the Will County Public Building Commission: The County is currently a party to a lease (1996) with the Will County Public Building Commission (PBC). In the 1996 lease, the County along with Kankakee County, Illinois, formed a joint agreement under the Illinois Intergovernmental Cooperation Act to build, equip, and maintain a Juvenile Justice Center. The County has contractually agreed to levy property taxes upon all taxable property within the County in an amount sufficient to meet the minimum lease payments throughout the terms of the leases.

The property taxes and the lease payments are accounted for in the Public Building Commission - Special Revenue Fund. The lease payments made by the County are used by PBC for operations, maintenance, and reserve accounts. The following is a schedule of future operating lease payments to be provided.

| 1996 Lease | | | |
|---|---|---|---|
| Due in Fiscal Year | Operation and Maintenance Account | Renewal and Replacement Account | Total Payment |
| 2016 | 1,709,700 | 42,000 | 1,751,700 |

## NOTE 12 - FUND BALANCES

Governmental fund balances reported on the fund financial statements at November 30, 2015 include the following:

| | |
|---|---|
| Nonspendable | |
| Major Funds | |
| General Fund | |
| Inventory | $ 1,681,493 |
| County Motor Fuel Tax Fund | |
| Inventory | 1,307,951 |
| Total Major Funds | 2,989,444 |
| Other Non-major Governmental Funds | |
| Prepaid items | 333,259 |
| Total Nonspendable | 3,322,703 |
| | |
| Restricted | |
| Major Funds | |
| General Fund | |
| Federal/State statutes and enabling legislation | |
| Social security | 6,347,716 |
| IMRF | 11,717,837 |
| Insurance premiums/liability claims | 2,949,629 |
| Unemployment/Worker's compensation claims | 4,983,284 |
| RTA Tax Revenue Fund | |
| Federal/State statutes and enabling legislation | |
| Improving/maintaining county roads | 39,433,335 |
| Grant/Contractual agreements | 5,678,652 |
| County Motor Fuel Tax Fund | |
| Federal/State statutes and enabling legislation | |
| Improving/maintaining county roads | 26,118,426 |
| Grant/Contractual agreements | 19,949,015 |
| Total Major Funds | 117,177,894 |
| Other Non-major Governmental Funds | |
| Federal/State statutes and enabling legislation | |
| Improving/maintaining county roads | 161,444 |
| Sunny Hill sanitarium | 493,070 |
| Prosecutions | 373,682 |
| Grant/Contractual agreements | 1,381,843 |
| Debt service | 14,906,009 |
| Total Other Non-major Governmental Funds | 17,316,048 |
| Total Restricted | 134,493,942 |

NOTE 12 - FUND BALANCES (Continued)

| | | |
|---|---|---|
| Committed | | |
| Major Funds | | |
| General Fund | | |
| Social security | $ | 258,930 |
| IMRF | | 456,969 |
| Insurance premiums/liability claims | | 3,586,452 |
| Unemployment/Worker's compensation claims | | 1,140,781 |
| County Motor Fuel Tax Fund | | |
| Improving/maintaining county roads | | 18,410,431 |
| Total Major Funds | | 23,853,563 |
| Other Non-major Governmental Funds | | |
| Health and welfare | | 4,868,604 |
| Sunny Hill sanitarium | | 702,386 |
| Animal control | | 3,267,376 |
| GIS | | 613,556 |
| Improving/maintaining county roads | | 29,603 |
| Improving/maintaining township roads | | 632,393 |
| Improving/maintaining bridges & other highway structures | | 12,513 |
| Circuit clerk operations | | 96,081 |
| Electronic citations | | 492,807 |
| Court appointed special advocate | | 3,702 |
| Prosecutions | | 945,709 |
| Law library operations | | 1,308,033 |
| Probation services | | 3,079,696 |
| Child exchange center | | 1,426,811 |
| Juvenile drug court | | 26 |
| Sheriff salaries | | 910,995 |
| Sheriff commissary | | 718,370 |
| Arrestee's medical costs | | 9,067 |
| Traffic control | | 125 |
| Foreclosure mediation | | 222,860 |
| Public building commission | | 2,189,219 |
| Maintaining/operating court house parking | | 1,545,848 |
| Veteran's assistance | | 52,140 |
| 911 emergency telephone system | | 332,398 |
| Solid waste management | | 3,097,163 |
| Automating departments | | 5,033,037 |
| Document storage system | | 506,766 |
| Capital outlays | | 4,072,233 |
| Total Other Non-major Governmental Funds | | 36,169,517 |
| Total Committed | | 60,023,080 |

NOTE 12 - FUND BALANCES (Continued)

| | |
|---|---|
| Assigned | |
| Major Funds | |
| County Motor Fuel Tax Fund | |
| Improving/maintaining county roads | $ 13,710,970 |
| Other Non-major Governmental Funds | |
| Health and welfare | 570,104 |
| Sunny Hill sanitarium | 4,349 |
| Animal control | 703,695 |
| GIS | 96,678 |
| Improving/maintaining county roads | 141,000 |
| Improving/maintaining township roads | 2,587,072 |
| Improving/maintaining bridges & other highway structures | 52,354 |
| Operating alimony and child support division | 68,652 |
| Circuit clerk operations | 19,194 |
| Electronic citations | 7,718 |
| Prosecutions | 172,751 |
| Law library operations | 7,431 |
| Probation services | 1,277 |
| Children's advocacy center | 18,660 |
| Child exchange center | 4,676 |
| Sheriff salaries | 4,779 |
| Sheriff commissary | 645,127 |
| Public building commission | 379,571 |
| Maintaining/operating court house parking | 2,369 |
| Veteran's assistance | 206,003 |
| 911 emergency telephone system | 1,730,627 |
| Solid waste management | 2,748,592 |
| Automating departments | 1,720,644 |
| Document storage system | 25,322 |
| Capital outlays | 1,330 |
| Total Other Non-major Governmental Funds | 11,919,975 |
| Total Assigned | 25,630,945 |
| | |
| Unassigned (deficit) | |
| Major Funds | |
| General Fund | 51,900,189 |
| Other Non-major Governmental Funds | (2,679,035) |
| Total Unassigned (deficit) | 49,221,154 |
| | |
| Total Governmental Fund Balances | $ 272,691,824 |

## NOTE 13 - LANDFILL

On June 1, 1997 and on February 17, 2006, the County entered into host agreements with Waste Management, Inc. for Prairie View and Laraway Recycling and Disposal Facilities, respectfully. Total capacity used to date is approximately 37% and 35%, respectively. At the time the landfills reach capacity (estimated to be the year 2037 and 2028, respectfully) closure and post-closure care and maintenance of the landfill are required in accordance with requirements of certain federal and state governmental agencies. Waste Management, under its agreement with the County, is required to complete and pay all closure and post-closure care and maintenance costs. The following are the current estimates of these costs:

| | Prairie View | Laraway |
|---|---|---|
| Closure | $ 4,118,959 | $ 5,710,203 |
| Post-closure | 5,265,120 | 2,876,520 |
| RCRA Unit | | |
| Post-closure | - | 3,379,072 |
| Gypsum stacks | | |
| Closure | - | 9,503,327 |
| Post-closure | - | 4,648,440 |
| Total | $ 9,384,079 | $ 26,117,562 |

These estimates are subject to changes resulting from inflation, deflation, technology, or changes in applicable laws or regulations. As such, the County has not accrued any liability or restricted any assets for the cost associated with closure or post-closure care and maintenance.

## NOTE 14 - INDIVIDUAL FUND DISCLOSURES

Fund Deficits: As of November 30, 2015, the following funds have deficit fund balances: Highway Fund, $2,108,011 and Workforce Services Fund, $571,024. These deficits are expected to be funded through future revenues and/or transfers from other funds.

## NOTE 15 - INTERFUND ACTIVITY

Interfund Assets/Liabilities: As of year-end, the following amounts represent interfund assets/liabilities:

| | Due from Other Funds | Due to Other Funds |
|---|---|---|
| Major governmental funds: | | |
| General Fund | $ 566,865 | $ 129,700 |
| County Motor Fuel Tax Fund | 2,050,000 | - |
| Nonmajor governmental funds | 129,700 | 2,616,865 |
| Total interfund balances | $ 2,746,565 | $ 2,746,565 |

All interfund balances will be repaid during the next fiscal year. The balances represent temporary interfund loans. Amounts due to/from other funds offset one another and are therefore not reported in the statement of net position.

NOTE 15 - INTERFUND ACTIVITY (Continued)

Transfers: The following transfers were made during the fiscal year:

| | Transfers from Other Funds | Transfers to Other Funds |
|---|---|---|
| Major governmental funds: | | |
| General Fund | $ 239,648 | $ 10,874,871 |
| RTA Tax Revenue Fund | - | 11,643,000 |
| County Motor Fuel Tax Fund | - | 2,496,811 |
| Nonmajor governmental funds | 28,776,749 | 4,001,715 |
| Total interfund balances | $ 29,016,397 | $ 29,016,397 |

The transfers represent both routine and non-routine items. Generally, routine transfers occur to meet the operating purposes of another fund, such as the transfer by the General Fund to the Veteran's Assistance Commission Fund of $750,000 Additionally, routine transfers are made to provide funds to retire principal and interest on long-term debt, such as the transfer by the General Fund to the Debt Service Funds of $5,590,000 and RTA Tax Revenue Fund to the Road Improvement Debt Service Fund-2010 of $8,500,000. Transfers to/from other funds offset one another and are therefore not reported in the statement of activities.

NOTE 16 - CONDUIT DEBT OBLIGATIONS

From time to time, the County has issued Exempt Facility Industrial Revenue Bonds to provide financial assistance to private sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to "the private-sector entity" served by the bond issuance. Therefore, neither the County, the State, nor any governmental subdivision is obligated in any manner for repayment of the bonds. Accordingly the bonds are not reported as liabilities in the accompanying financial statements. The total amount of Bonds outstanding as of November 30, 2015 is $137,848,333.

NOTE 17 - LITIGATION/CONTINGENCIES

The County is involved in legal and administrative proceedings with respect to employment, civil rights, property taxes, and other matters. Although the County is unable to predict the outcome of these matters, the County believes that any appropriate liabilities have been established and that the final outcome of these actions will not have a material adverse effect on the results of operation or the financial position of the County.

Grant Programs: The County participates in a number of federally and state-assisted or federal pass-through grant programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The County believes there will be no material questioned or disallowed costs as a result of these grant audits in process or completed.

## NOTE 18 – RESTATEMENT (CHANGE IN NET POSITION)

Net position has been restated as a result of the implementation of GASB Statement No. 68 - *Accounting and Financial Reporting for Pensions - an Amendment of GASB Statement No. 27* and implementation of GASB Statement No. 71 - *Pension Transition for Contributions Made Subsequent to the Measurement Date*. These statements require the net pension liability and related deferred outflows and deferred inflows, if any, to be reported in the financial statements. The details of this restatement are as follows:

| | Governmental Activities |
|---|---|
| Net position as previously reported, December 31, 2014 | $ 562,494,837 |
| Less: Adjustment to record beginning IMRF Net pension liability | (20,989,502) |
| Add: Adjustment to recorded beginning IMRF deferred outflows related to pensions | 9,917,659 |
| Less: Adjustment to record beginning SLEP Net pension liability | (62,102,802) |
| Add: Adjustment to recorded beginning SLEP deferred outflows related to pensions | 9,448,253 |
| Less: Adjustment to record beginning SLEP Net pension liability | (2,589,471) |
| Add: Adjustment to recorded beginning SLEP deferred outflows related to pensions | 450,055 |
| Net position as restated, December 31,2014 | $ 496,629,029 |

## NOTE 19 - PENDING GASB STATEMENTS

The Governmental Accounting Standards Board (GASB) has issued the following statements:

Statement No. 72 – *Fair Value Measurement and Application*, was issued to enhance comparability of financial statements among governments by requiring measurement of certain assets and liabilities at fair value using a consistent and more detailed definition of fair value and accepted valuation techniques. This Statement also will enhance fair value application guidance and related disclosures in order to provide information to financial statement users about the impact of fair value measurements on a government's financial position. The County is required to implement this Statement for the fiscal year ending November 30, 2016.

Statement No. 73 - *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68* was issued to improve the usefulness of information about pensions included in the general purpose external financial reports of state and local governments for making decisions and assessing accountability. The County is required to implement this Statement for the fiscal year ending November 30, 2017.

Statement No. 74 - *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans* was issued to improve the usefulness of information about postemployment benefits other than pensions (other postemployment benefits or OPEB) included in the general purpose external financial reports of state and local governmental OPEB plans for making decisions and assessing accountability. The County is required to implement this Statement for the fiscal year ending November 30, 2017.

Statement No. 75 - *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* was issued to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. The County is required to implement this Statement for the fiscal year ending November 30, 2018.

NOTE 19 - PENDING GASB STATEMENTS (Continued)

Statement No. 76 - *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments* was issued to identify—in the context of the current governmental financial reporting environment—the hierarchy of generally accepted accounting principles (GAAP). This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. The County is required to implement this Statement for the fiscal year ending November 30, 2016.

Statement No. 77 – *Tax Abatement Disclosures* was issued to require entities to disclose tax abatement information about a reporting government's own tax abatement agreements and those that are entered into by other governments and that reduce the reporting government's tax revenues. The County is required to implement this Statement for the fiscal year ending November 30, 2017.

Statement No. 78 - *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans* was issued to address a practice issue regarding the scope and applicability of Statement No. 68, *Accounting and Financial Reporting for Pensions*. This issue is associated with pensions provided through certain multiple-employer defined benefit pension plans and to state or local governmental employers whose employees are provided with such pensions. The County is required to implement this Statement for the fiscal year ending November 30, 2017.

Statement No. 79 - *Certain External Investment Pools and Pool Participants* was issued to addresses accounting and financial reporting for certain external investment pools and pool participants. Specifically, it establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. The County is required to implement this Statement for the fiscal year ending November 30, 2017.

Statement No. 80 - *Blending Requirements for Certain Component Units—an amendment of GASB Statement No. 14* was issued to improve financial reporting by clarifying the financial statement presentation requirements for certain component units. This Statement amends the blending requirements established in paragraph 53 of Statement No. 14, *The Financial Reporting Entity, as amended*. The County is required to implement this Statement for the fiscal year ending November 30, 2017.

Statement No. 81 - *Irrevocable Split-Interest Agreements* was issued to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement. The County is required to implement this Statement for the fiscal year ending November 30, 2018.

Statement No. 82 - *Pension Issues—an amendment of GASB Statements No. 67, No. 68, and No. 73* was issued to address certain issues that have been raised with respect to Statements No. 67, *Financial Reporting for Pension Plans*, No. 68, *Accounting and Financial Reporting for Pensions*, and No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*. Specifically, this Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. The County is required to implement this Statement for the fiscal year ending November 30, 2018.

## NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES

***Significant note disclosures for the Forest Preserve District of Will County (Forest Preserve) follow:***

### Deposits and Investments

The Forest Preserve's and Retiree Health Insurance Trust's (the Trust Fund) investment policies authorize the Forest Preserve to invest in debt securities guaranteed by the United States Government (explicitly or implicitly), interest-bearing accounts and certificates of a bank (also savings and loans if fully FDIC insured and credit unions if main office is located in Illinois), certain commercial paper, certain money market mutual funds, certain repurchase agreements, municipal bonds, Illinois Funds (a money market fund created by the state legislature under the control of the State Treasurer that maintains a $1 share value) and the Illinois Metropolitan Investment Fund (a money market fund created by the state legislature maintains a $1 per share value). The Trust Fund also allows investment in certain equity securities and mutual funds.

It is the policy of the Trust Fund to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the Forest Preserve and conforming to all state and local statutes governing the investment of public funds, using the "prudent person" standard for managing the overall portfolio. The primary objective of the policy is safety (preservation of capital and protection of investment principal), liquidity and yield.

The Forest Preserve maintains a cash and investment pool that is available for use by all funds. In addition, investments are separately held by several of the Forest Preserve's funds.

*District Deposits with Financial Institutions.* Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the Forest Preserve's deposits may not be returned to it. The Forest Preserve's investment policy requires pledging of collateral for all bank balances in excess of federal depository insurance with the collateral held by an agent of the Forest Preserve in the Forest Preserve's name.

*District Investments.* The following table presents the investments and maturities of the Forest Preserve's debt securities as of December 31, 2015:

Investment Maturities (in Years) - Forest Preserve

| Investment Type | Fair Value | Less Than Two Years | Two to Five Years | Six to Ten Years |
|---|---|---|---|---|
| U. S. Treasury Note | $ 1,601,159 | $ 249,430 | $ 1,351,729 | $ - |
| U.S. Agencies | 1,899,763 | 1,899,763 | - | - |
| Municipal Bonds | 100,913 | 100,913 | - | - |
| Total | $ 3,601,835 | $ 2,250,106 | $ 1,351,729 | $ - |

In accordance with its investment policy, the Forest Preserve limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for operating funds and maximizing yields for funds not needed within a two-year period. The investment policy limits the maximum maturity lengths of investments to five years (except for bond funds), and prohibits the selling of an investment before maturity, except for certain extenuating circumstances.

It is the policy of the Forest Preserve to limit its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in obligations guaranteed by the United States Government or securities issued by agencies of the United States Government that are explicitly guaranteed by the United States

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

Government and by limiting investment in municipal bonds in the highest four credit rating categories. Illinois Funds, U.S. agencies and municipal bonds are rated AAA.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Forest Preserve will not be able to recover the value of its investments that are in possession of an outside party. To limit its exposure, the Forest Preserve's investment policy requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the investment held by a custodian acting as the Forest Preserve's agent in the its name. Illinois Funds and money market mutual funds are not subject to custodial credit risk.

Concentration of credit risk is the risk that a single investment instrument or type makes up a significant portion of the Forest Preserve's portfolio, resulting in concentrated risk. The Forest Preserve's investment policy requires diversification away from specific instruments or issuers. In addition, a portion of the portfolio should be continuously invested in internally diversified funds, such as local government investment pools.

*Retiree Health Insurance Trust Fund (the Trust) Deposits with Financial Institutions.* Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the Trust's deposits may not be returned to it. The Trust's investment policy requires deposits in financial institutions that participate in the FDIC program and pledging of collateral for all bank balances in excess of federal depository insurance at 102% of the uninsured amounts with the collateral held by an independent third party agent of the Trust or the Federal Reserve Bank in the Trust's name.

The following table presents the investments and maturities of the Trust's debt securities as of December 31, 2015:

Investment Maturities (in Years) - Trust

| Investment Type | Fair Value | Less Than One Year | One to Five Years | Six to Ten Years |
|---|---|---|---|---|
| U.S. Agencies | $ 288,514 | $ 164,465 | $ 124,049 | $ - |
| Municipal Bonds | 66,189 | 40,829 | 25,360 | - |
| Corporate Bonds | 100,238 | 49,956 | 50,282 | - |
| Total | $ 454,941 | $ 255,250 | $ 199,691 | $ - |

In accordance with its investment policy, the Trust limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for paying benefits and maximizing yields for funds not needed within a one-year period. The investment policy limits the maturities to match cash flow needs and to provide for future funding of liabilities.

It is the policy of the Trust to limit its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in obligations guaranteed by the United States Government or securities issued by agencies of the United States Government that are explicitly guaranteed by the United States Government and by limiting investment in securities with higher credit risks, including not allowing investments stock options, call options and any form of derivative. The corporate bonds are rated Aa3 to A1 and the municipal bonds are rated Aa2 to Aaa. The mutual funds are primarily rated A- or higher by Standard and Poor's.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Forest Preserve will not be able to recover the value of its investments that are in possession of an outside party. The Trust's investment policy does not address custodial credit risk for investments as of December 31, 2015; however, the Trust does not have any exposure to custodial credit risk as of December 31, 2015.

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

Concentration of credit risk is the risk that a single investment instrument or type makes up a significant portion of the Trust's portfolio, resulting in concentrated risk. The Trust's investment policy requires diversification away from specific instruments or issuers.

Property Taxes

The Forest Preserve's property tax is levied each year on all taxable real property located in the district. The Forest Preserve must file its tax levy ordinance with the County by December of each year. Property taxes attach as an enforceable lien on property as of January 1. Tax bills are prepared by the County. Payments are due in two installments in June and September. The County collects the taxes and remits them to the Forest Preserve.

The Forest Preserve's property tax levy is based on a preliminary appropriations ordinance. Property taxes are recorded as revenue in the period covered by the appropriations which they are intended to finance. The 2013 tax levy was based on the appropriations ordinance for the year ended December 31, 2014, and thus has been recorded as revenue. The Forest Preserve has recorded a receivable for 2015 taxes levied for collection in fiscal year 2016, the entire amount of which was deferred.

Capital Assets

A summary of changes for the Forest Preserve's capital assets for the period January 1, 2015 through December 31, 2015 was as follows:

| | Balance January 1, 2015 | Additions | Deletions | Balance December 31, 2015 |
|---|---|---|---|---|
| Capital assets not being depreciated | | | | |
| Land | $ 265,372,736 | $ 3,148,114 | $ - | $ 268,520,850 |
| Construction in progress | 1,239,595 | 1,015,264 | 930,883 | 1,323,976 |
| Total capital assets not being depreciated | 266,612,331 | 4,163,378 | 930,883 | 269,844,826 |
| Capital assets being depreciated | | | | |
| Buildings and preserve improvements | 69,386,113 | 1,244,638 | - | 70,630,751 |
| Equipment and vehicles | 5,134,960 | 157,093 | 121,268 | 5,170,785 |
| Total capital assets being depreciated, gross | 74,521,073 | 1,401,731 | 121,268 | 75,801,536 |
| Accumulated depreciation | | | | |
| Buildings and preserve improvements | 24,399,811 | 3,051,541 | - | 27,451,352 |
| Equipment and vehicles | 4,262,916 | 308,042 | 121,268 | 4,449,690 |
| Total accumulated depreciation | 28,662,727 | 3,359,583 | 121,268 | 31,901,042 |
| Capital assets being depreciated, net of depreciation | 45,858,346 | (1,957,852) | - | 43,900,494 |
| Total capital assets, net of depreciation | $ 312,470,677 | $ 2,205,526 | $ 930,883 | $ 313,745,320 |

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

Depreciation/amortization expense was charged to functions/programs of the primary government as follows:

| | |
|---|---|
| General and administrative | $ 2,997,060 |
| Education and recreation | 300,889 |
| Public safety | 61,634 |
| Total depreciation/amortization expense | $ 3,359,583 |

Long-Term Debt

A summary of changes for the Forest Preserve's long-term debt for the period January 1, 2015 through December 31, 2015 was as follows:

| | Balance January 1, 2015 | Additions | Retirements | Balance December 31, 2015 | Principal Due Within One Year |
|---|---|---|---|---|---|
| G.O. Bonds/Debt Certificates Payable: | | | | | |
| 1999B G.O. Capital Appreciation Bonds* | $ 47,886,350 | $ 2,845,815 | $ 13,260,000 | $ 37,472,165 | $ 13,660,000 |
| 2005A G.O. Bonds | 1,500,000 | - | 1,500,000 | - | - |
| 2007 G.O. Bonds - Limited | 10,000,000 | - | - | 10,000,000 | - |
| 2008A G.O. Bonds | 22,865,000 | - | 1,850,000 | 21,015,000 | 1,945,000 |
| 2009 G.O. Bonds | 4,200,000 | - | - | 4,200,000 | - |
| 2010A G.O. Bonds | 10,000,000 | - | - | 10,000,000 | - |
| 2010B G.O. Bonds | 220,000 | - | 220,000 | - | - |
| 2012 G.O. Bonds | 65,805,000 | - | - | 65,805,000 | 1,310,000 |
| Add: Deferred Issuance Premiums | 13,798,606 | - | 1,660,871 | 12,137,735 | 1,660,871 |
| Total G.O. Bonds Payable | 176,274,956 | 2,845,815 | 18,490,871 | 160,629,900 | 18,575,871 |
| Compensated Absences | 487,435 | 23,074 | 121,859 | 388,650 | 97,163 |
| Net OPEB Obligation | 426,081 | 7,695 | - | 433,776 | - |
| Total Forest Preserve | $ 177,188,472 | $ 2,876,584 | $ 18,612,730 | $ 161,452,326 ** | $ 18,673,034 |

* Additions for these bonds represent the accretion of interest; no actual proceeds were received.

** The total $161,452,326 plus the net pension liability of $6,065,984 equals the total long-term debt of $167,518,310 on the statement of net position. Due within one year is equivalent to $16,915,000 which only includes the amounts due on the G.O. bonds.

*General Obligation Capital Appreciation Bonds Series 1999B* – On May 27, 1999, the Forest Preserve issued $45,167,082 in general obligation capital appreciation bonds dated May 1, 1999, to provide funds for the acquisition and development of forest preserve land. The Series 1999B Bonds outstanding as of December 31, 2015 totaling $37,472,165 bear interest ranging from 4.80% to 5.42%. Interest is not paid but rather accretes to principal each June 1 and December 1. The principal matures December 1, 2011 through December 1, 2018 in accreted values totaling $92,990,000.

*General Obligation Bonds Series 2005A* – On June 16, 2005, the Forest Preserve issued $79,200,000 in general obligation bonds dated June 16, 2005 to provide funds for the acquisition of additional land for Forest Preserve purposes and the development of forest preserve land. The Series 2005A Bonds have been repaid as of December 31, 2015. Interest is payable semiannually on June 15 and December 15 and the bonds mature serially on December 15 of each

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

year through December 15, 2015. A portion of the bonds have been refunded through an advance refunding and were called on December 15, 2015.

*General Obligation Bonds Series 2005B* – On January 4, 2006, the Forest Preserve sold $6,600,000 general obligation bonds, Series 2005B, dated January 4, 2006 to fund improvements at existing preserves, wetlands and prairies and to acquire and improve forests and other natural lands. The Series 2005B Bonds outstanding as of December 31, 2012 have been defeased through an advance refunding and were called on December 15, 2015.

*General Obligation Limited Tax Bonds, Series 2007* – On December 12, 2007, the Forest Preserve sold $10,000,000 general obligation limited tax bonds, Series 2007, dated December 12, 2007 to purchase land for future use. The Series 2007 Bonds outstanding as of December 31, 2015 totaling $10,000,000 bear interest at 4.18%. Interest is payable semiannually on June 15 and December 15 and the bonds mature serially on December 15 annually beginning on December 15, 2024 through December 15, 2027.

*General Obligation Bonds, Series 2008A* – On January 3, 2008, the Forest Preserve sold $30,000,000 general obligation limited tax bonds, Series 2008A, dated January 3, 2008 to purchase land for future use. The Series 2008A Bonds outstanding as of December 31, 2015 totaling $21,015,000 bear interest ranging from 3.5% to 5.0%. Interest is payable semiannually on June 15 and December 15 and the bonds mature serially on December 15 annually beginning on December 15, 2011 through December 15, 2024.

*General Obligation Unlimited Tax Bonds, Series 2009* – On October 28, 2009, the Forest Preserve sold $4,200,000 taxable general obligation unlimited tax bonds, Series 2009, Build America Bonds, to improve current forest preserves and purchase new land for future forest preserves. The Series 2009 Bonds outstanding as of December 31, 2015 totaling $4,200,000 bear interest at 5.50% to 5.75%. Pursuant to the American Recovery and Reinvestment Act, the Forest Preserve is eligible to receive a rebate from the U.S. Treasury Department of approximately 35% of the interest paid each year. Interest is payable semiannually on June 15 and December 15 and the bonds mature serially on December 15 annually beginning on December 15, 2025 through December 15, 2028.

*General Obligation Limited Tax Bonds, Series 2010A* – On August 13, 2010, the Forest Preserve sold $10,000,000 taxable general obligation limited tax bonds, Series 2010A, Build America Bonds, to improve current forest preserves and purchase new land for future forest preserves. The Series 2010A Bonds outstanding as of December 31, 2015 totaling $10,000,000 bear interest at 5.712%. Pursuant to the American Recovery and Reinvestment Act, the Forest Preserve is eligible to receive a rebate from the U.S. Treasury Department of approximately 35% of the interest paid each year. Interest is payable semiannually on June 15 and December 15 and the bonds mature serially on December 15 annually beginning on December 15, 2028 through December 15, 2030.

*General Obligation Bonds Limited Tax Bonds, Series 2010B* – On August 13, 2010, the Forest Preserve sold $860,000 taxable general obligation limited bonds, Series 2010B, dated August 13, 2010 to retire the outstanding portion of the Forest Preserve's Illinois Municipal Retirement Fund early retirement incentive. The Series 2010B Bonds have been repaid as of December 31, 2015. Interest is payable semiannually on June 15 and December 15 and the bonds mature serially on December 15 of each year through December 15, 2015.

*General Obligation Bonds Unlimited Tax Refunding Bonds, Series 2012* – On February 28, 2012, the Forest Preserve issued $65,805,000 general obligation unlimited tax refunding bonds, Series 2012. The proceeds of the bonds are being used to advance refund certain of the Forest Preserve's outstanding General Obligation Bonds, Series 2005A, dated June 16, 2005 and General Obligation Bonds, Series 2005B, dated January 4, 2006 and pay costs of issuance of the bonds. The Series 2012 Bonds outstanding as of December 31, 2015 totaling $65,805,000 bear interest at 3% to 5%. Interest on

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

the bonds is payable semiannually, each June 15 and December 15, commencing June 15, 2012 and the bonds mature serially on December 15 of each year commencing December 15, 2016 through December 15, 2024. As a result of the refunding transaction, the Forest Preserve achieved a cash flow saving of $4,841,677 and an economic gain of $4,199,339.

The bond debt service requirements to maturity are as follows:

| Fiscal Year Ending | General Obligation Bonds | | |
|---|---|---|---|
| | Principal | Interest | Total |
| 2016 | $ 3,255,000 | $ 5,504,388 | $ 8,759,388 |
| 2017 | 4,320,000 | 5,362,976 | 9,682,976 |
| 2018 | 4,545,000 | 5,164,550 | 9,709,550 |
| 2019 | 12,180,000 | 4,961,200 | 17,141,200 |
| 2020 | 12,400,000 | 4,352,200 | 16,752,200 |
| 2021-2025 | 54,680,000 | 12,269,096 | 66,949,096 |
| 2026-2030 | 19,640,000 | 3,082,585 | 22,722,585 |
| Totals | $ 111,020,000 | $ 40,696,995 | $ 151,716,995 |

General Obligation Capital Appreciation Bonds

| Fiscal Year Ending December 31, | Series 1999B | |
|---|---|---|
| | Accretion | Principal Repayment |
| 2016 | $ 2,303,351 | $ 13,660,000 |
| 2017 | 1,605,368 | 14,070,000 |
| 2018 | 839,116 | 14,490,000 |
| Totals | $ 4,747,835 | $ 42,220,000 |

Accreted Value at December 31, 2015 $ 37,472,165

*Forest Preserve Compensated Absences* – The Forest Preserve has recorded a liability of $388,650 for accumulated vacation and sick leave benefits. The amount will be paid from the Forest Preserve's General and Special Revenue funds.

Employee Retirement Systems

The Forest Preserve contributes to two defined benefit pension plans: the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer public employee retirement system, and the Sheriff's Law Enforcement Personnel Fund (SLEP), which is administered by the IMRF, an agent multiple-employer public employee retirement system. The benefits, benefit levels, employee contributions and employer contributions for all plans are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly. None of the pension plans issue separate reports on the pension plans. However, IMRF does issue a publicly available report that includes financial statements and supplementary information for the plan as a whole, but not for individual employers. That report can be obtained from IMRF online at www.imrf.org.

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

*Plan Membership.* At December 31, 2015, IMRF and SLEP membership consisted of:

| | Illinois Municipal Retirement | Sheriff's Law Enforcement Personnel |
|---|---|---|
| Inactive employees or their beneficiaries currently receiving benefits | 57 | 18 |
| Inactive employees entitled to but not yet receiving benefits | 50 | 5 |
| Active employees | 98 | 12 |
| Total | 205 | 35 |

*Benefits Provided.*

Illinois Municipal Retirement Fund

All employees (other than those covered by SLEP) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

Sherriff's Law Enforcement Personnel

Sheriff's Law Enforcement Personnel (SLEP) provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, having accumulated at least 20 years of SLEP service and terminating IMRF participation on or after January 1, 1988, may elect to retire at or after age 50 with no early retirement discount penalty. SLEP members meeting these two qualifications are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2.5% of their final rate of earnings, for each year of credited service up to 32 years or 80% of their final rate of earnings. For those SLEP members retiring with less than 20 years of SLEP service, the regular IMRF pension formula applies.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating members who retire at age 50 (reduced benefits) or after age 55 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2.5% of their final rate of earnings, for each year of credited service up to 30 years of service to a maximum of 75%.

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

SLEP also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

*Contributions.* Participating members are required to contribute 4.5% of their annual salary to IMRF and 6.5% of their annual salary to SLEP. The Forest Preserve is required to contribute the remaining amounts necessary to fund IMRF and SLEP as specified by statute. The employer contribution for 2015 was 11.57% of covered payroll for IMRF and 29.51% for SLEP.

*Actuarial Assumptions.* The Forest Preserve's net pension liability was measured as of December 31, 2015 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

| | Illinois Municipal Retirement | Sheriff's Law Enforcement Personnel |
|---|---|---|
| Actuarial valuation date | December 31, 2015 | December 31, 2015 |
| Actuarial cost method | Entry-age normal | Entry-age normal |
| Assumptions | | |
| Inflation | 2.75% | 2.75% |
| Salary increases | 3.75% to 14.50% | 3.75% to 14.50% |
| Interest rate | 7.50% | 7.50% |
| Cost of living adjustments | 3.50% | 3.50% |
| Asset valuation method | Market value | Market value |

For nondisabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for nondisabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

*Discount Rate.* The discount rate used to measure the total pension liability was 7.48% for IMRF and 7.46% for SLEP. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the Forest Preserve contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's and SLEP's fiduciary net position was projected to not be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was blended with the AA rated GO Bond index at December 31, 2015 of 3.57% to arrive at the respective discount rates used to determine the total pension liability.

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

*Changes in the Net Pension Liability.*

Illinois Municipal Retirement Fund

| | (a) Total Pension Liability | (b) Plan Fiduciary Net Pension | (a) - (b) Net Pension Liability |
|---|---|---|---|
| Balances at January 1, 2015 | $ 27,363,109 | $ 25,650,989 | $ 1,712,120 |
| Changes for the period | | | |
| Service cost | 655,598 | - | 655,598 |
| Interest | 2,044,038 | - | 2,044,038 |
| Difference between expected and actual experience | 408,393 | - | 408,393 |
| Changes in assumptions | 79,233 | - | 79,233 |
| Employer contributions | - | 661,853 | (661,853) |
| Employee contributions | - | 304,710 | (304,710) |
| Net investment income | - | 128,486 | (128,486) |
| Benefit payments and refunds | (874,135) | (874,135) | - |
| Other (net transfer) | - | (486,420) | 486,420 |
| Net changes | 2,313,127 | (265,506) | 2,578,633 |
| Balances at December 31, 2015 | $ 29,676,236 | $ 25,385,483 | $ 4,290,753 |

Sheriff's Law Enforcement Personnel Fund

| | (a) Total Pension Liability | (b) Plan Fiduciary Net Pension | (a) - (b) Net Pension Liability |
|---|---|---|---|
| Balances at January 1, 2015 | $ 5,760,969 | $ 4,015,366 | $ 1,745,603 |
| Changes for the period | | | |
| Service cost | 145,875 | - | 145,875 |
| Interest | 424,873 | - | 424,873 |
| Difference between expected and actual experience | (83,615) | - | (83,615) |
| Changes in assumptions | - | - | - |
| Employer contributions | - | 217,247 | (217,247) |
| Employee contributions | - | 55,214 | (55,214) |
| Net investment income | - | 20,065 | (20,065) |
| Benefit payments and refunds | (277,125) | (277,125) | - |
| Other (net transfer) | - | 164,979 | (164,979) |
| Net changes | 210,008 | 180,380 | 29,628 |
| Balances at December 31, 2015 | $ 5,970,977 | $ 4,195,746 | $ 1,775,231 |

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

*Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources.*

Illinois Municipal Retirement Fund

For the year ended December 31, 2015, the Forest Preserve recognized pension expense of $1,132,215. At December 31, 2015, the Forest Preserve reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Difference between expected and actual experience | $ 338,882 | $ 422,707 |
| Changes in assumption | 564,664 | - |
| Net difference between projected and actual earnings on pension plan investments | 1,627,431 | - |
| Total | $ 2,530,977 | $ 422,707 |

Amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

| Period Ending December 31, | |
|---|---|
| 2016 | $ 524,929 |
| 2017 | 524,929 |
| 2018 | 524,929 |
| 2019 | 457,266 |
| 2020 | 76,217 |
| Total | $ 2,108,270 |

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

Sheriff's Law Enforcement Personnel Fund

For the year ended December 31, 2015, the Forest Preserve recognized pension expense of $23,897. At December 31, 2015, the Forest Preserve reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Difference between expected and actual experience | $ - | $ 98,203 |
| Changes in assumption | 59,828 | - |
| Net difference between projected and actual earnings on pension plan investments | 261,353 | - |
| Total | $ 321,181 | $ 98,203 |

Amounts reported as deferred outflows of resources and deferred inflows of resources related to SLEP will be recognized in pension expense as follows:

| Period Ending December 31, | |
|---|---|
| 2016 | $ 59,971 |
| 2017 | 59,971 |
| 2018 | 55,176 |
| 2019 | 47,860 |
| Total | $ 222,978 |

*Discount Rate Sensitivity.*

Illinois Municipal Retirement Fund

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the net pension liability of the Forest Preserve calculated using the discount rate of 7.48% as well as what the Forest Preserve's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.48%) or 1 percentage point higher (8.48%) than the current rate:

| | 1% Decrease (6.48%) | Current Discount Rate (7.48%) | 1% Increase (8.48%) |
|---|---|---|---|
| Net pension liability | $ 8,606,022 | $ 4,290,753 | $ 777,588 |

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

Sheriff's Law Enforcement Personnel Fund

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the net pension liability of the Forest Preserve calculated using the discount rate of 7.46% as well as what the Forest Preserve's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.46%) or 1 percentage point higher (8.46%) than the current rate:

| | 1% Decrease (6.46%) | Current Discount Rate (7.46%) | 1% Increase (8.46%) |
|---|---|---|---|
| Net pension liability | $ 2,563,613 | $ 1,775,231 | $ 1,129,545 |

Other Postemployment Benefits

*Plan Description*: In addition to providing the pension benefits described, the Forest Preserve provides other postemployment health care and life insurance benefits (OPEB) for retired employees through a single employer defined benefit plan. The benefits, benefit levels, employee contributions, and employer contributions are governed by the Forest Preserve and can be amended by the Forest Preserve through its personnel manual and union contract. The OPEB plan issues a separate report that includes required supplementary information and trend information. This report can be obtained from the Treasurer of the plan at 17540 W. Laraway Road, Joliet, IL 60433. The activity of the plan is reported in the Forest Preserve's Retiree Health Insurance Trust Fund.

*Benefits Provided*: The Forest Preserve provides post-employment health care and life insurance benefits to its retirees. To be eligible for benefits, an employee must qualify for retirement under the Forest Preserve's retirement plans (IMRF) and have been employed for at least seven years with the Forest Preserve, ten years for employees hired on or after January 1, 2015.

All health care benefits are provided through the Forest Preserve's third party indemnity plan or through the union's third party indemnity plan. The benefit levels are the same as those afforded to active employees. Benefits include general inpatient and outpatient medical services; mental, nervous and substance abuse care, vision care, dental care and prescriptions. The benefit, which is 100% of the premium, is available for ten years or until the employee becomes Medicare eligible, whichever occurs first. The retiree will be responsible for 100% of any dependent coverage.

*Membership*: At December 31, 2015, membership consisted of:

| | |
|---|---|
| Retirees and beneficiaries currently receiving benefits | 15 |
| Terminated employees entitled to benefits but not yet receiving them | - |
| Active employees | 111 |
| Total | 126 |
| | |
| Participating employers | 1 |

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

*Funding Policy*: The Forest Preserve negotiates the contribution percentages between the Forest Preserve and employees through the union contracts and the personnel policy.

For employees hired on or after January 1, 2015, the Forest Preserve will pay 50% of the premium for individual coverage for employees with ten years of service, increasing by 5% per year of service over ten to a maximum of 100%, up to Medicare eligible.

For the fiscal year ending December 31, 2015 retirees contributed approximately $8,811 and the Forest Preserve contributed $182,000. The Forest Preserve is not required to advance fund the cost of benefits that will become due and payable in the future. Active employees do not contribute to the plan until retirement.

*Annual OPEB Costs and Net OPEB Obligation:* The Forest Preserve's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2013, 2014, and 2015 was as follows:

| Fiscal Year Ended | Annual OPEB Cost | Employer Contributions | Percentage of Annual OPEB Cost Contributed | Net OPEB Obligation |
|---|---|---|---|---|
| December 31, 2013 | $ 156,053 | $ 153,000 | 98.04% | $ 391,993 |
| December 31, 2014 | 189,088 | 155,000 | 81.97% | 426,081 |
| December 31, 2015 | 189,695 | 182,000 | 96.25% | 433,776 |

The net OPEB obligation (NOPEBO) as of December 31, 2015 was calculated as follows:

| | |
|---|---|
| Annual Required Contribution | $ 182,097 |
| Interest on Net OPEB Obligation | 27,695 |
| Adjustment to Annual Required Contribution | (20,097) |
| Annual OPEB Cost | 189,695 |
| Contributions Made | 182,000 |
| Increase (Decrease) in Net OPEB Obligations | 7,695 |
| Net OPEB Obligation Beginning of Year | 426,081 |
| Net OPEB Obligation End of Year | $ 433,776 |

The funded status of the plan as of December 31, 2014, most recent information available, was as follows:

| | |
|---|---|
| Actuarial Accrued Liability (AAL) | $ 2,392,595 |
| Actuarial Value of Plan Assets | 987,051 |
| Unfunded Actuarial Accrued Liability (UAAL) | 1,405,544 |
| Funded Ratio (Actuarial Value of Plan Assets/AAL) | 41.25% |
| Covered Payroll (Active Plan Members) | 6,253,000 |
| UAAL as a Percentage of Covered Payroll | 22.48% |

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions – Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the December 31, 2013 actuarial valuation, the entry-age actuarial cost method was used. The actuarial assumptions included a 6.5% investment rate of return (net of administrative expenses) and an annual healthcare cost trend rate of 8% with an ultimate rate of 6%. Both rates include a 3% inflation assumption. The actuarial value of assets was based on fair value at December 31, 2013. The plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a 30 year open basis.

Risk Management

The Forest Preserve is exposed to various risks related to torts; theft of, damage to and destruction of assets; errors and omissions; employee health; injuries to employees; and net income losses. Employee health is covered by third party indemnity contracts. The Forest Preserve is a member of the Park District Risk Management Agency (PDRMA), a risk management pool of park and forest preserve districts and special recreation associations through which property, general liability, automobile liability, crime, boiler and machinery, public officials' and workers' compensation coverage is provided in excess of specified limits for the members, acting as a single insurable unit. Settled claims have not exceeded coverage in the current or prior two fiscal years.

In the event losses exceeded the per occurrence self-insured and reinsurance limit, the Forest Preserve would be liable for the excess amount. PDRMA's Board of Directors evaluates the aggregate self-insured limit annually

As a member of PDRMA, the Forest Preserve is represented on the Property/Casualty Program Council and the Membership Assembly and is entitled to one vote on each. The relationship between the Forest Preserve and PDRMA is governed by a contract and by-laws that have been adopted by resolution of the Forest Preserve's governing body.

The Forest Preserve is contractually obligated to make all annual and supplementary contributions to PDRMA, to report claims on a timely basis, to cooperate with PDRMA, its claims administrator and attorneys in claims investigation and settlement and to follow risk management procedures as outlined by PDRMA. Members have a contractual obligation to fund any deficit of PDRMA attributable to a membership year during which they were a member.

PDRMA is responsible for administering the self-insurance program and purchasing excess insurance according to the direction of the Program Council. PDRMA also provides its members with risk management services, including

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

the defense of and settlement of claims, and establishes reasonable and necessary loss reduction and prevention procedures to be followed by the members.

Since 97% of PDRMA's liabilities are reserves for losses and loss adjustment expenses which are based on an actuarial estimate of the ultimate losses incurred, the member balances are adjusted annually as more recent loss information becomes available.

Complete financial statements for PDRMA can be obtained from the PDRMA's administration offices at 2033 Burlington Avenue, Lisle, Illinois 60532.

Jointly Governed Organizations

*Old Plank Road Trail Commission*: The Forest Preserve is a participant with several villages and other municipalities in a joint venture to develop and maintain a bicycle path between the members of the joint venture along an abandoned rail right-of-way. The members of the joint venture contribute monies for the expenditures of the project, based on costs associated to that member, for which reimbursements have been applied for from various government agencies. Financial statements are available from the Commission summarizing the activities of the joint venture.

*Thorn Creek Commission:* The Forest Preserve is a participant with two villages in a joint venture that operates a nature center. The members share equally in the costs of operating the nature center. Financial statements are available from the Commission summarizing the activities of the joint venture.

Subsequent Events

On May 26, 2016, the Forest Preserve refunded $17,020,000 of General Obligation, Limited Tax Bonds. The refunding included $16,705,000 of the Series 2016A GO Bonds. The present value of the savings from cash flow is $1,868,840.

*Significant note disclosures for the Will County Public Building Commission (PBC) follow:*

Cash and Investments

Cash deposits consist of checking, money market accounts and certificates of deposit which are carried at cost. The PBC also maintains petty cash on hand of $50. At year-end, the carrying amount of the PBC's bank deposits was $1,350,430 and the bank balance was $1,646,364.

*Custodial Credit Risk* – Custodial credit risk is the risk that in the event of a bank failure, the PBC's deposits may not be returned to it. The PBC's investment policy does not require collateral for deposits in excess of FDIC insurance, however it is the PBC's practice to collateralize such deposits.

*Concentration of Credit Risk* – The PBC places no limit on the amount it may invest in any one issuer. At year end, the PBC held investments in U.S. Government Obligations.

*Interest Rate Risk* – The PBC does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. In practice, the PBC limits its investments to securities maturing in five years or less.

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

*Credit Risk* – State Statutes authorize the PBC to invest in direct and general obligations of the United States of America, obligations issued or guaranteed by instrumentalities or agencies of the United States of America, pre-refunded municipal obligations, direct and general obligations of any state, interest-bearing demand or time deposits or interest in money market portfolios issued by state banks or trust companies or national banking associations or savings and loan associations that are continuously and fully insured, corporate debt guaranteed by any corporation that is rated by Moody's and Standard & Poor's in their two highest rating categories, repurchase agreements with maturities of 30 days or less, prime commercial paper of a United States corporation, public housing bonds issued by public agencies, shares of diversified open-ended management investment company, or state pooled investment funds. The PBC's investment policy or the bond documents establishing these trusts do not further limit its investment choices.

As of November 30, 2015, the PBC's investments, maturities, fair values, and credit ratings as described by Standard & Poor's rating agency were as follows:

| Investment Description | Fair Value | Maturities (in years) Less than 1 | Maturities (in years) 1 to 5 | % of Total Investments | Credit Rating |
|---|---|---|---|---|---|
| U.S. Government Agencies | | | | | |
| U.S. Treasury Notes | $ 1,330,855 | $ 175,278 | $ 1,155,577 | 19.94% | AAA |
| Other Investments: | | | | | |
| Federated-Government Obligations Tax- | 5,332,017 | 5,332,017 | - | 79.90% | AAAm |
| Federated Prime Cash Obligation Fund | 10,659 | 10,659 | - | 0.16% | AAAm |
| Total Investments | $ 6,673,531 | $ 5,517,954 | $ 1,155,577 | 100.00% | |

The Federated Government Obligations and Prime Cash Obligation Funds are investment pools. The value of the position in these SEC registered investment pools are the same as the value of the pool shares.

Leases Receivable

The PBC entered into an agreement dated October 15, 1996 with the County and the County of Kankakee, Illinois, to acquire, construct and equip the River Valley Juvenile Justice Center. Since the PBC had insufficient funds on hand and lawfully available, this agreement provided rental payments sufficient to pay the principal and interest on each series of bonds issued to construct the facility. In addition, the annual rental payments form the Counties will be sufficient to provide maintenance and operations of the River Valley Juvenile Justice Center. The lease is not cancelable by any party and will terminate on November 30, 2017.

The required payments by the Counties are as follows:

| Due by November 1 | Principal | Interest | Operating and Maintenance | Total |
|---|---|---|---|---|
| 2016 | $ 320,000 | $ 8,000 | $ 2,089,900 | $ 2,417,900 |

The total lease receivables include the debt service principal portion of the above detailed future lease receipts.

The PBC received lease payments on November 30, 2015 in the amount of $315,000 to fund debt service principal payments on the 2001 Series Bonds. The actual corresponding bond payments were not schedules to be made until December 1, 2015, therefore, the bonds payable at November 30, 2015 exceeded the lease receivables by $315,000.

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

Capital Assets

The following is a schedule of changes in capital assets of PBC for the year ended November 30, 2015. Any assets purchased/constructed on behalf of the counties serviced by the PBC are capitalized in each individual county's financial statements.

| | Balance December 1, 2014 | Additions | Deletions | Balance November 30, 2015 |
|---|---|---|---|---|
| Capital Assets Not Being Depreciated | | | | |
| Land | $ 400,797 | $ - | $ - | $ 400,797 |
| Capital Assets Being Depreciated | | | | |
| Equipment - Maintenance | 60,182 | - | - | 60,182 |
| Office Furniture and Equipment | 80,486 | - | - | 80,486 |
| Capital Assets Being Depreciated, Gross | 140,668 | - | - | 140,668 |
| Accumulated Depreciation | | | | |
| Equipment - Maintenance | 60,182 | - | - | 60,182 |
| Office Furniture and Equipment | 80,486 | - | - | 80,486 |
| Total Accumulated Depreciation | 140,668 | - | - | 140,668 |
| Total Capital Assets, Net of Depreciation | $ 400,797 | $ - | $ - | $ 400,797 |

In addition to the land reported above, the PBC has had conveyed to it the land where the County Office Building, Will County Courthouse and Sunny Hill Nursing Home are located. No assets were given to Will County upon conveyance. The PBC is in the process of conveying back the Sunny Hill nursing Home site to Will County as stipulated in the maintenance agreement. The land for the River Valley Justice Center was not conveyed to the PBC upon start of construction as stipulated in the agreement between the PBC and the County.

Employee Retirement System

The PBC's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The PBC's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provision s are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

*Employees Covered by Benefit Terms*. As of December 31, 2014, the following employees were covered by the benefit terms.

| | |
|---|---|
| Inactive employees or their beneficiaries currently receiving benefits | 21 |
| Inactive employees entitled to but not yet receiving benefits | 10 |
| Active employees | 19 |
| Total | 50 |

*Contributions*. As set by statute, the PBC's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The PBC's annual contribution rate for calendar year 2014 and 2015 were 13.46% and 12.17%, respectively. For the fiscal year ended November 30, 2015, the PBC contributed $60,664 to the plan. The PBC also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

*Net Pension Liability*. The PBC's net pension liability was measured as of December 31, 2014. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

*Actuarial Assumptions.* The following are the methods and assumptions used to determine total pension liability at December 31, 2014:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The Inflation Rate was assumed to be 3.5%.
- Salary Increases were expected to be 3.75% to 14.50%, including inflation.

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

- The Investment Rate of Return was assumed to be 7.50%.
- Projected Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2014 valuation according to an experience study from years 2011 to 2013.
- The IMRF-specific rates for Mortality (for non-disabled retirees) were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.
- For Disabled Retirees, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives.
- For Active Members, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
- The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

| Asset Class | Target Allocation | Long-Term Expected Real Rate of Return |
|---|---|---|
| Equities | 63.2% | 9.15% |
| International equities | 2.6% | 9.80% |
| Fixed income | 23.5% | 3.05% |
| Real estate | 4.3% | 7.35% |
| Alternatives | 4.5% | |
| Private equity | | 13.55% |
| Hedge funds | | 5.55% |
| Commodities | | 4.40% |
| Cash equivalents | 1.9% | 2.25% |
| | 100.0% | |

*Single Discount Rate*. A Single Discount Rate of 7.50% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.50%, the municipal bond rate is 3.56%, and the resulting single discount rate is 7.50%.

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

*Change in the Net Pension Liability.*

| | (a) Total Pension Liability | (b) Plan Fiduciary Net Pension | (a) - (b) Net Pension Liability |
|---|---|---|---|
| Balances at December 31, 2013 | $ 3,785,525 | $ 3,826,246 | $ (40,721) |
| Changes for the period | | | |
| Service cost | 103,150 | - | 103,150 |
| Interest | 282,172 | - | 282,172 |
| Difference between expected and actual experience | 194,802 | - | 194,802 |
| Changes in assumptions | 143,633 | - | 143,633 |
| Employer contributions | - | 111,712 | (111,712) |
| Employee contributions | - | 52,142 | (52,142) |
| Net investment income | - | 233,836 | (233,836) |
| Benefit payments and refunds | (149,607) | (149,607) | - |
| Other (net transfer) | - | 216,885 | (216,885) |
| Net changes | 574,150 | 464,968 | 109,182 |
| Balances at December 31, 2014 | $ 4,359,675 | $ 4,291,214 | $ 68,461 |

*Sensitivity of the Net Pension Liability to Changes in the Discount Rate.* The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.50%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1 % lower or 1 % higher:

| | 1% Decrease (6.50%) | Current Discount Rate (7.50%) | 1% Increase (8.50%) |
|---|---|---|---|
| Net pension liability | $ 662,201 | $ 68,461 | $ (419,208) |

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

*Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions*. For the year ended December 31, 2014, the PBC reported pension expense of $(64,038). At December 31, 2014, the PBC reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Difference between expected and actual experience | $ 135,548 | $ - |
| Changes in assumption | 99,944 | - |
| Net difference between projected and actual earnings on pension plan investments | 49,440 | - |
| Total deferred amounts to be recognized in pension expense in future periods | 284,932 | - |
| Contributions subsequent to the measurement date | 51,280 | |
| Total deferred amounts related to pensions | $ 336,212 | |

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

| Period Ending December 31, | |
|---|---|
| 2015 | $ 115,303 |
| 2016 | 115,303 |
| 2017 | 41,966 |
| 2018 | 12,360 |
| 2019 | - |
| Thereafter | - |
| Total | $ 284,932 |

Other Employee Benefits

All full-time PBC employees accumulate sick leave hours for subsequent use or for payment upon termination, retirement or death. The PBC has recorded the liability for compensated absences using the Vesting Method, under which the liability is measured based on the sick leave, time accumulated at the balance sheet date by those employees who are eligible to receive termination payments. Amounts in excess of the maximum for which payment is allowed at termination are excluded because those balance are available only for use as paid time off. The PBC's liability for compensate absences is $27,676 at November 30, 2015.

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

Long-Term Debt

Changes in long-term debt during the year are as follows:

| Revenue Bonds Payable: | Balance December 1, 2014 | Debt Issued | Debt Retired | Balance November 30, 2015 | Due Within 1 Year |
|---|---|---|---|---|---|
| 2001 Revenue Refunding Bond, Kankakee County | $ 935,000 | $ - | $ 300,000 | $ 635,000 | $ 315,000 |
| Total Long Term Debt | $ 935,000 | $ - | $ 300,000 | $ 635,000 | $ 315,000 |

Annual debt service payments required to service all outstanding bonded debt at November 30, 2015 are as follows:

| Fiscal Year | Series 2001 Principal | Series 2001 Interest | Total Fiscal Year Debt Service |
|---|---|---|---|
| 2016 | 315,000 | 23,875 | 338,875 |
| 2017 | 320,000 | 8,000 | 328,000 |
| | $ 635,000 | $ 31,875 | $ 666,875 |

*Revenue Bonds Payable*

Bonds outstanding at November 30, 2015 are summarized as follows:

| | Series | Interest Rate | Dated | Remaining Principal |
|---|---|---|---|---|
| Revenue Refunding Issue | 2001 | 3.4-5.2% | August 1, 2001 | $ 635,000 |

The revenue bonds and the interest thereon are limited obligations of the PBC payable solely from the pledged revenues. Pledged revenues are the lease revenues received from the County and Kankakee County. These pledges will remain until all bonds are retired or mature in 2016. During the current fiscal year, the principal and interest on the bonds was approximately 5.3% of the pledged revenues.

Risk Management

The PBC is exposed to various risks of loss related to torts, theft, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. These risks are covered by commercial insurance purchased from the Illinois Counties Risk Management Trust. There were no significant reductions in insurance coverage from the previous year. Settled claims form these risks have not exceeded commercial insurance coverage for the past three years.

REQUIRED SUPPLEMENTARY INFORMATION

Required Supplementary Information
Budgetary Comparison Schedule
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Property taxes | $ 98,027,367 | $ 98,027,367 | $ 95,202,304 | $ (2,825,063) |
| Licenses and permits | 1,104,000 | 1,104,000 | 1,080,081 | (23,919) |
| Intergovernmental | 59,184,609 | 59,188,943 | 59,510,976 | 322,033 |
| Charges for services | 33,259,550 | 33,319,942 | 29,902,703 | (3,417,239) |
| Fines and forfeitures | 3,206,000 | 3,206,000 | 2,622,310 | (583,690) |
| Investment income | 1,037,860 | 1,037,860 | 849,593 | (188,267) |
| Miscellaneous revenues | 1,520,960 | 1,502,626 | 611,982 | (890,644) |
| Total revenues | 197,340,346 | 197,386,738 | 189,779,949 | (7,606,789) |
| Expenditures | | | | |
| General and administrative | | | | |
| County board | 6,967,504 | 6,949,170 | 5,788,590 | 1,160,580 |
| County executive | 2,751,103 | 2,751,103 | 1,824,428 | 926,675 |
| Purchasing | 430,819 | 430,819 | 344,290 | 86,529 |
| Support services | 6,908,502 | 7,873,064 | 6,524,078 | 1,348,986 |
| Liquor control commission | 450 | 450 | - | 450 |
| Administrative adjudication | 114,491 | 114,491 | 69,788 | 44,703 |
| Supervisor of assessments | 1,867,553 | 1,867,553 | 1,805,175 | 62,378 |
| Board of review | 234,244 | 234,244 | 244,674 | (10,430) |
| Information communications technology | 2,871,229 | 2,871,229 | 2,827,781 | 43,448 |
| Records management | 1,009,342 | 1,009,342 | 896,738 | 112,604 |
| Land use | 3,721,134 | 3,721,134 | 3,216,908 | 504,226 |
| Planning and zoning commission | 56,925 | 56,925 | 52,777 | 4,148 |
| Stormwater management | 248,200 | 248,200 | 240,287 | 7,913 |
| Building maintenance | 3,180,716 | 3,180,716 | 3,215,063 | (34,347) |
| Human resources | 988,469 | 988,469 | 880,783 | 107,686 |
| County clerk | 1,074,595 | 1,071,411 | 1,028,035 | 43,376 |
| County clerk - elections | 3,338,454 | 3,341,638 | 2,372,378 | 969,260 |
| County coroner | 1,882,565 | 1,886,899 | 1,761,591 | 125,308 |
| County treasurer | 1,616,324 | 1,616,324 | 1,558,368 | 57,956 |
| County auditor | 526,429 | 526,429 | 529,725 | (3,296) |
| County recorder | 1,032,508 | 1,032,508 | 993,552 | 38,956 |
| School administration | 739,552 | 739,552 | 687,165 | 52,387 |
| Tort immunity | 4,589,495 | 4,589,495 | 3,263,220 | 1,326,275 |
| Worker's compensation | 5,988,827 | 5,988,827 | 3,621,987 | 2,366,840 |
| Total general and administrative | 52,139,430 | 53,089,992 | 43,747,381 | 9,342,611 |
| Public safety | | | | |
| Emergency management agency | 615,732 | 615,732 | 629,204 | (13,472) |
| Radio system | 597,973 | 597,973 | 599,201 | (1,228) |

(Continued)

Required Supplementary Information
Budgetary Comparison Schedule
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Continued)
General Fund
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| Public safety (continued) | | | | |
| Sheriff - enforcement/administration | $ 22,910,853 | $ 22,984,515 | $ 24,822,639 | $ (1,838,124) |
| Sheriff - facility/fleet maintenance | 2,443,469 | 2,408,730 | 2,308,331 | 100,399 |
| Sheriff - warrants/GSU/investigations | 6,981,489 | 6,765,191 | 6,684,117 | 81,074 |
| Sheriff - telecommunications | 1,764,456 | 1,804,283 | 1,776,244 | 28,039 |
| Sheriff - Homer Glen | 2,488,985 | 2,488,985 | 2,451,656 | 37,329 |
| Sheriff - ADF custody of prisoners | 27,278,919 | 27,232,660 | 30,366,204 | (3,133,544) |
| Sheriff - ADF food service | 890,164 | 992,902 | 920,664 | 72,238 |
| Sheriff - ADF transport/holding | 1,904,311 | 1,892,290 | 1,874,224 | 18,066 |
| Sheriff - ADF records section | 1,429,119 | 1,593,690 | 1,641,990 | (48,300) |
| Sheriff - building security | 3,552,596 | 3,600,522 | 3,702,067 | (101,545) |
| Sheriff - court security | 791,073 | 732,059 | 709,218 | 22,841 |
| Merit commission | 363,996 | 363,996 | 328,772 | 35,224 |
| Total public safety | 74,013,135 | 74,073,528 | 78,814,531 | (4,741,003) |
| Judicial | | | | |
| Circuit courts | 4,151,854 | 4,151,854 | 3,558,461 | 593,393 |
| Probation department | 6,496,473 | 6,496,473 | 6,102,075 | 394,398 |
| Public defender | 6,339,337 | 6,339,337 | 6,363,113 | (23,776) |
| Juvenile detention facility | 6,851,698 | 6,851,698 | 6,302,315 | 549,383 |
| Jury commission | 267,841 | 267,841 | 243,473 | 24,368 |
| Circuit clerk | 7,953,793 | 7,953,793 | 7,806,960 | 146,833 |
| State's attorney | 11,843,982 | 11,843,982 | 12,669,212 | (825,230) |
| Total judicial | 43,904,978 | 43,904,978 | 43,045,609 | 859,369 |
| Health and welfare | | | | |
| Sunny Hill nursing home | 21,998,006 | 21,998,006 | 19,983,846 | 2,014,160 |
| Total expenditures | 192,055,549 | 193,066,504 | 185,591,367 | 7,475,137 |
| Excess (deficiency) of revenues over expenditures | 5,284,797 | 4,320,234 | 4,188,582 | (131,652) |
| Other financing sources (uses) | | | | |
| Transfers in | 1,385,667 | 1,385,667 | 239,648 | (1,146,019) |
| Transfers out | (10,260,000) | (10,284,871) | (10,874,871) | (590,000) |
| Total other financing sources (uses) | (8,874,333) | (8,899,204) | (10,635,223) | (1,736,019) |
| Net change in fund balance | $ (3,589,536) | $ (4,578,970) | (6,446,641) | $ (1,867,671) |
| Fund balance at beginning of year | | | 91,469,921 | |
| Fund balance at end of year | | | $ 85,023,280 | |

See Independent Auditor's Report and accompanying Notes to Required Supplementary Information.

Required Supplementary Information
Budgetary Comparison Schedule
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
RTA Tax Revenue Fund
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Intergovernmental | $ 22,650,000 | $ 22,650,000 | $ 27,018,476 | $ 4,368,476 |
| Expenditures | | | | |
| Highways and roads | | | | |
| Contractual services | 1,166,100 | 1,166,100 | 922,480 | 243,620 |
| Capital outlay | 18,833,900 | 18,833,900 | 7,328,702 | 11,505,198 |
| Total expenditures | 20,000,000 | 20,000,000 | 8,251,182 | 11,748,818 |
| Excess of revenues over expenditures | 2,650,000 | 2,650,000 | 18,767,294 | 16,117,294 |
| Other financing uses | | | | |
| Transfers out | (11,643,000) | (11,643,000) | (11,643,000) | - |
| Net change in fund balance | $ (8,993,000) | $ (8,993,000) | 7,124,294 | $ 16,117,294 |
| Fund balance at beginning of year | | | 37,987,693 | |
| Fund balance at end of year | | | $ 45,111,987 | |

See Independent Auditor's Report and accompanying Notes to Required Supplementary Information.

Required Supplementary Information
Budgetary Comparison Schedule
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
County Motor Fuel Tax Fund
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Intergovernmental | $ 11,187,350 | $ 11,187,350 | $ 9,271,453 | $ (1,915,897) |
| Investment income | 500,000 | 500,000 | 692,218 | 192,218 |
| Miscellaneous revenues | 500,000 | 500,000 | 89,837 | (410,163) |
| Total revenues | 12,187,350 | 12,187,350 | 10,053,508 | (2,133,842) |
| Expenditures | | | | |
| Highways and roads | | | | |
| Personal services | 233,452 | 233,452 | 227,853 | 5,599 |
| Contractual services | 11,603,898 | 11,746,358 | 2,922,891 | 8,823,467 |
| Capital outlay | 62,350,000 | 62,207,540 | 4,468,694 | 57,738,846 |
| Other expenditures | 500,000 | 500,000 | - | 500,000 |
| Total expenditures | 74,687,350 | 74,687,350 | 7,619,438 | 67,067,912 |
| Excess (deficiency) of revenues over expenditures | (62,500,000) | (62,500,000) | 2,434,070 | 64,934,070 |
| Other financing uses | | | | |
| Transfers out | (2,500,000) | (2,500,000) | (2,496,811) | 3,189 |
| Net change in fund balance | $ (65,000,000) | $ (65,000,000) | (62,741) | $ 64,937,259 |
| Fund balance at beginning of year | | | 79,559,534 | |
| Fund balance at end of year | | | $ 79,496,793 | |

See Independent Auditor's Report and accompanying Notes to Required Supplementary Information.

## NOTE 1 - BUDGETARY BASIS OF ACCOUNTING

The General, RTA Tax Revenue, and County Motor Fuel Tax Fund Budgets are adopted on a basis of accounting consistent with accounting principles generally accepted in the United States of America.

## NOTE 2 - BUDGET AMENDMENTS

The original budget was amended during fiscal year 2015.

## NOTE 3 - EXPENDITURES EXCEEDING OPERATING BUDGETS

During fiscal year 2015, the following total individual department or fund expenditures exceeded budgeted expenditures:

| Fund / Department | Final Budget | Actual |
|---|---|---|
| General Fund: | | |
| Board of review | 234,244 | 244,674 |
| Building maintenance | 3,180,716 | 3,215,063 |
| County auditor | 526,429 | 529,725 |
| Emergency management agency | 615,732 | 629,204 |
| Radio system | 597,973 | 599,201 |
| Sheriff - enforcement/administration | 22,984,515 | 24,822,639 |
| Sheriff - ADF custody of prisoners | 27,232,660 | 30,366,204 |
| Sheriff - ADF records section | 1,593,690 | 1,641,990 |
| Sheriff - building security | 3,600,522 | 3,702,067 |
| Public defender | 6,339,337 | 6,363,113 |
| State's attorney | 11,843,982 | 12,669,212 |

See Independent Auditor’s Report.

Required Supplementary Information
Employee Retirement Systems Schedule
Schedule of Changes in the County's Net Pension Liability and Related Ratios
Illinois Municipal Retirement Fund - Regular Plan
Most Recent Fiscal Year

| | | 2015 |
|---|---|---|
| Total pension liability | | |
| Service cost | $ | 9,191,689 |
| Interest | | 26,129,816 |
| Differences between expected and actual experience | | 2,189,775 |
| Changes of assumptions | | 12,394,828 |
| Benefit payments, including refunds of member contributions | | (12,728,970) |
| Net change in total pension liability | | 37,177,138 |
| Total pension liability - beginning | | 350,166,182 |
| Total pension liability - ending (a) | | 387,343,320 |
| | | |
| Plan fiduciary net position | | |
| Employer contributions | | 9,610,936 |
| Employee contributions | | 3,785,583 |
| Net investment income | | 20,100,138 |
| Benefit payments, including refunds of member contributions | | (12,728,970) |
| Other (net transfer) | | (97,145) |
| Net change in plan fiduciary net position | | 20,670,542 |
| Plan fiduciary net position - beginning | | 329,176,680 |
| Plan fiduciary net position - ending (b) | | 349,847,222 |
| | | |
| Employer's net pension liability - ending (a) - (b) | $ | 37,496,098 |
| | | |
| Plan fiduciary net position as a percentage of the total pension liability | | 90.32% |
| | | |
| Covered-employee payroll | $ | 82,813,984 |
| | | |
| Employer's net pension liability as a percentage of covered-employee payroll | | 45.28% |

Notes to Schedule:

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2015 is not available.

Note: All information obtained from page 8 of the County's IMRF Valuation Report

See Independent Auditor's Report and accompanying Notes to Required Supplementary Information.

Required Supplementary Information
Employee Retirement Systems Schedule
Schedule of Employer Contributions
Illinois Municipal Retirement Fund - Regular Plan
Most Recent Fiscal Year

| | | 2015 |
|---|---|---|
| Actuarially determined contribution | $ | 9,656,111 |
| Contributions in relation to the actuarially determined contribution | | (9,610,936) |
| Contribution deficiency | $ | 45,175 |
| Covered-employee payroll | $ | 82,813,984 |
| Contributions as a percentage of covered-employee payroll | | 11.61% |

Notes to Schedule:

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2015 is not available.

Valuation date:

Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

| | |
|---|---|
| Actuarial cost method | Aggregate entry age normal |
| Amortization method | Level percentage of payroll, closed |
| Remaining amortization period | 29 years |
| Asset valuation method | 5-Year Smoothed Market |
| Inflation | 3.00% |
| Salary increases | 4.40% to 16.00% including inflation |
| Investment rate of return | 7.50% |
| Retirement Age | Experience-based table of rates that are specific to the type of eligibility condition |
| Mortality | RP-2000 Combined Healthy Mortality Table |

Other information:

There were no benefit changes during the year.

Note: All information obtained from pages 10 & 11 of the County's IMRF Valuation Report

See Independent Auditor's Report and accompanying Notes to Required Supplementary Information.

Required Supplementary Information
Employee Retirement Systems Schedule
Schedule of Changes in the County's Net Pension Liability and Related Ratios
Illinois Municipal Retirement Fund - SLEP
Most Recent Fiscal Year

| | | 2015 |
|---|---|---|
| Total pension liability | | |
| Service cost | $ | 6,914,805 |
| Interest | | 22,816,751 |
| Differences between expected and actual experience | | 10,599,319 |
| Changes of assumptions | | 6,560,102 |
| Benefit payments, including refunds of member contributions | | (14,716,415) |
| Net change in total pension liability | | 32,174,562 |
| Total pension liability - beginning | | 308,937,580 |
| Total pension liability - ending (a) | | 341,112,142 |
| | | |
| Plan fiduciary net position | | |
| Employer contributions | | 9,542,924 |
| Employee contributions | | 3,013,807 |
| Net investment income | | 14,991,051 |
| Benefit payments, including refunds of member contributions | | (14,716,415) |
| Other (net transfer) | | 599,355 |
| Net change in plan fiduciary net position | | 13,430,722 |
| Plan fiduciary net position - beginning | | 246,834,778 |
| Plan fiduciary net position - ending (b) | | 260,265,500 |
| | | |
| Employer's net pension liability - ending (a) - (b) | $ | 80,846,642 |
| | | |
| Plan fiduciary net position as a percentage of the total pension liability | | 76.30% |
| | | |
| Covered-employee payroll | $ | 36,870,152 |
| | | |
| Employer's net pension liability as a percentage of covered-employee payroll | | 219.27% |

Notes to Schedule:

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2015 is not available.

Note: All information obtained from page 8 of the County's IMRF Valuation Report

See Independent Auditor's Report and accompanying Notes to Required Supplementary Information.

Required Supplementary Information
Employee Retirement Systems Schedule
Schedule of Employer Contributions
Illinois Municipal Retirement Fund - SLEP
Most Recent Fiscal Year

| | | 2015 |
|---|---|---|
| Actuarially determined contribution | $ | 9,497,751 |
| Contributions in relation to the actuarially determined contribution | | (9,542,924) |
| Contribution deficiency (excess) | $ | (45,173) |
| Covered-employee payroll | $ | 36,870,152 |
| Contributions as a percentage of covered-employee payroll | | 25.88% |

Notes to Schedule:

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2015 is not available.

Valuation date:

Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

| | |
|---|---|
| Actuarial cost method | Aggregate entry age normal |
| Amortization method | Level percentage of payroll, closed |
| Remaining amortization period | 29 years |
| Asset valuation method | 5-Year Smoothed Market |
| Inflation | 3.00% |
| Salary increases | 4.40% to 16.00% including inflation |
| Investment rate of return | 7.50% |
| Retirement Age | Experience-based table of rates that are specific to the type of eligibility condition |
| Mortality | RP-2000 Combined Healthy Mortality Table |

Other information:

There were no benefit changes during the year.

Note: All information obtained from pages 10 & 11 of the County's IMRF Valuation Report

See Independent Auditor's Report and accompanying Notes to Required Supplementary Information.

Required Supplementary Information
Employee Retirement Systems Schedule
Schedule of Changes in the County's Net Pension Liability and Related Ratios
Illinois Municipal Retirement Fund - ECO
Most Recent Fiscal Year

| | | 2015 |
|---|---|---|
| Total pension liability | | |
| Service cost | $ | 282,599 |
| Interest | | 976,051 |
| Differences between expected and actual experience | | (930,233) |
| Changes of assumptions | | 270,497 |
| Benefit payments, including refunds of member contributions | | (553,263) |
| Net change in total pension liability | | 45,651 |
| Total pension liability - beginning | | 13,166,725 |
| Total pension liability - ending (a) | | 13,212,376 |
| | | |
| Plan fiduciary net position | | |
| Employer contributions | | 517,048 |
| Employee contributions | | 88,289 |
| Net investment income | | 646,801 |
| Benefit payments, including refunds of member contributions | | (553,263) |
| Other (net transfer) | | (281,320) |
| Net change in plan fiduciary net position | | 417,555 |
| Plan fiduciary net position - beginning | | 10,577,254 |
| Plan fiduciary net position - ending (b) | | 10,994,809 |
| | | |
| Employer's net pension liability - ending (a) - (b) | $ | 2,217,567 |
| | | |
| Plan fiduciary net position as a percentage of the total pension liability | | 83.22% |
| | | |
| Covered-employee payroll | $ | 1,095,254 |
| | | |
| Employer's net pension liability as a percentage of covered-employee payroll | | 202.47% |

Notes to Schedule:

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2015 is not available.

Note: All information obtained from page 8 of the County's IMRF Valuation Report

See Independent Auditor's Report and accompanying Notes to Required Supplementary Information.

Required Supplementary Information
Employee Retirement Systems Schedule
Schedule of Employer Contributions
Illinois Municipal Retirement Fund - ECO
Most Recent Fiscal Year

| | | 2015 |
|---|---|---|
| Actuarially determined contribution | $ | 512,579 |
| Contributions in relation to the actuarially determined contribution | | (517,048) |
| Contribution deficiency (excess) | $ | (4,469) |
| Covered-employee payroll | $ | 1,095,254 |
| Contributions as a percentage of covered-employee payroll | | 47.21% |

Notes to Schedule:

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2015 is not available.

Valuation date:

Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

| | |
|---|---|
| Actuarial cost method | Aggregate entry age normal |
| Amortization method | Level percentage of payroll, closed |
| Remaining amortization period | 29 years |
| Asset valuation method | 5-Year Smoothed Market |
| Inflation | 3.00% |
| Salary increases | 4.40% to 16.00% including inflation |
| Investment rate of return | 7.50% |
| Retirement Age | Experience-based table of rates that are specific to the type of eligibility condition |
| Mortality | RP-2000 Combined Healthy Mortality Table |

Other information:

There were no benefit changes during the year.

Note: All information obtained from pages 10 & 11 of the County's IMRF Valuation Report

See Independent Auditor's Report and accompanying Notes to Required Supplementary Information.

Required Supplementary Information
Analysis of Funding Progress - County Employees
Other Post Employment Benefits
November 30, 2015

| Actuarial Valuation Date | Actuarial Value of Assets (a) | Actuarial Accrued Liability (AAL) -- Entry Age (b) | Unfunded AAL (UAAL) (b-a) | Funded Ratio (a/b) | Covered Payroll (c) | UAAL as a Percentage of Covered Payroll ((b-a)/c) |
|---|---|---|---|---|---|---|
| 12/31/2015 | $ 10,002,550 | $ 40,076,155 | $ 30,073,605 | 24.96% | $ 126,521,157 | 23.77% |
| 12/31/2014 | 8,001,307 | 37,036,507 | 29,035,200 | 21.60% | 122,227,103 | 23.76% |
| 12/31/2013 | 6,000,658 | 80,875,718 | 74,875,060 | 7.42% | 117,630,709 | 63.65% |

See Independent Auditor's Report and accompanying Notes to Required Supplementary Information.

The County implemented GASB Statement No. 45 in fiscal year 2008.

Note: The County is having actuarial valuations performed biennially. The basis for covered payroll for the OPEB report was valuation date of 12/31/2015.

Required Supplementary Information
Schedule of Employer Contributions - County
Other Post Employment Benefits
November 30, 2015

| Fiscal Year Ending | Required Contribution | Percentage Contributed |
|---|---|---|
| 11/30/2015 | $ 4,526,803 | 127% |
| 11/30/2014 | 8,321,269 | 81% |
| 11/30/2013 | 7,997,347 | 80% |
| 11/30/2012 | 8,329,183 | 72% |
| 11/30/2011 | 7,976,451 | 72% |
| 11/30/2010 | 5,177,243 | 72% |
| 11/30/2009 | 6,413,450 | 38% |
| 11/30/2008 | 6,901,891 | 34% |

Note: There were no changes in actuarial assumptions.

See Independent Auditor's Report and accompanying Notes to Required Supplementary Information.

Information is presented for as many years as is available.

The County implemented GASB Statement No. 45 in fiscal year 2008.

# COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

# MAJOR FUNDS

## General Fund

General Corporate Account – To account for all financial resources traditionally associated with governments, which are not required to be accounted for in another fund. It is the general operating account of the County. This includes the activity of the offices of the County's elected officials: Auditor, Circuit Court Clerk, Coroner, County Clerk, County Executive, County Recorder, County Board, Sheriff, Superintendent of Schools, State's Attorney, and Treasurer.

Social Security Fund – To account for the employer portion of contributions to social security.

Illinois Municipal Retirement Fund – To account for the employer portion of contributions for retirement.

Tort Immunity Account – To account for the funds collected from property taxes to be used for building and automotive insurance premiums and payment of general liability claims.

Workmen's Compensation Account – To account for the funds collected from property taxes to be used for payment of unemployment and workmen's compensation claims.

## Special Revenue Fund

RTA Tax Revenue Fund – To account for funds collected from State of Illinois RTA tax to be used transportation and public safety.

County Motor Fuel Tax Fund – To account for monies received from the State of Illinois for the County's share of motor fuel taxes and the expenditures thereon.

Will County, Illinois

General Fund
Balance Sheet - By Account
November 30, 2015

| | General Fund - General Corporate Account | General Fund - Social Security Account | General Fund - Illinois Municipal Retirement Account | General Fund - Tort Immunity Account |
|---|---|---|---|---|
| ASSETS | | | | |
| Cash and cash equivalents | $ 2,093,978 | $ 2,004,142 | $ 4,458,112 | $ 2,550,452 |
| Investments | 45,695,143 | 4,549,574 | 7,590,135 | 4,444,898 |
| Restricted cash and cash equivalents | 41,035 | - | - | - |
| Restricted investments | - | - | - | - |
| Accrued interest | 1,272,480 | - | - | - |
| Property tax receivable, net | 2,226,620 | 52,930 | 126,559 | 36,114 |
| Property tax receivable-2015 | 67,198,534 | 5,501,418 | 13,144,329 | 3,747,611 |
| Accounts receivable | 3,959,969 | - | - | 11,118 |
| Other receivables | - | - | - | - |
| Due from other funds | 2,066,865 | - | - | - |
| Due from other governmental agencies | 16,144,931 | - | - | - |
| Inventory | 1,681,493 | - | - | - |
| TOTAL ASSETS | $ 142,381,048 | $ 12,108,064 | $ 25,319,135 | $ 10,790,193 |
| | | | | |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | | | | |
| Liabilities | | | | |
| Accounts payable | $ 4,387,773 | $ - | $ - | $ 4,427 |
| Salaries payable | 8,249,710 | - | - | 2,074 |
| Other current liabilities | 136,615 | - | - | - |
| Unearned revenue | 173,933 | - | - | - |
| Due to other funds | 129,700 | - | - | 500,000 |
| Total liabilities | 13,077,731 | - | - | 506,501 |
| | | | | |
| Deferred inflows of resources | | | | |
| Unavailable revenue | 8,523,101 | - | - | - |
| Property taxes levied for future periods | 67,198,534 | 5,501,418 | 13,144,329 | 3,747,611 |
| Total deferred inflows of resources | 75,721,635 | 5,501,418 | 13,144,329 | 3,747,611 |
| | | | | |
| Fund balances | | | | |
| Nonspendable | 1,681,493 | - | - | - |
| Restricted | - | 6,347,716 | 11,717,837 | 2,949,629 |
| Committed | - | 258,930 | 456,969 | 3,586,452 |
| Assigned | - | - | - | - |
| Unassigned | 51,900,189 | - | - | - |
| Total fund balances | 53,581,682 | 6,606,646 | 12,174,806 | 6,536,081 |
| TOTAL LIABILITES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | $ 142,381,048 | $ 12,108,064 | $ 25,319,135 | $ 10,790,193 |

EXHIBIT 1

| General Fund - Worker's Compensation Account | Elimination | Total |
|---|---|---|
| $ 4,202,254 | $ - | $ 15,308,938 |
| 3,035,475 | - | 65,315,225 |
| - | - | 41,035 |
| - | - | - |
| - | - | 1,272,480 |
| 55,195 | - | 2,497,418 |
| 5,741,413 | - | 95,333,305 |
| - | - | 3,971,087 |
| - | - | - |
| - | (1,500,000) | 566,865 |
| 3,042 | - | 16,147,973 |
| - | - | 1,681,493 |
| $ 13,037,379 | $ (1,500,000) | $ 202,135,819 |

| | | |
|---|---|---|
| $ 169,845 | $ - | $ 4,562,045 |
| 2,056 | - | 8,253,840 |
| - | - | 136,615 |
| - | - | 173,933 |
| 1,000,000 | (1,500,000) | 129,700 |
| 1,171,901 | (1,500,000) | 13,256,133 |

| | | |
|---|---|---|
| - | - | 8,523,101 |
| 5,741,413 | - | 95,333,305 |
| 5,741,413 | - | 103,856,406 |

| | | |
|---|---|---|
| - | - | 1,681,493 |
| 4,983,284 | - | 25,998,466 |
| 1,140,781 | - | 5,443,132 |
| - | | - |
| - | - | 51,900,189 |
| 6,124,065 | - | 85,023,280 |
| $ 13,037,379 | $ (1,500,000) | $ 202,135,819 |

Will County, Illinois

General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - By Account
Year Ended November 30, 2015

| | General Fund - General Corporate Account | General Fund - Social Security Account | General Fund - Illinois Municipal Retirement Account | General Fund - Tort Immunity Account |
|---|---|---|---|---|
| Revenues | | | | |
| Property taxes | $ 67,160,932 | $ 5,481,016 | $ 13,105,322 | $ 3,739,592 |
| Licenses and permits | 1,080,081 | - | - | - |
| Intergovernmental | 56,688,076 | 832,400 | 1,990,500 | - |
| Charges for services | 29,902,703 | - | - | - |
| Fines and forfeitures | 2,622,310 | - | - | - |
| Investment income | 849,593 | - | - | - |
| Miscellaneous revenues | 611,982 | - | - | - |
| Total revenues | 158,915,677 | 6,313,416 | 15,095,822 | 3,739,592 |
| Expenditures | | | | |
| Current | | | | |
| General and administrative | 36,531,713 | - | - | 3,263,220 |
| Public safety | 78,725,220 | - | - | - |
| Judicial | 43,032,710 | - | - | - |
| Health and welfare | 19,978,609 | - | - | - |
| Debt service - principal | 34,183 | - | - | - |
| Capital outlay | 403,725 | - | - | - |
| Total expenditures | 178,706,160 | - | - | 3,263,220 |
| Excess (Deficiency) of revenues over expenditures | (19,790,483) | 6,313,416 | 15,095,822 | 476,372 |
| Other financing sources (uses) | | | | |
| Transfers in | 23,835,434 | - | - | - |
| Transfers out | (10,874,871) | (6,730,246) | (16,865,540) | - |
| Total other financing sources (uses) | 12,960,563 | (6,730,246) | (16,865,540) | - |
| Net change in fund balance | (6,829,920) | (416,830) | (1,769,718) | 476,372 |
| Fund balance at beginning of year | 60,411,602 | 7,023,476 | 13,944,524 | 6,059,709 |
| Fund balance at end of year | $ 53,581,682 | $ 6,606,646 | $ 12,174,806 | $ 6,536,081 |

EXHIBIT 2

| General Fund - Worker's Compensation Account | Elimination | Total |
|---|---|---|
| $ 5,715,442 | $ - | $ 95,202,304 |
| - | - | 1,080,081 |
| - | - | 59,510,976 |
| - | - | 29,902,703 |
| - | - | 2,622,310 |
| - | - | 849,593 |
| - | - | 611,982 |
| 5,715,442 | - | 189,779,949 |
| | | |
| 3,621,987 | - | 43,416,920 |
| - | - | 78,725,220 |
| - | - | 43,032,710 |
| - | - | 19,978,609 |
| - | | 34,183 |
| - | - | 403,725 |
| 3,621,987 | - | 185,591,367 |
| 2,093,455 | - | 4,188,582 |
| | | |
| - | (23,595,786) | 239,648 |
| - | 23,595,786 | (10,874,871) |
| - | - | (10,635,223) |
| 2,093,455 | - | (6,446,641) |
| 4,030,610 | - | 91,469,921 |
| $ 6,124,065 | $ - | $ 85,023,280 |

General Fund - General Corporate Account
Schedule of Revenues - Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Property taxes | $ 69,770,915 | $ 69,770,915 | $ 67,160,932 | $ (2,609,983) |
| Licenses and permits | | | | |
| Liquor licenses | 130,000 | 130,000 | 130,900 | 900 |
| Building and zoning | 690,000 | 690,000 | 691,445 | 1,445 |
| Site developer permits | 110,000 | 110,000 | 155,871 | 45,871 |
| Marriage licenses and civil union | 65,500 | 65,500 | 64,262 | (1,238) |
| Other licenses and permits | 108,500 | 108,500 | 37,603 | (70,897) |
| Total licenses and permits | 1,104,000 | 1,104,000 | 1,080,081 | (23,919) |
| Intergovernmental | | | | |
| Grants | 1,204,428 | 1,208,762 | 504,926 | (703,836) |
| Personal property replacement tax | 1,185,000 | 1,185,000 | 960,535 | (224,465) |
| Retailer's occupation (sales) tax | 3,500,000 | 3,500,000 | 3,503,294 | 3,294 |
| Franchise tax | 700,000 | 700,000 | 926,769 | 226,769 |
| Local use sales tax | 1,850,000 | 1,850,000 | 2,100,602 | 250,602 |
| County supplementary tax | 17,700,000 | 17,700,000 | 18,671,897 | 971,897 |
| Video gaming tax | 100,000 | 100,000 | 174,593 | 74,593 |
| Illinois state income tax | 10,400,000 | 10,400,000 | 11,219,260 | 819,260 |
| Sheriff | 3,800,000 | 3,800,000 | 3,976,922 | 176,922 |
| Salary reimbursements | 5,273,716 | 5,273,716 | 6,046,796 | 773,080 |
| Sunny Hill nursing home | 8,750,000 | 8,750,000 | 6,938,346 | (1,811,654) |
| Other reimbursements | 1,898,565 | 1,898,565 | 1,664,136 | (234,429) |
| Total intergovernmental | 56,361,709 | 56,366,043 | 56,688,076 | 322,033 |
| Charges for services | | | | |
| Recorder fees | 3,967,000 | 3,967,000 | 3,912,108 | (54,892) |
| County clerk fees | 407,400 | 407,400 | 387,739 | (19,661) |
| Assessors fees | 15,000 | 15,000 | 18,352 | 3,352 |
| Treasurer fees | 66,600 | 66,600 | 2,100 | (64,500) |
| Land use and zoning fees | 271,500 | 271,500 | 254,810 | (16,690) |
| MIS fees | 5,000 | 5,000 | 4,810 | (190) |
| Subdivision fees | - | - | 5,000 | 5,000 |
| Coroner fees | 90,000 | 90,000 | 95,828 | 5,828 |
| Adjudication fees | 12,000 | 12,000 | 10,568 | (1,432) |
| Judicial fees | 11,278,250 | 11,278,250 | 10,317,388 | (960,862) |
| Sheriff fees | 631,800 | 692,192 | 995,950 | 303,758 |

(Continued)

General Fund - General Corporate Account
Schedule of Revenues - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues (continued) | | | | |
| Charges for services (continued) | | | | |
| Sunny Hill nursing home fees | $ 6,723,700 | $ 6,723,700 | $ 6,215,803 | $ (507,897) |
| Landfill host fees | 9,100,000 | 9,100,000 | 7,478,787 | (1,621,213) |
| Miscellaneous fees | 691,300 | 691,300 | 203,460 | (487,840) |
| Total charges for services | 33,259,550 | 33,319,942 | 29,902,703 | (3,417,239) |
| Fines and forfeitures | | | | |
| Circuit clerk fines | 1,410,000 | 1,410,000 | 1,428,716 | 18,716 |
| Sheriff's fines | 95,000 | 95,000 | 92,383 | (2,617) |
| Building permit fines | 20,000 | 20,000 | 10,890 | (9,110) |
| Adjudication fines | 31,000 | 31,000 | 36,580 | 5,580 |
| Sheriff's foreclosures | 1,500,000 | 1,500,000 | 954,524 | (545,476) |
| Bond forfeitures | 150,000 | 150,000 | 99,217 | (50,783) |
| Total fines and forfeitures | 3,206,000 | 3,206,000 | 2,622,310 | (583,690) |
| Investment income | 1,037,860 | 1,037,860 | 849,593 | (188,267) |
| Miscellaneous revenues | 1,520,960 | 1,502,626 | 611,982 | (890,644) |
| Total revenues | $ 166,260,994 | $ 166,307,386 | $ 158,915,677 | $ (7,391,709) |

Will County, Illinois

General Fund - General Corporate Account
Schedule of Expenditures - Final Budget and Actual (GAAP Basis)
By Function and Object
Year Ended November 30, 2015

| | Personal Services | | Commodities | | Contractual Services | |
|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | Actual | Budget | Actual |
| General and administrative | | | | | | |
| County board | $ 2,632,302 | $ 2,550,757 | $ 44,600 | $ 35,677 | $ 1,079,538 | $ 991,092 |
| County executive | 1,355,583 | 1,290,139 | 5,500 | 3,521 | 1,390,020 | 530,768 |
| Purchasing | 167,359 | 146,124 | 217,500 | 173,201 | 45,960 | 24,965 |
| Support services | 1,760,306 | 1,760,908 | 3,513,416 | 2,545,428 | 2,539,689 | 2,158,089 |
| Liquor control commission | - | - | - | - | 450 | - |
| Administrative adjudication | 30,271 | 4,671 | 1,200 | - | 83,020 | 65,117 |
| Supervisor of assessments | 1,376,868 | 1,368,201 | 49,345 | 27,650 | 441,340 | 409,324 |
| Board of review | 228,851 | 239,852 | 2,636 | 2,065 | 2,757 | 2,757 |
| Information communications technology | 1,795,636 | 1,760,507 | 220,706 | 218,377 | 819,887 | 814,714 |
| Records management | 512,684 | 448,816 | 297,884 | 266,704 | 157,424 | 143,257 |
| Land use | 3,374,965 | 3,049,292 | 62,931 | 43,152 | 137,153 | 70,467 |
| Planning and zoning commission | 48,211 | 47,062 | - | - | 8,714 | 5,715 |
| Stormwater management | - | - | - | - | 248,200 | 240,287 |
| Building maintenance | 1,821,784 | 1,920,231 | 560,055 | 538,968 | 765,374 | 722,361 |
| Human resources | 695,984 | 694,136 | 8,400 | 3,903 | 284,085 | 182,744 |
| County clerk | 998,606 | 982,858 | 39,850 | 32,024 | 32,955 | 13,153 |
| County clerk - elections | 1,644,793 | 1,319,445 | 197,745 | 130,170 | 1,499,100 | 922,763 |
| County coroner | 1,371,124 | 1,285,107 | 53,135 | 50,953 | 462,640 | 425,531 |
| County treasurer | 1,508,464 | 1,474,839 | 17,600 | 5,698 | 90,260 | 77,831 |
| County auditor | 514,044 | 518,891 | 4,303 | 3,442 | 8,082 | 7,392 |
| County recorder | 1,005,393 | 978,987 | 9,402 | 2,853 | 17,713 | 11,712 |
| School administration | 683,152 | 647,453 | 13,280 | 9,492 | 43,120 | 30,220 |
| Total general and administrative | 23,526,380 | 22,488,276 | 5,319,488 | 4,093,278 | 10,157,481 | 7,850,259 |
| Public safety | | | | | | |
| Emergency management agency | 561,482 | 575,861 | 16,996 | 16,896 | 35,598 | 34,791 |
| Radio system | 346,777 | 350,109 | 144,604 | 143,069 | 79,952 | 79,383 |
| Sheriff - enforcement/administration | 21,709,015 | 23,546,151 | 637,110 | 638,196 | 599,178 | 607,529 |
| Sheriff - facility/fleet maintenance | 1,672,962 | 1,572,138 | 617,404 | 617,829 | 111,978 | 111,978 |
| Sheriff - warrants/GSU/investigations | 6,519,505 | 6,449,454 | 31,162 | 29,161 | 214,524 | 205,502 |
| Sheriff - telecommunications | 1,804,283 | 1,776,244 | - | - | - | - |
| Sheriff - Homer Glen | 2,488,985 | 2,451,656 | - | - | - | - |
| Sheriff - ADF custody of prisoners | 22,426,741 | 25,554,487 | 447,953 | 439,259 | 4,324,366 | 4,327,548 |
| Sheriff - ADF food service | 692,564 | 621,681 | 296,338 | 295,495 | 4,000 | 3,488 |
| Sheriff - ADF transport/holding | 1,848,308 | 1,830,242 | - | - | 43,982 | 43,982 |
| Sheriff - ADF records section | 1,593,690 | 1,641,990 | - | - | - | - |
| Sheriff - building security | 3,538,937 | 3,647,252 | 52,835 | 47,479 | 7,402 | 7,336 |
| Sheriff - court security | 732,059 | 709,218 | - | - | - | - |
| Merit commission | 182,999 | 184,794 | 5,199 | 4,313 | 175,798 | 139,665 |
| Total public safety | 66,118,307 | 70,911,277 | 2,249,601 | 2,231,697 | 5,596,778 | 5,561,202 |
| Judicial | | | | | | |
| Circuit courts | 2,756,365 | 2,501,489 | 148,544 | 72,612 | 1,246,945 | 981,220 |
| Probation department | 6,444,779 | 6,071,135 | 5,188 | 3,754 | 46,506 | 27,186 |
| Public defender | 6,235,682 | 6,264,370 | 30,777 | 29,072 | 72,878 | 69,671 |
| Juvenile detention facility | 5,924,617 | 5,380,761 | 397,704 | 392,480 | 529,377 | 529,074 |
| Jury commission | 238,291 | 224,608 | 6,550 | 4,639 | 23,000 | 14,226 |
| Circuit clerk | 7,855,743 | 7,714,183 | 15,780 | 14,944 | 82,270 | 77,833 |
| State's attorney | 11,382,964 | 12,219,850 | 63,550 | 58,766 | 384,569 | 377,697 |
| Total judicial | 40,838,441 | 40,376,396 | 668,093 | 576,267 | 2,385,545 | 2,076,907 |
| Health and welfare | | | | | | |
| Sunny Hill nursing home | 17,242,266 | 15,688,081 | 1,876,536 | 1,692,899 | 2,873,967 | 2,597,629 |
| Total expenditures | $ 147,725,394 | $ 149,464,030 | $ 10,113,718 | $ 8,594,141 | $ 21,013,771 | $ 18,085,997 |

| Capital Outlay | | Debt Service | | Other Expenditures | | Total | | Variance from Budget Positive |
|---|---|---|---|---|---|---|---|---|
| Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual | (Negative) |
| $ 211,064 | $ 211,064 | $ - | $ - | $ 2,981,666 | $ 2,000,000 | $ 6,949,170 | $ 5,788,590 | $ 1,160,580 |
| - | - | - | - | - | - | 2,751,103 | 1,824,428 | 926,675 |
| - | - | - | - | - | - | 430,819 | 344,290 | 86,529 |
| - | - | - | - | 59,653 | 59,653 | 7,873,064 | 6,524,078 | 1,348,986 |
| - | - | - | - | - | - | 450 | - | 450 |
| - | - | - | - | - | - | 114,491 | 69,788 | 44,703 |
| - | - | - | - | - | - | 1,867,553 | 1,805,175 | 62,378 |
| - | - | - | - | - | - | 234,244 | 244,674 | (10,430) |
| - | - | 35,000 | 34,183 | - | - | 2,871,229 | 2,827,781 | 43,448 |
| 41,350 | 37,961 | - | - | - | - | 1,009,342 | 896,738 | 112,604 |
| 13,750 | 13,750 | - | - | 132,335 | 40,247 | 3,721,134 | 3,216,908 | 504,226 |
| - | - | - | - | - | - | 56,925 | 52,777 | 4,148 |
| - | - | - | - | - | - | 248,200 | 240,287 | 7,913 |
| 33,503 | 33,503 | - | - | - | - | 3,180,716 | 3,215,063 | (34,347) |
| - | - | - | - | - | - | 988,469 | 880,783 | 107,686 |
| - | - | - | - | - | - | 1,071,411 | 1,028,035 | 43,376 |
| - | - | - | - | - | - | 3,341,638 | 2,372,378 | 969,260 |
| - | - | - | - | - | - | 1,886,899 | 1,761,591 | 125,308 |
| - | - | - | - | - | - | 1,616,324 | 1,558,368 | 57,956 |
| - | - | - | - | - | - | 526,429 | 529,725 | (3,296) |
| - | - | - | - | - | - | 1,032,508 | 993,552 | 38,956 |
| - | - | - | - | - | - | 739,552 | 687,165 | 52,387 |
| 299,667 | 296,278 | 35,000 | 34,183 | 3,173,654 | 2,099,900 | 42,511,670 | 36,862,174 | 5,649,496 |
| 1,656 | 1,656 | - | - | - | - | 615,732 | 629,204 | (13,472) |
| 26,640 | 26,640 | - | - | - | - | 597,973 | 599,201 | (1,228) |
| 18,753 | 9,719 | - | - | 20,459 | 21,044 | 22,984,515 | 24,822,639 | (1,838,124) |
| 6,386 | 6,386 | - | - | - | - | 2,408,730 | 2,308,331 | 100,399 |
| - | - | - | - | - | - | 6,765,191 | 6,684,117 | 81,074 |
| - | - | - | - | - | - | 1,804,283 | 1,776,244 | 28,039 |
| - | - | - | - | - | - | 2,488,985 | 2,451,656 | 37,329 |
| 33,600 | 44,910 | - | - | - | - | 27,232,660 | 30,366,204 | (3,133,544) |
| - | - | - | - | - | - | 992,902 | 920,664 | 72,238 |
| - | - | - | - | - | - | 1,892,290 | 1,874,224 | 18,066 |
| - | - | - | - | - | - | 1,593,690 | 1,641,990 | (48,300) |
| 1,348 | - | - | - | - | - | 3,600,522 | 3,702,067 | (101,545) |
| - | - | - | - | - | - | 732,059 | 709,218 | 22,841 |
| - | - | - | - | - | - | 363,996 | 328,772 | 35,224 |
| 88,383 | 89,311 | - | - | 20,459 | 21,044 | 74,073,528 | 78,814,531 | (4,741,003) |
| - | - | - | - | - | 3,140 | 4,151,854 | 3,558,461 | 593,393 |
| - | - | - | - | - | - | 6,496,473 | 6,102,075 | 394,398 |
| - | - | - | - | - | - | 6,339,337 | 6,363,113 | (23,776) |
| - | - | - | - | - | - | 6,851,698 | 6,302,315 | 549,383 |
| - | - | - | - | - | - | 267,841 | 243,473 | 24,368 |
| - | - | - | - | - | - | 7,953,793 | 7,806,960 | 146,833 |
| 12,899 | 12,899 | - | - | - | - | 11,843,982 | 12,669,212 | (825,230) |
| 12,899 | 12,899 | - | - | - | 3,140 | 43,904,978 | 43,045,609 | 859,369 |
| 5,237 | 5,237 | - | - | - | - | 21,998,006 | 19,983,846 | 2,014,160 |
| $ 406,186 | $ 403,725 | $ 35,000 | $ 34,183 | $ 3,194,113 | $ 2,124,084 | $ 182,488,182 | $ 178,706,160 | $ 3,782,022 |

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures | | | | |
| General and administrative | | | | |
| County board | | | | |
| Personal services | $ 2,632,302 | $ 2,632,302 | $ 2,550,757 | $ 81,545 |
| Commodities | | | | |
| Office supplies | 5,000 | 5,000 | 3,197 | 1,803 |
| Copy machine supplies | 100 | 100 | - | 100 |
| Telephone supplies | 500 | 500 | - | 500 |
| Books and periodicals | 500 | 500 | - | 500 |
| Computer supplies | 1,500 | 11,500 | 8,889 | 2,611 |
| Food and beverages - human | 2,000 | 2,000 | 1,724 | 276 |
| Furniture and equipment - small value | - | 25,000 | 21,867 | 3,133 |
| Total commodities | 9,600 | 44,600 | 35,677 | 8,923 |
| Contractual services | | | | |
| Legal services | 40,000 | 70,000 | 54,352 | 15,648 |
| Chief negotiator | 140,000 | 169,626 | 169,626 | - |
| Auditing services | 110,000 | 110,000 | 91,000 | 19,000 |
| Consulting services | 60,000 | 60,000 | 48,000 | 12,000 |
| Court reporter services | 1,000 | 1,000 | - | 1,000 |
| Other professional services | 255,000 | 211,833 | 186,223 | 25,610 |
| Crete land lease | 4,500 | 4,500 | 4,500 | - |
| Advertising, legal notices | 4,000 | 4,000 | 2,686 | 1,314 |
| Printing/publishing | 10,000 | 191 | 191 | - |
| Education, training, and seminars | 10,000 | 10,000 | 4,900 | 5,100 |
| Mileage and travel | 20,000 | 24,017 | 21,789 | 2,228 |
| Meals and lodging | 20,000 | 30,000 | 23,518 | 6,482 |
| Dues and subscriptions | 80,000 | 114,977 | 114,977 | - |
| Freight and cartage service | 300 | 1,150 | 1,086 | 64 |
| Contingency | 570,802 | 268,244 | 268,244 | - |
| Total contractual services | 1,325,602 | 1,079,538 | 991,092 | 88,446 |
| Capital outlay | | | | |
| Buildings and structures | - | 147,601 | 147,601 | - |
| Machinery and equipment | - | 33,826 | 33,826 | - |
| Vehicles | - | 29,637 | 29,637 | - |
| Total capital outlay | - | 211,064 | 211,064 | - |
| OPEB Contribution | 2,000,000 | 2,000,000 | 2,000,000 | - |
| Other expenditures | 1,000,000 | 981,666 | - | 981,666 |
| Total county board | 6,967,504 | 6,949,170 | 5,788,590 | 1,160,580 |

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| General and administrative (continued) | | | | |
| County executive | | | | |
| Personal services | $ 1,355,583 | $ 1,355,583 | $ 1,290,139 | $ 65,444 |
| Commodities | | | | |
| Office supplies | 700 | 700 | 319 | 381 |
| Telephone supplies | 500 | 1,672 | 1,672 | - |
| Books and periodicals | 300 | 300 | 6 | 294 |
| Computer supplies | 3,000 | 2,080 | 1,422 | 658 |
| Food and beverages - human | 500 | 443 | 102 | 341 |
| Uniforms, clothing allowance | - | 57 | - | 57 |
| Furniture and equipment - small value | 500 | 248 | - | 248 |
| Total commodities | 5,500 | 5,500 | 3,521 | 1,979 |
| Contractual services | | | | |
| Subgrant awards/obligations | 1,003,200 | 1,003,200 | 274,470 | 728,730 |
| Court reporter services | 500 | 500 | - | 500 |
| Other professional services | 265,000 | 265,000 | 170,762 | 94,238 |
| Machinery - repairs and maintenance | 200 | 200 | - | 200 |
| Auto repairs and maintenance | 500 | 500 | - | 500 |
| Rentals - land and building | 1,000 | 1,000 | - | 1,000 |
| Advertising, legal notices | 500 | 500 | - | 500 |
| Printing/publishing | 500 | 500 | 262 | 238 |
| Education, training, and seminars | 1,000 | 1,000 | 560 | 440 |
| Mileage and travel | 4,000 | 4,000 | 3,607 | 393 |
| Meals and lodging | 4,000 | 4,000 | 3,738 | 262 |
| Dues and subscriptions | 109,500 | 109,500 | 77,339 | 32,161 |
| Freight and cartage service | 120 | 120 | 30 | 90 |
| Total contractual services | 1,390,020 | 1,390,020 | 530,768 | 859,252 |
| Total county executive | 2,751,103 | 2,751,103 | 1,824,428 | 926,675 |
| | | | | |
| Purchasing | | | | |
| Personal services | 167,359 | 167,359 | 146,124 | 21,235 |
| Commodities | | | | |
| Office supplies | 70,000 | 70,000 | 61,947 | 8,053 |
| Office supplies - toner cartridges | 135,000 | 135,000 | 105,831 | 29,169 |
| Copy machine supplies - micro/copy | 10,000 | 10,000 | 3,440 | 6,560 |
| Computer supplies | 1,000 | 1,000 | 994 | 6 |
| Food and beverages - human | 1,500 | 1,500 | 989 | 511 |
| Total commodities | 217,500 | 217,500 | 173,201 | 44,299 |

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| General and administrative (continued) | | | | |
| Purchasing (continued) | | | | |
| Contractual services | | | | |
| Equipment maintenance agreement | $ 360 | $ 360 | $ 240 | $ 120 |
| Machinery - repairs and maintenance | 1,000 | 1,000 | 148 | 852 |
| Rentals - equipment | 40,000 | 39,000 | 20,271 | 18,729 |
| Advertising, legal notices | 2,600 | 3,600 | 3,068 | 532 |
| Dues and subscriptions | 400 | 400 | 320 | 80 |
| Freight and cartage service | 1,500 | 1,500 | 873 | 627 |
| Fuel surcharge | 100 | 100 | 45 | 55 |
| Total contractual services | 45,960 | 45,960 | 24,965 | 20,995 |
| Total purchasing | 430,819 | 430,819 | 344,290 | 86,529 |
| Support services | | | | |
| Personal services | 770,873 | 1,760,306 | 1,760,908 | (602) |
| Commodities | | | | |
| Office supplies | 200 | 200 | - | 200 |
| Telephone supplies | 1,000 | 1,000 | - | 1,000 |
| Computer supplies | 5,000 | 5,000 | 1,236 | 3,764 |
| Fuel and lubricants | 1,468,800 | 1,468,800 | 1,127,165 | 341,635 |
| Vehicle licenses | 900 | 1,600 | 1,267 | 333 |
| Gas - energy supplies | 378,675 | 378,675 | 167,148 | 211,527 |
| Electricity - energy supplies | 1,268,478 | 1,267,978 | 970,106 | 297,872 |
| Water and sewer | 390,163 | 390,163 | 278,506 | 111,657 |
| Total commodities | 3,513,216 | 3,513,416 | 2,545,428 | 967,988 |
| Contractual services | | | | |
| Other professional services | - | 86,686 | 86,686 | - |
| Tree trimming | 237,705 | 149,739 | 104,030 | 45,709 |
| Garbage disposal - cleaning | 233,193 | 233,193 | 173,145 | 60,048 |
| Equipment maintenance agreement | - | 1,080 | 1,080 | - |
| Auto repairs and maintenance | 600 | 600 | 516 | 84 |
| Rentals - land and building | 1,071,915 | 1,071,915 | 870,945 | 200,970 |
| Printing/publishing | 1,000 | 1,000 | - | 1,000 |
| Postage/mailing services | 850,000 | 771,476 | 713,638 | 57,838 |
| Education, training, and seminars | 2,000 | 2,000 | 1,097 | 903 |
| Mileage and travel | 500 | 500 | - | 500 |
| Meals and lodging | 500 | 500 | - | 500 |
| Dues and subscriptions | 2,500 | 2,500 | 2,450 | 50 |
| Telephone service - cellular | 207,000 | 207,000 | 198,201 | 8,799 |
| Telephone service - pagers | 2,500 | 2,500 | 1,216 | 1,284 |

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| General and administrative (continued) | | | | |
| Support services (continued) | | | | |
| Contractual services (continued) | | | | |
| Freight and cartage service | $ 400 | $ 400 | $ 11 | $ 389 |
| Fuel surcharge | 3,600 | 3,600 | 1,568 | 2,032 |
| Recycling program | 5,000 | 5,000 | 3,506 | 1,494 |
| Total contractual services | 2,618,413 | 2,539,689 | 2,158,089 | 381,600 |
| Other expenditures | 6,000 | 59,653 | 59,653 | - |
| Total support services | 6,908,502 | 7,873,064 | 6,524,078 | 1,348,986 |
| Liquor control commission | | | | |
| Contractual services | | | | |
| Liquor hearings | 450 | 450 | - | 450 |
| Administrative adjudication | | | | |
| Personal services | 30,271 | 30,271 | 4,671 | 25,600 |
| Commodities | | | | |
| Office supplies | 1,200 | 1,200 | - | 1,200 |
| Contractual services | | | | |
| Systems analyst/planning | 42,355 | 49,630 | 49,630 | - |
| Other professional services | 32,640 | 25,365 | 15,487 | 9,878 |
| Equipment maintenance agreement | 8,025 | 8,025 | - | 8,025 |
| Total contractual services | 83,020 | 83,020 | 65,117 | 17,903 |
| Total administrative adjudication | 114,491 | 114,491 | 69,788 | 44,703 |
| Supervisor of assessments | | | | |
| Personal services | 1,376,867 | 1,376,868 | 1,368,201 | 8,667 |
| Commodities | | | | |
| Office supplies | 1,000 | 8,385 | 6,053 | 2,332 |
| Office supplies - toner cartridges | 14,000 | 8,862 | 4,342 | 4,520 |
| Telephone supplies | - | 1,084 | 677 | 407 |
| Books and periodicals | 275 | - | - | - |
| Computer supplies | 4,000 | 6,200 | 4,234 | 1,966 |
| Operating supplies/materials | 4,500 | 4,500 | - | 4,500 |
| Food and beverages - human | 2,000 | 2,800 | 2,209 | 591 |
| Uniforms, clothing allowance | - | 2,422 | 1,809 | 613 |
| Furniture and equipment - small value | 9,500 | 15,092 | 8,326 | 6,766 |
| Total commodities | 35,275 | 49,345 | 27,650 | 21,695 |

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| General and administrative (continued) | | | | |
| Supervisor of assessments (continued) | | | | |
| Contractual services | | | | |
| Property appraisal services | $ 135,000 | $ 145,665 | $ 135,173 | $ 10,492 |
| Other professional services | 33,000 | 10,300 | 1,518 | 8,782 |
| Equipment maintenance agreement | 19,500 | - | - | - |
| Rentals - land and building | 1,000 | 1,000 | 535 | 465 |
| Advertising, legal notices | 238,185 | 267,358 | 258,861 | 8,497 |
| Printing/publishing | 75 | 79 | 79 | - |
| Postage/mailing services | 5,000 | 33 | 33 | - |
| Education, training, and seminars | 6,000 | 4,630 | 4,630 | - |
| Mileage and travel | 4,636 | 2,663 | 2,542 | 121 |
| Meals and lodging | 8,340 | 2,511 | 2,445 | 66 |
| Dues and subscriptions | 925 | 3,351 | 3,351 | - |
| Telephone service - cellular | 3,500 | 3,500 | - | 3,500 |
| Freight and cartage service | 250 | 250 | 157 | 93 |
| Total contractual services | 455,411 | 441,340 | 409,324 | 32,016 |
| Total supervisor of assessments | 1,867,553 | 1,867,553 | 1,805,175 | 62,378 |
| Board of review | | | | |
| Personal services | 228,272 | 228,851 | 239,852 | (11,001) |
| Commodities | | | | |
| Office supplies | - | 2,636 | 2,065 | 571 |
| Furniture and equipment - small value | 500 | - | - | - |
| Total commodities | 500 | 2,636 | 2,065 | 571 |
| Contractual services | | | | |
| Education, training, and seminars | 1,980 | 1,335 | 1,335 | - |
| Mileage and travel | 990 | 221 | 221 | - |
| Meals and lodging | 2,502 | 1,201 | 1,201 | - |
| Total contractual services | 5,472 | 2,757 | 2,757 | - |
| Total board of review | 234,244 | 234,244 | 244,674 | (10,430) |
| Information communications technology | | | | |
| Personal services | 1,795,636 | 1,795,636 | 1,760,507 | 35,129 |
| Commodities | | | | |
| Office supplies | 2,000 | 2,075 | 2,031 | 44 |
| Telephone supplies | 60,000 | 60,000 | 57,843 | 2,157 |
| Educational materials | 1,150 | 60 | 60 | - |
| Books and periodicals | 1,000 | - | - | - |
| Computer supplies | 79,000 | 102,603 | 102,603 | - |

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| General and administrative (continued) | | | | |
| Information communications technology (continued) | | | | |
| Commodities (continued) | | | | |
| Food and beverages - human | $ 500 | $ 795 | $ 752 | $ 43 |
| Furniture and equipment - small value | 25,000 | 55,173 | 55,088 | 85 |
| Total commodities | 168,650 | 220,706 | 218,377 | 2,329 |
| Contractual services | | | | |
| Systems analyst/planning | 6,600 | 6,600 | 6,050 | 550 |
| Other professional services | 12,000 | 9,020 | 9,020 | - |
| Equipment maintenance agreement | 419,493 | 356,965 | 353,844 | 3,121 |
| Advertising, legal notices | - | 102 | 102 | - |
| Printing/publishing | - | 5 | 5 | - |
| Education, training, and seminars | 2,200 | 1,740 | 1,738 | 2 |
| Mileage and travel | 800 | 975 | 907 | 68 |
| Meals and lodging | 1,000 | 1,000 | 412 | 588 |
| Dues and subscriptions | 7,450 | 4,450 | 3,783 | 667 |
| Telephone service - regular | 420,900 | 437,530 | 437,530 | - |
| Freight and cartage service | 1,500 | 1,500 | 1,323 | 177 |
| Total contractual services | 871,943 | 819,887 | 814,714 | 5,173 |
| Debt service - principal | 35,000 | 35,000 | 34,183 | 817 |
| Total information communications technology | 2,871,229 | 2,871,229 | 2,827,781 | 43,448 |
| Records management | | | | |
| Personal services | 512,684 | 512,684 | 448,816 | 63,868 |
| Commodities | | | | |
| Office supplies | 250 | 2,124 | 2,115 | 9 |
| Copy machine supplies | 99,750 | 101,362 | 101,362 | - |
| Copy machine supplies - micro/copy | 92,000 | 100,000 | 89,201 | 10,799 |
| Fax supplies | 16,000 | 13,750 | 12,753 | 997 |
| Microfilm supplies | 1,000 | 791 | 409 | 382 |
| Telephone supplies | - | 226 | 226 | - |
| Janitorial and cleaning supplies | 25 | 16 | 16 | - |
| Books and periodicals | 250 | 286 | 286 | - |
| Computer supplies | 7,203 | 8,117 | 8,020 | 97 |
| Operating supplies/materials | 5,500 | 4,850 | 3,001 | 1,849 |
| Machinery and equipment parts | 1,200 | 1,200 | 988 | 212 |
| Furniture and equipment - small value | 37,290 | 52,540 | 36,247 | 16,293 |
| Machinery and equipment - small value | 11,000 | 12,622 | 12,080 | 542 |
| Total commodities | 271,468 | 297,884 | 266,704 | 31,180 |

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| General and administrative (continued) | | | | |
| Records management (continued) | | | | |
| Contractual services | | | | |
| Equipment maintenance agreement | $ 12,700 | $ 12,685 | $ 6,705 | $ 5,980 |
| Copier maintenance agreement | 160,000 | 133,599 | 129,672 | 3,927 |
| Machinery - repairs and maintenance | 4,000 | 4,000 | 2,250 | 1,750 |
| Copiers/faxes - repairs and maintenance | 3,600 | 3,600 | 2,704 | 896 |
| Rentals - land and building | 840 | 640 | - | 640 |
| Education, training, and seminars | 800 | 800 | 738 | 62 |
| Mileage and travel | 600 | 600 | - | 600 |
| Dues and subscriptions | 500 | 500 | 364 | 136 |
| Freight and cartage service | 400 | 500 | 409 | 91 |
| Fuel surcharge | 400 | 500 | 415 | 85 |
| Total contractual services | 183,840 | 157,424 | 143,257 | 14,167 |
| Capital outlay | | | | |
| Office furniture and equipment | 41,350 | 41,350 | 37,961 | 3,389 |
| Total records management | 1,009,342 | 1,009,342 | 896,738 | 112,604 |
| | | | | |
| Land use | | | | |
| Personal services | 3,374,965 | 3,374,965 | 3,049,292 | 325,673 |
| Commodities | | | | |
| Office supplies | 4,000 | 5,467 | 5,423 | 44 |
| Telephone supplies | 300 | 32 | - | 32 |
| Books and periodicals | 500 | 750 | 686 | 64 |
| Computer supplies | 15,000 | 48,751 | 29,112 | 19,639 |
| Food and beverages - human | 100 | 674 | 674 | - |
| Fuel and lubricants | - | 25 | 25 | - |
| Furniture and equipment - small value | - | 7,232 | 7,232 | - |
| Total commodities | 19,900 | 62,931 | 43,152 | 19,779 |
| Contractual services | | | | |
| Engineering services | - | 10,000 | 6,885 | 3,115 |
| Consulting services | 30,000 | 34,028 | 29,506 | 4,522 |
| Systems analyst/planning | 2,371 | 2,371 | 550 | 1,821 |
| Summons services | 400 | 400 | - | 400 |
| Other professional services | 100,750 | 36,104 | 835 | 35,269 |
| Contracted snow removal | 2,000 | 2,000 | - | 2,000 |
| Equipment maintenance agreement | 1,208 | 1,208 | 706 | 502 |
| Copiers/faxes - repairs and maintenance | 300 | 300 | - | 300 |
| Computers/printers - repairs | 195 | 195 | - | 195 |

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| General and administrative (continued) | | | | |
| Land use (continued) | | | | |
| Contractual services (continued) | | | | |
| Auto repairs and maintenance | $ 10,000 | $ 12,000 | $ 10,958 | $ 1,042 |
| Advertising, legal notices | 5,000 | 5,000 | 2,297 | 2,703 |
| Printing/publishing | 1,000 | 1,250 | 1,111 | 139 |
| Postage/mailing services | - | 14 | 14 | - |
| Education, training, and seminars | 13,120 | 13,106 | 5,799 | 7,307 |
| Mileage and travel | 5,180 | 5,180 | 2,740 | 2,440 |
| Meals and lodging | 7,585 | 7,585 | 3,840 | 3,745 |
| Dues and subscriptions | 5,810 | 5,524 | 4,378 | 1,146 |
| Freight and cartage service | 500 | 888 | 848 | 40 |
| Total contractual services | 185,419 | 137,153 | 70,467 | 66,686 |
| Capital outlay | | | | |
| Vehicles | - | 7,255 | 7,255 | - |
| Office furniture and equipment | - | 6,495 | 6,495 | - |
| Total capital outlay | - | 13,750 | 13,750 | - |
| Other expenditures | | | | |
| Judgments and demolitions | 100,000 | 91,485 | 105 | 91,380 |
| Historic preservation commission | 40,850 | 40,850 | 40,142 | 708 |
| Total other expenditures | 140,850 | 132,335 | 40,247 | 92,088 |
| Total land use | 3,721,134 | 3,721,134 | 3,216,908 | 504,226 |
| | | | | |
| Planning and zoning commission | | | | |
| Personal services | 45,725 | 48,211 | 47,062 | 1,149 |
| Contractual services | | | | |
| Temporary contracted services | 10,000 | 7,514 | 5,185 | 2,329 |
| Postage/mailing services | 200 | 200 | - | 200 |
| Mileage and travel | 1,000 | 1,000 | 530 | 470 |
| Total contractual services | 11,200 | 8,714 | 5,715 | 2,999 |
| Total planning and zoning commission | 56,925 | 56,925 | 52,777 | 4,148 |

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| General and administrative (continued) | | | | |
| Stormwater management | | | | |
| Contractual services | | | | |
| Engineering services | $ 160,000 | $ 224,200 | $ 222,671 | $ 1,529 |
| Consulting services | 85,600 | 16,600 | 12,500 | 4,100 |
| Advertising, legal notices | - | 81 | 81 | - |
| Education, training, and seminars | 1,500 | 1,419 | 35 | 1,384 |
| Mileage and travel | 150 | 150 | - | 150 |
| Meals and lodging | 750 | 750 | - | 750 |
| Dues and subscriptions | 200 | 5,000 | 5,000 | - |
| Total stormwater management | 248,200 | 248,200 | 240,287 | 7,913 |
| Building maintenance | | | | |
| Personal services | 1,662,416 | 1,821,784 | 1,920,231 | (98,447) |
| Commodities | | | | |
| Office supplies | 77,300 | 500 | - | 500 |
| Telephone supplies | 1,000 | 1,000 | 237 | 763 |
| Janitorial and cleaning supplies | 25,000 | 30,500 | 25,714 | 4,786 |
| Buildings/grounds maintenance supplies | 191,000 | 214,648 | 207,198 | 7,450 |
| Operating supplies/materials | 10,000 | 1,874 | 1,115 | 759 |
| Chemicals | 1,500 | 1,355 | 1,086 | 269 |
| Uniforms, clothing allowance | 4,200 | 2,664 | 2,107 | 557 |
| Fuel and lubricants | - | 250 | 624 | (374) |
| Auto parts/maintenance | 5,800 | 5,800 | 2,658 | 3,142 |
| Machinery and equipment parts | 3,000 | - | - | - |
| Sign and safety supplies | 1,000 | 4,350 | 3,580 | 770 |
| Furniture and equipment - small value | 6,000 | 3,650 | 1,832 | 1,818 |
| Machinery and equipment - small value | 10,000 | 642 | - | 642 |
| Gas - energy supplies | - | 23,250 | 23,250 | - |
| Electricity - energy supplies | - | 248,060 | 248,058 | 2 |
| Water and sewer | - | 21,400 | 21,397 | 3 |
| Bottled water | - | 112 | 112 | - |
| Total commodities | 335,800 | 560,055 | 538,968 | 21,087 |
| Contractual services | | | | |
| Architectural services | 8,000 | 4,958 | - | 4,958 |
| Consulting services | 6,000 | 1,200 | 800 | 400 |
| Other professional services | 4,000 | 11,442 | 11,442 | - |
| Custodial janitorial service | 745,200 | 150,000 | 140,626 | 9,374 |
| Garbage disposal - cleaning | - | 2,522 | 2,522 | - |
| Contracted snow removal | 26,000 | 25,360 | 23,549 | 1,811 |

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| General and administrative (continued) | | | | |
| Building maintenance (continued) | | | | |
| Contractual services (continued) | | | | |
| Grounds/landscaping services | $ 13,000 | $ 16,530 | $ 16,530 | $ - |
| Security service contract | 1,000 | 690 | - | 690 |
| Equipment maintenance agreement | 8,000 | 390 | - | 390 |
| Elevator maintenance agreement | 59,000 | 59,000 | 40,128 | 18,872 |
| Fire equipment | 54,000 | 9,600 | 7,407 | 2,193 |
| HVAC maintenance agreement | 75,000 | 78,042 | 78,042 | - |
| Machinery - repairs and maintenance | 21,000 | 4,084 | 1,352 | 2,732 |
| Buildings/grounds - repairs and maintenance | 150,000 | 391,498 | 394,315 | (2,817) |
| Auto repairs and maintenance | 3,000 | 3,000 | 620 | 2,380 |
| Rentals - equipment | 1,500 | 1,738 | 1,544 | 194 |
| Dues and subscriptions | 500 | 245 | 45 | 200 |
| Telephone service - regular | - | 875 | 714 | 161 |
| Freight and cartage service | 2,000 | 3,300 | 2,668 | 632 |
| Fuel surcharge | 300 | 400 | 57 | 343 |
| Recycling program | 5,000 | 500 | - | 500 |
| Total contractual services | 1,182,500 | 765,374 | 722,361 | 43,013 |
| Capital outlay | | | | |
| Machinery and equipment | - | 9,958 | 9,958 | - |
| Office furniture and equipment | - | 13,695 | 13,695 | - |
| Computer hardware/software | - | 9,850 | 9,850 | - |
| Total capital outlay | - | 33,503 | 33,503 | - |
| Total building maintenance | 3,180,716 | 3,180,716 | 3,215,063 | (34,347) |
| | | | | |
| Human resources | | | | |
| Personal services | 695,984 | 695,984 | 694,136 | 1,848 |
| Commodities | | | | |
| Office supplies | 500 | 2,795 | 2,738 | 57 |
| Telephone supplies | 300 | 300 | - | 300 |
| Books and periodicals | 300 | 300 | - | 300 |
| Computer supplies | 4,100 | 2,105 | 741 | 1,364 |
| Food and beverages - human | 200 | 200 | - | 200 |
| Furniture and equipment - small value | 2,700 | 2,700 | 424 | 2,276 |
| Total commodities | 8,100 | 8,400 | 3,903 | 4,497 |
| Contractual services | | | | |
| Medical services | 6,050 | 4,900 | - | 4,900 |
| Consulting services | 1,100 | 2,250 | 2,250 | - |
| Systems analyst/planning | 1,600 | 1,600 | 163 | 1,437 |

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| General and administrative (continued) | | | | |
| Human resources (continued) | | | | |
| Contractual services (continued) | | | | |
| Other professional services | $ 13,400 | $ 12,800 | $ 4,915 | $ 7,885 |
| Equipment maintenance agreement | 550 | 550 | 120 | 430 |
| Machinery - repairs and maintenance | - | 300 | - | 300 |
| Advertising, legal notices | 7,000 | 7,000 | 5,146 | 1,854 |
| Printing/publishing | 5,000 | 5,000 | 182 | 4,818 |
| Education, training, and seminars | 4,500 | 4,500 | 827 | 3,673 |
| Mileage and travel | 1,200 | 1,200 | 520 | 680 |
| Meals and lodging | 1,600 | 1,600 | 1,067 | 533 |
| Dues and subscriptions | 2,125 | 9,125 | 7,590 | 1,535 |
| Property insurance | 240,000 | 232,800 | 159,513 | 73,287 |
| Freight and cartage service | 260 | 460 | 451 | 9 |
| Total contractual services | 284,385 | 284,085 | 182,744 | 101,341 |
| Total human resources | 988,469 | 988,469 | 880,783 | 107,686 |
| | | | | |
| County clerk | | | | |
| Personal services | 996,045 | 998,606 | 982,858 | 15,748 |
| Commodities | | | | |
| Office supplies | 15,000 | 15,000 | 13,880 | 1,120 |
| Books and periodicals | 1,000 | 1,000 | - | 1,000 |
| Computer supplies | 15,000 | 15,000 | 10,763 | 4,237 |
| Food and beverages - human | 250 | 250 | 119 | 131 |
| Uniforms, clothing allowance | 1,000 | 1,000 | - | 1,000 |
| Furniture and equipment - small value | 7,500 | 7,500 | 7,205 | 295 |
| Bottled water | 100 | 100 | 57 | 43 |
| Total commodities | 39,850 | 39,850 | 32,024 | 7,826 |
| Contractual services | | | | |
| Other professional services | 16,000 | 10,255 | 6,993 | 3,262 |
| Security service contract | 500 | 500 | - | 500 |
| Equipment maintenance agreement | 1,500 | 1,500 | 605 | 895 |
| Machinery - repairs and maintenance | 1,500 | 1,500 | 645 | 855 |
| Computers/printers - repairs | 500 | 500 | - | 500 |
| Rentals - equipment | 500 | 500 | - | 500 |
| Advertising, legal notices | 1,000 | 1,000 | - | 1,000 |
| Printing/publishing | 10,000 | 10,000 | 3,698 | 6,302 |
| Education, training, and seminars | 1,000 | 1,000 | - | 1,000 |
| Mileage and travel | 300 | 300 | - | 300 |
| Meals and lodging | 200 | 200 | - | 200 |

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| General and administrative (continued) | | | | |
| County clerk (continued) | | | | |
| Contractual services (continued) | | | | |
| Dues and subscriptions | $ 2,500 | $ 2,500 | $ 725 | $ 1,775 |
| Telephone service - cellular | 200 | 200 | - | 200 |
| Freight and cartage service | 3,000 | 3,000 | 487 | 2,513 |
| Total contractual services | 38,700 | 32,955 | 13,153 | 19,802 |
| Total county clerk | 1,074,595 | 1,071,411 | 1,028,035 | 43,376 |
| | | | | |
| County clerk - elections | | | | |
| Personal services | 1,647,354 | 1,644,793 | 1,319,445 | 325,348 |
| Commodities | | | | |
| Office supplies | 100,000 | 98,430 | 76,359 | 22,071 |
| Computer supplies | 50,000 | 50,000 | 7,672 | 42,328 |
| Operating supplies/materials | 15,000 | 15,000 | 11,991 | 3,009 |
| Uniforms, clothing allowance | 1,000 | 1,000 | 945 | 55 |
| Furniture and equipment - small value | 10,000 | 33,315 | 33,203 | 112 |
| Total commodities | 176,000 | 197,745 | 130,170 | 67,575 |
| Contractual services | | | | |
| Auditing services | 2,000 | 2,000 | - | 2,000 |
| Systems analyst/planning | 500,000 | 530,000 | 451,326 | 78,674 |
| Court reporter services | 2,500 | 2,500 | 1,392 | 1,108 |
| Other professional services | 175,000 | 175,000 | 103,158 | 71,842 |
| Equipment maintenance agreement | 60,000 | 53,396 | 41,944 | 11,452 |
| Machinery - repairs and maintenance | 1,500 | 1,800 | 1,800 | - |
| Computers/printers - repairs | 600 | 300 | - | 300 |
| Auto repairs and maintenance | 1,500 | 11,450 | 9,056 | 2,394 |
| Rentals - land and building | 65,000 | 45,654 | 34,595 | 11,059 |
| Rentals - equipment | 10,000 | 10,000 | 5,732 | 4,268 |
| Advertising, legal notices | 75,000 | 75,000 | 4,043 | 70,957 |
| Printing/publishing | 575,000 | 545,000 | 243,002 | 301,998 |
| Education, training, and seminars | 10,000 | 10,000 | 2,513 | 7,487 |
| Mileage and travel | 1,000 | 1,000 | 460 | 540 |
| Meals and lodging | 500 | 500 | - | 500 |
| Dues and subscriptions | 25,000 | 25,000 | 20,309 | 4,691 |
| Telephone service - cellular | 500 | 500 | 150 | 350 |
| Freight and cartage service | 10,000 | 10,000 | 3,283 | 6,717 |
| Total contractual services | 1,515,100 | 1,499,100 | 922,763 | 576,337 |
| Total county clerk - elections | 3,338,454 | 3,341,638 | 2,372,378 | 969,260 |

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| General and administrative (continued) | | | | |
| County coroner | | | | |
| Personal services | $ 1,371,124 | $ 1,371,124 | $ 1,285,107 | $ 86,017 |
| Commodities | | | | |
| Office supplies | 1,500 | 1,600 | 1,565 | 35 |
| Telephone supplies | 150 | 300 | 284 | 16 |
| Books and periodicals | 1,125 | 1,125 | 1,025 | 100 |
| Computer supplies | 2,000 | 4,100 | 4,088 | 12 |
| Buildings/grounds maintenance supplies | 450 | 450 | 332 | 118 |
| Operating supplies/materials | 24,000 | 24,950 | 24,646 | 304 |
| Food and beverages - human | 125 | 125 | 88 | 37 |
| Medical supplies | - | 1,000 | 1,000 | - |
| Linens and bedding | 2,000 | 1,850 | 1,519 | 331 |
| Uniforms, clothing allowance | 1,500 | 1,750 | 1,287 | 463 |
| Fuel and lubricants | - | 50 | 44 | 6 |
| Vehicle licenses | 101 | 101 | 101 | - |
| Furniture and equipment - small value | 5,000 | 14,384 | 14,353 | 31 |
| Machinery and equipment - small value | 5,000 | 1,250 | 565 | 685 |
| Bottled water | - | 100 | 56 | 44 |
| Total commodities | 42,951 | 53,135 | 50,953 | 2,182 |
| Contractual services | | | | |
| Medical services | 16,000 | 15,750 | 13,190 | 2,560 |
| Autopsy services | 320,000 | 320,000 | 310,035 | 9,965 |
| Laboratory services | 82,000 | 82,000 | 75,319 | 6,681 |
| Other professional services | 22,000 | 16,400 | 11,674 | 4,726 |
| Equipment maintenance agreement | 1,500 | 1,500 | 1,285 | 215 |
| Machinery - repairs and maintenance | 2,000 | 2,000 | 783 | 1,217 |
| Buildings/grounds - repairs and maintenance | 500 | 500 | - | 500 |
| Auto repairs and maintenance | 5,500 | 5,500 | 4,522 | 978 |
| Advertising, legal notices | 1,000 | 1,000 | 830 | 170 |
| Printing/publishing | 100 | 100 | 25 | 75 |
| Postage/mailing services | 2,000 | 2,000 | 603 | 1,397 |
| Education, training, and seminars | 3,500 | 3,500 | 620 | 2,880 |
| Mileage and travel | 1,500 | 1,500 | 405 | 1,095 |
| Meals and lodging | 3,300 | 3,300 | 1,688 | 1,612 |
| Dues and subscriptions | 4,000 | 4,000 | 2,843 | 1,157 |
| Freight and cartage service | 2,000 | 2,000 | 1,693 | 307 |
| Fuel surcharge | 150 | 150 | 16 | 134 |
| Employee parking reimbursement | 1,440 | 1,440 | - | 1,440 |
| Total contractual services | 468,490 | 462,640 | 425,531 | 37,109 |
| Total county coroner | 1,882,565 | 1,886,899 | 1,761,591 | 125,308 |

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| General and administrative (continued) | | | | |
| County treasurer | | | | |
| Personal services | $ 1,508,464 | $ 1,508,464 | $ 1,474,839 | $ 33,625 |
| Commodities | | | | |
| Office supplies | 6,500 | 6,500 | 3,296 | 3,204 |
| Educational materials | 500 | 500 | - | 500 |
| Computer supplies | 4,000 | 4,000 | 1,855 | 2,145 |
| Food and beverages - human | 400 | 900 | 547 | 353 |
| Fuel and lubricants | 400 | 400 | - | 400 |
| Furniture and equipment - small value | 2,500 | 5,000 | - | 5,000 |
| Miscellaneous commodities | 300 | 300 | - | 300 |
| Total commodities | 14,600 | 17,600 | 5,698 | 11,902 |
| Contractual services | | | | |
| Consulting services | 500 | 200 | - | 200 |
| Equipment maintenance agreement | 16,060 | 17,060 | 16,366 | 694 |
| Machinery - repairs and maintenance | 1,500 | 500 | 51 | 449 |
| Copiers/faxes - repairs and maintenance | 200 | 200 | - | 200 |
| Computers/printers - repairs | 1,000 | 1,000 | - | 1,000 |
| Rentals - equipment | 6,500 | 3,500 | 3,165 | 335 |
| Advertising, legal notices | 10,000 | 10,200 | 8,229 | 1,971 |
| Printing/publishing | 48,000 | 48,000 | 45,017 | 2,983 |
| Education, training, and seminars | 1,000 | 1,000 | 165 | 835 |
| Mileage and travel | 500 | 500 | 29 | 471 |
| Meals and lodging | 2,500 | 2,500 | 52 | 2,448 |
| Dues and subscriptions | 3,500 | 3,500 | 3,311 | 189 |
| Telephone service - cellular | - | 100 | - | 100 |
| Freight and cartage service | 2,000 | 2,000 | 1,446 | 554 |
| Total contractual services | 93,260 | 90,260 | 77,831 | 12,429 |
| Total county treasurer | 1,616,324 | 1,616,324 | 1,558,368 | 57,956 |
| | | | | |
| County auditor | | | | |
| Personal services | 506,696 | 514,044 | 518,891 | (4,847) |
| Commodities | | | | |
| Office supplies | 925 | 925 | 592 | 333 |
| Books and periodicals | 500 | 410 | - | 410 |
| Computer supplies | 2,151 | 2,231 | 2,231 | - |
| Operating supplies/materials | 250 | 250 | 217 | 33 |
| Food and beverages - human | 280 | 402 | 402 | - |
| Furniture and equipment - small value | 250 | 85 | - | 85 |
| Total commodities | 4,356 | 4,303 | 3,442 | 861 |

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| General and administrative (continued) | | | | |
| County auditor (continued) | | | | |
| Contractual services | | | | |
| Other professional services | $ 1,000 | $ - | $ - | $ - |
| Equipment maintenance agreement | 1,572 | 240 | 240 | - |
| Advertising, legal notices | 325 | 551 | 551 | - |
| Printing/publishing | 550 | 387 | - | 387 |
| Education, training, and seminars | 7,900 | 3,789 | 3,789 | - |
| Mileage and travel | 1,000 | 551 | 551 | - |
| Meals and lodging | 900 | 434 | 354 | 80 |
| Dues and subscriptions | 2,080 | 2,080 | 1,907 | 173 |
| Freight and cartage service | 50 | 50 | - | 50 |
| Total contractual services | 15,377 | 8,082 | 7,392 | 690 |
| Total county auditor | 526,429 | 526,429 | 529,725 | (3,296) |
| | | | | |
| County recorder | | | | |
| Personal services | 1,005,393 | 1,005,393 | 978,987 | 26,406 |
| Commodities | | | | |
| Office supplies | 500 | 485 | 250 | 235 |
| Copy machine supplies | 3,375 | 3,375 | 1,739 | 1,636 |
| Microfilm supplies | 1,300 | 1,300 | - | 1,300 |
| Books and periodicals | 250 | 250 | 226 | 24 |
| Operating supplies/materials | 4,850 | 3,692 | 638 | 3,054 |
| Food and beverages - human | 300 | 300 | - | 300 |
| Total commodities | 10,575 | 9,402 | 2,853 | 6,549 |
| Contractual services | | | | |
| Security service contract | 200 | 200 | - | 200 |
| Equipment maintenance agreement | 4,650 | 4,530 | 2,289 | 2,241 |
| Machinery - repairs and maintenance | 850 | 850 | 200 | 650 |
| Rentals - land and building | 1,200 | 1,100 | 365 | 735 |
| Rentals - equipment | 2,400 | 2,400 | 2,258 | 142 |
| Advertising, legal notices | 925 | 445 | - | 445 |
| Printing/publishing | - | 25 | 20 | 5 |
| Postage/mailing services | - | 195 | 164 | 31 |
| Education, training, and seminars | 1,200 | 1,320 | 1,320 | - |
| Mileage and travel | 1,300 | 1,911 | 1,911 | - |
| Meals and lodging | 800 | 747 | 287 | 460 |
| Dues and subscriptions | 1,800 | 2,650 | 2,514 | 136 |
| Telephone and other communication | 500 | 500 | - | 500 |
| Freight and cartage service | 715 | 510 | 60 | 450 |

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| General and administrative (continued) | | | | |
| County recorder (continued) | | | | |
| Contractual services (continued) | | | | |
| Fuel surcharge | $ - | $ 10 | $ 4 | $ 6 |
| Employee parking reimbursement | - | 320 | 320 | - |
| Total contractual services | 16,540 | 17,713 | 11,712 | 6,001 |
| Total county recorder | 1,032,508 | 1,032,508 | 993,552 | 38,956 |
| School administration | | | | |
| Personal services | 683,152 | 683,152 | 647,453 | 35,699 |
| Commodities | | | | |
| Office supplies | 2,700 | 2,700 | 2,628 | 72 |
| Telephone supplies | 500 | 500 | - | 500 |
| Books and periodicals | 250 | 250 | - | 250 |
| Computer supplies | 2,500 | 7,050 | 5,574 | 1,476 |
| Operating supplies/materials | 1,250 | 1,250 | 196 | 1,054 |
| Food and beverages - human | 300 | 1,150 | 1,094 | 56 |
| Furniture and equipment - small value | 500 | 380 | - | 380 |
| Total commodities | 8,000 | 13,280 | 9,492 | 3,788 |
| Contractual services | | | | |
| Consulting services | 3,500 | 3,400 | 2,275 | 1,125 |
| Systems analyst/planning | 14,900 | 11,900 | 9,669 | 2,231 |
| Other professional services | 10,650 | 7,600 | 2,774 | 4,826 |
| Equipment maintenance agreement | - | 120 | 120 | - |
| Machinery - repairs and maintenance | 200 | 200 | - | 200 |
| Rentals - equipment | 500 | 500 | - | 500 |
| Advertising, legal notices | 1,750 | 1,800 | 1,799 | 1 |
| Printing/publishing | 2,000 | 1,950 | 829 | 1,121 |
| Postage/mailing services | - | 150 | 139 | 11 |
| Education, training, and seminars | 500 | 1,000 | 870 | 130 |
| Mileage and travel | 6,000 | 6,250 | 6,237 | 13 |
| Meals and lodging | 3,000 | 3,000 | 2,680 | 320 |
| Dues and subscriptions | 4,000 | 4,000 | 2,808 | 1,192 |
| Telephone service - regular | 1,200 | 1,050 | - | 1,050 |
| Freight and cartage service | 200 | 200 | 20 | 180 |
| Total contractual services | 48,400 | 43,120 | 30,220 | 12,900 |
| Total school administration | 739,552 | 739,552 | 687,165 | 52,387 |
| Total general and administrative | 41,561,108 | 42,511,670 | 36,862,174 | 5,649,496 |

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| Public safety | | | | |
| Emergency management agency | | | | |
| Personal services | $ 561,482 | $ 561,482 | $ 575,861 | $ (14,379) |
| Commodities | | | | |
| Office supplies | 700 | 420 | 420 | - |
| Telephone supplies | 200 | 115 | 115 | - |
| Books and periodicals | 400 | 2,690 | 2,690 | - |
| Computer supplies | 2,200 | 4,132 | 4,132 | - |
| Operating supplies/materials | 10,275 | 6,878 | 6,878 | - |
| Food and beverages - human | 1,000 | 259 | 259 | - |
| Uniforms, clothing allowance | 5,100 | 2,120 | 2,120 | - |
| Machinery and equipment parts | 900 | - | - | - |
| Sign and safety supplies | 3,000 | - | - | - |
| Furniture and equipment - small value | 750 | - | - | - |
| Machinery and equipment - small value | 5,800 | 193 | 93 | 100 |
| Bottled water | - | 189 | 189 | - |
| Total commodities | 30,325 | 16,996 | 16,896 | 100 |
| Contractual services | | | | |
| Other professional services | - | 293 | 293 | - |
| Temporary contracted services | 2,800 | 120 | 120 | - |
| Equipment maintenance agreement | 100 | - | - | - |
| Fire equipment | 400 | 114 | 114 | - |
| Machinery - repairs and maintenance | 1,400 | 2,091 | 2,091 | - |
| Buildings/grounds - repairs and maintenance | 800 | - | - | - |
| Computers/printers - repairs | 500 | 100 | 100 | - |
| Auto repairs and maintenance | 10,000 | 17,132 | 17,275 | (143) |
| Rentals - land and building | - | 50 | 50 | - |
| Printing/publishing | 750 | 376 | 376 | - |
| Education, training, and seminars | 1,000 | 1,782 | 1,516 | 266 |
| Employee physicals | - | 420 | 420 | - |
| Mileage and travel | 700 | 2,340 | 2,329 | 11 |
| Meals and lodging | 1,300 | 4,989 | 4,619 | 370 |
| Dues and subscriptions | 2,000 | 4,866 | 4,624 | 242 |
| Telephone service - pagers | 750 | - | - | - |
| Freight and cartage service | 1,400 | 900 | 863 | 37 |
| Fuel surcharge | 25 | 25 | 1 | 24 |
| Total contractual services | 23,925 | 35,598 | 34,791 | 807 |
| Capital outlay | | | | |
| Vehicles | - | 1,656 | 1,656 | - |
| Total emergency management agency | 615,732 | 615,732 | 629,204 | (13,472) |

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| Public safety (continued) | | | | |
| Radio system | | | | |
| Personal services | $ 340,853 | $ 346,777 | $ 350,109 | $ (3,332) |
| Commodities | | | | |
| Office supplies | 1,000 | 58 | 58 | - |
| Telephone supplies | 100 | - | - | - |
| Janitorial and cleaning supplies | 300 | 116 | 116 | - |
| Computer supplies | 8,000 | 7,806 | 7,806 | - |
| Operating supplies/materials | 65,000 | 98,591 | 97,063 | 1,528 |
| Food and beverages - human | 100 | - | - | - |
| Uniforms, clothing allowance | 300 | 205 | 205 | - |
| Machinery and equipment - small value | 100,000 | 37,828 | 37,821 | 7 |
| Total commodities | 174,800 | 144,604 | 143,069 | 1,535 |
| Contractual services | | | | |
| Consulting services | 50,000 | 28,965 | 28,965 | - |
| Security service contract | 330 | 310 | 310 | - |
| Fire equipment | 200 | - | - | - |
| Machinery - repairs and maintenance | 25,000 | 38,839 | 38,824 | 15 |
| Radios/phones - repairs and maintenance | 2,000 | - | - | - |
| Auto repairs and maintenance | 1,500 | 6,692 | 6,235 | 457 |
| Printing/publishing | 90 | 1 | 1 | - |
| Education, training, and seminars | 250 | - | - | - |
| Mileage and travel | 100 | - | - | - |
| Meals and lodging | 250 | 217 | 217 | - |
| Dues and subscriptions | 1,500 | 2,677 | 2,611 | 66 |
| Freight and cartage service | 1,100 | 2,240 | 2,209 | 31 |
| Fuel surcharge | - | 11 | 11 | - |
| Total contractual services | 82,320 | 79,952 | 79,383 | 569 |
| Capital outlay | | | | |
| Machinery and equipment | - | 19,640 | 19,640 | - |
| Vehicles | - | 7,000 | 7,000 | - |
| Total capital outlay | - | 26,640 | 26,640 | - |
| Total radio system | 597,973 | 597,973 | 599,201 | (1,228) |

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| Public safety (continued) | | | | |
| Sheriff - enforcement/administration | | | | |
| Personal services | $ 21,644,602 | $ 21,709,015 | $ 23,546,151 | $ (1,837,136) |
| Commodities | | | | |
| Office supplies | 61,700 | 64,913 | 64,167 | 746 |
| Telephone supplies | 3,000 | 3,411 | 3,398 | 13 |
| Educational materials | - | 274 | 274 | - |
| Books and periodicals | 750 | - | - | - |
| Computer supplies | 61,200 | 39,341 | 39,165 | 176 |
| Buildings/grounds maintenance supplies | 150,000 | 160,816 | 160,816 | - |
| Operating supplies/materials | - | 14,831 | 14,831 | - |
| Food and beverages - human | 2,000 | 1,380 | 1,380 | - |
| Medical supplies | 1,000 | 1,033 | 1,033 | - |
| Uniforms, clothing allowance | 225,000 | 278,051 | 278,051 | - |
| Sign and safety supplies | 8,700 | 3,362 | 3,362 | - |
| Furniture and equipment - small value | 7,700 | 40,436 | 40,436 | - |
| Machinery and equipment - small value | 31,125 | 17,986 | 17,986 | - |
| Bottled water | - | 11,276 | 13,297 | (2,021) |
| Total commodities | 552,175 | 637,110 | 638,196 | (1,086) |
| Contractual services | | | | |
| Chief negotiator | 20,000 | - | - | - |
| Medical services | 10,000 | 16,978 | 17,192 | (214) |
| Systems analyst/planning | 6,000 | - | - | - |
| Film processing services | 700 | 229 | 229 | - |
| Other professional services | 26,000 | 34,247 | 34,299 | (52) |
| Security service contract | 240 | 300 | 300 | - |
| Equipment maintenance agreement | 161,600 | 144,779 | 144,779 | - |
| Copier maintenance agreement | 1,000 | 508 | 508 | - |
| Fire equipment | 500 | 200 | 200 | - |
| Machinery - repairs and maintenance | 96,126 | 60,215 | 53,797 | 6,418 |
| Buildings/grounds - repairs and maintenance | 50,000 | 19,118 | 19,061 | 57 |
| Copiers/faxes - repairs and maintenance | 500 | 707 | 707 | - |
| Computers/printers - repairs | - | 2,201 | 3,510 | (1,309) |
| Rentals - equipment | 146,200 | 168,040 | 178,200 | (10,160) |
| Advertising, legal notices | 1,200 | - | - | - |
| Printing/publishing | 2,000 | 1,920 | 1,798 | 122 |
| Education, training, and seminars | 90,000 | 79,725 | 80,090 | (365) |
| Mileage and travel | 4,500 | 5,427 | 5,652 | (225) |
| Meals and lodging | 4,500 | 18,390 | 18,390 | - |
| Dues and subscriptions | 52,310 | 32,251 | 35,104 | (2,853) |

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| Public safety (continued) | | | | |
| Sheriff - enforcement/administration (continued) | | | | |
| Contractual services (continued) | | | | |
| Freight and cartage service | $ 20,000 | $ 12,943 | $ 12,721 | $ 222 |
| Fuel surcharge | 700 | 1,000 | 992 | 8 |
| Total contractual services | 694,076 | 599,178 | 607,529 | (8,351) |
| Capital outlay | | | | |
| Buildings and structures | - | 4,211 | 4,211 | - |
| Vehicles | - | 1,042 | - | 1,042 |
| Computer hardware/software | - | 13,500 | 5,508 | 7,992 |
| Total capital outlay | - | 18,753 | 9,719 | 9,034 |
| Other expenditures | | | | |
| Article 36 vehicle seizure | 20,000 | 20,459 | 21,044 | (585) |
| Total sheriff - enforcement/administration | 22,910,853 | 22,984,515 | 24,822,639 | (1,838,124) |
| | | | | |
| Sheriff - facility/fleet maintenance | | | | |
| Personal services | 1,721,161 | 1,672,962 | 1,572,138 | 100,824 |
| Commodities | | | | |
| Office supplies | - | 200 | 200 | - |
| Janitorial and cleaning supplies | 60,000 | 63,638 | 62,299 | 1,339 |
| Operating supplies/materials | 180,000 | 207,034 | 204,253 | 2,781 |
| Vehicle licenses | 6,000 | 6,646 | 6,646 | - |
| Squad car supply/arsenal | 80,000 | 88,625 | 94,482 | (5,857) |
| Machinery and equipment parts | 225,000 | 246,261 | 245,020 | 1,241 |
| Shop supplies | 5,000 | 5,000 | 4,929 | 71 |
| Total commodities | 556,000 | 617,404 | 617,829 | (425) |
| Contractual services | | | | |
| Auto repairs and maintenance | 140,000 | 110,585 | 110,585 | - |
| Rentals - land and building | 20,000 | - | - | - |
| Rentals - vehicles | 1,500 | 1,393 | 1,393 | - |
| Dues and subscriptions | 4,808 | - | - | - |
| Total contractual services | 166,308 | 111,978 | 111,978 | - |
| Capital outlay | | | | |
| Vehicles | - | 6,386 | 6,386 | - |
| Total sheriff - facility/fleet maintenance | 2,443,469 | 2,408,730 | 2,308,331 | 100,399 |

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| Public safety (continued) | | | | |
| Sheriff - warrants/GSU/investigations | | | | |
| Personal services | $ 6,702,057 | $ 6,519,505 | $ 6,449,454 | $ 70,051 |
| Commodities | | | | |
| Office supplies | 8,000 | 6,000 | 5,866 | 134 |
| Computer supplies | 10,000 | 6,890 | 5,023 | 1,867 |
| Furniture and equipment - small value | 11,600 | 18,272 | 18,272 | - |
| Total commodities | 29,600 | 31,162 | 29,161 | 2,001 |
| Contractual services | | | | |
| Systems analyst/planning | 6,500 | 6,500 | 6,500 | - |
| Laboratory services | 174,132 | 174,133 | 174,133 | - |
| Film processing services | 700 | - | - | - |
| Other professional services | 10,000 | 2,485 | 2,485 | - |
| Equipment maintenance agreement | 40,000 | 25,859 | 16,837 | 9,022 |
| Dues and subscriptions | 15,000 | 2,047 | 2,047 | - |
| Informant pay | 3,500 | 3,500 | 3,500 | - |
| Total contractual services | 249,832 | 214,524 | 205,502 | 9,022 |
| Total sheriff - warrants/GSU/investigations | 6,981,489 | 6,765,191 | 6,684,117 | 81,074 |
| Sheriff - telecommunications | | | | |
| Personal services | 1,764,456 | 1,804,283 | 1,776,244 | 28,039 |
| Sheriff - Homer Glen | | | | |
| Personal services | 2,488,985 | 2,488,985 | 2,451,656 | 37,329 |
| Sheriff - ADF custody of prisoners | | | | |
| Personal services | 22,427,641 | 22,426,741 | 25,554,487 | (3,127,746) |
| Commodities | | | | |
| Office supplies | 70,000 | 54,500 | 54,172 | 328 |
| Computer supplies | 28,000 | 2,751 | 2,751 | - |
| Personal products | 35,000 | 11,693 | 11,693 | - |
| Cleaning and laundry | 18,000 | 10,512 | 10,078 | 434 |
| Linens and bedding | 50,000 | 50,829 | 50,829 | - |
| Uniforms, clothing allowance | 175,000 | 287,973 | 280,041 | 7,932 |
| Sign and safety supplies | 9,500 | 1,465 | 1,465 | - |
| Furniture and equipment - small value | 42,801 | 28,230 | 28,230 | - |
| Machinery and equipment - small value | 5,630 | - | - | - |
| Total commodities | 433,931 | 447,953 | 439,259 | 8,694 |

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| Public safety (continued) | | | | |
| Sheriff - ADF custody of prisoners (continued) | | | | |
| Contractual services | | | | |
| Medical services | $ 4,082,647 | $ 4,075,842 | $ 4,075,842 | $ - |
| Consulting services | 11,000 | 1,112 | 385 | 727 |
| Systems analyst/planning | 24,000 | 28,243 | 28,243 | - |
| Other professional services | - | 4,260 | 4,250 | 10 |
| Grounds/landscaping services | - | 2,958 | 2,958 | - |
| Non-employee transportation | - | 10,349 | 9,490 | 859 |
| Equipment maintenance agreement | 154,000 | 141,565 | 141,379 | 186 |
| Buildings/grounds - repairs and maintenance | - | 2,480 | 2,480 | - |
| Printing/publishing | - | 518 | 518 | - |
| Education, training, and seminars | 73,000 | 37,794 | 37,794 | - |
| Mileage and travel | 5,000 | 2,240 | 7,204 | (4,964) |
| Meals and lodging | - | 1,000 | 1,000 | - |
| Dues and subscriptions | 19,100 | 16,005 | 16,005 | - |
| Total contractual services | 4,368,747 | 4,324,366 | 4,327,548 | (3,182) |
| Capital outlay | | | | |
| Vehicles | 28,600 | 33,600 | 33,358 | 242 |
| Computer hardware/software | 20,000 | - | 11,552 | (11,552) |
| Total capital outlay | 48,600 | 33,600 | 44,910 | (11,310) |
| Total sheriff - ADF custody of prisoners | 27,278,919 | 27,232,660 | 30,366,204 | (3,133,544) |
| | | | | |
| Sheriff - ADF food service | | | | |
| Personal services | 691,664 | 692,564 | 621,681 | 70,883 |
| Commodities | | | | |
| Food and beverages - human | 190,000 | 296,338 | 295,495 | 843 |
| Contractual services | | | | |
| Consulting services | 8,500 | 4,000 | 3,488 | 512 |
| Total sheriff - ADF food service | 890,164 | 992,902 | 920,664 | 72,238 |
| | | | | |
| Sheriff - ADF transport/holding | | | | |
| Personal services | 1,849,311 | 1,848,308 | 1,830,242 | 18,066 |
| Contractual services | | | | |
| Non-employee transportation | 55,000 | 43,982 | 43,982 | - |
| Total sheriff - ADF transport/holding | 1,904,311 | 1,892,290 | 1,874,224 | 18,066 |
| | | | | |
| Sheriff - ADF records section | | | | |
| Personal services | 1,429,119 | 1,593,690 | 1,641,990 | (48,300) |

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| Public safety (continued) | | | | |
| Sheriff - building security | | | | |
| Personal services | $ 3,523,931 | $ 3,538,937 | $ 3,647,252 | $ (108,315) |
| Commodities | | | | |
| Office supplies | 15,085 | 12,736 | 12,736 | - |
| Books and periodicals | 500 | 400 | - | 400 |
| Computer supplies | 300 | 22,039 | 18,251 | 3,788 |
| Furniture and equipment - small value | 6,600 | 17,660 | 16,492 | 1,168 |
| Total commodities | 22,485 | 52,835 | 47,479 | 5,356 |
| Contractual services | | | | |
| Systems analyst/planning | - | 2,802 | 2,802 | - |
| Equipment maintenance agreement | 6,180 | 4,300 | 4,300 | - |
| Freight and cartage service | - | 300 | 234 | 66 |
| Total contractual services | 6,180 | 7,402 | 7,336 | 66 |
| Capital outlay | | | | |
| Office furniture and equipment | - | 1,150 | - | 1,150 |
| Computer hardware/software | - | 198 | - | 198 |
| Total capital outlay | - | 1,348 | - | 1,348 |
| Total sheriff - building security | 3,552,596 | 3,600,522 | 3,702,067 | (101,545) |
| Sheriff - court security | | | | |
| Personal services | 791,073 | 732,059 | 709,218 | 22,841 |
| Merit commission | | | | |
| Personal services | 180,856 | 182,999 | 184,794 | (1,795) |
| Commodities | | | | |
| Office supplies | 2,500 | 3,304 | 3,304 | - |
| Computer supplies | 1,300 | 995 | 714 | 281 |
| Operating supplies/materials | 500 | 500 | - | 500 |
| Food and beverages - human | 200 | 400 | 295 | 105 |
| Total commodities | 4,500 | 5,199 | 4,313 | 886 |
| Contractual services | | | | |
| Legal services | 1,000 | 1,000 | 250 | 750 |
| Court reporter services | 600 | 400 | - | 400 |
| Laboratory services | 600 | 600 | - | 600 |
| Other professional services | 150,000 | 130,554 | 101,644 | 28,910 |
| Temporary contracted services | 8,000 | 8,000 | 6,400 | 1,600 |
| Equipment maintenance agreement | 1,800 | 1,800 | 400 | 1,400 |
| Printing/publishing | 40 | 40 | - | 40 |

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| Public safety (continued) | | | | |
| Merit commission (continued) | | | | |
| Contractual services (continued) | | | | |
| Postage/mailing services | $ 100 | $ 100 | $ 53 | $ 47 |
| Employee physicals | 11,000 | 27,604 | 27,604 | - |
| Mileage and travel | 3,000 | 3,000 | 1,962 | 1,038 |
| Dues and subscriptions | 2,000 | 2,200 | 946 | 1,254 |
| Freight and cartage service | 20 | 47 | 44 | 3 |
| Employee parking reimbursement | 480 | 453 | 362 | 91 |
| Total contractual services | 178,640 | 175,798 | 139,665 | 36,133 |
| Total merit commission | 363,996 | 363,996 | 328,772 | 35,224 |
| Total public safety | 74,013,135 | 74,073,528 | 78,814,531 | (4,741,003) |
| Judicial | | | | |
| Circuit courts | | | | |
| Personal services | 2,756,365 | 2,756,365 | 2,501,489 | 254,876 |
| Commodities | | | | |
| Office supplies | 15,000 | 39,500 | 22,866 | 16,634 |
| Copy machine supplies | 500 | 50 | - | 50 |
| Fax supplies | 1,500 | - | - | - |
| Telephone supplies | 1,000 | 500 | 303 | 197 |
| Books and periodicals | 20,375 | 29,216 | 26,857 | 2,359 |
| Computer supplies | 1,000 | 950 | 236 | 714 |
| Operating supplies/materials | 2,000 | 1,000 | - | 1,000 |
| Food and beverages - human | 10,000 | 11,000 | 9,954 | 1,046 |
| Medical supplies | 21,000 | 9,500 | 6,985 | 2,515 |
| Uniforms, clothing allowance | 7,497 | 17,497 | 2,993 | 14,504 |
| Machinery and equipment parts | - | 791 | 791 | - |
| Furniture and equipment - small value | 23,140 | 35,140 | 1,627 | 33,513 |
| Bottled water | 3,400 | 3,400 | - | 3,400 |
| Total commodities | 106,412 | 148,544 | 72,612 | 75,932 |
| Contractual services | | | | |
| Legal services | 69,827 | 56,787 | 49,827 | 6,960 |
| Medical services | 125,000 | 107,209 | 76,802 | 30,407 |
| Court reporter services | 54,600 | 54,600 | 48,390 | 6,210 |
| Court interpreter services | 46,000 | 65,000 | 60,749 | 4,251 |
| Expert witness services | 5,000 | - | - | - |
| Indigent attorneys services | 125,000 | 103,500 | 59,919 | 43,581 |
| Special prosecutors services | 5,000 | 6,500 | 5,076 | 1,424 |

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| Judicial (continued) | | | | |
| Circuit courts (continued) | | | | |
| Contractual services (continued) | | | | |
| Jurors services | $ 416,900 | $ 416,740 | $ 391,830 | $ 24,910 |
| Guardian service | 100,000 | 81,500 | - | 81,500 |
| Court appointed attorney | 140,000 | 133,000 | 116,165 | 16,835 |
| Other professional services | 73,339 | 77,339 | 75,977 | 1,362 |
| Security service contract | 20,000 | 16,000 | 14,560 | 1,440 |
| Equipment maintenance agreement | 5,000 | - | - | - |
| Copier maintenance agreement | 2,522 | 6,522 | 1,200 | 5,322 |
| Machinery - repairs and maintenance | 850 | 1,009 | 1,009 | - |
| Buildings/grounds - repairs and maintenance | - | 160 | - | 160 |
| Copiers/faxes - repairs and maintenance | 1,000 | 1,000 | 316 | 684 |
| Computers/printers - repairs | 1,000 | 1,000 | 39 | 961 |
| Auto repairs and maintenance | 2,500 | 2,500 | 1,844 | 656 |
| Advertising, legal notices | 8,500 | 8,500 | 4,760 | 3,740 |
| Printing/publishing | 3,300 | 3,300 | 1,297 | 2,003 |
| Postage/mailing services | - | 40 | 35 | 5 |
| Mileage and travel | - | 217 | 38 | 179 |
| Dues and subscriptions | 63,619 | 84,581 | 55,007 | 29,574 |
| Telephone service - cellular | - | 21 | - | 21 |
| Freight and cartage service | 2,000 | 1,800 | 1,500 | 300 |
| Fuel surcharge | 120 | 120 | - | 120 |
| Boarding of jurors | 18,000 | 18,000 | 14,880 | 3,120 |
| Total contractual services | 1,289,077 | 1,246,945 | 981,220 | 265,725 |
| Other expenditures | | | | |
| Department of Corrections cases | - | - | 3,140 | (3,140) |
| Total circuit courts | 4,151,854 | 4,151,854 | 3,558,461 | 593,393 |
| | | | | |
| Probation department | | | | |
| Personal services | 6,444,779 | 6,444,779 | 6,071,135 | 373,644 |
| Commodities | | | | |
| Office supplies | 2,400 | 2,400 | 2,168 | 232 |
| Copy machine supplies | 143 | 143 | - | 143 |
| Telephone supplies | 400 | 400 | 304 | 96 |
| Janitorial and cleaning supplies | 95 | 95 | - | 95 |
| Books and periodicals | 700 | 691 | 11 | 680 |
| Operating supplies/materials | 800 | 1,300 | 1,118 | 182 |
| Food and beverages - human | - | 9 | 9 | - |
| Uniforms, clothing allowance | 150 | 150 | 144 | 6 |
| Total commodities | 4,688 | 5,188 | 3,754 | 1,434 |

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| Judicial (continued) | | | | |
| Probation department (continued) | | | | |
| Contractual services | | | | |
| Laboratory services | $ 1,825 | $ 1,825 | $ 1,825 | $ - |
| Other professional services | 6,010 | 6,010 | 1,136 | 4,874 |
| Machinery - repairs and maintenance | 142 | 142 | 125 | 17 |
| Radios/phones - repairs and maintenance | 143 | 143 | - | 143 |
| Auto repairs and maintenance | 925 | 925 | 923 | 2 |
| Rentals - equipment | 4,380 | 4,208 | 744 | 3,464 |
| Education, training, and seminars | 190 | 305 | 305 | - |
| Tuition reimbursement | 3,000 | 3,000 | - | 3,000 |
| Mileage and travel | 1,600 | 1,676 | 1,676 | - |
| Meals and lodging | 570 | 706 | 706 | - |
| Dues and subscriptions | 3,645 | 3,741 | 3,706 | 35 |
| Telephone service - cellular | 936 | 185 | 66 | 119 |
| Freight and cartage service | 380 | 380 | 288 | 92 |
| Employee parking reimbursement | 13,260 | 13,260 | 13,260 | - |
| Victim restitution | 10,000 | 10,000 | 2,426 | 7,574 |
| Total contractual services | 47,006 | 46,506 | 27,186 | 19,320 |
| Total probation department | 6,496,473 | 6,496,473 | 6,102,075 | 394,398 |
| | | | | |
| Public defender | | | | |
| Personal services | 6,063,566 | 6,235,682 | 6,264,370 | (28,688) |
| Commodities | | | | |
| Office supplies | 13,000 | 10,439 | 10,439 | - |
| Books and periodicals | 12,000 | 5,000 | 4,956 | 44 |
| Computer supplies | 30,000 | 5,000 | 4,611 | 389 |
| Operating supplies/materials | 7,500 | 6,123 | 6,123 | - |
| Food and beverages - human | 3,000 | 3,000 | 2,480 | 520 |
| Uniforms, clothing allowance | 2,500 | 515 | 252 | 263 |
| Fuel and lubricants | 1,500 | 500 | 32 | 468 |
| Sign and safety supplies | 3,500 | - | - | - |
| Furniture and equipment - small value | 10,000 | - | - | - |
| Bottled water | - | 200 | 179 | 21 |
| Total commodities | 83,000 | 30,777 | 29,072 | 1,705 |
| Contractual services | | | | |
| Systems analyst/planning | 32,500 | 616 | 616 | - |
| Court reporter services | 20,000 | 4,212 | 4,212 | - |
| Court interpreter services | 2,000 | 1,000 | 114 | 886 |
| Expert witness services | 40,000 | 9,663 | 9,663 | - |

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| Judicial (continued) | | | | |
| Public defender (continued) | | | | |
| Contractual services (continued) | | | | |
| Other professional services | $ 8,000 | $ 3,686 | $ 3,686 | $ - |
| Equipment maintenance agreement | - | 120 | 120 | - |
| Radios/phones - repairs and maintenance | - | 100 | 100 | - |
| Auto repairs and maintenance | 10,000 | 5,487 | 5,487 | - |
| Advertising, legal notices | 1,000 | 500 | - | 500 |
| Printing/publishing | 500 | 500 | 53 | 447 |
| Postage/mailing services | 1,000 | 1,000 | 128 | 872 |
| Education, training, and seminars | 25,500 | 7,690 | 7,690 | - |
| Mileage and travel | 8,000 | 5,553 | 5,553 | - |
| Meals and lodging | 5,000 | 2,837 | 2,837 | - |
| Dues and subscriptions | 36,771 | 28,904 | 28,904 | - |
| Freight and cartage service | 1,000 | 1,000 | 506 | 494 |
| Fuel surcharge | - | 10 | 2 | 8 |
| Employee parking reimbursement | 1,500 | - | - | - |
| Total contractual services | 192,771 | 72,878 | 69,671 | 3,207 |
| Total public defender | 6,339,337 | 6,339,337 | 6,363,113 | (23,776) |
| | | | | |
| Juvenile detention facility | | | | |
| Personal services | 5,924,617 | 5,924,617 | 5,380,761 | 543,856 |
| Commodities | | | | |
| Office supplies | 15,000 | 14,734 | 14,734 | - |
| Telephone supplies | 400 | 2,796 | 2,796 | - |
| Educational materials | 23,920 | 31,558 | 31,558 | - |
| Books and periodicals | 4,500 | 11,233 | 11,176 | 57 |
| Computer supplies | 15,000 | 9,609 | 9,609 | - |
| Personal products | 15,000 | 11,461 | 11,461 | - |
| Operating supplies/materials | 11,000 | 54,898 | 54,008 | 890 |
| Food and beverages - human | 193,000 | 205,950 | 205,950 | - |
| Cleaning and laundry | 9,000 | 6,126 | 6,126 | - |
| Linens and bedding | 12,000 | 413 | 413 | - |
| Uniforms, clothing allowance | 45,000 | 27,503 | 23,226 | 4,277 |
| Furniture and equipment - small value | 10,000 | 21,423 | 21,423 | - |
| Machinery and equipment - small value | 4,000 | - | - | - |
| Total commodities | 357,820 | 397,704 | 392,480 | 5,224 |
| Contractual services | | | | |
| Legal services | - | 4,220 | 4,220 | - |
| Medical services | 478,893 | 469,227 | 469,227 | - |

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| Judicial (continued) | | | | |
| Juvenile detention facility (continued) | | | | |
| Contractual services (continued) | | | | |
| Systems analyst/planning | $ 4,675 | $ 105 | $ 105 | $ - |
| Contractual instruction service | 20,000 | 2,524 | 2,524 | - |
| Laboratory services | 857 | - | - | - |
| Other professional services | 14,500 | 13,391 | 13,391 | - |
| Equipment maintenance agreement | 3,736 | - | - | - |
| Machinery - repairs and maintenance | 500 | 285 | 285 | - |
| Auto repairs and maintenance | 1,000 | - | - | - |
| Advertising, legal notices | 1,000 | 151 | 151 | - |
| Printing/publishing | 800 | - | - | - |
| Postage/mailing services | 800 | 893 | 893 | - |
| Education, training, and seminars | 15,000 | 8,037 | 8,037 | - |
| Mileage and travel | 6,800 | 6,747 | 6,747 | - |
| Meals and lodging | 6,500 | 9,251 | 9,251 | - |
| Dues and subscriptions | 4,300 | 5,296 | 5,296 | - |
| Telephone service - regular | 400 | 477 | 477 | - |
| Telephone service - cellular | 6,000 | 4,939 | 4,919 | 20 |
| Freight and cartage service | 3,500 | 3,833 | 3,550 | 283 |
| Fuel surcharge | - | 1 | 1 | - |
| Total contractual services | 569,261 | 529,377 | 529,074 | 303 |
| Total juvenile detention facility | 6,851,698 | 6,851,698 | 6,302,315 | 549,383 |
| | | | | |
| Jury commission | | | | |
| Personal services | 238,291 | 238,291 | 224,608 | 13,683 |
| Commodities | | | | |
| Office supplies | 3,000 | 6,450 | 4,569 | 1,881 |
| Bottled water | 100 | 100 | 70 | 30 |
| Total commodities | 3,100 | 6,550 | 4,639 | 1,911 |
| Contractual services | | | | |
| Systems analyst/planning | 15,000 | 11,550 | 10,867 | 683 |
| Court interpreter services | 7,500 | 7,500 | - | 7,500 |
| Equipment maintenance agreement | 350 | 50 | - | 50 |
| Machinery - repairs and maintenance | 1,500 | - | - | - |
| Computers/printers - repairs | 1,000 | 3,300 | 3,197 | 103 |
| Printing/publishing | 1,000 | 500 | 162 | 338 |
| Freight and cartage service | 100 | 100 | - | 100 |
| Total contractual services | 26,450 | 23,000 | 14,226 | 8,774 |
| Total jury commission | 267,841 | 267,841 | 243,473 | 24,368 |

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| Judicial (continued) | | | | |
| Circuit clerk | | | | |
| Personal services | $ 7,855,743 | $ 7,855,743 | $ 7,714,183 | $ 141,560 |
| Commodities | | | | |
| Office supplies | 13,000 | 12,080 | 11,703 | 377 |
| Educational materials | 500 | - | - | - |
| Computer supplies | 1,000 | 400 | 390 | 10 |
| Food and beverages - human | 200 | 200 | 75 | 125 |
| Furniture and equipment - small value | 600 | - | - | - |
| Bottled water | - | 3,000 | 2,776 | 224 |
| Miscellaneous commodities | 100 | 100 | - | 100 |
| Total commodities | 15,400 | 15,780 | 14,944 | 836 |
| Contractual services | | | | |
| Legal services | 8,000 | 21,100 | 19,939 | 1,161 |
| Auditing services | 15,000 | 13,900 | 13,900 | - |
| Other professional services | 1,000 | 3,139 | 3,122 | 17 |
| Equipment maintenance agreement | 3,800 | 3,800 | 3,700 | 100 |
| Machinery - repairs and maintenance | 500 | 200 | - | 200 |
| Auto repairs and maintenance | 1,200 | 500 | 413 | 87 |
| Advertising, legal notices | 800 | 181 | 171 | 10 |
| Printing/publishing | 23,000 | 7,107 | 6,598 | 509 |
| Postage/mailing services | 150 | 814 | 537 | 277 |
| Education, training, and seminars | 4,000 | 5,000 | 4,873 | 127 |
| Mileage and travel | 14,000 | 12,263 | 12,263 | - |
| Meals and lodging | 1,200 | 4,800 | 4,630 | 170 |
| Dues and subscriptions | 3,600 | 7,066 | 6,933 | 133 |
| Telephone service - cellular | 800 | 800 | 360 | 440 |
| Freight and cartage service | 2,000 | 1,000 | 267 | 733 |
| Fuel surcharge | 100 | 100 | 7 | 93 |
| Employee parking reimbursement | 3,500 | 500 | 120 | 380 |
| Total contractual services | 82,650 | 82,270 | 77,833 | 4,437 |
| Total circuit clerk | 7,953,793 | 7,953,793 | 7,806,960 | 146,833 |
| | | | | |
| State's attorney | | | | |
| Personal services | 11,255,736 | 11,382,964 | 12,219,850 | (836,886) |
| Commodities | | | | |
| Office supplies | 9,000 | 18,643 | 17,063 | 1,580 |
| Copy machine supplies | - | 240 | 240 | - |
| Telephone supplies | 500 | 4,000 | 3,433 | 567 |
| Books and periodicals | 11,000 | 13,700 | 13,308 | 392 |

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| Judicial (continued) | | | | |
| State's attorney (continued) | | | | |
| Commodities (continued) | | | | |
| Computer supplies | $ 100,000 | $ 12,907 | $ 12,907 | $ - |
| Operating supplies/materials | - | 500 | 486 | 14 |
| Food and beverages - human | 1,000 | 1,000 | 726 | 274 |
| Uniforms, clothing allowance | 1,000 | 1,000 | 339 | 661 |
| Fuel and lubricants | 500 | 500 | 120 | 380 |
| Vehicle licenses | 1,010 | 1,010 | 903 | 107 |
| Furniture and equipment - small value | 5,000 | 9,000 | 8,229 | 771 |
| Bottled water | 1,050 | 1,050 | 1,012 | 38 |
| Total commodities | 130,060 | 63,550 | 58,766 | 4,784 |
| Contractual services | | | | |
| Medical services | 5,000 | 2,150 | 1,250 | 900 |
| Civil experts | 2,000 | - | - | - |
| Court reporter services | 45,000 | 44,086 | 44,086 | - |
| Expert witness services | 70,000 | 67,330 | 67,082 | 248 |
| Investigators services | 35,000 | 9,750 | 9,750 | - |
| Summons services | 350 | 500 | 386 | 114 |
| Special prosecutors services | 62,300 | 42,150 | 42,000 | 150 |
| Laboratory services | 1,000 | - | - | - |
| Other professional services | 15,500 | 5,607 | 5,607 | - |
| Security service contract | 3,000 | - | - | - |
| Equipment maintenance agreement | - | 120 | 120 | - |
| Copier maintenance agreement | 3,600 | 2,168 | 2,168 | - |
| Machinery - repairs and maintenance | 500 | 500 | - | 500 |
| Buildings/grounds - repairs and maintenance | 200 | 200 | - | 200 |
| Computers/printers - repairs | 1,800 | 1,800 | 1,228 | 572 |
| Auto repairs and maintenance | 10,000 | 22,000 | 21,020 | 980 |
| Rentals - land and building | - | 800 | 410 | 390 |
| Advertising, legal notices | 500 | 500 | - | 500 |
| Printing/publishing | 22,000 | 9,256 | 9,256 | - |
| Postage/mailing services | 4,200 | 2,295 | 2,295 | - |
| Education, training, and seminars | 7,000 | 4,489 | 4,489 | - |
| Mileage and travel | 4,500 | 7,500 | 7,317 | 183 |
| Meals and lodging | 6,000 | 6,132 | 6,120 | 12 |
| Dues and subscriptions | 115,796 | 113,296 | 113,112 | 184 |
| Telephone service - cellular | 1,000 | - | - | - |
| Freight and cartage service | 1,600 | 1,600 | 1,004 | 596 |
| Fuel surcharge | 400 | 400 | 117 | 283 |

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| Judicial (continued) | | | | |
| State's attorney (continued) | | | | |
| Contractual services (continued) | | | | |
| Finance charges/late fees | $ 100 | $ 100 | $ - | $ 100 |
| Employee parking reimbursement | 39,840 | 39,840 | 38,880 | 960 |
| Total contractual services | 458,186 | 384,569 | 377,697 | 6,872 |
| Capital outlay | | | | |
| Computer hardware/software | - | 12,899 | 12,899 | - |
| Total state's attorney | 11,843,982 | 11,843,982 | 12,669,212 | (825,230) |
| Total judicial | 43,904,978 | 43,904,978 | 43,045,609 | 859,369 |
| Health and welfare | | | | |
| Sunny Hill nursing home | | | | |
| Personal services | | | | |
| Administrative salaries | 319,949 | 340,552 | 349,962 | (9,410) |
| Office/clerical salaries | 570,797 | 604,297 | 606,963 | (2,666) |
| Social services salaries | 491,025 | 491,025 | 481,316 | 9,709 |
| Dietary salaries | 1,443,858 | 1,489,589 | 1,443,327 | 46,262 |
| Housekeeping salaries | 1,745,880 | 1,745,880 | 1,675,110 | 70,770 |
| Nursing administration salaries | 3,657,656 | 3,728,461 | 3,633,788 | 94,673 |
| Rehabilitation salaries | 459,406 | 359,627 | 285,562 | 74,065 |
| CNA/nursing salaries | 5,465,246 | 5,394,386 | 4,489,750 | 904,636 |
| Activities salaries | 475,665 | 475,665 | 418,881 | 56,784 |
| Clerical nursing salaries | 390,817 | 390,817 | 368,628 | 22,189 |
| LPN/nursing salaries | 2,221,967 | 2,221,967 | 1,934,794 | 287,173 |
| Total personal services | 17,242,266 | 17,242,266 | 15,688,081 | 1,554,185 |
| Commodities | | | | |
| Office supplies | 13,100 | 47,622 | 37,112 | 10,510 |
| Copy machine supplies | 100 | 100 | - | 100 |
| Telephone supplies | 600 | 748 | 748 | - |
| Janitorial and cleaning supplies | 103,500 | 126,054 | 121,654 | 4,400 |
| Operating supplies/materials | - | 488 | - | 488 |
| Books and periodicals | 500 | 2,520 | 2,520 | - |
| Computer supplies | 5,000 | 4,038 | 826 | 3,212 |
| Buildings/grounds maintenance supplies | - | 666 | 385 | 281 |
| Food and beverages - human | 583,000 | 568,400 | 537,236 | 31,164 |
| Medical supplies | 500,000 | 464,109 | 397,217 | 66,892 |
| Uniforms, clothing allowance | 70,000 | 70,000 | 67,486 | 2,514 |
| Machinery and equipment parts | - | 1,741 | 1,615 | 126 |

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| Health and welfare (continued) | | | | |
| Sunny Hill nursing home (continued) | | | | |
| Commodities (continued) | | | | |
| Sign and safety supplies | $ 150 | $ 100 | $ - | $ 100 |
| Drugs and medicines | 310,000 | 202,991 | 192,212 | 10,779 |
| Oxygen | 30,000 | 30,000 | 20,121 | 9,879 |
| Cleaning and laundry | 17,000 | 17,000 | 15,830 | 1,170 |
| Linens and bedding | 45,000 | 27,884 | 24,496 | 3,388 |
| Therapy/recreational supplies | 12,000 | 6,266 | 5,021 | 1,245 |
| Furniture and equipment - small value | 13,000 | 7,763 | 4,501 | 3,262 |
| Machinery and equipment - small value | 2,500 | 2,500 | - | 2,500 |
| Gas - energy supplies | 70,000 | 70,000 | 56,757 | 13,243 |
| Electricity - energy supplies | 170,000 | 169,906 | 152,756 | 17,150 |
| Water and sewer | 36,000 | 44,341 | 44,341 | - |
| Bottled water | - | 10,000 | 8,766 | 1,234 |
| Miscellaneous commodities | 1,500 | 1,299 | 1,299 | - |
| Total commodities | 1,982,950 | 1,876,536 | 1,692,899 | 183,637 |
| Contractual services | | | | |
| Legal services | 16,000 | 6,190 | - | 6,190 |
| Medical services | 1,319,000 | 1,048,439 | 948,716 | 99,723 |
| Consulting services | 22,000 | 41,500 | 35,308 | 6,192 |
| Systems analyst/planning | 35,000 | 20,000 | 6,538 | 13,462 |
| Laboratory services | 9,300 | 9,394 | 9,394 | - |
| Film processing services | 500 | 500 | - | 500 |
| Other professional services | 21,000 | 53,886 | 53,664 | 222 |
| Temporary contracted services | 490,000 | 759,565 | 759,565 | - |
| Security service contract | 81,420 | 81,420 | 73,253 | 8,167 |
| Equipment maintenance agreement | 12,000 | 10,000 | 8,257 | 1,743 |
| Machinery - repairs and maintenance | 13,900 | 13,500 | 11,988 | 1,512 |
| Buildings/grounds - repairs and maintenance | 1,800 | 1,800 | 536 | 1,264 |
| Auto repairs and maintenance | 500 | 2,850 | 2,850 | - |
| Rentals - equipment | 53,700 | 69,951 | 65,262 | 4,689 |
| Advertising, legal notices | 1,000 | 1,000 | 860 | 140 |
| Printing/publishing | 4,500 | 3,076 | 2,319 | 757 |
| Postage/mailing services | 100 | 1,252 | 1,252 | - |
| Education, training, and seminars | 1,500 | 5,518 | 2,770 | 2,748 |
| Mileage and travel | 1,500 | 1,859 | 733 | 1,126 |
| Dues and subscriptions | 30,100 | 89,829 | 89,758 | 71 |
| Telephone service - regular | 41,000 | 34,531 | 22,281 | 12,250 |
| Telephone service - cellular | 2,220 | 457 | - | 457 |

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| Health and welfare (continued) | | | | |
| Sunny Hill nursing home (continued) | | | | |
| Contractual services (continued) | | | | |
| Telephone service - pagers | $ 2,500 | $ 4,238 | $ 4,182 | $ 56 |
| Freight and cartage service | 10,250 | 12,462 | 8,053 | 4,409 |
| Fuel surcharge | 2,000 | 750 | 76 | 674 |
| Nursing home bed tax | 600,000 | 600,000 | 490,014 | 109,986 |
| Total contractual services | 2,772,790 | 2,873,967 | 2,597,629 | 276,338 |
| Capital outlay | | | | |
| Office furniture and equipment | - | 5,237 | 5,237 | - |
| Total health and welfare | 21,998,006 | 21,998,006 | 19,983,846 | 2,014,160 |
| Total expenditures | $ 181,477,227 | $ 182,488,182 | $ 178,706,160 | $ 3,782,022 |

General Fund - Social Security Account
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Property taxes | $ 5,527,549 | $ 5,527,549 | $ 5,481,016 | $ (46,533) |
| Intergovernmental | 832,400 | 832,400 | 832,400 | - |
| Total revenues | 6,359,949 | 6,359,949 | 6,313,416 | (46,533) |
| Other financing uses | | | | |
| Transfers out | (7,225,026) | (7,225,026) | (6,730,246) | 494,780 |
| Net change in fund balance | $ (865,077) | $ (865,077) | (416,830) | $ 448,247 |
| Fund balance at beginning of year | | | 7,023,476 | |
| Fund balance at end of year | | | $ 6,606,646 | |

General Fund - Illinois Municipal Retirement Account
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Property taxes | $ 13,214,574 | $ 13,214,574 | $ 13,105,322 | $ (109,252) |
| Intergovernmental | 1,990,500 | 1,990,500 | 1,990,500 | - |
| Total revenues | 15,205,074 | 15,205,074 | 15,095,822 | (109,252) |
| Other financing uses | | | | |
| Transfers out | (16,865,540) | (16,865,540) | (16,865,540) | - |
| Net change in fund balance | $ (1,660,466) | $ (1,660,466) | (1,769,718) | $ (109,252) |
| Fund balance at beginning of year | | | 13,944,524 | |
| Fund balance at end of year | | | $ 12,174,806 | |

General Fund - Tort Immunity Account
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Property taxes | $ 3,764,560 | $ 3,764,560 | $ 3,739,592 | $ (24,968) |
| Expenditures | | | | |
| General and administrative | | | | |
| Personal services | | | | |
| Salaries | 96,114 | 87,126 | 56,222 | 30,904 |
| Benefits | 45,627 | 54,615 | 38,236 | 16,379 |
| Total personal services | 141,741 | 141,741 | 94,458 | 47,283 |
| Contractual services | | | | |
| Education, training, and seminars | - | 1,500 | 1,431 | 69 |
| Mileage and travel | 325 | 285 | 258 | 27 |
| Meals and lodging | - | 561 | 561 | - |
| Dues and subscriptions | - | 40 | 40 | - |
| Surety premiums | 44,550 | 42,989 | - | 42,989 |
| Liability and fidelity insurance | 1,750,000 | 1,749,800 | 1,653,502 | 96,298 |
| General liabilities administration | 150,000 | 150,000 | 7,399 | 142,601 |
| Judicial inquiry | 50,000 | 49,700 | - | 49,700 |
| General liabilities deductible | 2,100,000 | 2,100,000 | 1,505,571 | 594,429 |
| General liability claim fees | 350,000 | 350,000 | - | 350,000 |
| Contingency | 2,879 | 2,879 | - | 2,879 |
| Total contractual services | 4,447,754 | 4,447,754 | 3,168,762 | 1,278,992 |
| Total expenditures | 4,589,495 | 4,589,495 | 3,263,220 | 1,326,275 |
| Net change in fund balance | $ (824,935) | $ (824,935) | 476,372 | $ 1,301,307 |
| Fund balance at beginning of year | | | 6,059,709 | |
| Fund balance at end of year | | | $ 6,536,081 | |

General Fund - Worker's Compensation Account
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Property taxes | $ 5,749,769 | $ 5,749,769 | $ 5,715,442 | $ (34,327) |
| Expenditures | | | | |
| General and administrative | | | | |
| Personal services | | | | |
| Salaries | 85,243 | 85,243 | 73,830 | 11,413 |
| Benefits | 43,545 | 43,545 | 35,712 | 7,833 |
| Worker's comp - fees | 200,000 | 200,000 | - | 200,000 |
| Worker's comp - claims | 2,600,000 | 2,600,000 | 855,001 | 1,744,999 |
| Worker's comp - reserves for settlement | 2,700,000 | 2,700,000 | 2,576,846 | 123,154 |
| Unemployment claims | 335,000 | 335,000 | 72,338 | 262,662 |
| Unemployment administration fees | 9,514 | 9,514 | 8,155 | 1,359 |
| Total personal services | 5,973,302 | 5,973,302 | 3,621,882 | 2,351,420 |
| Contractual services | | | | |
| Consulting services | 15,000 | 15,000 | - | 15,000 |
| Education, training, and seminars | 500 | 395 | - | 395 |
| Mileage and travel | 25 | 25 | - | 25 |
| Meals and lodging | - | 105 | 105 | - |
| Total contractual services | 15,525 | 15,525 | 105 | 15,420 |
| Total expenditures | 5,988,827 | 5,988,827 | 3,621,987 | 2,366,840 |
| Net change in fund balance | $ (239,058) | $ (239,058) | 2,093,455 | $ 2,332,513 |
| Fund balance at beginning of year | | | 4,030,610 | |
| Fund balance at end of year | | | $ 6,124,065 | |

RTA Tax Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Intergovernmental | $ 22,650,000 | $ 22,650,000 | $ 27,018,476 | $ 4,368,476 |
| Expenditures | | | | |
| Highways and roads | | | | |
| Contractual services | | | | |
| Engineering services | 537,500 | 687,500 | 667,966 | 19,534 |
| Other professional services | 340,000 | 190,000 | 85,594 | 104,406 |
| Construction-bridges | 280,000 | 280,000 | 168,920 | 111,080 |
| Advertising, legal notices | 8,600 | 8,600 | - | 8,600 |
| Total contractual services | 1,166,100 | 1,166,100 | 922,480 | 243,620 |
| Capital outlay | | | | |
| Right of way/easements | 4,400,000 | 1,400,000 | 1,017,549 | 382,451 |
| Infrastructure | 14,433,900 | 17,433,900 | 6,311,153 | 11,122,747 |
| Total capital outlay | 18,833,900 | 18,833,900 | 7,328,702 | 11,505,198 |
| Total expenditures | 20,000,000 | 20,000,000 | 8,251,182 | 11,748,818 |
| Excess of revenues over expenditures | 2,650,000 | 2,650,000 | 18,767,294 | 16,117,294 |
| Other financing uses | | | | |
| Transfers out | (11,643,000) | (11,643,000) | (11,643,000) | - |
| Net change in fund balance | $ (8,993,000) | $ (8,993,000) | 7,124,294 | $ 16,117,294 |
| Fund balance at beginning of year | | | 37,987,693 | |
| Fund balance at end of year | | | $ 45,111,987 | |

County Motor Fuel Tax Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Intergovernmental | $ 11,187,350 | $ 11,187,350 | $ 9,271,453 | $ (1,915,897) |
| Investment income | 500,000 | 500,000 | 692,218 | 192,218 |
| Miscellaneous revenues | 500,000 | 500,000 | 89,837 | (410,163) |
| Total revenues | 12,187,350 | 12,187,350 | 10,053,508 | (2,133,842) |
| Expenditures | | | | |
| Highways and roads | | | | |
| Personal services | | | | |
| Salaries | 182,250 | 182,250 | 180,581 | 1,669 |
| Benefits | 51,202 | 51,202 | 47,272 | 3,930 |
| Total personal services | 233,452 | 233,452 | 227,853 | 5,599 |
| Contractual services | | | | |
| Engineering services | 1,500,000 | 1,500,000 | 619,559 | 880,441 |
| Temporary contracted services | 100,000 | 100,000 | - | 100,000 |
| Construction-roads | 1,500,000 | 1,500,000 | 46,137 | 1,453,863 |
| Construction-materials | 1,500,000 | 1,500,000 | 839,309 | 660,691 |
| Construction-signs | 100,000 | 100,000 | 25,176 | 74,824 |
| Construction-maintenance | 5,000,000 | 5,000,000 | 1,250,250 | 3,749,750 |
| Construction-bridges | 1,500,000 | 1,642,460 | 142,460 | 1,500,000 |
| Contingency | 403,898 | 403,898 | - | 403,898 |
| Total contractual services | 11,603,898 | 11,746,358 | 2,922,891 | 8,823,467 |
| Capital outlay | | | | |
| Right of way/easements | 10,000,000 | 10,000,000 | 34,414 | 9,965,586 |
| Infrastructure | 50,350,000 | 50,207,540 | 4,434,280 | 45,773,260 |
| Buildings and structures | 2,000,000 | 2,000,000 | - | 2,000,000 |
| Total capital outlay | 62,350,000 | 62,207,540 | 4,468,694 | 57,738,846 |
| Other expenditures | 500,000 | 500,000 | - | 500,000 |
| Total expenditures | 74,687,350 | 74,687,350 | 7,619,438 | 67,067,912 |
| Excess (deficiency) of revenues over expenditures | (62,500,000) | (62,500,000) | 2,434,070 | 64,934,070 |
| Other financing uses | | | | |
| Transfers out | (2,500,000) | (2,500,000) | (2,496,811) | 3,189 |
| Net change in fund balance | $ (65,000,000) | $ (65,000,000) | (62,741) | $ 64,937,259 |
| Fund balance at beginning of year | | | 79,559,534 | |
| Fund balance at end of year | | | $ 79,496,793 | |

## NONMAJOR FUNDS

## SPECIAL REVENUE FUNDS

Sunny Hill Sanitarium Fund – To account for the operations of the Sunny Hill sanitarium.

Health Fund – To account for financial resources used for the promotion of health or the suppression of disease within the County.

Animal Control Fund – To account for the funds collected from the sale of rabies tags to be used for the protection of citizens from rabies and for protecting animals from abuse and hazards.

Geographic Information Systems Fund – To account for the funds for the geographic information systems project.

Highway Fund – To account for the operations of improving, repairing, and maintaining County roads.

Township Motor Fuel Tax Fund – To account for the funds collected for the improvement of township roads within the County.

Bridge Fund – To account for funds received and dispersed for repairing or constructing bridges, culverts, drainage structures, or grade separations as designated and administered by the County Superintendent of Highways.

Federal Matching Tax Fund – To account for the payment of the proportionate share of expenditures in constructing or reconstruction, including engineering and right-of-way costs, of highways in the Federal Aid System.

Circuit Court Automation Fund – To account for the funds collected by the circuit clerk to be used in automating the clerk's department.

Alimony and Child Support Fund – To account for the fees collected by the circuit court clerk to be used for operating an alimony and child support division.

Court Document Storage Fund – To account for the funds collected by the circuit court clerk to be used to establish and maintain an electronic or micrographic document storage system.

Circuit Clerk Operations and Administrative Fund – To account for the funds collected by the circuit court clerk to be used for daily operations of the circuit court clerk's office.

Circuit Clerk Electronic Citation Fund – To account for the funds collected by the circuit court clerk to be used for the electronic ticketing program.

Circuit Court CASA Fund – To account for the funds collected by the Circuit Clerk to be used for the court appointed special advocate program.

State's Attorney Automation Fund – To account for the funds collected by the state's attorney to be used in automating the state's attorney's office.

State's Attorney Money Laundering Fund – To account for the state's attorney's portion of monies obtained during state enforcement drug trafficking arrests to be used for the prosecution of drug offenders.

State's Attorney State Drug Forfeiture Fund – To account for the state's attorney's portion of monies obtained during state enforcement drug trafficking arrests to be used for the prosecution of drug offenders.

State's Attorney Federal Drug Forfeiture Fund – To account for the state's attorney's portion of monies obtained during federal enforcement drug trafficking arrests to be used for the prosecution of drug offenders.

State's Attorney Drug Prosecution Fund – To account for funds collected by the state's attorney's office for prosecution purposes.

Law Library Fund – To account for fees collected by the circuit court to be used for establishing, maintaining, and operating a County law library.

Probation Services Fund – To account for the fees collected to be used for the operational activities of the probation department.

Children's Advocacy Center Fund – To account for funds received and disbursed related to the children's advocacy center.

Child Exchange Center Fund – To account for funds received and disbursed related to the child exchange center.

Juvenile Drug Court Fund – To account for funds received and disbursed related to the juvenile drug court program.

Off Duty Assignment Fund – To account for funds collected from outside sources to be used for the payment of salaries at the sheriff's department.

Sheriff's Weight Scale Fund – To account for the fines collected from outside sources to be used for the payment of salaries at the sheriff's department.

Sheriff's Restricted Fund – To account for the funds received from outside sources that are restricted for specific purposes and programs.

Arrestee's Medical Cost Fund – To account for funds received and disbursed related to the costs of arrestee's medical care.

Sheriff Traffic Control Fund – To account for funds collected by the Circuit Clerk to be used to support the Transportation Safety Program.

Foreclosure Mediation Fund – To account for funds collected from outside sources to be used to mediate foreclosures.

Illinois Department of Nuclear Safety Fund – To account for grants used for power stations within the County.

EMA Warning and Training Fund – To account for the grants used for upgrading communications and warning devices for disaster training.

Public Building Commission Fund – To account for monies received and dispersed to the Public Building Commission for rental of County facilities.

ARPM Relief Program Fund – To account for grants collected under the Community Development division of Land Use to be used for the Abandoned Residential Property Municipal Relief Program.

County Clerk Assignment Automation Fund – To account for the funds collected by the county clerk to be used for the registry of owners or assignees of certificates of purchase from a tax sale.

County Clerk Document Storage Fund – To account for the funds collected by the county clerk to be used in automating the clerk's department.

Treasurer's Automation Fund – To account for the funds collected by the County treasurer to be used in automating the treasurer's department.

Recorder's Automation Fund – To account for the funds collected by the County recorder to be used in automating the recorder's department.

County Owned Parking Facility Fund – To account for the fees collected by the court house parking lot to be used for maintaining and operating the facility.

Veterans' Assistance Commission Fund – To account for financial resources associated with providing emergency and interim financial assistance to all military veterans and their families who demonstrate a real need when help is not readily available from other agencies.

911 Emergency Fund – To account for the funds collected for the implementation of a 911 emergency telephone system.

Solid Waste Management Fund – To account for the funds collected from land use fees and landfill enforcement grants.

IKE Flood Buyout/Disaster Recovery CDBG Fund – To account for the funds received and disbursed related to the IKE flood buyout program and the IKE disaster recovery programs.

Energy Efficiency Conservation Block Grant Fund– To account for the funds received and disbursed related to block grant funds received from the federal government to develop, promote, implement, and manage energy efficiency and conservation projects and programs.

Foreclosure Settlement Program Fund – To account for funds collected under the Community Development division of Land Use to be used for the Foreclosure Settlement program.

Community Development Block Grant Fund – To account for funds received and disbursed related to block grant funds received from the federal government.

Community Development Home Program Fund – To account for funds received and disbursed related to home program funds received from the federal government.

Local Law Enforcement Block Grant Fund – To account for funds received and disbursed related to block grant funds received from the State of Illinois.

Workforce Development Fund – To account for funds collected for the workforce development program.

Workforce Services Fund – To account for grants administered through the Illinois Department of Commerce and Economic Opportunity in accordance with the Workforce Investment Act passed by the County.

HUD Lead Hazard Reduction Fund – To account for grants collected under the community development division of land use to be used for the lead hazard reduction program.

Neighborhood Stabilization Fund – To account for grants collected under the community development division of land use to be used for the neighborhood stabilization program.

## DEBT SERVICE FUNDS

State's Attorney Chicago Street Debt Service Fund – To account for all payments of principal and interest due on the general obligation debt certificates, series 2001 incurred for the purchase of property at 121 N. Chicago St. in Joliet, Illinois.

Clearview Debt Service Fund – To account for all payments of principal and interest due on clearview special service area bonds used to construct a complete water distribution system and a complete sewer collection system.

Adult Detention Facility Debt Service Fund - 2005 – To account for all payments of principal and interest due on the County's series 2005 adult detention facility bonds.

Adult Detention Facility Debt Service Fund - 2006 – To account for all payments of principal and interest due on the County's series 2006 adult detention facility bonds.

Adult Detention Facility Debt Service Fund - 2008 – To account for all payments of principal and interest due on the County's series 2008 adult detention facility bonds.

Road Improvement Debt Service Fund - 2010 – To account for all payments of principal and interest due on the County's series 2010ABC road bonds.

Refunded Adult Detention Facility Debt Service Fund - 2012 – To account for all payments of principal and interest due on the County's series 2012 refunded G.O. ADF 2005 bonds.

Refunded Adult Detention Facility Debt Service Fund - 2014 – To account for all payments of principal and interest due on the County's series 2014 refunded G.O. ADF 2005, 2006, and 2008 bonds.

Refunded Adult Detention Facility Debt Service Fund - 2015 – To account for all payments of principal and interest due on the County's series 2015 refunded G.O. ADF 2006 and 2008 bonds.

## CAPITAL PROJECTS FUNDS

Community Health Center Fund – To account for various improvements made to the community health center.

Capital Improvement/Repair Fund – To account for various improvements throughout the County.

Judicial Facility Fee Fund – To account for various improvements made to the judicial complex.

Vehicle Replacement Fund - To account for vehicles purchased for various County departments.

Will County, Illinois

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2015

| | Sunny Hill Sanitarium Fund | Health Fund | Animal Control Fund | Geographical Information System Fund |
|---|---|---|---|---|
| Assets | | | | |
| Cash and cash equivalents | $ 592,294 | $ 1,785,063 | $ 1,795,862 | $ 681,214 |
| Investments | 676,574 | 4,126,994 | 2,255,286 | 49,409 |
| Accrued interest | - | - | 9,278 | 290 |
| Property tax receivable, net | 6,253 | 92,817 | - | - |
| Property tax receivable-2015 | 646,140 | 9,655,174 | - | - |
| Accounts receivable | 2,154 | 2,938,427 | 608 | 10,555 |
| Due from other funds | - | 129,700 | - | - |
| Due from other governmental agencies | - | - | - | - |
| Prepaid items | - | - | - | - |
| TOTAL ASSETS | $ 1,923,415 | $ 18,728,175 | $ 4,061,034 | $ 741,468 |
| | | | | |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | | | | |
| Liabilities | | | | |
| Accounts payable | $ 18,940 | $ 542,255 | $ 66,594 | $ 8,116 |
| Retainage payable | - | 13,947 | - | - |
| Salaries payable | 10,487 | 2,007,974 | 22,711 | 23,105 |
| Other current liabilities | 1,750 | - | - | - |
| Unearned revenue | - | 18,206 | - | - |
| Due to other funds | 15 | 2,766 | 53 | - |
| Total liabilities | 31,192 | 2,585,148 | 89,358 | 31,221 |
| | | | | |
| Deferred inflows of resources | | | | |
| Unavailable revenue | 1,844 | 1,049,145 | 605 | 13 |
| Property taxes levied for future periods | 646,140 | 9,655,174 | - | - |
| Total deferred inflows of resources | 647,984 | 10,704,319 | 605 | 13 |
| | | | | |
| Fund balances | | | | |
| Nonspendable | - | - | - | - |
| Restricted | 537,504 | - | - | - |
| Committed | 702,386 | 4,868,604 | 3,267,376 | 613,556 |
| Assigned | 4,349 | 570,104 | 703,695 | 96,678 |
| Unassigned (deficit) | - | - | - | - |
| Total fund balances | 1,244,239 | 5,438,708 | 3,971,071 | 710,234 |
| TOTAL LIABILITES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | $ 1,923,415 | $ 18,728,175 | $ 4,061,034 | $ 741,468 |

| Special Revenue Funds | | | | | | |
|---|---|---|---|---|---|---|
| Highway Fund | Township Motor Fuel Tax Fund | Bridge Fund | Federal Matching Tax Fund | Circuit Court Automation Fund | Alimony and Child Support Fund | Court Document Storage Fund |
| $ 208,121 | $ 479,248 | $ 200,285 | $ 63,730 | $ 2,520,834 | $ 53,169 | $ 391,773 |
| - | 2,466,312 | 51,401 | 996,596 | 3,455,531 | 17,446 | - |
| - | 9,974 | - | - | 14,185 | 77 | 53 |
| 67,807 | - | 6,037 | 647 | - | - | - |
| 7,033,693 | - | 627,679 | 55,383 | - | - | - |
| 16,196 | - | - | - | 87,933 | - | 88,070 |
| - | - | - | - | - | - | - |
| - | 655,122 | - | - | - | - | - |
| - | - | - | - | - | - | - |
| $ 7,325,817 | $ 3,610,656 | $ 885,402 | $ 1,116,356 | $ 6,078,483 | $ 70,692 | $ 479,896 |
| | | | | | | |
| $ 143,283 | $ 316,072 | $ 29,805 | $ 49,379 | $ 75,699 | $ - | $ 98,620 |
| - | 74,458 | - | - | - | - | - |
| 142,692 | - | - | - | 16,400 | 1,972 | 13,504 |
| 61,009 | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 2,050,000 | - | - | - | - | 63 | - |
| 2,396,984 | 390,530 | 29,805 | 49,379 | 92,099 | 2,035 | 112,124 |
| | | | | | | |
| 3,151 | 661 | - | - | 927 | 5 | - |
| 7,033,693 | - | 627,679 | 55,383 | - | - | - |
| 7,036,844 | 661 | 627,679 | 55,383 | 927 | 5 | - |
| | | | | | | |
| - | - | - | - | - | - | - |
| - | - | 163,051 | 840,991 | - | - | - |
| - | 632,393 | 12,513 | 29,603 | 4,777,049 | - | 366,716 |
| - | 2,587,072 | 52,354 | 141,000 | 1,208,408 | 68,652 | 1,056 |
| (2,108,011) | - | - | - | - | - | - |
| (2,108,011) | 3,219,465 | 227,918 | 1,011,594 | 5,985,457 | 68,652 | 367,772 |
| | | | | | | |
| $ 7,325,817 | $ 3,610,656 | $ 885,402 | $ 1,116,356 | $ 6,078,483 | $ 70,692 | $ 479,896 |

(Continued)

Will County, Illinois

Nonmajor Governmental Funds
Combining Balance Sheet (Continued)
November 30, 2015

| | Circuit Clerk Operations and Administrative Fund | Circuit Clerk Electronic Citation Fund | Circuit Court CASA Fund | State's Attorney Automation Fund |
|---|---|---|---|---|
| Assets | | | | |
| Cash and cash equivalents | $ 34,052 | $ 367,807 | $ 11,850 | $ 68,861 |
| Investments | 66,383 | 125,709 | - | 21,152 |
| Accrued interest | 271 | 553 | 2 | 94 |
| Property tax receivable, net | - | - | - | - |
| Property tax receivable-2015 | - | - | - | - |
| Accounts receivable | 18,805 | 7,812 | 3,831 | 3,314 |
| Due from other funds | - | - | - | - |
| Due from other governmental agencies | - | - | - | - |
| Prepaid items | - | - | - | - |
| TOTAL ASSETS | $ 119,511 | $ 501,881 | $ 15,683 | $ 93,421 |
| | | | | |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | | | | |
| Liabilities | | | | |
| Accounts payable | $ - | $ 129 | $ 11,950 | $ - |
| Retainage payable | - | - | - | - |
| Salaries payable | 4,218 | 1,224 | - | - |
| Other current liabilities | - | - | - | - |
| Unearned revenue | - | - | - | - |
| Due to other funds | - | - | - | - |
| Total liabilities | 4,218 | 1,353 | 11,950 | - |
| | | | | |
| Deferred inflows of resources | | | | |
| Unavailable revenue | 18 | 34 | - | 6 |
| Property taxes levied for future periods | - | - | - | - |
| Total deferred inflows of resources | 18 | 34 | - | 6 |
| | | | | |
| Fund balances | | | | |
| Nonspendable | - | - | - | - |
| Restricted | - | - | - | - |
| Committed | 96,081 | 492,807 | 3,702 | 92,417 |
| Assigned | 19,194 | 7,687 | 31 | 998 |
| Unassigned (deficit) | - | - | - | - |
| Total fund balances | 115,275 | 500,494 | 3,733 | 93,415 |
| TOTAL LIABILITES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | $ 119,511 | $ 501,881 | $ 15,683 | $ 93,421 |

Special Revenue Funds (Continued)

| State's Attorney Money Laundering Fund | State's Attorney State Drug Forfeiture Fund | State's Attorney Federal Drug Forfeiture Fund | State's Attorney Drug Prosecution Fund | Law Library Fund | Probation Services Fund | Children's Advocacy Center Fund |
|---|---|---|---|---|---|---|
| $ 465,267 | $ 62,338 | $ 108,848 | $ 402,789 | $ 342,417 | $ 1,498,040 | $ 54,544 |
| - | - | - | 465,690 | 985,385 | 1,684,647 | - |
| 63 | 8 | 15 | 1,920 | - | - | 7 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | 46,085 | 23,619 | 82,555 | 63,902 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| $ 465,330 | $ 62,346 | $ 108,863 | $ 916,484 | $ 1,351,421 | $ 3,265,242 | $ 118,453 |
| | | | | | | |
| $ 5,854 | $ 127 | $ 463 | $ 33,951 | $ 4,302 | $ 47,384 | $ 3,547 |
| - | - | - | - | - | - | - |
| 5,510 | 2,681 | - | 12,170 | 3,014 | 3,768 | 8,100 |
| - | - | - | - | 28,640 | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | 1 | 133,117 | 58,653 |
| 11,364 | 2,808 | 463 | 46,121 | 35,957 | 184,269 | 70,300 |
| | | | | | | |
| - | - | - | 125 | - | - | 29,493 |
| - | - | - | - | - | - | - |
| - | - | - | 125 | - | - | 29,493 |
| | | | | | | |
| - | - | - | - | - | - | - |
| 373,682 | - | - | - | - | - | - |
| 78,607 | 58,720 | 107,985 | 700,397 | 1,308,033 | 3,079,696 | - |
| 1,677 | 818 | 415 | 169,841 | 7,431 | 1,277 | 18,660 |
| - | - | - | - | - | - | - |
| 453,966 | 59,538 | 108,400 | 870,238 | 1,315,464 | 3,080,973 | 18,660 |
| | | | | | | |
| $ 465,330 | $ 62,346 | $ 108,863 | $ 916,484 | $ 1,351,421 | $ 3,265,242 | $ 118,453 |

(Continued)

Will County, Illinois

Nonmajor Governmental Funds
Combining Balance Sheet (Continued)
November 30, 2015

| | Child Exchange Center Fund | Juvenile Drug Court Fund | Off Duty Assignment Fund | Sheriff's Weight Scale Fund |
|---|---|---|---|---|
| Assets | | | | |
| Cash and cash equivalents | $ 480,344 | $ 1,203 | $ 279,416 | $ 507,624 |
| Investments | 945,176 | 1,386 | - | 217,452 |
| Accrued interest | - | - | - | - |
| Property tax receivable, net | - | - | - | - |
| Property tax receivable-2015 | - | - | - | - |
| Accounts receivable | 8,790 | - | 110,425 | 53,656 |
| Due from other funds | - | - | - | - |
| Due from other governmental agencies | - | - | - | - |
| Prepaid items | - | - | - | - |
| TOTAL ASSETS | $ 1,434,310 | $ 2,589 | $ 389,841 | $ 778,732 |
| | | | | |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | | | | |
| Liabilities | | | | |
| Accounts payable | $ - | $ - | $ - | $ 11,174 |
| Retainage payable | - | - | - | - |
| Salaries payable | 2,823 | - | 36,519 | 10,107 |
| Other current liabilities | - | - | - | - |
| Unearned revenue | - | - | - | - |
| Due to other funds | - | - | 136,007 | 58,992 |
| Total liabilities | 2,823 | - | 172,526 | 80,273 |
| | | | | |
| Deferred inflows of resources | | | | |
| Unavailable revenue | - | - | - | - |
| Property taxes levied for future periods | - | - | - | - |
| Total deferred inflows of resources | - | - | - | - |
| | | | | |
| Fund balances | | | | |
| Nonspendable | - | - | - | - |
| Restricted | - | 2,563 | - | - |
| Committed | 1,426,811 | 26 | 212,536 | 698,459 |
| Assigned | 4,676 | - | 4,779 | - |
| Unassigned (deficit) | - | - | - | - |
| Total fund balances | 1,431,487 | 2,589 | 217,315 | 698,459 |
| TOTAL LIABILITES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | $ 1,434,310 | $ 2,589 | $ 389,841 | $ 778,732 |

Special Revenue Funds (Continued)

| Sheriff's Restricted Fund | Arrestee's Medical Cost Fund | Sheriff's Traffic Control Fund | Foreclosure Mediation Fund | Illinois Department of Nuclear Safety Fund | EMA Warning and Training Fund | Public Building Commission Fund |
|---|---|---|---|---|---|---|
| $ 776,220 | $ - | $ 125 | $ 51,722 | $ 13,203 | $ 34,470 | $ 3,898,951 |
| 488,978 | 7,412 | - | 170,089 | 50,886 | 35,665 | 298,532 |
| 2,064 | - | - | - | 206 | 148 | - |
| - | - | - | - | - | - | 38,704 |
| - | - | - | - | - | - | 4,024,528 |
| 242,680 | 1,655 | - | 24,450 | 4,717 | 27,799 | 903 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| $ 1,509,942 | $ 9,067 | $ 125 | $ 246,261 | $ 69,012 | $ 98,082 | $ 8,261,618 |
| | | | | | | |
| $ 144,657 | $ - | $ - | $ 23,401 | $ 3,556 | $ 1,583 | $ 1,668,300 |
| - | - | - | - | - | - | - |
| - | - | - | - | 1,251 | 1,232 | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 1,657 | - | - | - | - | 94 | - |
| 146,314 | - | - | 23,401 | 4,807 | 2,909 | 1,668,300 |
| | | | | | | |
| 131 | - | - | - | 1,434 | 10 | - |
| - | - | - | - | - | - | 4,024,528 |
| 131 | - | - | - | 1,434 | 10 | 4,024,528 |
| | | | | | | |
| - | - | - | - | - | - | - |
| - | - | - | - | 62,771 | 95,163 | - |
| 718,370 | 9,067 | 125 | 222,860 | - | - | 2,189,219 |
| 645,127 | - | - | - | - | - | 379,571 |
| - | - | - | - | - | - | - |
| 1,363,497 | 9,067 | 125 | 222,860 | 62,771 | 95,163 | 2,568,790 |
| | | | | | | |
| $ 1,509,942 | $ 9,067 | $ 125 | $ 246,261 | $ 69,012 | $ 98,082 | $ 8,261,618 |

(Continued)

Will County, Illinois

Nonmajor Governmental Funds
Combining Balance Sheet (Continued)
November 30, 2015

| | ARPM Relief Program Fund | County Clerk Assignment Automation Fund | County Clerk Document Storage Fund | Treasurer's Automation Fund |
|---|---|---|---|---|
| Assets | | | | |
| Cash and cash equivalents | $ 57,024 | $ 11,574 | $ 118,688 | $ 34,048 |
| Investments | - | 5,215 | 45,472 | 84,980 |
| Accrued interest | - | 22 | 198 | 346 |
| Property tax receivable, net | - | - | - | - |
| Property tax receivable-2015 | - | - | - | - |
| Accounts receivable | - | - | 412 | 105,158 |
| Due from other funds | - | - | - | - |
| Due from other governmental agencies | - | - | - | - |
| Prepaid items | - | - | - | - |
| TOTAL ASSETS | $ 57,024 | $ 16,811 | $ 164,770 | $ 224,532 |
| | | | | |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | | | | |
| Liabilities | | | | |
| Accounts payable | $ - | $ - | $ - | $ 28,912 |
| Retainage payable | - | - | - | - |
| Salaries payable | - | - | 442 | 1,113 |
| Other current liabilities | - | - | - | - |
| Unearned revenue | - | - | - | - |
| Due to other funds | - | - | - | - |
| Total liabilities | - | - | 442 | 30,025 |
| | | | | |
| Deferred inflows of resources | | | | |
| Unavailable revenue | - | 1 | 12 | 105,161 |
| Property taxes levied for future periods | - | - | - | - |
| Total deferred inflows of resources | - | 1 | 12 | 105,161 |
| | | | | |
| Fund balances | | | | |
| Nonspendable | - | - | - | - |
| Restricted | 57,024 | - | - | - |
| Committed | - | 15,597 | 140,050 | - |
| Assigned | - | 1,213 | 24,266 | 89,346 |
| Unassigned (deficit) | - | - | - | - |
| Total fund balances | 57,024 | 16,810 | 164,316 | 89,346 |
| TOTAL LIABILITES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | $ 57,024 | $ 16,811 | $ 164,770 | $ 224,532 |

Special Revenue Funds (Continued)

| Recorder's Automation Fund | County Owned Parking Facility Fund | Veteran's Assistance Commission Fund | 911 Emergency Fund | Solid Waste Management Fund | IKE Disaster Recovery CDBG Fund | Energy Efficiency Conservation Block Grant Fund |
|---|---|---|---|---|---|---|
| $ 506,977 | $ 424,140 | $ 201,151 | $ 98,325 | $ 2,367,978 | $ 459 | $ 1,433 |
| 165,244 | 1,129,504 | 81,167 | 1,017,712 | 3,478,285 | - | - |
| 730 | - | - | 4,102 | 14,214 | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 6,254 | 1,420 | - | 2,106,849 | 212,253 | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | 333,259 | - | - | - |
| $ 679,205 | $ 1,555,064 | $ 282,318 | $ 3,560,247 | $ 6,072,730 | $ 459 | $ 1,433 |
| | | | | | | |
| $ 20,987 | $ 1,192 | $ 17,543 | $ 402,448 | $ 193,946 | $ - | $ - |
| - | - | - | - | - | - | - |
| 23,521 | 5,655 | 6,452 | 27,597 | 15,128 | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 66,000 | - | 180 | - | 2,192 | - | - |
| 110,508 | 6,847 | 24,175 | 430,045 | 211,266 | - | - |
| | | | | | | |
| 44 | - | - | 733,918 | 15,709 | - | - |
| - | - | - | - | - | - | - |
| 44 | - | - | 733,918 | 15,709 | - | - |
| | | | | | | |
| - | - | - | 333,259 | - | - | - |
| - | - | - | - | - | 459 | 1,433 |
| 147,974 | 1,545,848 | 52,140 | 332,398 | 3,097,163 | - | - |
| 420,679 | 2,369 | 206,003 | 1,730,627 | 2,748,592 | - | - |
| - | - | - | - | - | - | - |
| 568,653 | 1,548,217 | 258,143 | 2,396,284 | 5,845,755 | 459 | 1,433 |
| | | | | | | |
| $ 679,205 | $ 1,555,064 | $ 282,318 | $ 3,560,247 | $ 6,072,730 | $ 459 | $ 1,433 |

(Continued)

Will County, Illinois

Nonmajor Governmental Funds
Combining Balance Sheet (Continued)
November 30, 2015

| | Foreclosure Settlement Program Fund | Community Development Block Grants Fund | Community Development Home Program Fund | Local Law Enforcement Block Grant Fund |
|---|---|---|---|---|
| Assets | | | | |
| Cash and cash equivalents | $ 1,141 | $ 150,050 | $ 21,894 | $ 1,433 |
| Investments | - | - | - | - |
| Accrued interest | - | - | - | - |
| Property tax receivable, net | - | - | - | - |
| Property tax receivable-2015 | - | - | - | - |
| Accounts receivable | - | 261,615 | 55,288 | - |
| Due from other funds | - | - | - | - |
| Due from other governmental agencies | - | - | - | - |
| Prepaid items | - | - | - | - |
| TOTAL ASSETS | $ 1,141 | $ 411,665 | $ 77,182 | $ 1,433 |
| | | | | |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | | | | |
| Liabilities | | | | |
| Accounts payable | $ - | $ 109,708 | $ 36,089 | $ - |
| Retainage payable | - | - | - | - |
| Salaries payable | - | 5,483 | 533 | - |
| Other current liabilities | - | - | - | - |
| Unearned revenue | - | - | - | - |
| Due to other funds | - | 6,930 | - | - |
| Total liabilities | - | 122,121 | 36,622 | - |
| | | | | |
| Deferred inflows of resources | | | | |
| Unavailable revenue | - | 103,529 | 20,405 | - |
| Property taxes levied for future periods | - | - | - | - |
| Total deferred inflows of resources | - | 103,529 | 20,405 | - |
| | | | | |
| Fund balances | | | | |
| Nonspendable | - | - | - | - |
| Restricted | 1,141 | 186,015 | 20,155 | 1,433 |
| Committed | - | - | - | - |
| Assigned | - | - | - | - |
| Unassigned (deficit) | - | - | - | - |
| Total fund balances | 1,141 | 186,015 | 20,155 | 1,433 |
| TOTAL LIABILITES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | $ 1,141 | $ 411,665 | $ 77,182 | $ 1,433 |

| Special Revenue Funds (Continued) | | | | | Debt Service Funds | |
|---|---|---|---|---|---|---|
| Workforce Development Fund | Workforce Services Fund | HUD Lead Hazard Reduction Fund | Neighborhood Stabilization Fund | Total All Nonmajor Special Revenue Funds | State's Attorney Chicago Street Debt Service Fund | Clearview Debt Service Fund |
| $ 13,032 | $ 181,851 | $ 2,728 | $ 58,653 | $ 22,484,263 | $ 299 | $ 83,140 |
| 6,525 | - | - | - | 25,674,195 | - | 59,679 |
| 28 | 14 | - | - | 58,862 | - | 250 |
| - | - | - | - | 212,265 | - | 5,324 |
| - | - | - | - | 22,042,597 | - | 67,150 |
| - | - | - | 91 | 6,618,281 | - | - |
| - | - | - | - | 129,700 | - | - |
| - | 142,702 | - | - | 797,824 | - | - |
| - | - | - | - | 333,259 | - | - |
| $ 19,585 | $ 324,567 | $ 2,728 | $ 58,744 | $ 78,351,246 | $ 299 | $ 215,543 |
| | | | | | | |
| $ 4,569 | $ 763,110 | $ - | $ 3,674 | $ 4,891,319 | $ - | $ - |
| - | - | - | - | 88,405 | - | - |
| 6,011 | 32,336 | - | 147 | 2,455,880 | - | - |
| - | - | - | - | 91,399 | - | - |
| - | - | - | - | 18,206 | - | - |
| - | 100,145 | - | - | 2,616,865 | - | - |
| 10,580 | 895,591 | - | 3,821 | 10,162,074 | - | - |
| | | | | | | |
| 2 | - | - | - | 2,066,383 | - | 15 |
| - | - | - | - | 22,042,597 | - | 67,150 |
| 2 | - | - | - | 24,108,980 | - | 67,165 |
| | | | | | | |
| - | - | - | - | 333,259 | - | - |
| 9,003 | - | 2,728 | 54,923 | 2,410,039 | 299 | 148,378 |
| - | - | - | - | 32,097,284 | - | - |
| - | - | - | - | 11,918,645 | - | - |
| - | (571,024) | - | - | (2,679,035) | - | - |
| 9,003 | (571,024) | 2,728 | 54,923 | 44,080,192 | 299 | 148,378 |
| | | | | | | |
| $ 19,585 | $ 324,567 | $ 2,728 | $ 58,744 | $ 78,351,246 | $ 299 | $ 215,543 |

(Continued)

Will County, Illinois

Nonmajor Governmental Funds
Combining Balance Sheet (Continued)
November 30, 2015

| | Debt Service Funds (Continued) | | | |
|---|---|---|---|---|
| | Adult Detention Facility Debt Service Fund - 2005 | Adult Detention Facility Debt Service Fund - 2006 | Adult Detention Facility Debt Service Fund - 2008 | Road Improvement Debt Service Fund - 2010 |
| Assets | | | | |
| Cash and cash equivalents | $ - | $ 32,578 | $ 1,196,422 | $ 3,750,603 |
| Investments | - | - | 845,548 | 5,065,634 |
| Accrued interest | - | 4 | 3,569 | 20,801 |
| Property tax receivable, net | - | - | - | - |
| Property tax receivable-2015 | - | - | - | - |
| Accounts receivable | - | - | - | - |
| Due from other funds | - | - | - | - |
| Due from other governmental agencies | - | - | - | - |
| Prepaid items | - | - | - | - |
| TOTAL ASSETS | $ - | $ 32,582 | $ 2,045,539 | $ 8,837,038 |
| | | | | |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | | | | |
| Liabilities | | | | |
| Accounts payable | $ - | $ 250 | $ 250 | $ 500 |
| Retainage payable | - | - | - | - |
| Salaries payable | - | - | - | - |
| Other current liabilities | - | - | - | - |
| Unearned revenue | - | - | - | - |
| Due to other funds | - | - | - | - |
| Total liabilities | - | 250 | 250 | 500 |
| | | | | |
| Deferred inflows of resources | | | | |
| Unavailable revenue | - | - | 226 | 1,358 |
| Property taxes levied for future periods | - | - | - | - |
| Total deferred inflows of resources | - | - | 226 | 1,358 |
| | | | | |
| Fund balances | | | | |
| Nonspendable | - | - | - | - |
| Restricted | - | 32,332 | 2,045,063 | 8,835,180 |
| Committed | - | - | - | - |
| Assigned | - | - | - | - |
| Unassigned (deficit) | - | - | - | - |
| Total fund balances | - | 32,332 | 2,045,063 | 8,835,180 |
| TOTAL LIABILITES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | $ - | $ 32,582 | $ 2,045,539 | $ 8,837,038 |

| Refunded Adult Detention Facility Debt Service Fund - 2012 | Refunded Adult Detention Facility Debt Service Fund - 2014 | Refunded Adult Detention Facility Debt Service Fund - 2015 | Total All Nonmajor Debt Service Funds | Capital Projects Funds: Community Health Center Fund | Capital Projects Funds: Capital Improvement/Repair Fund | Capital Projects Funds: Judicial Facility Fee Fund |
|---|---|---|---|---|---|---|
| $ 441,812 | $ 697,094 | $ 392,737 | $ 6,594,685 | $ 87,349 | $ 5,285,336 | $ 964,275 |
| 281,630 | 1,463,810 | 560,196 | 8,276,497 | - | 1,560,291 | - |
| 1,188 | 5,958 | 2,250 | 34,020 | 11 | 6,964 | 130 |
| - | - | - | 5,324 | - | - | - |
| - | - | - | 67,150 | - | - | - |
| - | - | - | - | - | 188,259 | 103,632 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| $ 724,630 | $ 2,166,862 | $ 955,183 | $ 14,977,676 | $ 87,360 | $ 7,040,850 | $ 1,068,037 |
| | | | | | | |
| $ 550 | $ 750 | $ - | $ 2,300 | $ 1,250 | $ 3,999,847 | $ - |
| - | - | - | - | - | 26,394 | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 550 | 750 | - | 2,300 | 1,250 | 4,026,241 | - |
| | | | | | | |
| 76 | 392 | 150 | 2,217 | - | 178,733 | - |
| - | - | - | 67,150 | - | - | - |
| 76 | 392 | 150 | 69,367 | - | 178,733 | - |
| | | | | | | |
| - | - | - | - | - | - | - |
| 724,004 | 2,165,720 | 955,033 | 14,906,009 | - | - | - |
| - | - | - | - | 86,110 | 2,835,876 | 1,066,777 |
| - | - | - | - | - | - | 1,260 |
| - | - | - | - | - | - | - |
| 724,004 | 2,165,720 | 955,033 | 14,906,009 | 86,110 | 2,835,876 | 1,068,037 |
| | | | | | | |
| $ 724,630 | $ 2,166,862 | $ 955,183 | $ 14,977,676 | $ 87,360 | $ 7,040,850 | $ 1,068,037 |

(Continued)

Nonmajor Governmental Funds
Combining Balance Sheet (Continued)
November 30, 2015

| | Vehicle Replacement Fund | Total All Nonmajor Capital Projects Funds | Total Nonmajor Governmental Funds |
|---|---|---|---|
| Assets | | | |
| Cash and cash equivalents | $ 79,529 | $ 6,416,489 | $ 35,495,437 |
| Investments | - | 1,560,291 | 35,510,983 |
| Accrued interest | 11 | 7,116 | 99,998 |
| Property tax receivable, net | - | - | 217,589 |
| Property tax receivable-2015 | - | - | 22,109,747 |
| Accounts receivable | 4,000 | 295,891 | 6,914,172 |
| Due from other funds | - | - | 129,700 |
| Due from other governmental agencies | - | - | 797,824 |
| Prepaid items | - | - | 333,259 |
| TOTAL ASSETS | $ 83,540 | $ 8,279,787 | $ 101,608,709 |
| | | | |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | | | |
| Liabilities | | | |
| Accounts payable | $ - | $ 4,001,097 | $ 8,894,716 |
| Retainage payable | - | 26,394 | 114,799 |
| Salaries payable | - | - | 2,455,880 |
| Other current liabilities | - | - | 91,399 |
| Unearned revenue | - | - | 18,206 |
| Due to other funds | - | - | 2,616,865 |
| Total liabilities | - | 4,027,491 | 14,191,865 |
| | | | |
| Deferred inflows of resources | | | |
| Unavailable revenue | - | 178,733 | 2,247,333 |
| Property taxes levied for future periods | - | - | 22,109,747 |
| Total deferred inflows of resources | - | 178,733 | 24,357,080 |
| | | | |
| Fund balances | | | |
| Nonspendable | - | - | 333,259 |
| Restricted | - | - | 17,316,048 |
| Committed | 83,470 | 4,072,233 | 36,169,517 |
| Assigned | 70 | 1,330 | 11,919,975 |
| Unassigned (deficit) | - | - | (2,679,035) |
| Total fund balances | 83,540 | 4,073,563 | 63,059,764 |
| TOTAL LIABILITES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | $ 83,540 | $ 8,279,787 | $ 101,608,709 |

Will County, Illinois

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended November 30, 2015

| | Sunny Hill Sanitarium Fund | Health Fund | Animal Control Fund | Geographical Information System Fund |
|---|---|---|---|---|
| Revenues | | | | |
| Property taxes | $ 647,446 | $ 9,611,283 | $ - | $ - |
| Licenses and permits | - | 1,114,973 | - | - |
| Intergovernmental | 5,775 | 8,245,701 | - | - |
| Charges for services | 4,350 | 7,846,455 | 1,126,946 | 1,722,009 |
| Fines and forfeitures | - | - | 4,673 | - |
| Investment income | - | - | 28,977 | 2,026 |
| Miscellaneous revenues | - | 332,116 | - | - |
| Total revenues | 657,571 | 27,150,528 | 1,160,596 | 1,724,035 |
| Expenditures | | | | |
| Current | | | | |
| General and administrative | - | - | - | 1,338,851 |
| Public safety | - | - | 1,014,861 | - |
| Judicial | - | - | - | - |
| Health and welfare | 560,930 | 29,294,599 | - | - |
| Highway and roads | - | - | - | - |
| Debt service - principal | - | - | - | - |
| Debt service - interest and fiscal charges | - | - | - | - |
| Debt service - bond issuance costs | - | - | - | - |
| Capital outlay | - | 210,848 | 31,793 | - |
| Total expenditures | 560,930 | 29,505,447 | 1,046,654 | 1,338,851 |
| Excess (deficiency) of revenues over expenditures | 96,641 | (2,354,919) | 113,942 | 385,184 |
| Other financing sources (uses) | | | | |
| Transfers in | - | 464,871 | - | - |
| Refunding bonds issued | - | - | - | - |
| Premium on refunding bonds issued | - | - | - | - |
| Payment to refunded bond escrow agent | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | - | 464,871 | - | - |
| Net change in fund balances | 96,641 | (1,890,048) | 113,942 | 385,184 |
| Fund balance (deficit) at beginning of year | 1,147,598 | 7,328,756 | 3,857,129 | 325,050 |
| Fund balance (deficit) at end of year | $ 1,244,239 | $ 5,438,708 | $ 3,971,071 | $ 710,234 |

| Special Revenue Funds | | | | | | |
|---|---|---|---|---|---|---|
| Highway Fund | Township Motor Fuel Tax Fund | Bridge Fund | Federal Matching Tax Fund | Circuit Court Automation Fund | Alimony and Child Support Fund | Court Document Storage Fund |
| $ 7,140,636 | $ - | $ 624,922 | $ 66,972 | $ - | $ - | $ - |
| 1,599,074 | - | - | - | - | - | - |
| - | 1,401,688 | - | - | - | 36,270 | - |
| 129,126 | 15,216 | - | - | 1,207,258 | 95,896 | 1,207,274 |
| - | - | - | - | - | - | - |
| - | 32,881 | - | - | 44,103 | 328 | 835 |
| 173,187 | - | - | - | - | - | - |
| 9,042,023 | 1,449,785 | 624,922 | 66,972 | 1,251,361 | 132,494 | 1,208,109 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | 1,234,446 | 159,657 | 960,373 |
| - | - | - | - | - | - | - |
| 7,680,687 | 2,653,551 | 463,478 | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 1,317,633 | - | - | 327,815 | 15,765 | - | - |
| 8,998,320 | 2,653,551 | 463,478 | 327,815 | 1,250,211 | 159,657 | 960,373 |
| 43,703 | (1,203,766) | 161,444 | (260,843) | 1,150 | (27,163) | 247,736 |
| 2,496,811 | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 2,496,811 | - | - | - | - | - | - |
| 2,540,514 | (1,203,766) | 161,444 | (260,843) | 1,150 | (27,163) | 247,736 |
| (4,648,525) | 4,423,231 | 66,474 | 1,272,437 | 5,984,307 | 95,815 | 120,036 |
| $ (2,108,011) | $ 3,219,465 | $ 227,918 | $ 1,011,594 | $ 5,985,457 | $ 68,652 | $ 367,772 |

(Continued)

Will County, Illinois

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Year Ended November 30, 2015

| | Circuit Clerk Operations and Administrative Fund | Circuit Clerk Electronic Citation Fund | Circuit Court CASA Fund | State's Attorney Automation Fund |
|---|---|---|---|---|
| Revenues | | | | |
| Property taxes | $ - | $ - | $ - | $ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for services | 203,427 | 130,186 | 40,160 | 47,368 |
| Fines and forfeitures | - | - | - | - |
| Investment income | 869 | 2,318 | 31 | 383 |
| Miscellaneous revenues | - | - | - | - |
| Total revenues | 204,296 | 132,504 | 40,191 | 47,751 |
| Expenditures | | | | |
| Current | | | | |
| General and administrative | - | - | - | - |
| Public safety | - | - | - | - |
| Judicial | 278,311 | 45,485 | 46,535 | 27,031 |
| Health and welfare | - | - | - | - |
| Highway and roads | - | - | - | - |
| Debt service - principal | - | - | - | - |
| Debt service - interest and fiscal charges | - | - | - | - |
| Debt service - bond issuance costs | - | - | - | - |
| Capital outlay | - | - | - | - |
| Total expenditures | 278,311 | 45,485 | 46,535 | 27,031 |
| Excess (deficiency) of revenues over expenditures | (74,015) | 87,019 | (6,344) | 20,720 |
| Other financing sources (uses) | | | | |
| Transfers in | - | - | - | - |
| Refunding bonds issued | - | - | - | - |
| Premium on refunding bonds issued | - | - | - | - |
| Payment to refunded bond escrow agent | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - |
| Net change in fund balances | (74,015) | 87,019 | (6,344) | 20,720 |
| Fund balance (deficit) at beginning of year | 189,290 | 413,475 | 10,077 | 72,695 |
| Fund balance (deficit) at end of year | $ 115,275 | $ 500,494 | $ 3,733 | $ 93,415 |

Special Revenue Funds (Continued)

| State's Attorney Money Laundering Fund | State's Attorney State Drug Forfeiture Fund | State's Attorney Federal Drug Forfeiture Fund | State's Attorney Drug Prosecution Fund | Law Library Fund | Probation Services Fund | Children's Advocacy Center Fund |
|---|---|---|---|---|---|---|
| $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| - | - | - | - | - | - | - |
| 469,870 | - | - | 114,988 | - | - | 179,414 |
| - | - | - | 598,240 | 300,810 | 933,930 | 71,867 |
| - | 134,913 | - | - | - | - | - |
| 920 | 157 | 324 | 6,051 | - | - | 118 |
| - | - | - | - | - | - | 85,000 |
| 470,790 | 135,070 | 324 | 719,279 | 300,810 | 933,930 | 336,399 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 154,024 | 140,601 | 10,784 | 730,384 | 346,588 | 310,604 | 345,878 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 13,918 | - | 12,869 | - | - | 44,377 | - |
| 167,942 | 140,601 | 23,653 | 730,384 | 346,588 | 354,981 | 345,878 |
| 302,848 | (5,531) | (23,329) | (11,105) | (45,778) | 578,949 | (9,479) |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | (133,099) | - |
| - | - | - | - | - | (133,099) | - |
| 302,848 | (5,531) | (23,329) | (11,105) | (45,778) | 445,850 | (9,479) |
| 151,118 | 65,069 | 131,729 | 881,343 | 1,361,242 | 2,635,123 | 28,139 |
| $ 453,966 | $ 59,538 | $ 108,400 | $ 870,238 | $ 1,315,464 | $ 3,080,973 | $ 18,660 |

(Continued)

Will County, Illinois

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Year Ended November 30, 2015

| | Child Exchange Center Fund | Juvenile Drug Court Fund | Off Duty Assignment Fund | Sheriff's Weight Scale Fund |
|---|---|---|---|---|
| Revenues | | | | |
| Property taxes | $ - | $ - | $ - | $ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | 1,000 | - | - |
| Charges for services | 116,317 | - | 662,900 | - |
| Fines and forfeitures | - | - | - | 850,241 |
| Investment income | - | - | - | - |
| Miscellaneous revenues | - | - | - | - |
| Total revenues | 116,317 | 1,000 | 662,900 | 850,241 |
| Expenditures | | | | |
| Current | | | | |
| General and administrative | - | - | - | - |
| Public safety | - | - | 538,276 | 287,231 |
| Judicial | 48,841 | - | - | - |
| Health and welfare | - | - | - | - |
| Highway and roads | - | - | - | - |
| Debt service - principal | - | - | - | - |
| Debt service - interest and fiscal charges | - | - | - | - |
| Debt service - bond issuance costs | - | - | - | - |
| Capital outlay | - | - | - | 38,367 |
| Total expenditures | 48,841 | - | 538,276 | 325,598 |
| Excess (deficiency) of revenues over expenditures | 67,476 | 1,000 | 124,624 | 524,643 |
| Other financing sources (uses) | | | | |
| Transfers in | - | - | - | - |
| Refunding bonds issued | - | - | - | - |
| Premium on refunding bonds issued | - | - | - | - |
| Payment to refunded bond escrow agent | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - |
| Net change in fund balances | 67,476 | 1,000 | 124,624 | 524,643 |
| Fund balance (deficit) at beginning of year | 1,364,011 | 1,589 | 92,691 | 173,816 |
| Fund balance (deficit) at end of year | $ 1,431,487 | $ 2,589 | $ 217,315 | $ 698,459 |

Special Revenue Funds (Continued)

| Sheriff's Restricted Fund | Arrestee's Medical Cost Fund | Sheriff's Traffic Control Fund | Foreclosure Mediation Fund | Illinois Department of Nuclear Safety Fund | EMA Warning and Training Fund | Public Building Commission Fund |
|---|---|---|---|---|---|---|
| $ - | $ - | $ - | $ - | $ - | $ - | $ 4,013,790 |
| - | - | - | - | - | - | - |
| 643,199 | - | - | - | 3,297 | 96,347 | - |
| 1,009,510 | - | - | 387,150 | - | - | - |
| - | 21,675 | - | - | - | - | - |
| 6,769 | - | - | - | 685 | 462 | - |
| 2,238 | - | - | - | - | 4,177 | 5,391 |
| 1,661,716 | 21,675 | - | 387,150 | 3,982 | 100,986 | 4,019,181 |
| | | | | | | |
| - | - | - | - | - | - | 4,521,050 |
| 1,192,231 | - | - | 366,900 | 56,755 | 65,514 | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | 14,000 | 5,670 | - |
| 1,192,231 | - | - | 366,900 | 70,755 | 71,184 | 4,521,050 |
| | | | | | | |
| 469,485 | 21,675 | - | 20,250 | (66,773) | 29,802 | (501,869) |
| | | | | | | |
| - | - | - | - | - | - | 2,670,000 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | 2,670,000 |
| 469,485 | 21,675 | - | 20,250 | (66,773) | 29,802 | 2,168,131 |
| 894,012 | (12,608) | 125 | 202,610 | 129,544 | 65,361 | 400,659 |
| $ 1,363,497 | $ 9,067 | $ 125 | $ 222,860 | $ 62,771 | $ 95,163 | $ 2,568,790 |

(Continued)

Will County, Illinois

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Year Ended November 30, 2015

| | ARPM Relief Program Fund | County Clerk Assignment Automation Fund | County Clerk Document Storage Fund | Treasurer's Automation Fund |
|---|---|---|---|---|
| Revenues | | | | |
| Property taxes | $ - | $ - | $ - | $ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for services | - | 1,350 | 59,134 | 49,597 |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | 87 | 757 | 1,023 |
| Miscellaneous revenues | - | - | - | 27,068 |
| Total revenues | - | 1,437 | 59,891 | 77,688 |
| Expenditures | | | | |
| Current | | | | |
| General and administrative | - | - | 26,424 | 141,224 |
| Public safety | - | - | - | - |
| Judicial | - | - | - | - |
| Health and welfare | - | - | - | - |
| Highway and roads | - | - | - | - |
| Debt service - principal | - | - | - | - |
| Debt service - interest and fiscal charges | - | - | - | - |
| Debt service - bond issuance costs | - | - | - | - |
| Capital outlay | - | - | - | - |
| Total expenditures | - | - | 26,424 | 141,224 |
| Excess (deficiency) of revenues over expenditures | - | 1,437 | 33,467 | (63,536) |
| Other financing sources (uses) | | | | |
| Transfers in | - | - | - | - |
| Refunding bonds issued | - | - | - | - |
| Premium on refunding bonds issued | - | - | - | - |
| Payment to refunded bond escrow agent | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - |
| Net change in fund balances | - | 1,437 | 33,467 | (63,536) |
| Fund balance (deficit) at beginning of year | 57,024 | 15,373 | 130,849 | 152,882 |
| Fund balance (deficit) at end of year | $ 57,024 | $ 16,810 | $ 164,316 | $ 89,346 |

Special Revenue Funds (Continued)

| Recorder's Automation Fund | County Owned Parking Facility Fund | Veteran's Assistance Commission Fund | 911 Emergency Fund | Solid Waste Management Fund | IKE Disaster Recovery CDBG Fund | Energy Efficiency Conservation Block Grant Fund |
|---|---|---|---|---|---|---|
| $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| - | - | - | - | - | - | - |
| - | - | - | - | 124,282 | 199,937 | - |
| 1,017,529 | 371,755 | - | 5,373,598 | 1,693,496 | - | - |
| - | - | - | - | - | - | - |
| 3,148 | - | - | 13,409 | 40,887 | - | - |
| 150 | - | - | 21,000 | 720 | - | - |
| 1,020,827 | 371,755 | - | 5,408,007 | 1,859,385 | 199,937 | - |
| 874,257 | 329,357 | - | - | - | - | - |
| - | - | - | 4,977,487 | - | - | - |
| - | - | - | - | - | - | - |
| - | - | 679,860 | - | 1,493,769 | 199,012 | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | 18,000 | 216,428 | 255 | - | - |
| 874,257 | 329,357 | 697,860 | 5,193,915 | 1,494,024 | 199,012 | - |
| 146,570 | 42,398 | (697,860) | 214,092 | 365,361 | 925 | - |
| - | - | 750,000 | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| (66,000) | - | - | - | - | - | - |
| (66,000) | - | 750,000 | - | - | - | - |
| 80,570 | 42,398 | 52,140 | 214,092 | 365,361 | 925 | - |
| 488,083 | 1,505,819 | 206,003 | 2,182,192 | 5,480,394 | (466) | 1,433 |
| $ 568,653 | $ 1,548,217 | $ 258,143 | $ 2,396,284 | $ 5,845,755 | $ 459 | $ 1,433 |

(Continued)

Will County, Illinois

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Year Ended November 30, 2015

| | Special Revenue Funds (Continued) | | | |
|---|---|---|---|---|
| | Foreclosure Settlement Program Fund | Community Development Block Grants Fund | Community Development Home Program Fund | Local Law Enforcement Block Grant Fund |
| Revenues | | | | |
| Property taxes | $ - | $ - | $ - | $ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 1,141 | 1,375,297 | 166,738 | 29,106 |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | 35 |
| Miscellaneous revenues | - | 11,725 | - | - |
| Total revenues | 1,141 | 1,387,022 | 166,738 | 29,141 |
| Expenditures | | | | |
| Current | | | | |
| General and administrative | - | - | - | - |
| Public safety | - | - | - | 43,430 |
| Judicial | - | - | - | - |
| Health and welfare | - | 1,429,996 | 187,470 | - |
| Highway and roads | - | - | - | - |
| Debt service - principal | - | - | - | - |
| Debt service - interest and fiscal charges | - | - | - | - |
| Debt service - bond issuance costs | - | - | - | - |
| Capital outlay | - | - | - | - |
| Total expenditures | - | 1,429,996 | 187,470 | 43,430 |
| Excess (deficiency) of revenues over expenditures | 1,141 | (42,974) | (20,732) | (14,289) |
| Other financing sources (uses) | | | | |
| Transfers in | - | - | - | - |
| Refunding bonds issued | - | - | - | - |
| Premium on refunding bonds issued | - | - | - | - |
| Payment to refunded bond escrow agent | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - |
| Net change in fund balances | 1,141 | (42,974) | (20,732) | (14,289) |
| Fund balance (deficit) at beginning of year | - | 228,989 | 40,887 | 15,722 |
| Fund balance (deficit) at end of year | $ 1,141 | $ 186,015 | $ 20,155 | $ 1,433 |

| | | | | | Debt Service Funds | |
|---|---|---|---|---|---|---|
| Workforce Development Fund | Workforce Services Fund | HUD Lead Hazard Reduction Fund | Neighborhood Stabilization Fund | Total All Nonmajor Special Revenue Funds | State's Attorney Chicago Street Debt Service Fund | Clearview Debt Service Fund |
| $ - | $ - | $ - | $ - | $ 22,105,049 | $ - | $ 65,451 |
| - | - | - | - | 2,714,047 | - | - |
| 1,006,098 | 5,780,186 | - | 125,500 | 20,005,834 | - | - |
| - | - | - | - | 26,422,854 | - | - |
| - | - | - | - | 1,011,502 | - | - |
| 89 | 220 | - | - | 187,892 | 2 | 873 |
| - | 1,384 | - | - | 664,156 | - | - |
| 1,006,187 | 5,781,790 | - | 125,500 | 73,111,334 | 2 | 66,324 |
| - | - | - | - | 7,231,163 | - | - |
| - | - | - | - | 8,542,685 | - | - |
| - | - | - | - | 4,839,542 | - | - |
| 991,405 | 6,106,023 | - | 167,613 | 41,110,677 | - | - |
| - | - | - | - | 10,797,716 | - | - |
| - | - | - | - | - | 214,286 | 53,931 |
| - | - | - | - | - | - | 13,218 |
| - | - | - | - | - | - | - |
| - | 229,214 | - | - | 2,496,952 | - | - |
| 991,405 | 6,335,237 | - | 167,613 | 75,018,735 | 214,286 | 67,149 |
| 14,782 | (553,447) | - | (42,113) | (1,907,401) | (214,284) | (825) |
| - | - | - | - | 6,381,682 | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| (40,549) | - | - | - | (239,648) | - | - |
| (40,549) | - | - | - | 6,142,034 | - | - |
| (25,767) | (553,447) | - | (42,113) | 4,234,633 | (214,284) | (825) |
| 34,770 | (17,577) | 2,728 | 97,036 | 39,845,559 | 214,583 | 149,203 |
| $ 9,003 | $ (571,024) | $ 2,728 | $ 54,923 | $ 44,080,192 | $ 299 | $ 148,378 |

(Continued)

Will County, Illinois

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Year Ended November 30, 2015

| | Debt Service Funds (Continued) | | | |
|---|---|---|---|---|
| | Adult Detention Facility Debt Service Fund - 2005 | Adult Detention Facility Debt Service Fund - 2006 | Adult Detention Facility Debt Service Fund - 2008 | Road Improvement Debt Service Fund - 2010 |
| Revenues | | | | |
| Property taxes | $ - | $ - | $ - | $ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for services | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | 1,296 | 12,090 | 65,133 |
| Miscellaneous revenues | - | - | - | - |
| Total revenues | - | 1,296 | 12,090 | 65,133 |
| Expenditures | | | | |
| Current | | | | |
| General and administrative | - | - | - | - |
| Public safety | - | - | - | - |
| Judicial | - | - | - | - |
| Health and welfare | - | - | - | - |
| Highway and roads | - | - | - | - |
| Debt service - principal | - | 220,000 | 945,000 | 4,230,000 |
| Debt service - interest and fiscal charges | - | 9,300 | 110,738 | 4,153,209 |
| Debt service - bond issuance costs | - | - | - | - |
| Capital outlay | - | - | - | - |
| Total expenditures | - | 229,300 | 1,055,738 | 8,383,209 |
| Excess (deficiency) of revenues over expenditures | - | (228,004) | (1,043,648) | (8,318,076) |
| Other financing sources (uses) | | | | |
| Transfers in | - | - | 1,700,000 | 8,500,000 |
| Refunding bonds issued | - | - | - | - |
| Premium on refunding bonds issued | - | - | - | - |
| Payment to refunded bond escrow agent | - | - | - | - |
| Transfers out | (2,026,067) | (350,000) | (386,000) | - |
| Total other financing sources (uses) | (2,026,067) | (350,000) | 1,314,000 | 8,500,000 |
| Net change in fund balances | (2,026,067) | (578,004) | 270,352 | 181,924 |
| Fund balance (deficit) at beginning of year | 2,026,067 | 610,336 | 1,774,711 | 8,653,256 |
| Fund balance (deficit) at end of year | $ - | $ 32,332 | $ 2,045,063 | $ 8,835,180 |

| | | | | | Capital Projects Funds | | |
|---|---|---|---|---|---|---|---|
| Refunded Adult Detention Facility Debt Service Fund - 2012 | Refunded Adult Detention Facility Debt Service Fund - 2014 | Refunded Adult Detention Facility Debt Service Fund - 2015 | Total All Nonmajor Debt Service Funds | Community Health Center Fund | Capital Improvement/Repair Fund | Judicial Facility Fee Fund |
| $ - | $ - | $ - | $ 65,451 | $ - | $ - | $ - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | 347,667 | 1,066,777 |
| - | - | - | - | - | - | - |
| 4,029 | 18,141 | 5,559 | 107,123 | 303 | 29,980 | 1,260 |
| - | 753 | 3,890 | 4,643 | - | 1,470,186 | - |
| 4,029 | 18,894 | 9,449 | 177,217 | 303 | 1,847,833 | 1,068,037 |
| - | - | - | - | - | 1,007,735 | - |
| - | - | - | - | - | 1,526,000 | - |
| - | - | - | - | - | 747,645 | - |
| - | - | - | - | 34,978 | - | - |
| - | - | - | - | - | - | - |
| - | 1,855,000 | 230,000 | 7,748,217 | - | - | - |
| 710,400 | 284,241 | 479,305 | 5,760,411 | - | - | - |
| - | 164,627 | 228,388 | 393,015 | - | - | - |
| - | - | - | - | 14,335 | 4,859,055 | - |
| 710,400 | 2,303,868 | 937,693 | 13,901,643 | 49,313 | 8,140,435 | - |
| (706,371) | (2,284,974) | (928,244) | (13,724,426) | (49,010) | (6,292,602) | 1,068,037 |
| 715,000 | 4,286,067 | 1,651,000 | 16,852,067 | - | 5,543,000 | - |
| - | 9,195,000 | 17,165,000 | 26,360,000 | - | - | - |
| - | 801,322 | 2,026,987 | 2,828,309 | - | - | - |
| - | (9,831,695) | (18,959,710) | (28,791,405) | - | - | - |
| - | - | - | (2,762,067) | - | (1,000,000) | - |
| 715,000 | 4,450,694 | 1,883,277 | 14,486,904 | - | 4,543,000 | - |
| 8,629 | 2,165,720 | 955,033 | 762,478 | (49,010) | (1,749,602) | 1,068,037 |
| 715,375 | - | - | 14,143,531 | 135,120 | 4,585,478 | - |
| $ 724,004 | $ 2,165,720 | $ 955,033 | $ 14,906,009 | $ 86,110 | $ 2,835,876 | $ 1,068,037 |

(Continued)

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Year Ended November 30, 2015

| | Vehicle Replacement Fund | Total All Nonmajor Capital Projects Funds | Total Nonmajor Governmental Funds |
|---|---|---|---|
| Revenues | | | |
| Property taxes | $ - | $ - | $ 22,170,500 |
| Licenses and permits | - | - | 2,714,047 |
| Intergovernmental | - | - | 20,005,834 |
| Charges for services | - | 1,414,444 | 27,837,298 |
| Fines and forfeitures | 83,470 | 83,470 | 1,094,972 |
| Investment income | 70 | 31,613 | 326,628 |
| Miscellaneous revenues | - | 1,470,186 | 2,138,985 |
| Total revenues | 83,540 | 2,999,713 | 76,288,264 |
| Expenditures | | | |
| Current | | | |
| General and administrative | - | 1,007,735 | 8,238,898 |
| Public safety | - | 1,526,000 | 10,068,685 |
| Judicial | - | 747,645 | 5,587,187 |
| Health and welfare | - | 34,978 | 41,145,655 |
| Highway and roads | - | - | 10,797,716 |
| Debt service - principal | - | - | 7,748,217 |
| Debt service - interest and fiscal charges | - | - | 5,760,411 |
| Debt service - bond issuance costs | - | - | 393,015 |
| Capital outlay | - | 4,873,390 | 7,370,342 |
| Total expenditures | - | 8,189,748 | 97,110,126 |
| Excess (deficiency) of revenues over expenditures | 83,540 | (5,190,035) | (20,821,862) |
| Other financing sources (uses) | | | |
| Transfers in | - | 5,543,000 | 28,776,749 |
| Refunding bonds issued | - | - | 26,360,000 |
| Premium on refunding bonds issued | - | - | 2,828,309 |
| Payment to refunded bond escrow agent | - | - | (28,791,405) |
| Transfers out | - | (1,000,000) | (4,001,715) |
| Total other financing sources (uses) | - | 4,543,000 | 25,171,938 |
| Net change in fund balances | 83,540 | (647,035) | 4,350,076 |
| Fund balance (deficit) at beginning of year | - | 4,720,598 | 58,709,688 |
| Fund balance (deficit) at end of year | $ 83,540 | $ 4,073,563 | $ 63,059,764 |

Sunny Hill Sanitarium Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Property taxes | $ 645,906 | $ 645,906 | $ 647,446 | $ 1,540 |
| Intergovernmental | 13,000 | 13,000 | 5,775 | (7,225) |
| Charges for services | 4,100 | 4,100 | 4,350 | 250 |
| Miscellaneous revenues | 50,000 | 50,000 | - | (50,000) |
| Total revenues | 713,006 | 713,006 | 657,571 | (55,435) |
| | | | | |
| Expenditures | | | | |
| Health and welfare | | | | |
| Personal services | | | | |
| Salaries | 296,666 | 296,666 | 280,249 | 16,417 |
| Benefits | 138,312 | 138,312 | 117,791 | 20,521 |
| Total personal services | 434,978 | 434,978 | 398,040 | 36,938 |
| Commodities | | | | |
| Office supplies | 4,000 | 4,000 | 2,658 | 1,342 |
| Copy machine supplies | 250 | 250 | 192 | 58 |
| Telephone supplies | 250 | 250 | - | 250 |
| Educational materials | 900 | 900 | - | 900 |
| Books and periodicals | 150 | 150 | - | 150 |
| Computer supplies | 3,500 | 3,500 | - | 3,500 |
| Buildings/grounds maintenance supplies | 200 | 200 | - | 200 |
| Operating supplies/materials | 2,000 | 2,000 | 800 | 1,200 |
| Food and beverages - human | 700 | 700 | 650 | 50 |
| Medical supplies | 11,760 | 11,760 | 6,315 | 5,445 |
| Drugs and medicines | 42,000 | 42,000 | 29,612 | 12,388 |
| Fuel and lubricants | 750 | 750 | - | 750 |
| Furniture and equipment - small value | 2,000 | 2,000 | 44 | 1,956 |
| Machinery and equipment - small value | 3,675 | 3,675 | 322 | 3,353 |
| Electricity - energy supplies | 10,000 | 10,000 | 7,072 | 2,928 |
| Miscellaneous commodities | 500 | 500 | - | 500 |
| Total commodities | 82,635 | 82,635 | 47,665 | 34,970 |
| Contractual services | | | | |
| Medical services | 40,700 | 40,700 | 37,972 | 2,728 |
| Subgrant awards/obligations | 700 | 4,822 | 2,194 | 2,628 |
| Court interpreter services | 3,000 | 3,000 | - | 3,000 |
| Laboratory services | 20,350 | 20,350 | 10,671 | 9,679 |
| Other professional services | 14,502 | 14,502 | 14,502 | - |
| Temporary contracted services | 3,378 | 2,678 | 506 | 2,172 |
| Non-employee transportation | 800 | 100 | 69 | 31 |
| Custodial janitorial service | 8,000 | 8,000 | 7,800 | 200 |

(Continued)

Sunny Hill Sanitarium Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| Health and welfare (continued) | | | | |
| Contractual services (continued) | | | | |
| Security service contract | $ 28,000 | $ 28,000 | $ 23,291 | $ 4,709 |
| Equipment maintenance agreement | 5,500 | 2,500 | 578 | 1,922 |
| Copier maintenance agreement | 500 | 500 | 372 | 128 |
| Fire equipment | 150 | 150 | - | 150 |
| HVAC maintenance agreement | 500 | - | - | - |
| Machinery - repairs and maintenance | 4,000 | 4,700 | 4,249 | 451 |
| Buildings/grounds - repairs and maintenance | 3,000 | 8,000 | 6,358 | 1,642 |
| Copiers/faxes - repairs and maintenance | 500 | 500 | - | 500 |
| Printing/publishing | 1,200 | 1,900 | 1,466 | 434 |
| Postage/mailing services | 850 | 850 | 603 | 247 |
| Education, training, and seminars | 500 | - | - | - |
| Mileage and travel | 4,600 | 4,600 | 2,644 | 1,956 |
| Meals and lodging | 500 | - | - | - |
| Dues and subscriptions | 250 | 250 | 245 | 5 |
| Telephone and other communication | 1,200 | 100 | - | 100 |
| Telephone service - regular | 1,200 | 1,800 | 1,427 | 373 |
| Freight and cartage service | 400 | 400 | 215 | 185 |
| Fuel surcharge | 25 | 25 | 3 | 22 |
| Finance charges/late fees | 25 | 25 | - | 25 |
| Contingency | 56,909 | 52,787 | 60 | 52,727 |
| Total contractual services | 201,239 | 201,239 | 115,225 | 86,014 |
| Other expenditures | 50,300 | 50,300 | - | 50,300 |
| Total expenditures | 769,152 | 769,152 | 560,930 | 208,222 |
| Net change in fund balance | $ (56,146) | $ (56,146) | 96,641 | $ 152,787 |
| Fund balance at beginning of year | | | 1,147,598 | |
| Fund balance at end of year | | | $ 1,244,239 | |

Health Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Property taxes | $ 9,663,596 | $ 9,663,596 | $ 9,611,283 | $ (52,313) |
| Licenses and permits | 1,038,000 | 1,038,000 | 1,114,973 | 76,973 |
| Intergovernmental | 9,164,361 | 9,744,904 | 8,245,701 | (1,499,203) |
| Charges for services | 8,457,007 | 8,457,007 | 7,846,455 | (610,552) |
| Miscellaneous revenues | 2,655,600 | 2,075,057 | 332,116 | (1,742,941) |
| Total revenues | 30,978,564 | 30,978,564 | 27,150,528 | (3,828,036) |
| | | | | |
| Expenditures | | | | |
| Health and welfare | | | | |
| Health administration | | | | |
| Personal services | | | | |
| Salaries | 1,576,177 | 1,576,177 | 1,653,807 | (77,630) |
| Benefits | 757,778 | 757,778 | 775,234 | (17,456) |
| Total personal services | 2,333,955 | 2,333,955 | 2,429,041 | (95,086) |
| Commodities | | | | |
| Office supplies | 10,000 | 6,247 | 6,211 | 36 |
| Copy machine supplies | 5,000 | 8,390 | 8,295 | 95 |
| Fax supplies | 1,800 | 128 | - | 128 |
| Telephone supplies | 7,500 | 13,424 | 13,424 | - |
| Janitorial and cleaning supplies | 15,000 | 15,976 | 15,976 | - |
| Books and periodicals | 300 | 200 | 177 | 23 |
| Computer supplies | 22,000 | 19,174 | 17,594 | 1,580 |
| Buildings/grounds maintenance supplies | 8,500 | 10,033 | 10,033 | - |
| Operating supplies/materials | 5,500 | 7,119 | 7,119 | - |
| Chemicals | 800 | 345 | 345 | - |
| Food and beverages - human | 400 | 540 | 540 | - |
| Fuel and lubricants | 6,000 | 4,550 | 3,886 | 664 |
| Vehicle licenses | - | 9 | 9 | - |
| Machinery and equipment parts | 300 | 297 | 290 | 7 |
| Furniture and equipment - small value | 20,000 | 20,500 | 20,413 | 87 |
| Machinery and equipment - small value | 4,000 | 274 | - | 274 |
| Gas - energy supplies | 44,000 | 36,336 | 32,200 | 4,136 |
| Electricity - energy supplies | 104,000 | 99,287 | 99,287 | - |
| Water and sewer | 6,000 | 5,970 | 5,876 | 94 |
| Total commodities | 261,100 | 248,799 | 241,675 | 7,124 |
| Contractual services | | | | |
| Auditing services | 4,000 | 4,773 | 4,773 | - |
| Medical services | 10,000 | 8,354 | 5,678 | 2,676 |

(Continued)

Health Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| Health and welfare (continued) | | | | |
| Health administration (continued) | | | | |
| Contractual services (continued) | | | | |
| Consulting services | $ 12,500 | $ 12,500 | $ 10,000 | $ 2,500 |
| Systems analyst/planning | 60,000 | 37,895 | 30,303 | 7,592 |
| Contractual instruction service | - | 9,667 | 8,500 | 1,167 |
| Court interpreter services | 300 | 300 | - | 300 |
| Other professional services | 7,000 | 10,619 | 10,375 | 244 |
| Temporary contracted services | 3,000 | 42 | - | 42 |
| Custodial janitorial service | 82,000 | 105,656 | 98,205 | 7,451 |
| Garbage disposal - cleaning | 3,000 | 3,000 | 1,875 | 1,125 |
| Contracted snow removal | 25,000 | 53,415 | 53,415 | - |
| Grounds/landscaping services | 9,500 | 10,370 | 10,370 | - |
| Security service contract | 50,000 | 46,714 | 46,714 | - |
| Equipment maintenance agreement | 115,000 | 102,246 | 100,988 | 1,258 |
| Copier maintenance agreement | 5,400 | 5,400 | 5,326 | 74 |
| Elevator maintenance agreement | 3,000 | 3,000 | 2,239 | 761 |
| Fire equipment | 6,000 | 6,000 | 3,901 | 2,099 |
| Machinery - repairs and maintenance | 300 | 300 | 125 | 175 |
| Buildings/grounds - repairs and maintenance | 30,000 | 30,146 | 30,146 | - |
| Auto repairs and maintenance | 2,800 | 4,294 | 4,294 | - |
| Rentals - land and building | 250,000 | 256,264 | 256,264 | - |
| Rentals - equipment | 2,800 | 3,493 | 3,458 | 35 |
| Advertising, legal notices | 800 | 1,197 | 1,197 | - |
| Printing/publishing | 5,000 | 4,954 | 4,865 | 89 |
| Postage/mailing services | 27,000 | 24,079 | 23,307 | 772 |
| Education, training, and seminars | 5,000 | 3,555 | 2,260 | 1,295 |
| Mileage and travel | 4,200 | 4,172 | 4,172 | - |
| Meals and lodging | 500 | 749 | 749 | - |
| Dues and subscriptions | 23,000 | 18,678 | 16,263 | 2,415 |
| Telephone service - regular | 111,000 | 109,539 | 108,980 | 559 |
| Telephone service - cellular | 660 | 1,287 | 1,287 | - |
| Telephone service - pagers | 200 | 200 | 109 | 91 |
| Freight and cartage service | 2,400 | 1,200 | 785 | 415 |
| Fuel surcharge | 200 | 200 | 35 | 165 |

(Continued)

Health Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| Health and welfare (continued) | | | | |
| Health administration (continued) | | | | |
| Contractual services (continued) | | | | |
| Finance charges/late fees | $ 100 | $ 100 | $ - | $ 100 |
| Contingency | 41,087 | 679 | - | 679 |
| Total contractual services | 902,747 | 885,037 | 850,958 | 34,079 |
| Other expenditures | 2,500,000 | 1,919,457 | - | 1,919,457 |
| Total health administration | 5,997,802 | 5,387,248 | 3,521,674 | 1,865,574 |
| | | | | |
| Environmental | | | | |
| Personal services | | | | |
| Salaries | 1,408,760 | 1,371,033 | 1,370,638 | 395 |
| Benefits | 798,607 | 807,210 | 782,633 | 24,577 |
| Total personal services | 2,207,367 | 2,178,243 | 2,153,271 | 24,972 |
| Commodities | | | | |
| Office supplies | 6,000 | 6,136 | 6,136 | - |
| Copy machine supplies | 3,100 | 3,084 | 1,806 | 1,278 |
| Telephone supplies | 500 | 500 | - | 500 |
| Janitorial and cleaning supplies | - | 5 | 5 | - |
| Educational materials | 1,000 | 318 | - | 318 |
| Books and periodicals | 150 | 150 | - | 150 |
| Computer supplies | 12,000 | 10,022 | 42 | 9,980 |
| Operating supplies/materials | 70,000 | 70,953 | 70,953 | - |
| Chemicals | 40,000 | 40,000 | 39,530 | 470 |
| Food and beverages - human | 150 | 150 | 50 | 100 |
| Uniforms, clothing allowance | 150 | 150 | 86 | 64 |
| Fuel and lubricants | - | 22 | 22 | - |
| Machinery and equipment parts | 800 | 878 | 704 | 174 |
| Furniture and equipment - small value | 19,000 | 17,982 | 14,129 | 3,853 |
| Machinery and equipment - small value | 2,000 | 701 | - | 701 |
| Total commodities | 154,850 | 151,051 | 133,463 | 17,588 |
| Contractual services | | | | |
| Systems analyst/planning | 10,000 | 5,604 | 1,673 | 3,931 |
| Contractual instruction service | - | 9,347 | 9,343 | 4 |
| Laboratory services | 2,800 | 2,800 | 2,554 | 246 |
| Other professional services | 500 | 2,479 | 2,379 | 100 |
| Equipment maintenance agreement | 50,000 | 49,357 | 46,407 | 2,950 |
| Copier maintenance agreement | 1,000 | 1,058 | 1,058 | - |

(Continued)

Health Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| Health and welfare (continued) | | | | |
| Environmental (continued) | | | | |
| Contractual services (continued) | | | | |
| Machinery - repairs and maintenance | $ 5,200 | $ 6,941 | $ 6,941 | $ - |
| Rentals - equipment | 1,100 | 2,619 | 1,308 | 1,311 |
| Advertising, legal notices | 2,400 | 4,542 | 4,378 | 164 |
| Printing/publishing | 4,000 | 4,205 | 4,205 | - |
| Postage/mailing services | 3,500 | 3,365 | 2,847 | 518 |
| Education, training, and seminars | 10,000 | 7,300 | 6,639 | 661 |
| Mileage and travel | 80,000 | 76,554 | 76,554 | - |
| Meals and lodging | 1,100 | 1,600 | 1,159 | 441 |
| Dues and subscriptions | 3,600 | 4,400 | 3,420 | 980 |
| Telephone service - cellular | 10,850 | 2,920 | 2,070 | 850 |
| Freight and cartage service | 4,600 | 4,685 | 4,685 | - |
| Fuel surcharge | 100 | 100 | 40 | 60 |
| Refunds | 800 | 856 | 500 | 356 |
| Total contractual services | 191,550 | 190,732 | 178,160 | 12,572 |
| Total environmental | 2,553,767 | 2,520,026 | 2,464,894 | 55,132 |
| Mental health | | | | |
| Personal services | | | | |
| Salaries | 3,620,698 | 3,727,360 | 3,727,360 | - |
| Benefits | 1,878,663 | 1,926,972 | 1,926,262 | 710 |
| Total personal services | 5,499,361 | 5,654,332 | 5,653,622 | 710 |
| Commodities | | | | |
| Office supplies | 14,000 | 11,229 | 11,211 | 18 |
| Copy machine supplies | 6,000 | 6,245 | 6,245 | - |
| Fax supplies | 1,990 | 2,409 | 2,409 | - |
| Telephone supplies | 1,000 | 872 | 812 | 60 |
| Educational materials | 6,000 | 5,489 | 5,489 | - |
| Books and periodicals | 1,000 | 2,428 | 2,425 | 3 |
| Computer supplies | 23,000 | 3,475 | 3,475 | - |
| Operating supplies/materials | 2,000 | 1,987 | 1,306 | 681 |
| Food and beverages - human | 300 | 300 | 143 | 157 |
| Medical supplies | 4,000 | 1,280 | 1,091 | 189 |
| Drugs and medicines | 88,519 | 29,169 | 29,169 | - |
| Therapy/recreational supplies | 1,400 | 1,400 | 1,269 | 131 |

(Continued)

Health Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| Health and welfare (continued) | | | | |
| Mental health (continued) | | | | |
| Commodities (continued) | | | | |
| Furniture and equipment - small value | $ 12,000 | $ 6,106 | $ 6,106 | $ - |
| Miscellaneous commodities | 15,000 | 9,007 | 9,007 | - |
| Total commodities | 176,209 | 81,396 | 80,157 | 1,239 |
| Contractual services | | | | |
| Medical services | 905,360 | 936,008 | 936,008 | - |
| Consulting services | 55,000 | 32,083 | 32,083 | - |
| Contractual instruction service | 135,000 | 76,066 | 76,066 | - |
| Court reporter services | 4,000 | - | - | - |
| Court interpreter services | - | 5,500 | 5,158 | 342 |
| Laboratory services | 1,000 | 441 | 80 | 361 |
| Other professional services | 25,000 | 19,674 | 19,674 | - |
| Temporary contracted services | 20,000 | 5,293 | 5,293 | - |
| Garbage disposal - cleaning | 1,000 | 1,000 | 702 | 298 |
| Equipment maintenance agreement | 50,000 | 50,841 | 50,841 | - |
| Copier maintenance agreement | 6,000 | 8,199 | 8,199 | - |
| Copiers/faxes - repairs and maintenance | - | 375 | 375 | - |
| Advertising, legal notices | 300 | 300 | 245 | 55 |
| Printing/publishing | 3,000 | 4,741 | 4,729 | 12 |
| Postage/mailing services | 3,800 | 5,727 | 5,727 | - |
| Education, training, and seminars | 15,000 | 9,959 | 9,264 | 695 |
| Mileage and travel | 70,000 | 67,995 | 67,934 | 61 |
| Meals and lodging | 3,000 | 2,034 | 1,424 | 610 |
| Dues and subscriptions | 20,000 | 31,540 | 31,540 | - |
| Telephone service - regular | 10,250 | 8,681 | 7,860 | 821 |
| Telephone service - cellular | 29,000 | 32,684 | 29,927 | 2,757 |
| Telephone service - pagers | 2,130 | 1,105 | 1,105 | - |
| Freight and cartage service | 500 | 500 | 479 | 21 |
| Fuel surcharge | 100 | 100 | 43 | 57 |
| Finance charges/late fees | 600 | 100 | - | 100 |
| Refunds | - | 500 | 487 | 13 |
| Total contractual services | 1,360,040 | 1,301,446 | 1,295,243 | 6,203 |
| Capital outlay | | | | |
| Computer hardware/software | - | 5,000 | 5,000 | - |
| Total mental health | 7,035,610 | 7,042,174 | 7,034,022 | 8,152 |

(Continued)

Health Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| Health and welfare (continued) | | | | |
| Health clinic | | | | |
| Personal services | | | | |
| Salaries | $ 4,569,894 | $ 4,553,664 | $ 4,553,664 | $ - |
| Benefits | 2,224,975 | 2,361,689 | 2,241,422 | 120,267 |
| Total personal services | 6,794,869 | 6,915,353 | 6,795,086 | 120,267 |
| Commodities | | | | |
| Office supplies | 11,000 | 14,722 | 13,703 | 1,019 |
| Copy machine supplies | 5,000 | 6,579 | 6,579 | - |
| Fax supplies | 1,800 | 1,330 | 1,330 | - |
| Telephone supplies | 500 | 2,989 | 2,989 | - |
| Janitorial and cleaning supplies | 9,000 | 14,293 | 14,293 | - |
| Educational materials | 3,000 | 501 | - | 501 |
| Books and periodicals | 1,200 | 1,401 | 1,401 | - |
| Computer supplies | 132,000 | 13,582 | 13,582 | - |
| Buildings/grounds maintenance supplies | 4,000 | 3,708 | 2,926 | 782 |
| Operating supplies/materials | 5,000 | 13,020 | 13,020 | - |
| Food and beverages - human | 500 | 1,342 | 1,042 | 300 |
| Medical supplies | 100,000 | 72,723 | 72,565 | 158 |
| Drugs and medicines | 50,000 | 215,591 | 215,591 | - |
| Oxygen | 160 | 341 | 341 | - |
| Dental supplies | 28,000 | 33,122 | 33,062 | 60 |
| Fuel and lubricants | 3,500 | 745 | 300 | 445 |
| Furniture and equipment - small value | 9,000 | 21,195 | 21,195 | - |
| Machinery and equipment - small value | 3,000 | - | - | - |
| Gas - energy supplies | 6,500 | 5,500 | 4,767 | 733 |
| Electricity - energy supplies | 50,000 | 49,710 | 49,700 | 10 |
| Water and sewer | 3,600 | 3,423 | 3,353 | 70 |
| Miscellaneous commodities | - | 300 | 300 | - |
| Total commodities | 426,760 | 476,117 | 472,039 | 4,078 |
| Contractual services | | | | |
| Architectural services | - | 13,097 | - | 13,097 |
| Auditing services | 3,100 | 4,093 | 4,023 | 70 |
| Medical services | 500,000 | 551,296 | 551,296 | - |
| Consulting services | 3,000 | 871 | 800 | 71 |
| Systems analyst/planning | 3,000 | 2,123 | 1,369 | 754 |
| Contractual instruction service | - | 715 | 715 | - |
| Court interpreter services | 400 | 450 | 434 | 16 |

(Continued)

Health Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| Health and welfare (continued) | | | | |
| Health clinic (continued) | | | | |
| Contractual services (continued) | | | | |
| Laboratory services | $ 25,000 | $ 23,302 | $ 23,302 | $ - |
| Other professional services | 4,000 | 18,672 | 18,681 | (9) |
| Temporary contracted services | 10,000 | 5,930 | 5,432 | 498 |
| Non-employee transportation | 100 | 346 | 346 | - |
| Custodial janitorial service | 51,600 | 50,223 | 50,223 | - |
| Garbage disposal - cleaning | 11,000 | 12,283 | 11,363 | 920 |
| Contracted snow removal | 10,000 | - | - | - |
| Grounds/landscaping services | - | 860 | 860 | - |
| Security service contract | 46,400 | 44,437 | 44,437 | - |
| Equipment maintenance agreement | 40,000 | 45,960 | 44,965 | 995 |
| Copier maintenance agreement | 7,900 | 6,387 | 6,387 | - |
| Elevator maintenance agreement | 4,500 | 6,633 | 6,633 | - |
| Fire equipment | 3,000 | 3,000 | 2,525 | 475 |
| Machinery - repairs and maintenance | 7,500 | 3,200 | 3,200 | - |
| Buildings/grounds - repairs and maintenance | 8,000 | 13,764 | 13,764 | - |
| Copiers/faxes - repairs and maintenance | - | 647 | 647 | - |
| Computers/printers - repairs | - | 450 | 450 | - |
| Auto repairs and maintenance | 1,200 | 8,739 | 8,721 | 18 |
| Rentals - land and building | 7,600 | 7,857 | 7,857 | - |
| Rentals - equipment | 2,000 | 2,161 | 2,161 | - |
| Advertising, legal notices | 17,000 | 10,478 | 10,478 | - |
| Printing/publishing | 10,000 | 10,105 | 10,105 | - |
| Postage/mailing services | 15,000 | 12,234 | 12,234 | - |
| Education, training, and seminars | 27,000 | 21,732 | 21,082 | 650 |
| Mileage and travel | 7,000 | 4,913 | 4,643 | 270 |
| Meals and lodging | 5,000 | 7,992 | 7,992 | - |
| Dues and subscriptions | 229,000 | 404,838 | 402,903 | 1,935 |
| Telephone service - regular | 14,000 | 7,019 | 6,017 | 1,002 |
| Telephone service - cellular | 7,000 | 8,649 | 8,649 | - |
| Telephone service - pagers | 1,000 | 757 | 741 | 16 |
| Freight and cartage service | 1,500 | 1,883 | 1,883 | - |
| Fuel surcharge | 700 | 700 | 451 | 249 |
| Finance charges/late fees | 100 | 1,100 | 845 | 255 |
| Contingency | - | 2,087 | - | 2,087 |
| Refunds | 8,000 | 1,955 | 841 | 1,114 |
| Recycling program | 100 | 100 | - | 100 |
| Total contractual services | 1,091,700 | 1,324,038 | 1,299,455 | 24,583 |

(Continued)

Health Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| Health and welfare (continued) | | | | |
| Health clinic (continued) | | | | |
| Capital outlay | | | | |
| Buildings and structures | $ - | $ 157,742 | $ 174,340 | $ (16,598) |
| Office furniture and equipment | - | 7,474 | 7,474 | - |
| Computer hardware/software | - | 24,034 | 24,034 | - |
| Total capital outlay | - | 189,250 | 205,848 | (16,598) |
| Total health clinic | 8,313,329 | 8,904,758 | 8,772,428 | 132,330 |
| | | | | |
| Family health/case management | | | | |
| Personal services | | | | |
| Salaries | 4,407,531 | 4,453,419 | 4,453,419 | - |
| Benefits | 2,514,842 | 2,590,965 | 2,525,741 | 65,224 |
| Total personal services | 6,922,373 | 7,044,384 | 6,979,160 | 65,224 |
| Commodities | | | | |
| Office supplies | 21,029 | 21,029 | 9,832 | 11,197 |
| Copy machine supplies | 5,000 | 5,000 | 4,975 | 25 |
| Fax supplies | 400 | 400 | - | 400 |
| Janitorial and cleaning supplies | - | 14 | 14 | - |
| Educational materials | 21,500 | 5,096 | 5,096 | - |
| Books and periodicals | 400 | 923 | 923 | - |
| Computer supplies | 16,000 | 13,232 | 10,476 | 2,756 |
| Operating supplies/materials | 52,900 | 23,283 | 22,931 | 352 |
| Food and beverages - human | 4,100 | 4,050 | 993 | 3,057 |
| Medical supplies | 35,000 | 43,008 | 31,724 | 11,284 |
| Drugs and medicines | 70,000 | 42,666 | 42,666 | - |
| Uniforms, clothing allowance | - | 386 | 386 | - |
| Furniture and equipment - small value | 8,800 | 13,706 | 12,645 | 1,061 |
| Total commodities | 235,129 | 172,793 | 142,661 | 30,132 |
| Contractual services | | | | |
| Medical services | 800 | 800 | 675 | 125 |
| Contractual instruction service | 98,000 | 91,000 | 82,252 | 8,748 |
| Court interpreter services | 1,000 | 764 | 14 | 750 |
| Other professional services | 1,000 | - | - | - |
| Temporary contracted services | 20,000 | 16,400 | 12,236 | 4,164 |
| Non-employee transportation | 800 | 800 | 400 | 400 |
| Custodial janitorial service | 3,000 | 3,000 | 2,400 | 600 |
| Garbage disposal - cleaning | - | 702 | 702 | - |
| Equipment maintenance agreement | 29,000 | 39,251 | 38,268 | 983 |

(Continued)

Health Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| Health and welfare (continued) | | | | |
| Family health/case management (continued) | | | | |
| Contractual services (continued) | | | | |
| Copier maintenance agreement | $ 4,500 | $ 3,925 | $ 3,691 | $ 234 |
| Copiers/faxes - repairs and maintenance | - | 575 | 575 | - |
| Advertising, legal notices | 46,493 | 46,261 | 42,962 | 3,299 |
| Printing/publishing | 21,000 | 25,500 | 7,575 | 17,925 |
| Postage/mailing services | 200 | 200 | 35 | 165 |
| Education, training, and seminars | 7,550 | 2,670 | 2,550 | 120 |
| Mileage and travel | 66,575 | 50,922 | 47,822 | 3,100 |
| Meals and lodging | 8,140 | 7,250 | 3,343 | 3,907 |
| Dues and subscriptions | 5,400 | 7,636 | 7,420 | 216 |
| Telephone service - regular | 7,000 | 3,942 | 2,930 | 1,012 |
| Telephone service - cellular | 5,533 | 6,275 | 6,275 | - |
| Telephone service - pagers | 325 | 325 | 198 | 127 |
| Freight and cartage service | 1,200 | 2,069 | 2,001 | 68 |
| Fuel surcharge | 100 | 100 | 85 | 15 |
| Total contractual services | 327,616 | 310,367 | 264,409 | 45,958 |
| Total family health/case management | 7,485,118 | 7,527,544 | 7,386,230 | 141,314 |
| | | | | |
| Emergency preparedness & response | | | | |
| Personal services | | | | |
| Salaries | 223,779 | 223,779 | 141,231 | 82,548 |
| Benefits | 108,054 | 108,054 | 72,914 | 35,140 |
| Total personal services | 331,833 | 331,833 | 214,145 | 117,688 |
| Commodities | | | | |
| Office supplies | 500 | 3,014 | 3,014 | - |
| Copy machine supplies | 500 | - | - | - |
| Telephone supplies | 200 | 2,827 | 2,827 | - |
| Educational materials | 300 | 36 | - | 36 |
| Computer supplies | 6,270 | 1,394 | 1,394 | - |
| Operating supplies/materials | 2,000 | 6,628 | 6,585 | 43 |
| Medical supplies | 1,000 | 2,283 | 2,283 | - |
| Drugs and medicines | - | 13,199 | 13,199 | - |
| Furniture and equipment - small value | 3,000 | 3,789 | 3,727 | 62 |
| Machinery and equipment - small value | 1,200 | - | - | - |
| Total commodities | 14,970 | 33,170 | 33,029 | 141 |

(Continued)

Health Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| Health and welfare (continued) | | | | |
| Emergency preparedness & response (continued) | | | | |
| Contractual services | | | | |
| Contractual instruction service | $ 38,300 | $ 33,960 | $ 33,960 | $ - |
| Court interpreter services | 300 | - | - | - |
| Equipment maintenance agreement | 15,104 | 10,882 | 10,505 | 377 |
| Rentals - land and building | 3,700 | 3,918 | 3,918 | - |
| Advertising, legal notices | 1,000 | 28 | - | 28 |
| Printing/publishing | 500 | 1,856 | 1,856 | - |
| Postage/mailing services | 75 | 145 | 129 | 16 |
| Education, training, and seminars | 1,600 | 1,795 | 1,795 | - |
| Mileage and travel | 2,301 | 3,640 | 3,233 | 407 |
| Meals and lodging | 1,200 | 1,355 | 790 | 565 |
| Dues and subscriptions | 2,900 | 3,523 | 3,523 | - |
| Telephone service - regular | 6,625 | 817 | 476 | 341 |
| Telephone service - cellular | 22,380 | 19,633 | 18,629 | 1,004 |
| Freight and cartage service | 150 | 209 | 209 | - |
| Fuel surcharge | - | 50 | 2 | 48 |
| Total contractual services | 96,135 | 81,811 | 79,025 | 2,786 |
| Total emergency preparedness & response | 442,938 | 446,814 | 326,199 | 120,615 |
| Total expenditures | 31,828,564 | 31,828,564 | 29,505,447 | 2,323,117 |
| Deficiency of revenues over expenditures | (850,000) | (850,000) | (2,354,919) | (1,504,919) |
| Other financing sources | | | | |
| Transfers in | 440,000 | 440,000 | 464,871 | 24,871 |
| Net change in fund balance | $ (410,000) | $ (410,000) | (1,890,048) | $ (1,480,048) |
| Fund balance at beginning of year | | | 7,328,756 | |
| Fund balance at end of year | | | $ 5,438,708 | |

Animal Control Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Charges for services | $ 1,100,000 | $ 1,100,000 | $ 1,126,946 | $ 26,946 |
| Fines and forfeitures | - | - | 4,673 | 4,673 |
| Investment income | 50,000 | 50,000 | 28,977 | (21,023) |
| Total revenues | 1,150,000 | 1,150,000 | 1,160,596 | 10,596 |
| | | | | |
| Expenditures | | | | |
| Public safety | | | | |
| Personal services | | | | |
| Salaries | 531,585 | 525,989 | 481,006 | 44,983 |
| Benefits | 289,248 | 294,844 | 282,016 | 12,828 |
| Total personal services | 820,833 | 820,833 | 763,022 | 57,811 |
| Commodities | | | | |
| Office supplies | 7,000 | 7,000 | 4,785 | 2,215 |
| Copy machine supplies | 300 | 300 | - | 300 |
| Fax supplies | 200 | 200 | - | 200 |
| Telephone supplies | 1,000 | 1,000 | - | 1,000 |
| Educational materials | 1,000 | 1,000 | - | 1,000 |
| Books and periodicals | 1,400 | 1,400 | 1,023 | 377 |
| Computer supplies | 1,000 | 1,000 | 621 | 379 |
| Operating supplies/materials | 3,000 | 3,000 | 1,833 | 1,167 |
| Rabies tags | 8,000 | 8,000 | 6,647 | 1,353 |
| Food and beverages - human | 1,000 | 1,000 | 672 | 328 |
| Food - canine | 100 | 100 | 46 | 54 |
| Drugs and medicines | 1,600 | 1,600 | 1,144 | 456 |
| Cleaning and laundry | 300 | 300 | - | 300 |
| Uniforms, clothing allowance | 3,000 | 3,000 | 1,667 | 1,333 |
| Fuel and lubricants | 49,000 | 49,000 | 7,313 | 41,687 |
| Vehicle licenses | 100 | 100 | - | 100 |
| Furniture and equipment - small value | 28,500 | 28,500 | 3,980 | 24,520 |
| Machinery and equipment - small value | 2,000 | 2,000 | - | 2,000 |
| Bottled water | 500 | 500 | 200 | 300 |
| Miscellaneous commodities | 500 | 500 | - | 500 |
| Total commodities | 109,500 | 109,500 | 29,931 | 79,569 |
| Contractual services | | | | |
| Impounding/disposal | 75,000 | 75,000 | 33,767 | 41,233 |
| Spaying of animals | 120,000 | 120,000 | 91,300 | 28,700 |
| Destruction of livestock | 500 | 500 | - | 500 |
| Architectural services | 100,000 | 100,000 | - | 100,000 |

(Continued)

Animal Control Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| Public safety (continued) | | | | |
| Contractual services (continued) | | | | |
| Medical services | $ 1,000 | $ 1,000 | $ - | $ 1,000 |
| Systems analyst/planning | 20,000 | 20,000 | - | 20,000 |
| Contractual instruction service | 1,000 | 1,000 | - | 1,000 |
| Other professional services | 1,000 | 1,000 | 865 | 135 |
| Custodial janitorial service | 3,500 | 3,500 | 2,640 | 860 |
| Machinery - repairs and maintenance | 250 | 250 | - | 250 |
| Computers/printers - repairs | 1,000 | 1,000 | - | 1,000 |
| Radios/phones - repairs and maintenance | 1,000 | 1,000 | - | 1,000 |
| Auto repairs and maintenance | 20,000 | 20,000 | 10,455 | 9,545 |
| Rentals - land and building | 49,000 | 49,000 | 48,971 | 29 |
| Advertising, legal notices | 1,000 | 1,000 | - | 1,000 |
| Printing/publishing | 2,000 | 2,000 | 562 | 1,438 |
| Postage/mailing services | 9,000 | 9,000 | 4,891 | 4,109 |
| Education, training, and seminars | 5,000 | 5,000 | 860 | 4,140 |
| Employee physicals | 1,000 | 1,000 | - | 1,000 |
| Mileage and travel | 2,000 | 2,000 | 549 | 1,451 |
| Meals and lodging | 3,000 | 3,000 | 274 | 2,726 |
| Dues and subscriptions | 6,000 | 6,000 | 5,764 | 236 |
| Telephone service - regular | 10,000 | 10,000 | 9,483 | 517 |
| Telephone service - cellular | 6,600 | 6,625 | 6,620 | 5 |
| Freight and cartage service | 4,000 | 5,500 | 4,618 | 882 |
| Fuel surcharge | 1,000 | 1,000 | 187 | 813 |
| Contingency | 26,379 | 24,854 | 102 | 24,752 |
| Total contractual services | 470,229 | 470,229 | 221,908 | 248,321 |
| Capital outlay | | | | |
| Vehicles | 100,000 | 100,000 | 31,793 | 68,207 |
| Office furniture and equipment | 20,000 | 20,000 | - | 20,000 |
| Computer hardware/software | 10,000 | 10,000 | - | 10,000 |
| Total capital outlay | 130,000 | 130,000 | 31,793 | 98,207 |
| Other expenditures | 500 | 500 | - | 500 |
| Total expenditures | 1,531,062 | 1,531,062 | 1,046,654 | 484,408 |
| Net change in fund balance | $ (381,062) | $ (381,062) | 113,942 | $ 495,004 |
| Fund balance at beginning of year | | | 3,857,129 | |
| Fund balance at end of year | | | $ 3,971,071 | |

Geographical Information System Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Charges for services | $ 1,730,000 | $ 1,730,000 | $ 1,722,009 | $ (7,991) |
| Investment income | 100 | 100 | 2,026 | 1,926 |
| Total revenues | 1,730,100 | 1,730,100 | 1,724,035 | (6,065) |
| | | | | |
| Expenditures | | | | |
| General and administrative | | | | |
| GIS mapping - executive | | | | |
| Personal services | | | | |
| Salaries | 386,977 | 384,972 | 326,080 | 58,892 |
| Benefits | 171,906 | 173,911 | 139,474 | 34,437 |
| Total personal services | 558,883 | 558,883 | 465,554 | 93,329 |
| Commodities | | | | |
| Office supplies | 2,000 | 2,000 | - | 2,000 |
| Books and periodicals | 100 | 100 | - | 100 |
| Computer supplies | 5,000 | 155,000 | 153,219 | 1,781 |
| Operating supplies/materials | 1,000 | 1,000 | - | 1,000 |
| Food and beverages - human | 100 | 100 | - | 100 |
| Furniture and equipment - small value | 15,000 | 15,000 | - | 15,000 |
| Total commodities | 23,200 | 173,200 | 153,219 | 19,981 |
| Contractual services | | | | |
| Other professional services | 250,000 | 100,000 | 1,478 | 98,522 |
| Equipment maintenance agreement | 50,000 | 50,000 | 42,439 | 7,561 |
| Advertising, legal notices | 100 | 100 | - | 100 |
| Printing/publishing | - | 20 | 1 | 19 |
| Postage/mailing services | 100 | 80 | 5 | 75 |
| Education, training, and seminars | 5,000 | 5,000 | 2,020 | 2,980 |
| Mileage and travel | 4,000 | 4,000 | 1,678 | 2,322 |
| Meals and lodging | 4,000 | 4,000 | 2,037 | 1,963 |
| Dues and subscriptions | 500 | 500 | 250 | 250 |
| Freight and cartage service | 100 | 100 | - | 100 |
| Contingency | 38,817 | 38,817 | - | 38,817 |
| Total contractual services | 352,617 | 202,617 | 49,908 | 152,709 |
| Capital outlay | | | | |
| Computer hardware/software | 20,000 | 20,000 | - | 20,000 |
| Total GIS mapping - executive | 954,700 | 954,700 | 668,681 | 286,019 |

(Continued)

Geographical Information System Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| General and administrative (continued) | | | | |
| Mapping/planning - supervisor of assessments | | | | |
| Personal services | | | | |
| Salaries | $ 471,325 | $ 471,325 | $ 438,399 | $ 32,926 |
| Benefits | 236,958 | 236,958 | 217,343 | 19,615 |
| Total personal services | 708,283 | 708,283 | 655,742 | 52,541 |
| Commodities | | | | |
| Office supplies | 1,300 | 2,045 | 2,045 | - |
| Office supplies - toner cartridges | 6,000 | 4,630 | 4,043 | 587 |
| Computer supplies | 5,500 | 4,350 | 1,603 | 2,747 |
| Furniture and equipment - small value | 5,500 | 538 | - | 538 |
| Total commodities | 18,300 | 11,563 | 7,691 | 3,872 |
| Contractual services | | | | |
| Systems analyst/planning | 10,000 | 10,000 | - | 10,000 |
| Other professional services | - | 4,962 | 4,962 | - |
| Equipment maintenance agreement | - | 1,775 | 1,775 | - |
| Contingency | 38,817 | 38,817 | - | 38,817 |
| Total contractual services | 48,817 | 55,554 | 6,737 | 48,817 |
| Total mapping/planning - supervisor of assessments | 775,400 | 775,400 | 670,170 | 105,230 |
| Total expenditures | 1,730,100 | 1,730,100 | 1,338,851 | 391,249 |
| Net change in fund balance | $ - | $ - | 385,184 | $ 385,184 |
| Fund balance at beginning of year | | | 325,050 | |
| Fund balance at end of year | | | $ 710,234 | |

Highway Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Property taxes | $ 7,083,890 | $ 7,083,890 | $ 7,140,636 | $ 56,746 |
| Licenses and permits | 425,000 | 425,000 | 1,599,074 | 1,174,074 |
| Charges for services | 176,983 | 176,983 | 129,126 | (47,857) |
| Miscellaneous revenues | 100,000 | 100,000 | 173,187 | 73,187 |
| Total revenues | 7,785,873 | 7,785,873 | 9,042,023 | 1,256,150 |
| | | | | |
| Expenditures | | | | |
| Highways and roads | | | | |
| Personal services | | | | |
| Salaries | 5,151,686 | 5,108,125 | 4,572,021 | 536,104 |
| Benefits | 2,243,220 | 2,286,781 | 2,112,023 | 174,758 |
| Total personal services | 7,394,906 | 7,394,906 | 6,684,044 | 710,862 |
| Commodities | | | | |
| Office supplies | 7,000 | 8,000 | 7,482 | 518 |
| Copy machine supplies | 2,500 | 1,500 | 450 | 1,050 |
| Telephone supplies | 1,500 | 1,500 | 37 | 1,463 |
| Janitorial and cleaning supplies | 38,500 | 20,000 | 14,575 | 5,425 |
| Books and periodicals | 500 | 1,000 | 663 | 337 |
| Computer supplies | 5,000 | 5,000 | 1,859 | 3,141 |
| Buildings/grounds maintenance supplies | 5,000 | 5,000 | 3,429 | 1,571 |
| Operating supplies/materials | 20,000 | 20,800 | 20,750 | 50 |
| Food and beverages - human | 3,000 | 3,000 | 1,863 | 1,137 |
| Uniforms, clothing allowance | 8,700 | 8,700 | 5,157 | 3,543 |
| Vehicle licenses | 500 | 500 | 107 | 393 |
| Machinery and equipment parts | 110,000 | 170,700 | 169,220 | 1,480 |
| Shop supplies | 76,500 | 111,100 | 111,093 | 7 |
| Engineering supplies | 11,205 | 11,205 | 11,018 | 187 |
| Engineering lab - in house | 10,200 | 10,200 | 2,247 | 7,953 |
| Sign and safety supplies | 10,000 | 10,000 | 8,317 | 1,683 |
| Furniture and equipment - small value | 7,400 | 8,400 | 7,636 | 764 |
| Machinery and equipment - small value | 15,000 | 8,400 | 3,443 | 4,957 |
| Gas - energy supplies | 30,000 | 27,000 | 23,344 | 3,656 |
| Electricity - energy supplies | 38,000 | 30,000 | 22,509 | 7,491 |
| Electric energy - street lights | 56,500 | 74,500 | 71,724 | 2,776 |
| Water and sewer | 2,000 | 3,200 | 2,753 | 447 |
| Bottled water | 3,000 | 3,000 | 1,981 | 1,019 |
| Total commodities | 462,005 | 542,705 | 491,657 | 51,048 |

(Continued)

Highway Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| Highways and roads (continued) | | | | |
| Contractual services | | | | |
| Engineering services | $ 100,000 | $ 100,000 | $ 10,815 | $ 89,185 |
| Medical services | 3,000 | 3,500 | 3,390 | 110 |
| Systems analyst/planning | 8,100 | 13,000 | 9,923 | 3,077 |
| Laboratory services | 3,000 | 3,000 | - | 3,000 |
| Other professional services | 15,000 | 2,500 | - | 2,500 |
| Garbage disposal - cleaning | 26,000 | 26,000 | 11,593 | 14,407 |
| Tree trimming | 8,000 | 8,000 | 7,790 | 210 |
| Equipment maintenance agreement | 2,000 | 2,000 | 1,443 | 557 |
| Copier maintenance agreement | 1,500 | 1,500 | 1,395 | 105 |
| Machinery - repairs and maintenance | 110,000 | 97,000 | 46,430 | 50,570 |
| Buildings/grounds - repairs and maintenance | 50,000 | 50,000 | 45,341 | 4,659 |
| Radios/phones - repairs and maintenance | 5,000 | 5,000 | 3,480 | 1,520 |
| Auto repairs and maintenance | 120,000 | 197,000 | 194,264 | 2,736 |
| Construction-roads | 250,000 | 70,000 | 11,350 | 58,650 |
| Construction-signs | 1,000 | 1,000 | - | 1,000 |
| Construction-materials | 1,500 | 1,500 | 1,114 | 386 |
| Construction-maintenance | 300,000 | 136,234 | 117,951 | 18,283 |
| Construction-bridges | 50,000 | 43,000 | - | 43,000 |
| Construction-culverts | 6,000 | 6,000 | - | 6,000 |
| Construction-aggregates | 1,000 | 1,000 | - | 1,000 |
| Advertising, legal notices | 2,500 | 2,500 | 104 | 2,396 |
| Postage/mailing services | 4,800 | 4,800 | 254 | 4,546 |
| Education, training, and seminars | 5,000 | 5,000 | 1,215 | 3,785 |
| Mileage and travel | 7,000 | 7,000 | 6,610 | 390 |
| Meals and lodging | 3,000 | 3,000 | 1,654 | 1,346 |
| Dues and subscriptions | 9,600 | 9,600 | 5,938 | 3,662 |
| Telephone and other communication | 10,000 | 10,000 | 8,741 | 1,259 |
| Telephone service - regular | 3,000 | 6,000 | 5,849 | 151 |
| Telephone service - cellular | 3,500 | 3,500 | 330 | 3,170 |
| Freight and cartage service | 3,000 | 10,000 | 7,718 | 2,282 |
| Fuel surcharge | 1,000 | 1,000 | 236 | 764 |
| Finance charges/late fees | - | 100 | 58 | 42 |
| Contingency | 136,462 | 762 | - | 762 |
| Total contractual services | 1,249,962 | 830,496 | 504,986 | 325,510 |

(Continued)

Highway Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| Highways and roads (continued) | | | | |
| Capital outlay | | | | |
| Right of way/easements | $ 150,000 | $ 113,900 | $ 87,413 | $ 26,487 |
| Infrastructure | - | 338,766 | 338,766 | - |
| Machinery and equipment | 174,000 | 254,980 | 254,095 | 885 |
| Vehicles | 755,000 | 710,000 | 637,359 | 72,641 |
| Computer hardware/software | - | 120 | - | 120 |
| Total capital outlay | 1,079,000 | 1,417,766 | 1,317,633 | 100,133 |
| Other expenditures | 100,000 | 100,000 | - | 100,000 |
| Total expenditures | 10,285,873 | 10,285,873 | 8,998,320 | 1,287,553 |
| Excess (deficiency) of revenues over expenditures | (2,500,000) | (2,500,000) | 43,703 | 2,543,703 |
| Other financing sources | | | | |
| Transfers in | 2,500,000 | 2,500,000 | 2,496,811 | (3,189) |
| Net change in fund balance | $ - | $ - | 2,540,514 | $ 2,540,514 |
| Fund deficit at beginning of year | | | (4,648,525) | |
| Fund deficit at end of year | | | $ (2,108,011) | |

Township Motor Fuel Tax Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Intergovernmental | $ 1,723,000 | $ 1,723,000 | $ 1,401,688 | $ (321,312) |
| Charges for services | - | - | 15,216 | 15,216 |
| Investment income | 25,000 | 25,000 | 32,881 | 7,881 |
| Miscellaneous revenues | 100,000 | 100,000 | - | (100,000) |
| Total revenues | 1,848,000 | 1,848,000 | 1,449,785 | (398,215) |
| Expenditures | | | | |
| Highways and roads | | | | |
| Contractual services | | | | |
| Engineering services | 500,000 | 500,000 | 175,884 | 324,116 |
| Grounds/landscaping services | 10,000 | 10,000 | - | 10,000 |
| Tree trimming | 50,000 | 50,000 | 7,050 | 42,950 |
| Construction-roads | 500,000 | 500,000 | - | 500,000 |
| Construction-maintenance | 2,538,000 | 2,388,000 | 1,329,895 | 1,058,105 |
| Construction-bridges | 1,000,000 | 1,150,000 | 1,140,722 | 9,278 |
| Total contractual services | 4,598,000 | 4,598,000 | 2,653,551 | 1,944,449 |
| Capital outlay | | | | |
| Right of way/easements | 50,000 | 50,000 | - | 50,000 |
| Other expenditures | 100,000 | 100,000 | - | 100,000 |
| Total expenditures | 4,748,000 | 4,748,000 | 2,653,551 | 2,094,449 |
| Net change in fund balance | $ (2,900,000) | $ (2,900,000) | (1,203,766) | $ 1,696,234 |
| Fund balance at beginning of year | | | 4,423,231 | |
| Fund balance at end of year | | | $ 3,219,465 | |

Bridge Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Property taxes | $ 627,000 | $ 627,000 | $ 624,922 | $ (2,078) |
| Expenditures | | | | |
| Highways and roads | | | | |
| Contractual services | | | | |
| Engineering services | 300,000 | 300,000 | 121,316 | 178,684 |
| Construction-bridges | 377,000 | 377,000 | 342,162 | 34,838 |
| Total expenditures | 677,000 | 677,000 | 463,478 | 213,522 |
| Net change in fund balance | $ (50,000) | $ (50,000) | 161,444 | $ 211,444 |
| Fund balance at beginning of year | | | 66,474 | |
| Fund balance at end of year | | | $ 227,918 | |

Federal Matching Tax Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Property taxes | $ 57,589 | $ 57,589 | $ 66,972 | $ 9,383 |
| Expenditures | | | | |
| Highways and roads | | | | |
| Capital outlay | | | | |
| Infrastructure | 1,139,494 | 1,139,494 | 327,815 | 811,679 |
| Net change in fund balance | $ (1,081,905) | $ (1,081,905) | (260,843) | $ 821,062 |
| Fund balance at beginning of year | | | 1,272,437 | |
| Fund balance at end of year | | | $ 1,011,594 | |

Circuit Court Automation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Charges for services | $ 1,300,000 | $ 1,300,000 | $ 1,207,258 | $ (92,742) |
| Investment income | 26,000 | 26,000 | 44,103 | 18,103 |
| Miscellaneous revenues | 300,000 | 300,000 | - | (300,000) |
| Total revenues | 1,626,000 | 1,626,000 | 1,251,361 | (374,639) |
| | | | | |
| Expenditures | | | | |
| Judicial | | | | |
| Personal services | | | | |
| Salaries | 729,940 | 726,263 | 556,564 | 169,699 |
| Benefits | 302,783 | 306,460 | 243,610 | 62,850 |
| Total personal services | 1,032,723 | 1,032,723 | 800,174 | 232,549 |
| Commodities | | | | |
| Office supplies | 6,000 | 5,500 | 1,378 | 4,122 |
| Educational materials | 1,000 | 1,000 | - | 1,000 |
| Books and periodicals | 1,000 | 1,000 | - | 1,000 |
| Computer supplies | 80,000 | 230,000 | 196,196 | 33,804 |
| Food and beverages - human | - | 1,000 | 316 | 684 |
| Furniture and equipment - small value | 60,000 | 40,000 | 10,860 | 29,140 |
| Total commodities | 148,000 | 278,500 | 208,750 | 69,750 |
| Contractual services | | | | |
| Legal services | 40,000 | 40,000 | 29,364 | 10,636 |
| Consulting services | 100,000 | 100,000 | 1,000 | 99,000 |
| Systems analyst/planning | 380,000 | 221,000 | 116,548 | 104,452 |
| Other professional services | 20,000 | 44,000 | 29,000 | 15,000 |
| Equipment maintenance agreement | 60,000 | 60,000 | 32,947 | 27,053 |
| Computers/printers - repairs | 3,000 | 6,000 | 4,933 | 1,067 |
| Rentals - land and building | 30,000 | 30,000 | - | 30,000 |
| Education, training, and seminars | 15,000 | 15,000 | 2,400 | 12,600 |
| Tuition reimbursement | 5,000 | 5,000 | - | 5,000 |
| Mileage and travel | 8,000 | 8,000 | 2,055 | 5,945 |
| Meals and lodging | 6,000 | 6,000 | 2,568 | 3,432 |
| Dues and subscriptions | 500 | 500 | 216 | 284 |
| Telephone service - regular | 3,600 | 3,600 | 3,113 | 487 |
| Telephone service - cellular | - | 1,500 | 1,026 | 474 |
| Freight and cartage service | 1,500 | 1,500 | 352 | 1,148 |
| Total contractual services | 672,600 | 542,100 | 225,522 | 316,578 |

(Continued)

Circuit Court Automation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| Judicial (continued) | | | | |
| Capital outlay | | | | |
| Office furniture and equipment | $ 30,000 | $ 30,000 | $ 15,765 | $ 14,235 |
| Computer hardware/software | 500,000 | 500,000 | - | 500,000 |
| Total capital outlay | 530,000 | 530,000 | 15,765 | 514,235 |
| Other expenditures | 300,000 | 300,000 | - | 300,000 |
| Total expenditures | 2,683,323 | 2,683,323 | 1,250,211 | 1,433,112 |
| Net change in fund balance | $ (1,057,323) | $ (1,057,323) | 1,150 | $ 1,058,473 |
| Fund balance at beginning of year | | | 5,984,307 | |
| Fund balance at end of year | | | $ 5,985,457 | |

Alimony and Child Support Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Intergovernmental | $ 60,000 | $ 60,000 | $ 36,270 | $ (23,730) |
| Charges for services | 100,000 | 100,000 | 95,896 | (4,104) |
| Investment income | 1,500 | 1,500 | 328 | (1,172) |
| Total revenues | 161,500 | 161,500 | 132,494 | (29,006) |
| Expenditures | | | | |
| Judicial | | | | |
| Personal services | | | | |
| Salaries | 126,544 | 126,544 | 97,629 | 28,915 |
| Benefits | 80,283 | 80,283 | 60,112 | 20,171 |
| Total personal services | 206,827 | 206,827 | 157,741 | 49,086 |
| Commodities | | | | |
| Office supplies | 1,000 | 1,000 | - | 1,000 |
| Contractual services | | | | |
| Systems analyst/planning | 2,000 | 2,000 | 995 | 1,005 |
| Other professional services | 1,000 | 1,000 | - | 1,000 |
| Equipment maintenance agreement | 1,000 | 1,000 | - | 1,000 |
| Printing/publishing | 1,000 | 1,000 | - | 1,000 |
| Postage/mailing services | 1,500 | 1,500 | 921 | 579 |
| Freight and cartage service | 300 | 300 | - | 300 |
| Total contractual services | 6,800 | 6,800 | 1,916 | 4,884 |
| Total expenditures | 214,627 | 214,627 | 159,657 | 54,970 |
| Net change in fund balance | $ (53,127) | $ (53,127) | (27,163) | $ 25,964 |
| Fund balance at beginning of year | | | 95,815 | |
| Fund balance at end of year | | | $ 68,652 | |

Court Document Storage Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Charges for services | $ 1,300,000 | $ 1,300,000 | $ 1,207,274 | $ (92,726) |
| Investment income | 6,000 | 6,000 | 835 | (5,165) |
| Total revenues | 1,306,000 | 1,306,000 | 1,208,109 | (97,891) |
| Expenditures | | | | |
| Judicial | | | | |
| Personal services | | | | |
| Salaries | 793,509 | 793,509 | 423,433 | 370,076 |
| Benefits | 559,457 | 559,457 | 310,559 | 248,898 |
| Total personal services | 1,352,966 | 1,352,966 | 733,992 | 618,974 |
| Commodities | | | | |
| Office supplies | 75,000 | 59,500 | 47,122 | 12,378 |
| Furniture and equipment - small value | 5,000 | - | - | - |
| Total commodities | 80,000 | 59,500 | 47,122 | 12,378 |
| Contractual services | | | | |
| Systems analyst/planning | - | 10,500 | 10,464 | 36 |
| Film processing services | 120,000 | 92,000 | 61,972 | 30,028 |
| Equipment maintenance agreement | 12,000 | 5,200 | 756 | 4,444 |
| Machinery - repairs and maintenance | 2,000 | 3,000 | 2,781 | 219 |
| Rentals - land and building | 4,000 | 4,000 | 1,381 | 2,619 |
| Rentals - equipment | 2,000 | 2,000 | 1,325 | 675 |
| Printing/publishing | 55,000 | 97,000 | 96,005 | 995 |
| Freight and cartage service | 3,500 | 5,300 | 4,575 | 725 |
| Contingency | 1,000 | 1,000 | - | 1,000 |
| Total contractual services | 199,500 | 220,000 | 179,259 | 40,741 |
| Capital outlay | | | | |
| Office furniture and equipment | 12,000 | 12,000 | - | 12,000 |
| Total expenditures | 1,644,466 | 1,644,466 | 960,373 | 684,093 |
| Net change in fund balance | $ (338,466) | $ (338,466) | 247,736 | $ 586,202 |
| Fund balance at beginning of year | | | 120,036 | |
| Fund balance at end of year | | | $ 367,772 | |

Circuit Clerk Operations and Administrative Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Charges for services | $ 195,000 | $ 195,000 | $ 203,427 | $ 8,427 |
| Investment income | 4,000 | 4,000 | 869 | (3,131) |
| Total revenues | 199,000 | 199,000 | 204,296 | 5,296 |
| Expenditures | | | | |
| Judicial | | | | |
| Personal services | | | | |
| Salaries | 203,660 | 203,660 | 197,613 | 6,047 |
| Benefits | 87,901 | 87,901 | 80,698 | 7,203 |
| Total personal services | 291,561 | 291,561 | 278,311 | 13,250 |
| Contractual services | | | | |
| Contingency | 8,868 | 8,868 | - | 8,868 |
| Total expenditures | 300,429 | 300,429 | 278,311 | 22,118 |
| Net change in fund balance | $ (101,429) | $ (101,429) | (74,015) | $ 27,414 |
| Fund balance at beginning of year | | | 189,290 | |
| Fund balance at end of year | | | $ 115,275 | |

Circuit Clerk Electronic Citation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Charges for services | $ 177,000 | $ 177,000 | $ 130,186 | $ (46,814) |
| Investment income | - | - | 2,318 | 2,318 |
| Total revenues | 177,000 | 177,000 | 132,504 | (44,496) |
| | | | | |
| Expenditures | | | | |
| Judicial | | | | |
| Personal services | | | | |
| Salaries | 52,000 | 52,000 | 21,865 | 30,135 |
| Benefits | 26,258 | 26,258 | 11,568 | 14,690 |
| Total personal services | 78,258 | 78,258 | 33,433 | 44,825 |
| Commodities | | | | |
| Computer supplies | 10,000 | 10,000 | - | 10,000 |
| Furniture and equipment - small value | 5,000 | 3,800 | - | 3,800 |
| Total commodities | 15,000 | 13,800 | - | 13,800 |
| Contractual services | | | | |
| Systems analyst/planning | 105,000 | 92,600 | - | 92,600 |
| Other professional services | 30,000 | 30,000 | - | 30,000 |
| Printing/publishing | - | 11,800 | 11,184 | 616 |
| Meals and lodging | - | 200 | 97 | 103 |
| Freight and cartage service | - | 1,600 | 771 | 829 |
| Total contractual services | 135,000 | 136,200 | 12,052 | 124,148 |
| Capital outlay | | | | |
| Computer hardware/software | 35,000 | 35,000 | - | 35,000 |
| Total expenditures | 263,258 | 263,258 | 45,485 | 217,773 |
| | | | | |
| Net change in fund balance | $ (86,258) | $ (86,258) | 87,019 | $ 173,277 |
| | | | | |
| Fund balance at beginning of year | | | 413,475 | |
| | | | | |
| Fund balance at end of year | | | $ 500,494 | |

Circuit Court CASA Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Charges for services | $ 75,000 | $ 75,000 | $ 40,160 | $ (34,840) |
| Investment income | - | - | 31 | 31 |
| Total revenues | 75,000 | 75,000 | 40,191 | (34,809) |
| Expenditures | | | | |
| Judicial | | | | |
| Contractual services | | | | |
| Other professional services | 75,000 | 75,000 | 46,535 | 28,465 |
| Net change in fund balance | $ - | $ - | (6,344) | $ (6,344) |
| Fund balance at beginning of year | | | 10,077 | |
| Fund balance at end of year | | | $ 3,733 | |

State's Attorney Automation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Charges for services | $ 56,000 | $ 56,000 | $ 47,368 | $ (8,632) |
| Investment income | - | - | 383 | 383 |
| Total revenues | 56,000 | 56,000 | 47,751 | (8,249) |
| | | | | |
| Expenditures | | | | |
| Judicial | | | | |
| Commodities | | | | |
| Computer supplies | 36,000 | 35,900 | 26,999 | 8,901 |
| Contractual services | | | | |
| Freight and cartage service | - | 100 | 32 | 68 |
| Capital outlay | | | | |
| Computer hardware/software | 20,000 | 20,000 | - | 20,000 |
| Total expenditures | 56,000 | 56,000 | 27,031 | 28,969 |
| | | | | |
| Net change in fund balance | $ - | $ - | 20,720 | $ 20,720 |
| | | | | |
| Fund balance at beginning of year | | | 72,695 | |
| | | | | |
| Fund balance at end of year | | | $ 93,415 | |

State's Attorney Money Laundering Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Intergovernmental | $ 145,000 | $ 165,000 | $ 469,870 | $ 304,870 |
| Investment income | - | - | 920 | 920 |
| Miscellaneous revenues | 80,000 | 60,000 | - | (60,000) |
| Total revenues | 225,000 | 225,000 | 470,790 | 245,790 |
| Expenditures | | | | |
| Judicial | | | | |
| Personal services | | | | |
| Salaries | 97,000 | 97,000 | 92,847 | 4,153 |
| Benefits | 18,576 | 18,576 | 34,623 | (16,047) |
| Total personal services | 115,576 | 115,576 | 127,470 | (11,894) |
| Commodities | | | | |
| Office supplies | - | 2,100 | 1,861 | 239 |
| Educational materials | 500 | - | - | - |
| Computer supplies | 1,500 | - | - | - |
| Food and beverages - human | - | 1,060 | 860 | 200 |
| Fuel and lubricants | 100 | - | - | - |
| Furniture and equipment - small value | 1,800 | 29 | - | 29 |
| Total commodities | 3,900 | 3,189 | 2,721 | 468 |
| Contractual services | | | | |
| Other professional services | - | 572 | 572 | - |
| Rentals - land and building | - | 1,250 | 1,250 | - |
| Non county capital equipment reimbursement | - | 16,521 | 16,521 | - |
| Printing/publishing | - | 631 | 631 | - |
| Education, training, and seminars | - | 49 | - | 49 |
| Mileage and travel | 1,200 | 2,200 | 2,067 | 133 |
| Meals and lodging | 500 | 457 | 367 | 90 |
| Freight and cartage service | 150 | 425 | 425 | - |
| Contingency | 13,674 | 4,130 | 2,000 | 2,130 |
| Total contractual services | 15,524 | 26,235 | 23,833 | 2,402 |
| Capital outlay | | | | |
| Vehicles | - | 16,521 | 13,918 | 2,603 |
| Office furniture and equipment | 10,000 | 3,479 | - | 3,479 |
| Total capital outlay | 10,000 | 20,000 | 13,918 | 6,082 |
| Other expenditures | 80,000 | 60,000 | - | 60,000 |
| Total expenditures | 225,000 | 225,000 | 167,942 | 57,058 |
| Net change in fund balance | $ - | $ - | 302,848 | $ 302,848 |
| Fund balance at beginning of year | | | 151,118 | |
| Fund balance at end of year | | | $ 453,966 | |

State's Attorney State Drug Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Fines and forfeitures | $ 185,000 | $ 185,000 | $ 134,913 | $ (50,087) |
| Investment income | - | - | 157 | 157 |
| Miscellaneous revenues | 25,000 | 25,000 | - | (25,000) |
| Total revenues | 210,000 | 210,000 | 135,070 | (74,930) |
| Expenditures | | | | |
| Judicial | | | | |
| Personal services | | | | |
| Salaries | 150,360 | 148,191 | 97,238 | 50,953 |
| Benefits | 54,244 | 56,413 | 37,895 | 18,518 |
| Total personal services | 204,604 | 204,604 | 135,133 | 69,471 |
| Commodities | | | | |
| Food and beverages - human | - | 128 | 128 | - |
| Furniture and equipment - small value | 5,000 | - | - | - |
| Total commodities | 5,000 | 128 | 128 | - |
| Contractual services | | | | |
| Other professional services | - | 4,500 | 4,470 | 30 |
| Auto repairs and maintenance | 1,000 | 872 | - | 872 |
| Education, training, and seminars | 1,000 | 1,000 | - | 1,000 |
| Mileage and travel | 500 | 500 | - | 500 |
| Meals and lodging | 100 | 100 | - | 100 |
| Dues and subscriptions | 342 | 842 | 390 | 452 |
| Freight and cartage service | 200 | 200 | - | 200 |
| Employee parking reimbursement | 480 | 480 | 480 | - |
| Total contractual services | 3,622 | 8,494 | 5,340 | 3,154 |
| Other expenditures | 25,000 | 25,000 | - | 25,000 |
| Total expenditures | 238,226 | 238,226 | 140,601 | 97,625 |
| Net change in fund balance | $ (28,226) | $ (28,226) | (5,531) | $ 22,695 |
| Fund balance at beginning of year | | | 65,069 | |
| Fund balance at end of year | | | $ 59,538 | |

State's Attorney Federal Drug Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Fines and forfeitures | $ 75,000 | $ 75,000 | $ - | $ (75,000) |
| Investment income | - | - | 324 | 324 |
| Miscellaneous revenues | 25,000 | 25,000 | - | (25,000) |
| Total revenues | 100,000 | 100,000 | 324 | (99,676) |
| Expenditures | | | | |
| Judicial | | | | |
| Commodities | | | | |
| Educational materials | 5,000 | 5,000 | - | 5,000 |
| Computer supplies | 5,000 | 5,000 | - | 5,000 |
| Uniforms, clothing allowance | - | 3,200 | 3,200 | - |
| Furniture and equipment - small value | 15,000 | 15,000 | 540 | 14,460 |
| Machinery and equipment - small value | 15,000 | 15,000 | - | 15,000 |
| Total commodities | 40,000 | 43,200 | 3,740 | 39,460 |
| Contractual services | | | | |
| Subgrant awards/obligations | 40,000 | 40,000 | - | 40,000 |
| Expert witness services | 20,000 | 16,800 | - | 16,800 |
| Other professional services | 10,000 | 10,000 | - | 10,000 |
| Education, training, and seminars | 20,000 | 20,000 | 639 | 19,361 |
| Mileage and travel | 5,000 | 4,850 | 951 | 3,899 |
| Meals and lodging | 5,000 | 5,650 | 5,454 | 196 |
| Contingency | 72,651 | 72,151 | - | 72,151 |
| Total contractual services | 172,651 | 169,451 | 7,044 | 162,407 |
| Capital outlay | | | | |
| Vehicles | 20,000 | 6,591 | - | 6,591 |
| Office furniture and equipment | - | 13,409 | 12,869 | 540 |
| Total capital outlay | 20,000 | 20,000 | 12,869 | 7,131 |
| Other expenditures | 25,000 | 25,000 | - | 25,000 |
| Total expenditures | 257,651 | 257,651 | 23,653 | 233,998 |
| Net change in fund balance | $ (157,651) | $ (157,651) | (23,329) | $ 134,322 |
| Fund balance at beginning of year | | | 131,729 | |
| Fund balance at end of year | | | $ 108,400 | |

State's Attorney Drug Prosecution Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Intergovernmental | $ - | $ 151,088 | $ 114,988 | $ (36,100) |
| Charges for services | 605,320 | 605,320 | 598,240 | (7,080) |
| Investment income | 7,000 | 7,000 | 6,051 | (949) |
| Miscellaneous revenues | 200,000 | 200,000 | - | (200,000) |
| Total revenues | 812,320 | 963,408 | 719,279 | (244,129) |
| | | | | |
| Expenditures | | | | |
| Judicial | | | | |
| Personal services | | | | |
| Salaries | 224,507 | 346,564 | 323,980 | 22,584 |
| Benefits | 92,643 | 163,093 | 146,441 | 16,652 |
| Total personal services | 317,150 | 509,657 | 470,421 | 39,236 |
| Commodities | | | | |
| Office supplies | 10,000 | 12,227 | 3,183 | 9,044 |
| Telephone supplies | 400 | 1,305 | 905 | 400 |
| Janitorial and cleaning supplies | 500 | 500 | - | 500 |
| Educational materials | 2,500 | 4,141 | 3,928 | 213 |
| Books and periodicals | 200 | 200 | 200 | - |
| Computer supplies | 4,000 | 6,494 | 2,831 | 3,663 |
| Buildings/grounds maintenance supplies | 2,000 | 2,000 | 69 | 1,931 |
| Operating supplies/materials | 15,000 | 15,000 | 7,202 | 7,798 |
| Food and beverages - human | 2,500 | 2,500 | 2,130 | 370 |
| Food - canine | 400 | 400 | - | 400 |
| Medical supplies | 46,000 | 49,831 | 10,990 | 38,841 |
| Drugs and medicines | 16,000 | 19,833 | 497 | 19,336 |
| Linens and bedding | 500 | 500 | - | 500 |
| Fuel and lubricants | 300 | 300 | 102 | 198 |
| Vehicle licenses | 600 | 600 | 242 | 358 |
| Furniture and equipment - small value | 4,000 | 4,000 | 583 | 3,417 |
| Machinery and equipment - small value | 1,000 | 1,000 | 738 | 262 |
| Gas - energy supplies | 5,000 | 5,000 | 1,713 | 3,287 |
| Electricity - energy supplies | 5,000 | 5,000 | 2,816 | 2,184 |
| Water and sewer | 4,000 | 4,000 | 2,678 | 1,322 |
| Total commodities | 119,900 | 134,831 | 40,807 | 94,024 |
| Contractual services | | | | |
| Spaying of animals | 400 | 400 | - | 400 |
| Medical services | 30,000 | 31,140 | 29,816 | 1,324 |
| Consulting services | 500 | 500 | - | 500 |

(Continued)

State's Attorney Drug Prosecution Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| Judicial (continued) | | | | |
| Contractual services (continued) | | | | |
| Systems analyst/planning | $ 1,000 | $ 1,000 | $ - | $ 1,000 |
| Other professional services | 180,000 | 242,413 | 162,103 | 80,310 |
| Tree trimming | 300 | 300 | - | 300 |
| Security service contract | 1,000 | 1,000 | 994 | 6 |
| Copier maintenance agreement | 360 | 860 | 741 | 119 |
| Machinery - repairs and maintenance | 1,000 | 1,000 | - | 1,000 |
| Buildings/grounds - repairs and maintenance | 2,000 | 2,000 | 919 | 1,081 |
| Auto repairs and maintenance | 3,000 | 7,000 | 3,749 | 3,251 |
| Rentals - land and building | - | 800 | 400 | 400 |
| Rentals - equipment | 150 | 150 | - | 150 |
| Advertising, legal notices | 200 | 1,100 | 800 | 300 |
| Printing/publishing | 400 | 800 | 333 | 467 |
| Postage/mailing services | 400 | 400 | 18 | 382 |
| Education, training, and seminars | 7,000 | 8,200 | 6,843 | 1,357 |
| Mileage and travel | 8,000 | 8,252 | 1,026 | 7,226 |
| Meals and lodging | 17,000 | 13,770 | 3,598 | 10,172 |
| Dues and subscriptions | 4,800 | 5,800 | 5,520 | 280 |
| Telephone service - regular | 3,000 | 3,000 | 880 | 2,120 |
| Freight and cartage service | 1,400 | 1,400 | 228 | 1,172 |
| Finance charges/late fees | 100 | 100 | 10 | 90 |
| Employee parking reimbursement | 1,000 | 1,000 | 960 | 40 |
| Contingency | 100,000 | 100,000 | - | 100,000 |
| Drug court activities | 2,400 | 2,400 | 218 | 2,182 |
| Total contractual services | 365,410 | 434,785 | 219,156 | 215,629 |
| Other expenditures | 200,000 | 74,275 | - | 74,275 |
| Total expenditures | 1,002,460 | 1,153,548 | 730,384 | 423,164 |
| Net change in fund balance | $ (190,140) | $ (190,140) | (11,105) | $ 179,035 |
| Fund balance at beginning of year | | | 881,343 | |
| Fund balance at end of year | | | $ 870,238 | |

Law Library Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Charges for services | $ 450,000 | $ 450,000 | $ 300,810 | $ (149,190) |
| Expenditures | | | | |
| Judicial | | | | |
| Personal services | | | | |
| Salaries | 114,988 | 109,638 | 104,146 | 5,492 |
| Benefits | 54,621 | 59,971 | 60,786 | (815) |
| Total personal services | 169,609 | 169,609 | 164,932 | 4,677 |
| Commodities | | | | |
| Office supplies | 5,700 | 5,700 | 3,062 | 2,638 |
| Telephone supplies | 300 | 300 | - | 300 |
| Educational materials | 600 | 600 | - | 600 |
| Books and periodicals | 5,500 | 5,500 | 39 | 5,461 |
| Computer supplies | 9,000 | 9,000 | 2,049 | 6,951 |
| Furniture and equipment - small value | 15,600 | 17,700 | 17,653 | 47 |
| Total commodities | 36,700 | 38,800 | 22,803 | 15,997 |
| Contractual services | | | | |
| Equipment maintenance agreement | 1,600 | 1,600 | - | 1,600 |
| Computers/printers - repairs | 2,000 | 2,000 | - | 2,000 |
| Printing/publishing | 200 | 200 | 30 | 170 |
| Dues and subscriptions | 195,000 | 195,000 | 157,774 | 37,226 |
| Telephone and other communication | 600 | 600 | - | 600 |
| Freight and cartage service | 2,200 | 2,200 | 1,049 | 1,151 |
| Contingency | 42,091 | 39,991 | - | 39,991 |
| Total contractual services | 243,691 | 241,591 | 158,853 | 82,738 |
| Total expenditures | 450,000 | 450,000 | 346,588 | 103,412 |
| Net change in fund balance | $ - | $ - | (45,778) | $ (45,778) |
| Fund balance at beginning of year | | | 1,361,242 | |
| Fund balance at end of year | | | $ 1,315,464 | |

Probation Services Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Charges for services | $ 877,080 | $ 877,080 | $ 933,930 | $ 56,850 |
| Miscellaneous revenues | 50,000 | 50,000 | - | (50,000) |
| Total revenues | 927,080 | 927,080 | 933,930 | 6,850 |
| | | | | |
| Expenditures | | | | |
| Judicial | | | | |
| Personal services | | | | |
| Salaries | 72,000 | 71,935 | 60,705 | 11,230 |
| Benefits | 5,508 | 5,573 | 4,900 | 673 |
| Total personal services | 77,508 | 77,508 | 65,605 | 11,903 |
| Commodities | | | | |
| Office supplies | 7,500 | 21,500 | 20,223 | 1,277 |
| Computer supplies | 20,500 | 55,818 | 38,251 | 17,567 |
| Operating supplies/materials | 16,500 | 16,500 | 11,661 | 4,839 |
| Uniforms, clothing allowance | 1,000 | 2,000 | 1,973 | 27 |
| Fuel and lubricants | 1,000 | 1,000 | 226 | 774 |
| Sign and safety supplies | 5,996 | 11,416 | 10,091 | 1,325 |
| Furniture and equipment - small value | 22,000 | 7,312 | 4,813 | 2,499 |
| Total commodities | 74,496 | 115,546 | 87,238 | 28,308 |
| Contractual services | | | | |
| Medical services | 22,000 | 5,950 | 632 | 5,318 |
| Systems analyst/planning | 10,000 | 10,000 | 6,029 | 3,971 |
| Contractual instruction service | 10,000 | 10,000 | 1,706 | 8,294 |
| Court interpreter services | 1,200 | 1,200 | 463 | 737 |
| Laboratory services | 72,000 | 62,000 | 46,495 | 15,505 |
| Other professional services | 15,000 | 15,000 | 7,360 | 7,640 |
| Temporary contracted services | 126,750 | 111,750 | 60,480 | 51,270 |
| Computers/printers - repairs | 5,000 | 4,000 | 338 | 3,662 |
| Auto repairs and maintenance | 10,000 | 10,000 | 5,119 | 4,881 |
| Printing/publishing | 500 | 500 | 220 | 280 |
| Education, training, and seminars | 10,000 | 10,000 | 5,305 | 4,695 |
| Mileage and travel | 4,000 | 4,000 | 293 | 3,707 |
| Meals and lodging | 5,000 | 4,900 | 2,716 | 2,184 |
| Dues and subscriptions | 2,250 | 2,250 | 1,749 | 501 |
| Telephone and other communication | 7,200 | 8,200 | 7,978 | 222 |
| Freight and cartage service | 1,000 | 1,100 | 1,098 | 2 |
| Employee parking reimbursement | 9,800 | 9,800 | 9,780 | 20 |
| Contingency | 155,715 | 155,715 | - | 155,715 |
| Total contractual services | 467,415 | 426,365 | 157,761 | 268,604 |

(Continued)

Probation Services Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| Judicial (continued) | | | | |
| Capital outlay | | | | |
| Vehicles | $ 28,050 | $ 28,050 | $ 26,964 | $ 1,086 |
| Computer hardware/software | - | - | 17,413 | (17,413) |
| Total capital outlay | 28,050 | 28,050 | 44,377 | (16,327) |
| Other expenditures | 50,000 | 50,000 | - | 50,000 |
| Total expenditures | 697,469 | 697,469 | 354,981 | 342,488 |
| Excess of revenues over expenditures | 229,611 | 229,611 | 578,949 | 349,338 |
| Other financing uses | | | | |
| Transfers out | (229,611) | (229,611) | (133,099) | 96,512 |
| Net change in fund balance | $ - | $ - | 445,850 | $ 445,850 |
| Fund balance at beginning of year | | | 2,635,123 | |
| Fund balance at end of year | | | $ 3,080,973 | |

Children's Advocacy Center Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Intergovernmental | $ 204,745 | $ 204,745 | $ 179,414 | $ (25,331) |
| Charges for services | 70,000 | 70,000 | 71,867 | 1,867 |
| Investment income | 500 | 500 | 118 | (382) |
| Miscellaneous revenues | 91,755 | 91,755 | 85,000 | (6,755) |
| Total revenues | 367,000 | 367,000 | 336,399 | (30,601) |
| Expenditures | | | | |
| Judicial | | | | |
| Personal services | | | | |
| Salaries | 173,286 | 185,251 | 180,546 | 4,705 |
| Benefits | 98,384 | 109,719 | 96,514 | 13,205 |
| Total personal services | 271,670 | 294,970 | 277,060 | 17,910 |
| Commodities | | | | |
| Office supplies | 2,000 | 614 | 614 | - |
| Educational materials | 800 | - | - | - |
| Books and periodicals | 500 | - | - | - |
| Food and beverages - human | 1,000 | 922 | 922 | - |
| Total commodities | 4,300 | 1,536 | 1,536 | - |
| Contractual services | | | | |
| Other professional services | 52,000 | 63,467 | 63,455 | 12 |
| Printing/publishing | 3,000 | 304 | 304 | - |
| Education, training, and seminars | - | 49 | 49 | - |
| Mileage and travel | 1,000 | 850 | 850 | - |
| Meals and lodging | 1,000 | 668 | 668 | - |
| Dues and subscriptions | 200 | 36 | 36 | - |
| Freight and cartage service | 100 | - | - | - |
| Employee parking reimbursement | 1,920 | 1,920 | 1,920 | - |
| Contingency | 5,310 | - | - | - |
| Total contractual services | 64,530 | 67,294 | 67,282 | 12 |
| Other expenditures | 26,500 | 3,200 | - | 3,200 |
| Total expenditures | 367,000 | 367,000 | 345,878 | 21,122 |
| Net change in fund balance | $ - | $ - | (9,479) | $ (9,479) |
| Fund balance at beginning of year | | | 28,139 | |
| Fund balance at end of year | | | $ 18,660 | |

Child Exchange Center Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Charges for services | $ 150,000 | $ 150,000 | $ 116,317 | $ (33,683) |
| Expenditures | | | | |
| Judicial | | | | |
| Personal services | | | | |
| Salaries | 40,000 | 40,000 | 48,484 | (8,484) |
| Benefits | 3,060 | 3,060 | 357 | 2,703 |
| Total personal services | 43,060 | 43,060 | 48,841 | (5,781) |
| Contractual services | | | | |
| Other professional services | 3,590 | 3,590 | - | 3,590 |
| Contingency | 103,350 | 103,350 | - | 103,350 |
| Total contractual services | 106,940 | 106,940 | - | 106,940 |
| Total expenditures | 150,000 | 150,000 | 48,841 | 101,159 |
| Net change in fund balance | $ - | $ - | 67,476 | $ 67,476 |
| Fund balance at beginning of year | | | 1,364,011 | |
| Fund balance at end of year | | | $ 1,431,487 | |

Juvenile Drug Court Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Intergovernmental | $ 2,000 | $ 2,000 | $ 1,000 | $ (1,000) |
| Expenditures | | | | |
| Judicial | | | | |
| Commodities | | | | |
| Office supplies | 650 | 650 | - | 650 |
| Food and beverages - human | 150 | 150 | - | 150 |
| Total commodities | 800 | 800 | - | 800 |
| Contractual services | | | | |
| Other professional services | 1,200 | 1,200 | - | 1,200 |
| Total expenditures | 2,000 | 2,000 | - | 2,000 |
| Net change in fund balance | $ - | $ - | 1,000 | $ 1,000 |
| Fund balance at beginning of year | | | 1,589 | |
| Fund balance at end of year | | | $ 2,589 | |

Off Duty Assignment Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Charges for services | $ 220,000 | $ 220,000 | $ 662,900 | $ 442,900 |
| Expenditures | | | | |
| Public safety | | | | |
| Personal services | | | | |
| Salaries | 140,000 | 140,000 | 402,268 | (262,268) |
| Benefits | 54,095 | 54,095 | 136,008 | (81,913) |
| Total personal services | 194,095 | 194,095 | 538,276 | (344,181) |
| Contractual services | | | | |
| Auto repairs and maintenance | 20,634 | 20,634 | - | 20,634 |
| General liabilities deductible | 5,271 | 5,271 | - | 5,271 |
| Total contractual services | 25,905 | 25,905 | - | 25,905 |
| Total expenditures | 220,000 | 220,000 | 538,276 | (318,276) |
| Net change in fund balance | $ - | $ - | 124,624 | $ 124,624 |
| Fund balance at beginning of year | | | 92,691 | |
| Fund balance at end of year | | | $ 217,315 | |

Sheriff's Weight Scale Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Fines and forfeitures | $ 720,000 | $ 720,000 | $ 850,241 | $ 130,241 |
| Expenditures | | | | |
| Public safety | | | | |
| Personal services | | | | |
| Salaries | 210,000 | 210,000 | 174,482 | 35,518 |
| Benefits | 71,001 | 71,001 | 58,992 | 12,009 |
| Total personal services | 281,001 | 281,001 | 233,474 | 47,527 |
| Commodities | | | | |
| Office supplies | 57,774 | 45,858 | 7,746 | 38,112 |
| Educational materials | 3,000 | 3,000 | - | 3,000 |
| Books and periodicals | 500 | 500 | - | 500 |
| Computer supplies | 3,200 | 15,116 | 11,991 | 3,125 |
| Uniforms, clothing allowance | 3,000 | 3,000 | 2,146 | 854 |
| Squad car supply/arsenal | 3,500 | 3,500 | 1,632 | 1,868 |
| Machinery and equipment parts | 6,000 | 6,000 | 1,174 | 4,826 |
| Furniture and equipment - small value | 3,000 | 4,233 | 4,233 | - |
| Machinery and equipment - small value | 125,000 | 118,205 | - | 118,205 |
| Total commodities | 204,974 | 199,412 | 28,922 | 170,490 |
| Contractual services | | | | |
| Film processing services | 1,000 | 1,000 | - | 1,000 |
| Other professional services | 1,525 | 7,925 | 6,400 | 1,525 |
| Equipment maintenance agreement | - | 395 | 395 | - |
| Machinery - repairs and maintenance | 1,500 | 3,500 | 2,818 | 682 |
| Buildings/grounds - repairs and maintenance | 12,500 | 9,267 | - | 9,267 |
| Auto repairs and maintenance | 10,000 | 10,000 | 1,613 | 8,387 |
| Printing/publishing | 2,000 | 2,000 | - | 2,000 |
| Education, training, and seminars | 13,000 | 13,000 | 12,424 | 576 |
| Mileage and travel | 500 | 500 | - | 500 |
| Meals and lodging | 5,000 | 5,000 | - | 5,000 |
| Dues and subscriptions | 1,000 | 1,000 | 899 | 101 |
| Freight and cartage service | 1,000 | 1,000 | 286 | 714 |
| Total contractual services | 49,025 | 54,587 | 24,835 | 29,752 |

(Continued)

Sheriff's Weight Scale Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| Public safety (continued) | | | | |
| Capital outlay | | | | |
| Machinery and equipment | $ 30,000 | $ 30,000 | $ - | $ 30,000 |
| Vehicles | 125,000 | 156,256 | 38,367 | 117,889 |
| Computer hardware/software | 30,000 | 30,000 | - | 30,000 |
| Total capital outlay | 185,000 | 216,256 | 38,367 | 177,889 |
| Total expenditures | 720,000 | 751,256 | 325,598 | 425,658 |
| Net change in fund balance | $ - | $ (31,256) | 524,643 | $ 555,899 |
| Fund balance at beginning of year | | | 173,816 | |
| Fund balance at end of year | | | $ 698,459 | |

Sheriff's Restricted Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Intergovernmental | $ 455,000 | $ 455,000 | $ 643,199 | $ 188,199 |
| Charges for services | 700,000 | 700,000 | 1,009,510 | 309,510 |
| Investment income | 8,000 | 8,000 | 6,769 | (1,231) |
| Miscellaneous revenues | 10,000 | 10,000 | 2,238 | (7,762) |
| Total revenues | 1,173,000 | 1,173,000 | 1,661,716 | 488,716 |
| Expenditures | | | | |
| Public safety | | | | |
| Commodities | | | | |
| Office supplies | 25,000 | 25,000 | - | 25,000 |
| Telephone supplies | 1,000 | 1,000 | - | 1,000 |
| Educational materials | 1,000 | 1,000 | - | 1,000 |
| Books and periodicals | 1,000 | 1,000 | - | 1,000 |
| Computer supplies | 40,000 | 20,000 | - | 20,000 |
| Buildings/grounds maintenance supplies | 1,000 | 11,000 | 10,706 | 294 |
| Uniforms, clothing allowance | 2,500 | 15,500 | 15,291 | 209 |
| Fuel and lubricants | 500 | 500 | - | 500 |
| Squad car supply/arsenal | 4,000 | 4,000 | - | 4,000 |
| Machinery and equipment parts | 3,000 | 10,000 | 8,912 | 1,088 |
| Furniture and equipment - small value | 24,000 | 14,000 | - | 14,000 |
| Machinery and equipment - small value | 7,500 | 7,500 | 4,890 | 2,610 |
| Total commodities | 110,500 | 110,500 | 39,799 | 70,701 |
| Contractual services | | | | |
| Consulting services | 13,500 | 13,500 | - | 13,500 |
| Other professional services | 3,000 | 3,000 | - | 3,000 |
| Equipment maintenance agreement | 10,000 | 10,000 | - | 10,000 |
| Machinery - repairs and maintenance | 5,000 | 5,000 | - | 5,000 |
| Buildings/grounds - repairs and maintenance | 1,000 | 1,000 | - | 1,000 |
| Computers/printers - repairs | 4,000 | 4,000 | - | 4,000 |
| Auto repairs and maintenance | 5,000 | 5,000 | 2,083 | 2,917 |
| Printing/publishing | 2,000 | 2,000 | 1,656 | 344 |
| Education, training, and seminars | 75,000 | 75,000 | 66,434 | 8,566 |
| Mileage and travel | 1,000 | 1,000 | - | 1,000 |
| Meals and lodging | 1,000 | 4,988 | 4,988 | - |
| Dues and subscriptions | 13,000 | 9,012 | 1,152 | 7,860 |
| Telephone service - cellular | 1,000 | 1,000 | - | 1,000 |

(Continued)

Sheriff's Restricted Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| Public safety (continued) | | | | |
| Contractual services (continued) | | | | |
| Freight and cartage service | $ 2,500 | $ 2,500 | $ 58 | $ 2,442 |
| Contingency | 50,000 | 50,000 | - | 50,000 |
| Total contractual services | 187,000 | 187,000 | 76,371 | 110,629 |
| Other expenditures | 1,200,000 | 1,200,000 | 1,076,061 | 123,939 |
| Total expenditures | 1,497,500 | 1,497,500 | 1,192,231 | 305,269 |
| Net change in fund balance | $ (324,500) | $ (324,500) | 469,485 | $ 793,985 |
| Fund balance at beginning of year | | | 894,012 | |
| Fund balance at end of year | | | $ 1,363,497 | |

Arrestee's Medical Cost Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Fines and forfeitures | $ 20,000 | $ 20,000 | $ 21,675 | $ 1,675 |
| Expenditures | | | | |
| Public safety | | | | |
| Contractual services | | | | |
| Medical services | 20,000 | 20,000 | - | 20,000 |
| Net change in fund balance | $ - | $ - | 21,675 | $ 21,675 |
| Fund deficit at beginning of year | | | (12,608) | |
| Fund balance at end of year | | | $ 9,067 | |

Foreclosure Mediation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Charges for services | $ 625,000 | $ 625,000 | $ 387,150 | $ (237,850) |
| Expenditures | | | | |
| Public safety | | | | |
| Commodities | | | | |
| Office supplies | 10,000 | 10,000 | - | 10,000 |
| Contractual services | | | | |
| Other professional services | 595,000 | 595,000 | 366,900 | 228,100 |
| Printing/publishing | 20,000 | 20,000 | - | 20,000 |
| Total contractual services | 615,000 | 615,000 | 366,900 | 248,100 |
| Total expenditures | 625,000 | 625,000 | 366,900 | 258,100 |
| Net change in fund balance | $ - | $ - | 20,250 | $ 20,250 |
| Fund balance at beginning of year | | | 202,610 | |
| Fund balance at end of year | | | $ 222,860 | |

Illinois Department of Nuclear Safety Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Intergovernmental | $ 80,000 | $ 80,000 | $ 3,297 | $ (76,703) |
| Investment income | 1,400 | 1,400 | 685 | (715) |
| Miscellaneous revenues | 50,000 | 50,000 | - | (50,000) |
| Total revenues | 131,400 | 131,400 | 3,982 | (127,418) |
| Expenditures | | | | |
| Public safety | | | | |
| Personal services | | | | |
| Salaries | 27,600 | 29,768 | 29,768 | - |
| Benefits | 13,435 | 13,435 | 13,887 | (452) |
| Total personal services | 41,035 | 43,203 | 43,655 | (452) |
| Commodities | | | | |
| Office supplies | 2,000 | 1,500 | 48 | 1,452 |
| Computer supplies | 7,000 | 4,832 | - | 4,832 |
| Operating supplies/materials | 3,000 | 2,800 | 1,517 | 1,283 |
| Food and beverages - human | 2,500 | 2,500 | 9 | 2,491 |
| Furniture and equipment - small value | 2,000 | 2,000 | - | 2,000 |
| Machinery and equipment - small value | 15,000 | 14,000 | - | 14,000 |
| Total commodities | 31,500 | 27,632 | 1,574 | 26,058 |
| Contractual services | | | | |
| Other professional services | 3,000 | 3,000 | 1,080 | 1,920 |
| Temporary contracted services | 16,000 | 16,000 | 6,608 | 9,392 |
| Printing/publishing | - | 200 | 43 | 157 |
| Education, training, and seminars | 900 | 1,900 | 1,458 | 442 |
| Mileage and travel | 2,000 | 2,000 | 609 | 1,391 |
| Meals and lodging | 2,000 | 2,500 | 1,491 | 1,009 |
| Dues and subscriptions | 1,000 | 1,000 | 120 | 880 |
| Freight and cartage service | 200 | 200 | 117 | 83 |
| Total contractual services | 25,100 | 26,800 | 11,526 | 15,274 |
| Capital outlay | | | | |
| Vehicles | 14,000 | 14,000 | 14,000 | - |
| Other expenditures | 50,000 | 50,000 | - | 50,000 |
| Total expenditures | 161,635 | 161,635 | 70,755 | 90,880 |
| Net change in fund balance | $ (30,235) | $ (30,235) | (66,773) | $ (36,538) |
| Fund balance at beginning of year | | | 129,544 | |
| Fund balance at end of year | | | $ 62,771 | |

EMA Warning and Training Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Intergovernmental | $ 50,000 | $ 50,000 | $ 96,347 | $ 46,347 |
| Investment income | 1,000 | 1,000 | 462 | (538) |
| Miscellaneous revenues | 135,000 | 135,000 | 4,177 | (130,823) |
| Total revenues | 186,000 | 186,000 | 100,986 | (85,014) |
| Expenditures | | | | |
| Public safety | | | | |
| Personal services | | | | |
| Salaries | 28,863 | 29,068 | 29,068 | - |
| Benefits | 13,677 | 13,677 | 12,607 | 1,070 |
| Total personal services | 42,540 | 42,745 | 41,675 | 1,070 |
| Commodities | | | | |
| Office supplies | 2,000 | 650 | 57 | 593 |
| Educational materials | 1,000 | 195 | - | 195 |
| Computer supplies | 1,000 | 1,000 | - | 1,000 |
| Operating supplies/materials | - | 1,050 | 645 | 405 |
| Food and beverages - human | 100 | 600 | 198 | 402 |
| Uniforms, clothing allowance | 500 | 300 | - | 300 |
| Machinery and equipment - small value | - | 4,500 | 4,500 | - |
| Total commodities | 4,600 | 8,295 | 5,400 | 2,895 |
| Contractual services | | | | |
| Other professional services | 23,000 | 6,000 | - | 6,000 |
| Temporary contracted services | 13,000 | 13,000 | - | 13,000 |
| Equipment maintenance agreement | - | 17,000 | 16,600 | 400 |
| Printing/publishing | 4,500 | 4,500 | - | 4,500 |
| Employee physicals | 2,500 | 2,500 | - | 2,500 |
| Meals and lodging | 1,000 | 1,600 | 1,528 | 72 |
| Dues and subscriptions | 500 | 500 | 300 | 200 |
| Freight and cartage service | 100 | 100 | 11 | 89 |
| Total contractual services | 44,600 | 45,200 | 18,439 | 26,761 |
| Capital outlay | | | | |
| Vehicles | 14,000 | 9,500 | 5,670 | 3,830 |
| Other expenditures | 100,000 | 100,000 | - | 100,000 |
| Total expenditures | 205,740 | 205,740 | 71,184 | 134,556 |
| Net change in fund balance | $ (19,740) | $ (19,740) | 29,802 | $ 49,542 |
| Fund balance at beginning of year | | | 65,361 | |
| Fund balance at end of year | | | $ 95,163 | |

Public Building Commission Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Property taxes | $ 4,015,642 | $ 4,015,642 | $ 4,013,790 | $ (1,852) |
| Miscellaneous revenues | 4,800 | 4,800 | 5,391 | 591 |
| Total revenues | 4,020,442 | 4,020,442 | 4,019,181 | (1,261) |
| Expenditures | | | | |
| General and administrative | | | | |
| Contractual services | | | | |
| Rentals - land and building | 3,132,550 | 3,521,050 | 3,521,050 | - |
| Construction services | 1,000,000 | 1,000,000 | 1,000,000 | - |
| Contingency | 61,142 | 61,142 | - | 61,142 |
| Total expenditures | 4,193,692 | 4,582,192 | 4,521,050 | 61,142 |
| Deficiency of revenues over expenditures | (173,250) | (561,750) | (501,869) | 59,881 |
| Other financing sources (uses) | | | | |
| Transfers in | 2,670,000 | 2,670,000 | 2,670,000 | - |
| Transfers out | (2,546,750) | (2,158,250) | - | 2,158,250 |
| Total other financing sources (uses) | 123,250 | 511,750 | 2,670,000 | 2,158,250 |
| Net change in fund balance | $ (50,000) | $ (50,000) | 2,168,131 | $ 2,218,131 |
| Fund balance at beginning of year | | | 400,659 | |
| Fund balance at end of year | | | $ 2,568,790 | |

ARPM Relief Program Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Intergovernmental | $ 150,000 | $ 150,000 | $ - | $ (150,000) |
| Expenditures | | | | |
| General and administrative | | | | |
| Contractual services | | | | |
| Subgrant awards/obligations | 150,000 | 150,000 | - | 150,000 |
| Net change in fund balance | $ - | $ - | - | $ - |
| Fund balance at beginning of year | | | 57,024 | |
| Fund balance at end of year | | | $ 57,024 | |

County Clerk Assignment Automation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Charges for services | $ 2,250 | $ 2,250 | $ 1,350 | $ (900) |
| Investment income | 200 | 200 | 87 | (113) |
| Total revenues | 2,450 | 2,450 | 1,437 | (1,013) |
| Expenditures | | | | |
| General and administrative | | | | |
| Commodities | | | | |
| Office supplies | 2,000 | 2,000 | - | 2,000 |
| Computer supplies | 4,000 | 4,000 | - | 4,000 |
| Furniture and equipment - small value | 4,200 | 4,200 | - | 4,200 |
| Total commodities | 10,200 | 10,200 | - | 10,200 |
| Contractual services | | | | |
| Machinery - repairs and maintenance | 250 | 250 | - | 250 |
| Total expenditures | 10,450 | 10,450 | - | 10,450 |
| Net change in fund balance | $ (8,000) | $ (8,000) | 1,437 | $ 9,437 |
| Fund balance at beginning of year | | | 15,373 | |
| Fund balance at end of year | | | $ 16,810 | |

County Clerk Document Storage Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Charges for services | $ 45,000 | $ 45,000 | $ 59,134 | $ 14,134 |
| Investment income | 200 | 200 | 757 | 557 |
| Total revenues | 45,200 | 45,200 | 59,891 | 14,691 |
| Expenditures | | | | |
| General and administrative | | | | |
| Personal services | | | | |
| Salaries | 84,000 | 84,000 | 12,202 | 71,798 |
| Benefits | 40,536 | 40,536 | 6,427 | 34,109 |
| Total personal services | 124,536 | 124,536 | 18,629 | 105,907 |
| Commodities | | | | |
| Office supplies | 1,800 | 1,800 | 685 | 1,115 |
| Computer supplies | 1,000 | 1,000 | - | 1,000 |
| Furniture and equipment - small value | 1,000 | 1,000 | - | 1,000 |
| Total commodities | 3,800 | 3,800 | 685 | 3,115 |
| Contractual services | | | | |
| Equipment maintenance agreement | - | 1,550 | 1,550 | - |
| Printing/publishing | 7,500 | 5,950 | 5,560 | 390 |
| Freight and cartage service | 500 | 500 | - | 500 |
| Refunds | 50 | 50 | - | 50 |
| Total contractual services | 8,050 | 8,050 | 7,110 | 940 |
| Total expenditures | 136,386 | 136,386 | 26,424 | 109,962 |
| Net change in fund balance | $ (91,186) | $ (91,186) | 33,467 | $ 124,653 |
| Fund balance at beginning of year | | | 130,849 | |
| Fund balance at end of year | | | $ 164,316 | |

Treasurer's Automation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Charges for services | $ 100,000 | $ 100,000 | $ 49,597 | $ (50,403) |
| Investment income | 4,000 | 4,000 | 1,023 | (2,977) |
| Miscellaneous revenues | 20,000 | 20,000 | 27,068 | 7,068 |
| Total revenues | 124,000 | 124,000 | 77,688 | (46,312) |
| Expenditures | | | | |
| General and administrative | | | | |
| Personal services | | | | |
| Salaries | 40,548 | 40,684 | 40,684 | - |
| Benefits | 24,065 | 24,092 | 18,833 | 5,259 |
| Total personal services | 64,613 | 64,776 | 59,517 | 5,259 |
| Commodities | | | | |
| Computer supplies | 15,400 | 5,400 | 3,211 | 2,189 |
| Furniture and equipment - small value | 20,000 | 27,000 | 24,845 | 2,155 |
| Total commodities | 35,400 | 32,400 | 28,056 | 4,344 |
| Contractual services | | | | |
| Consulting services | 37,340 | 37,340 | 36,594 | 746 |
| Systems analyst/planning | 13,000 | 16,000 | 12,066 | 3,934 |
| Machinery - repairs and maintenance | 1,000 | 1,000 | 482 | 518 |
| Other professional services | 11,000 | 10,837 | 4,040 | 6,797 |
| Dues and subscriptions | 2,500 | 2,500 | 424 | 2,076 |
| Freight and cartage service | 100 | 100 | 45 | 55 |
| Total contractual services | 64,940 | 67,777 | 53,651 | 14,126 |
| Total expenditures | 164,953 | 164,953 | 141,224 | 23,729 |
| Net change in fund balance | $ (40,953) | $ (40,953) | (63,536) | $ (22,583) |
| Fund balance at beginning of year | | | 152,882 | |
| Fund balance at end of year | | | $ 89,346 | |

Recorder's Automation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Charges for services | $ 1,115,000 | $ 1,115,000 | $ 1,017,529 | $ (97,471) |
| Investment income | 5,000 | 5,000 | 3,148 | (1,852) |
| Miscellaneous revenues | - | - | 150 | 150 |
| Total revenues | 1,120,000 | 1,120,000 | 1,020,827 | (99,173) |
| | | | | |
| Expenditures | | | | |
| General and administrative | | | | |
| Recorder's automation | | | | |
| Personal services | | | | |
| Salaries | 290,874 | 287,172 | 233,497 | 53,675 |
| Benefits | 153,503 | 157,205 | 130,160 | 27,045 |
| Total personal services | 444,377 | 444,377 | 363,657 | 80,720 |
| Commodities | | | | |
| Office supplies | 5,000 | 5,390 | 4,939 | 451 |
| Computer supplies | 35,000 | 35,000 | 23,034 | 11,966 |
| Food and beverages - human | - | 110 | 98 | 12 |
| Furniture and equipment - small value | 15,000 | 14,500 | - | 14,500 |
| Total commodities | 55,000 | 55,000 | 28,071 | 26,929 |
| Contractual services | | | | |
| Systems analyst/planning | 50,000 | 50,000 | 10,000 | 40,000 |
| Other professional services | 285,000 | 183,000 | 46,700 | 136,300 |
| Equipment maintenance agreement | 175,000 | 277,000 | 196,390 | 80,610 |
| Mileage and travel | 2,000 | 2,000 | 356 | 1,644 |
| Meals and lodging | 2,000 | 2,000 | 1,537 | 463 |
| Dues and subscriptions | 1,000 | 1,000 | - | 1,000 |
| Freight and cartage service | 1,000 | 983 | 561 | 422 |
| Fuel surcharge | - | 17 | 17 | - |
| Contingency | 17,580 | 17,580 | - | 17,580 |
| Total contractual services | 533,580 | 533,580 | 255,561 | 278,019 |
| Capital outlay | | | | |
| Computer hardware/software | 15,000 | 15,000 | - | 15,000 |
| Total recorder's automation | 1,047,957 | 1,047,957 | 647,289 | 400,668 |

(Continued)

Recorder's Automation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| General and administrative (continued) | | | | |
| Recorder's automation - GIS | | | | |
| Personal services | | | | |
| Salaries | $ 162,096 | $ 162,096 | $ 115,666 | $ 46,430 |
| Benefits | 96,241 | 96,241 | 64,291 | 31,950 |
| Total personal services | 258,337 | 258,337 | 179,957 | 78,380 |
| Contractual services | | | | |
| Equipment maintenance agreement | 1,000 | 1,000 | 1,000 | - |
| Mileage and travel | - | - | 15 | (15) |
| Total contractual services | 1,000 | 1,000 | 1,015 | (15) |
| Total recorder's automation - GIS | 259,337 | 259,337 | 180,972 | 78,365 |
| Recorder's automation - rental housing program | | | | |
| Personal services | | | | |
| Salaries | 44,312 | 44,312 | 30,804 | 13,508 |
| Benefits | 24,786 | 24,786 | 15,192 | 9,594 |
| Total recorder's automation - rental housing program | 69,098 | 69,098 | 45,996 | 23,102 |
| Total expenditures | 1,376,392 | 1,376,392 | 874,257 | 502,135 |
| Excess (deficiency) of revenues over expenditures | (256,392) | (256,392) | 146,570 | 402,962 |
| Other financing uses | | | | |
| Transfers out | (66,000) | (66,000) | (66,000) | - |
| Net change in fund balance | $ (322,392) | $ (322,392) | 80,570 | $ 402,962 |
| Fund balance at beginning of year | | | 488,083 | |
| Fund balance at end of year | | | $ 568,653 | |

County Owned Parking Facility Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Charges for services | $ 400,000 | $ 400,000 | $ 371,755 | $ (28,245) |
| Expenditures | | | | |
| General and administrative | | | | |
| Personal services | | | | |
| Salaries | 196,678 | 196,678 | 194,365 | 2,313 |
| Benefits | 135,464 | 135,464 | 117,109 | 18,355 |
| Total personal services | 332,142 | 332,142 | 311,474 | 20,668 |
| Commodities | | | | |
| Office supplies | 1,000 | 1,000 | 120 | 880 |
| Buildings/grounds maintenance supplies | 331 | 331 | 18 | 313 |
| Uniforms, clothing allowance | 1,000 | 4,000 | 3,875 | 125 |
| Furniture and equipment - small value | 800 | 800 | 36 | 764 |
| Electricity - energy supplies | 6,000 | 6,000 | 2,775 | 3,225 |
| Bottled water | - | 200 | 183 | 17 |
| Total commodities | 9,131 | 12,331 | 7,007 | 5,324 |
| Contractual services | | | | |
| Architectural services | 250,000 | 250,000 | - | 250,000 |
| Contracted snow removal | 20,000 | 19,800 | 5,240 | 14,560 |
| Machinery - repairs and maintenance | 150 | 227 | 227 | - |
| Buildings/grounds - repairs and maintenance | 8,000 | 7,913 | 2,168 | 5,745 |
| Radios/phones - repairs and maintenance | 500 | 500 | - | 500 |
| Rentals - equipment | 500 | 500 | - | 500 |
| Education, training, and seminars | 27,000 | 26,300 | 623 | 25,677 |
| Mileage and travel | 27,000 | 27,000 | 1,011 | 25,989 |
| Meals and lodging | 27,000 | 24,700 | 1,520 | 23,180 |
| Freight and cartage service | 100 | 100 | 77 | 23 |
| Fuel surcharge | - | 10 | 10 | - |
| Contingency | 19,105 | 19,105 | - | 19,105 |
| Public purpose expense | 6,650 | 6,650 | - | 6,650 |
| Total contractual services | 386,005 | 382,805 | 10,876 | 371,929 |
| Total expenditures | 727,278 | 727,278 | 329,357 | 397,921 |
| Net change in fund balance | $ (327,278) | $ (327,278) | 42,398 | $ 369,676 |
| Fund balance at beginning of year | | | 1,505,819 | |
| Fund balance at end of year | | | $ 1,548,217 | |

Veteran's Assistance Commission Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures | | | | |
| Health and welfare | | | | |
| Personal services | | | | |
| Salaries | $ 230,485 | $ 227,220 | $ 210,075 | $ 17,145 |
| Benefits | 141,938 | 145,203 | 121,304 | 23,899 |
| Total personal services | 372,423 | 372,423 | 331,379 | 41,044 |
| Commodities | | | | |
| Office supplies | 2,875 | 3,875 | 3,854 | 21 |
| Computer supplies | 3,380 | 3,380 | 1,476 | 1,904 |
| Personal products | 28,500 | 22,200 | 21,000 | 1,200 |
| Food and beverages - human | 25,000 | 22,500 | 19,488 | 3,012 |
| Uniforms, clothing allowance | - | 300 | 282 | 18 |
| Fuel and lubricants | 9,300 | 1,300 | - | 1,300 |
| Vehicle licenses | 125 | 125 | - | 125 |
| Furniture and equipment - small value | 250 | 250 | - | 250 |
| Machinery and equipment - small value | 500 | 5,100 | 4,540 | 560 |
| Gas - energy supplies | 20,000 | 18,000 | 12,013 | 5,987 |
| Electricity - energy supplies | 25,000 | 27,000 | 25,412 | 1,588 |
| Water and sewer | 20,000 | 14,625 | 10,824 | 3,801 |
| Bottled water | 252 | 252 | 161 | 91 |
| Total commodities | 135,182 | 118,907 | 99,050 | 19,857 |
| Contractual services | | | | |
| Medical services | 500 | 500 | - | 500 |
| Systems analyst/planning | 1,500 | 1,800 | 1,794 | 6 |
| Non-employee transportation | 13,000 | 6,480 | 5,600 | 880 |
| Other professional services | - | 5,480 | 5,441 | 39 |
| Security service contract | 400 | 400 | 379 | 21 |
| Equipment maintenance agreement | - | 13,000 | 6,931 | 6,069 |
| Machinery - repairs and maintenance | 100 | 320 | 320 | - |
| Computers/printers - repairs | 400 | - | - | - |
| Auto repairs and maintenance | 4,630 | - | - | - |
| Rentals - land and building | 225,000 | 210,875 | 209,526 | 1,349 |
| Advertising, legal notices | 1,000 | 2,675 | 1,470 | 1,205 |
| Printing/publishing | - | 700 | 462 | 238 |
| Postage/mailing services | 2,800 | 3,225 | 3,018 | 207 |
| Education, training, and seminars | 3,000 | 4,000 | 3,530 | 470 |
| Mileage and travel | 5,000 | 4,250 | 4,148 | 102 |
| Meals and lodging | 6,000 | 8,000 | 6,061 | 1,939 |
| Dues and subscriptions | 500 | 900 | 715 | 185 |

(Continued)

Veteran's Assistance Commission Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| Health and welfare (continued) | | | | |
| Contractual services (continued) | | | | |
| Telephone service - regular | $ 500 | $ - | $ - | $ - |
| Freight and cartage service | 485 | 485 | 36 | 449 |
| Total contractual services | 264,815 | 263,090 | 249,431 | 13,659 |
| Capital outlay | | | | |
| Vehicles | - | 18,000 | 18,000 | - |
| Total expenditures | 772,420 | 772,420 | 697,860 | 74,560 |
| Deficiency of revenues over expenditures | (772,420) | (772,420) | (697,860) | 74,560 |
| Other financing sources | | | | |
| Transfers in | 750,000 | 750,000 | 750,000 | - |
| Net change in fund balance | $ (22,420) | $ (22,420) | 52,140 | $ 74,560 |
| Fund balance at beginning of year | | | 206,003 | |
| Fund balance at end of year | | | $ 258,143 | |

911 Emergency Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Charges for services | $ 5,598,800 | $ 5,598,800 | $ 5,373,598 | $ (225,202) |
| Investment income | 1,200 | 1,200 | 13,409 | 12,209 |
| Miscellaneous revenues | - | - | 21,000 | 21,000 |
| Total revenues | 5,600,000 | 5,600,000 | 5,408,007 | (191,993) |
| | | | | |
| Expenditures | | | | |
| Public safety | | | | |
| Personal services | | | | |
| Salaries | 990,318 | 1,028,333 | 1,028,333 | - |
| Benefits | 397,161 | 456,701 | 454,290 | 2,411 |
| Total personal services | 1,387,479 | 1,485,034 | 1,482,623 | 2,411 |
| Commodities | | | | |
| Office supplies | 8,400 | 15,400 | 14,013 | 1,387 |
| Copy machine supplies | 6,000 | 2,600 | 2,153 | 447 |
| Telephone supplies | 1,650 | 1,650 | 917 | 733 |
| Janitorial and cleaning supplies | 700 | 700 | 336 | 364 |
| Educational materials | 50,000 | 50,000 | 49,340 | 660 |
| Books and periodicals | 1,000 | 249 | 249 | - |
| Computer supplies | 170,000 | 118,633 | 79,074 | 39,559 |
| Operating supplies/materials | 5,000 | 5,000 | 2,205 | 2,795 |
| Food and beverages - human | 1,200 | 1,200 | 483 | 717 |
| Uniforms, clothing allowance | 3,000 | 6,522 | 6,522 | - |
| Fuel and lubricants | 7,000 | 7,000 | 5,363 | 1,637 |
| Furniture and equipment - small value | 53,000 | 11,000 | 1,041 | 9,959 |
| Machinery and equipment - small value | 20,000 | 14,000 | 7,753 | 6,247 |
| Gas - energy supplies | 2,000 | 2,000 | 1,160 | 840 |
| Electricity - energy supplies | 5,000 | 7,000 | 6,817 | 183 |
| Water and sewer | 350 | 350 | 336 | 14 |
| Bottled water | 250 | 400 | 350 | 50 |
| Total commodities | 334,550 | 243,704 | 178,112 | 65,592 |
| Contractual services | | | | |
| Legal services | 12,000 | 15,000 | 14,518 | 482 |
| Consulting services | 1,000 | - | - | - |
| Systems analyst/planning | 1,000 | - | - | - |
| Contractual instruction service | 3,000 | 3,000 | - | 3,000 |
| Court interpreter services | 10,000 | 15,000 | 14,406 | 594 |
| Other professional services | 20,000 | 48,000 | 37,334 | 10,666 |
| Equipment maintenance agreement | 592,113 | 451,123 | 451,123 | - |
| Copier maintenance agreement | 500 | 500 | - | 500 |

(Continued)

911 Emergency Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| Public safety (continued) | | | | |
| Contractual services (continued) | | | | |
| Machinery - repairs and maintenance | $ 2,000 | $ 2,000 | $ - | $ 2,000 |
| Buildings/grounds - repairs and maintenance | 8,000 | 8,000 | 7,908 | 92 |
| Computers/printers - repairs | 2,000 | 2,000 | - | 2,000 |
| Radios/phones - repairs and maintenance | 2,600 | 2,600 | - | 2,600 |
| Auto repairs and maintenance | 7,000 | 13,000 | 12,433 | 567 |
| Rentals - land and building | 170,000 | 220,000 | 200,193 | 19,807 |
| Rentals - equipment | 10,000 | 10,000 | 8,690 | 1,310 |
| Non county capital equipment reimbursement | 129,000 | 2,000 | - | 2,000 |
| Advertising, legal notices | 150 | 150 | 118 | 32 |
| Printing/publishing | 15,000 | 15,877 | 15,877 | - |
| Postage/mailing services | 1,500 | 1,500 | 1,224 | 276 |
| Education, training, and seminars | 100,000 | 100,000 | 61,068 | 38,932 |
| Mileage and travel | 14,000 | 14,000 | 13,047 | 953 |
| Meals and lodging | 20,850 | 25,850 | 24,952 | 898 |
| Dues and subscriptions | 6,921 | 14,072 | 12,470 | 1,602 |
| Telephone and other communication | - | 59,530 | 39,703 | 19,827 |
| Telephone service - regular | 1,100,000 | 1,169,288 | 1,168,421 | 867 |
| Telephone service - cellular | 12,000 | 18,615 | 16,442 | 2,173 |
| Liability and fidelity insurance | 16,000 | 14,385 | 14,385 | - |
| Freight and cartage service | 6,700 | 6,700 | 5,675 | 1,025 |
| Fuel surcharge | 100 | 100 | 7 | 93 |
| Contingency | 129,537 | 537 | 134 | 403 |
| Surcharge reappropriation program | 1,000,000 | 1,317,000 | 1,196,624 | 120,376 |
| Total contractual services | 3,392,971 | 3,549,827 | 3,316,752 | 233,075 |
| Debt service - principal | 380,000 | 380,000 | - | 380,000 |
| Debt service - interest and fiscal charges | 44,000 | 44,000 | - | 44,000 |
| Capital outlay | | | | |
| Buildings and structures | 25,000 | 25,000 | - | 25,000 |
| Machinery and equipment | 75,000 | 75,000 | 43,115 | 31,885 |
| Vehicles | 40,000 | 64,000 | 57,098 | 6,902 |
| Office furniture and equipment | 45,000 | 45,000 | - | 45,000 |
| Computer hardware/software | 2,876,000 | 2,688,435 | 116,215 | 2,572,220 |
| Total capital outlay | 3,061,000 | 2,897,435 | 216,428 | 2,681,007 |
| Total expenditures | 8,600,000 | 8,600,000 | 5,193,915 | 3,406,085 |
| Net change in fund balance | $ (3,000,000) | $ (3,000,000) | 214,092 | $ 3,214,092 |
| Fund balance at beginning of year | | | 2,182,192 | |
| Fund balance at end of year | | | $ 2,396,284 | |

Solid Waste Management Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Intergovernmental | $ 296,582 | $ 296,582 | $ 124,282 | $ (172,300) |
| Charges for services | 1,518,000 | 1,518,000 | 1,693,496 | 175,496 |
| Investment income | 100,000 | 100,000 | 40,887 | (59,113) |
| Miscellaneous revenues | 65,000 | 65,000 | 720 | (64,280) |
| Total revenues | 1,979,582 | 1,979,582 | 1,859,385 | (120,197) |
| | | | | |
| Expenditures | | | | |
| Health and welfare | | | | |
| Personal services | | | | |
| Salaries | 599,281 | 599,281 | 534,058 | 65,223 |
| Benefits | 260,817 | 260,817 | 226,554 | 34,263 |
| Total personal services | 860,098 | 860,098 | 760,612 | 99,486 |
| Commodities | | | | |
| Office supplies | 2,500 | 2,500 | 1,571 | 929 |
| Books and periodicals | - | 214 | 214 | - |
| Computer supplies | 4,000 | 3,880 | 2,579 | 1,301 |
| Food and beverages - human | 1,000 | 1,000 | 343 | 657 |
| Fuel and lubricants | 750 | 750 | 67 | 683 |
| Auto parts/maintenance | 500 | 500 | - | 500 |
| Machinery and equipment parts | 6,000 | 4,900 | - | 4,900 |
| Total commodities | 14,750 | 13,744 | 4,774 | 8,970 |
| Contractual services | | | | |
| Legal services | 100,000 | 168,200 | 166,874 | 1,326 |
| Architectural services | 10,000 | 10,000 | - | 10,000 |
| Engineering services | 150,000 | 177,400 | 177,345 | 55 |
| Consulting services | 70,000 | 70,000 | 15,627 | 54,373 |
| Subgrant awards/obligations | 254,775 | 138,375 | - | 138,375 |
| Court reporter services | - | 8,571 | 7,121 | 1,450 |
| Laboratory services | 40,000 | 38,835 | 930 | 37,905 |
| Other professional services | - | 5,341 | 5,341 | - |
| Auto repairs and maintenance | 4,000 | 4,000 | 461 | 3,539 |
| Rentals - land and building | 22,153 | 22,153 | 18,183 | 3,970 |
| Rentals - equipment | 1,000 | 1,000 | 727 | 273 |
| Advertising, legal notices | 30,000 | 30,000 | 21,053 | 8,947 |
| Printing/publishing | 10,000 | 10,000 | 2,425 | 7,575 |
| Postage/mailing services | 3,000 | 3,000 | 1,184 | 1,816 |
| Education, training, and seminars | 8,000 | 8,000 | 6,971 | 1,029 |
| Mileage and travel | 3,000 | 3,000 | 2,352 | 648 |

(Continued)

Solid Waste Management Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| Health and welfare (continued) | | | | |
| Contractual services (continued) | | | | |
| Meals and lodging | $ 5,000 | $ 5,000 | $ 3,545 | $ 1,455 |
| Dues and subscriptions | 3,000 | 7,360 | 7,206 | 154 |
| Freight and cartage service | 1,000 | 2,337 | 1,572 | 765 |
| Fuel surcharge | - | 173 | 173 | - |
| Contingency | 2,631 | 2,631 | - | 2,631 |
| Recycling program | 256,500 | 259,689 | 258,740 | 949 |
| Total contractual services | 974,059 | 975,065 | 697,830 | 277,235 |
| Capital outlay | | | | |
| Buildings and structures | 1,750,000 | 1,750,000 | - | 1,750,000 |
| Machinery and equipment | 25,000 | 25,000 | - | 25,000 |
| Vehicles | - | 255 | 255 | - |
| Office furniture and equipment | 160,000 | 154,400 | - | 154,400 |
| Computer hardware/software | 500 | 245 | - | 245 |
| Total capital outlay | 1,935,500 | 1,929,900 | 255 | 1,929,645 |
| Other expenditures | 75,000 | 80,600 | 30,553 | 50,047 |
| Total expenditures | 3,859,407 | 3,859,407 | 1,494,024 | 2,365,383 |
| Net change in fund balance | $ (1,879,825) | $ (1,879,825) | 365,361 | $ 2,245,186 |
| Fund balance at beginning of year | | | 5,480,394 | |
| Fund balance at end of year | | | $ 5,845,755 | |

IKE Disaster Recovery CDBG Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Intergovernmental | $ 640,000 | $ 640,000 | $ 199,937 | $ (440,063) |
| Expenditures | | | | |
| Health and welfare | | | | |
| Contractual services | | | | |
| Subgrant awards/obligations | 640,000 | 640,000 | 199,012 | 440,988 |
| Net change in fund balance | $ - | $ - | 925 | $ 925 |
| Fund deficit at beginning of year | | | (466) | |
| Fund balance at end of year | | | $ 459 | |

Foreclosure Settlement Program Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Intergovernmental | $ 2,750,000 | $ 2,750,000 | $ 1,141 | $ (2,748,859) |
| Expenditures | | | | |
| Health and welfare | | | | |
| Personal services | | | | |
| Salaries | 19,075 | 19,075 | - | 19,075 |
| Benefits | 8,504 | 8,504 | - | 8,504 |
| Total personal services | 27,579 | 27,579 | - | 27,579 |
| Contractual services | | | | |
| Subgrant awards/obligations | 2,722,421 | 2,722,421 | - | 2,722,421 |
| Total expenditures | 2,750,000 | 2,750,000 | - | 2,750,000 |
| Net change in fund balance | $ - | $ - | 1,141 | $ 1,141 |
| Fund balance at beginning of year | | | - | |
| Fund balance at end of year | | | $ 1,141 | |

Community Development Block Grants Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Intergovernmental | $ 2,993,000 | $ 2,993,000 | $ 1,375,297 | $ (1,617,703) |
| Miscellaneous revenues | 205,000 | 205,000 | 11,725 | (193,275) |
| Total revenues | 3,198,000 | 3,198,000 | 1,387,022 | (1,810,978) |
| Expenditures | | | | |
| Health and welfare | | | | |
| Personal services | | | | |
| Salaries | 240,578 | 240,578 | 218,435 | 22,143 |
| Benefits | 97,792 | 97,792 | 81,523 | 16,269 |
| Total personal services | 338,370 | 338,370 | 299,958 | 38,412 |
| Commodities | | | | |
| Office supplies | 1,500 | 1,500 | 613 | 887 |
| Copy machine supplies | 500 | 500 | - | 500 |
| Fax supplies | 500 | 500 | - | 500 |
| Telephone supplies | 500 | 500 | - | 500 |
| Books and periodicals | 500 | 500 | - | 500 |
| Computer supplies | 5,000 | 5,000 | - | 5,000 |
| Food and beverages - human | 500 | 500 | - | 500 |
| Furniture and equipment - small value | 500 | 500 | - | 500 |
| Total commodities | 9,500 | 9,500 | 613 | 8,887 |
| Contractual services | | | | |
| Auditing services | 5,000 | 5,000 | - | 5,000 |
| Subgrant awards/obligations | 2,599,924 | 2,597,424 | 1,107,497 | 1,489,927 |
| Court reporter services | 1,000 | 1,000 | - | 1,000 |
| Other professional services | 3,000 | 3,000 | - | 3,000 |
| Temporary contracted services | 5,000 | 5,000 | - | 5,000 |
| Copier maintenance agreement | 1,025 | 1,025 | - | 1,025 |
| Fire equipment | 200 | 200 | - | 200 |
| Radios/phones - repairs and maintenance | 513 | 513 | - | 513 |
| Rentals - land and building | 18,000 | 18,000 | 13,838 | 4,162 |
| Advertising, legal notices | 2,500 | 2,500 | 2,162 | 338 |
| Printing/publishing | 500 | 500 | - | 500 |
| Postage/mailing services | 1,500 | 1,500 | 118 | 1,382 |
| Education, training, and seminars | 2,500 | 2,500 | 87 | 2,413 |
| Mileage and travel | 2,500 | 2,500 | 392 | 2,108 |
| Meals and lodging | 2,500 | 2,500 | - | 2,500 |
| Dues and subscriptions | 3,000 | 5,500 | 5,319 | 181 |

(Continued)

Community Development Block Grants Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| Health and welfare (continued) | | | | |
| Contractual services (continued) | | | | |
| Freight and cartage service | $ 500 | $ 500 | $ 11 | $ 489 |
| Fuel surcharge | 150 | 150 | 1 | 149 |
| Contingency | 100,818 | 100,818 | - | 100,818 |
| Total contractual services | 2,750,130 | 2,750,130 | 1,129,425 | 1,620,705 |
| Other expenditures | 100,000 | 100,000 | - | 100,000 |
| Total expenditures | 3,198,000 | 3,198,000 | 1,429,996 | 1,768,004 |
| Net change in fund balance | $ - | $ - | (42,974) | $ (42,974) |
| Fund balance at beginning of year | | | 228,989 | |
| Fund balance at end of year | | | $ 186,015 | |

Community Development Home Program Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Intergovernmental | $ 750,700 | $ 750,700 | $ 166,738 | $ (583,962) |
| Miscellaneous revenues | 100,000 | 100,000 | - | (100,000) |
| Total revenues | 850,700 | 850,700 | 166,738 | (683,962) |
| Expenditures | | | | |
| Health and welfare | | | | |
| Personal services | | | | |
| Salaries | 26,106 | 26,106 | 3,260 | 22,846 |
| Benefits | 11,987 | 11,987 | 1,310 | 10,677 |
| Total personal services | 38,093 | 38,093 | 4,570 | 33,523 |
| Contractual services | | | | |
| Subgrant awards/obligations | 704,436 | 704,436 | 182,900 | 521,536 |
| Postage/mailing services | 100 | 100 | - | 100 |
| Mileage and travel | 500 | 500 | - | 500 |
| Meals and lodging | 500 | 500 | - | 500 |
| Contingency | 7,071 | 7,071 | - | 7,071 |
| Total contractual services | 712,607 | 712,607 | 182,900 | 529,707 |
| Other expenditures | 100,000 | 100,000 | - | 100,000 |
| Total expenditures | 850,700 | 850,700 | 187,470 | 663,230 |
| Net change in fund balance | $ - | $ - | (20,732) | $ (20,732) |
| Fund balance at beginning of year | | | 40,887 | |
| Fund balance at end of year | | | $ 20,155 | |

Local Law Enforcement Block Grant Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Intergovernmental | $ 140,000 | $ 140,000 | $ 29,106 | $ (110,894) |
| Investment income | 1,000 | 1,000 | 35 | (965) |
| Total revenues | 141,000 | 141,000 | 29,141 | (111,859) |
| Expenditures | | | | |
| Public safety | | | | |
| Commodities | | | | |
| Medical supplies | - | 575 | 562 | 13 |
| Drugs and medicines | - | 4,127 | 4,118 | 9 |
| Furniture and equipment - small value | 200,000 | 156,418 | - | 156,418 |
| Total commodities | 200,000 | 161,120 | 4,680 | 156,440 |
| Contractual services | | | | |
| Other professional services | - | 38,880 | 38,750 | 130 |
| Total expenditures | 200,000 | 200,000 | 43,430 | 156,570 |
| Net change in fund balance | $ (59,000) | $ (59,000) | (14,289) | $ 44,711 |
| Fund balance at beginning of year | | | 15,722 | |
| Fund balance at end of year | | | $ 1,433 | |

Workforce Development Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Intergovernmental | $ 1,682,136 | $ 1,682,136 | $ 1,006,098 | $ (676,038) |
| Investment income | - | - | 89 | 89 |
| Miscellaneous revenues | 25,000 | 25,000 | - | (25,000) |
| Total revenues | 1,707,136 | 1,707,136 | 1,006,187 | (700,949) |
| | | | | |
| Expenditures | | | | |
| Health and welfare | | | | |
| Personal services | | | | |
| Salaries | 207,283 | 201,950 | 201,950 | - |
| Benefits | 72,295 | 81,239 | 96,087 | (14,848) |
| Total personal services | 279,578 | 283,189 | 298,037 | (14,848) |
| Commodities | | | | |
| Office supplies | 1,500 | 1,500 | 1,743 | (243) |
| Books and periodicals | 200 | 200 | 21 | 179 |
| Computer supplies | 500 | 1,400 | 1,159 | 241 |
| Food and beverages - human | 1,000 | 450 | 116 | 334 |
| Furniture and equipment - small value | 1,000 | 1,000 | - | 1,000 |
| Total commodities | 4,200 | 4,550 | 3,039 | 1,511 |
| Contractual services | | | | |
| Consulting services | 30,000 | 24,000 | 23,260 | 740 |
| Contractual instruction service | 50,000 | 45,300 | 13,632 | 31,668 |
| Copier maintenance agreement | 850 | 850 | 847 | 3 |
| Rentals - land and building | 1,500 | 3,200 | 2,325 | 875 |
| Subgrant awards/obligations | 1,215,725 | 1,215,725 | 609,049 | 606,676 |
| Advertising, legal notices | 1,000 | 1,400 | 1,328 | 72 |
| Printing/publishing | 1,000 | 900 | 392 | 508 |
| Postage/mailing services | 750 | 750 | 120 | 630 |
| Education, training, and seminars | 4,000 | 2,300 | 1,555 | 745 |
| Tuition Reimbursement | - | 1,700 | 936 | 764 |
| Mileage and travel | 3,000 | 3,000 | 2,237 | 763 |
| Meals and lodging | 4,000 | 2,500 | 2,416 | 84 |
| Dues and subscriptions | 20,000 | 28,588 | 28,588 | - |
| Telephone service - cellular | 500 | 500 | 420 | 80 |
| Liability and fidelity insurance | 3,000 | 3,150 | 3,146 | 4 |
| Freight and cartage service | 300 | 300 | 78 | 222 |
| Fuel surcharge | 50 | 50 | - | 50 |
| Contingency | 2,683 | 184 | - | 184 |
| Total contractual services | 1,338,358 | 1,334,397 | 690,329 | 644,068 |

(Continued)

Workforce Development Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| Health and welfare (continued) | | | | |
| Other expenditures | $ 25,000 | $ 25,000 | $ - | $ 25,000 |
| Total expenditures | 1,647,136 | 1,647,136 | 991,405 | 655,731 |
| Excess of revenues over expenditures | 60,000 | 60,000 | 14,782 | (45,218) |
| Other financing uses | | | | |
| Transfers out | (60,000) | (60,000) | (40,549) | 19,451 |
| Net change in fund balance | $ - | $ - | (25,767) | $ (25,767) |
| Fund balance at beginning of year | | | 34,770 | |
| Fund balance at end of year | | | $ 9,003 | |

Workforce Services Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Intergovernmental | $ 9,367,177 | $ 9,367,177 | $ 5,780,186 | $ (3,586,991) |
| Investment income | 200 | 200 | 220 | 20 |
| Miscellaneous revenues | 1,003,000 | 1,003,000 | 1,384 | (1,001,616) |
| Total revenues | 10,370,377 | 10,370,377 | 5,781,790 | (4,588,587) |
| | | | | |
| Expenditures | | | | |
| Health and welfare | | | | |
| Personal services | | | | |
| Salaries | 1,296,441 | 1,296,441 | 1,115,533 | 180,908 |
| Benefits | 600,838 | 600,838 | 509,255 | 91,583 |
| Total personal services | 1,897,279 | 1,897,279 | 1,624,788 | 272,491 |
| Commodities | | | | |
| Office supplies | 20,000 | 120,000 | 93,232 | 26,768 |
| Office supplies - toner cartridges | 10,000 | 10,000 | 9,465 | 535 |
| Telephone supplies | 1,000 | 1,000 | - | 1,000 |
| Educational materials | 20,000 | 20,000 | 14,480 | 5,520 |
| Books and periodicals | 3,000 | 3,000 | - | 3,000 |
| Computer supplies | 20,000 | 140,000 | 91,563 | 48,437 |
| Buildings/grounds maintenance supplies | 400 | 1,400 | - | 1,400 |
| Food and beverages - human | 7,000 | 7,000 | 1,007 | 5,993 |
| Uniforms, clothing allowance | 250 | 250 | - | 250 |
| Fuel and lubricants | 10,000 | 10,000 | 4,547 | 5,453 |
| Vehicle licenses | - | 200 | 105 | 95 |
| Furniture and equipment - small value | 1,000 | 1,000 | - | 1,000 |
| Gas - energy supplies | - | 3,600 | - | 3,600 |
| Electricity - energy supplies | - | 8,850 | 340 | 8,510 |
| Total commodities | 92,650 | 326,300 | 214,739 | 111,561 |
| Contractual services | | | | |
| Legal services | - | 1,000 | 138 | 862 |
| Consulting services | 30,000 | 30,000 | 22,903 | 7,097 |
| Subgrant awards/obligations | 4,327,323 | 4,327,323 | 2,542,533 | 1,784,790 |
| Contractual instruction service | 2,319,146 | 1,916,746 | 1,396,178 | 520,568 |
| WIA supportive services | 40,000 | 40,000 | 15,132 | 24,868 |
| Copier maintenance agreement | 3,500 | 5,000 | 4,684 | 316 |
| Buildings/grounds - repairs and maintenance | 100 | 5,100 | 3,446 | 1,654 |
| Auto repairs and maintenance | 10,000 | 10,000 | 594 | 9,406 |
| Rentals - land and building | 98,000 | 115,000 | 114,985 | 15 |
| Advertising, legal notices | 20,000 | 139,561 | 97,313 | 42,248 |
| Printing/publishing | 7,000 | 17,000 | 16,424 | 576 |

(Continued)

Workforce Services Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| Health and welfare (continued) | | | | |
| Contractual services (continued) | | | | |
| Postage/mailing services | $ 2,500 | $ 2,500 | $ 226 | $ 2,274 |
| Education, training, and seminars | 3,000 | 11,500 | 10,775 | 725 |
| Security service contract | - | 3,938 | 3,438 | 500 |
| Equipment maintenance agreement | - | 250 | 202 | 48 |
| Tuition reimbursement | 5,000 | 5,000 | 311 | 4,689 |
| Mileage and travel | 8,000 | 8,000 | 4,006 | 3,994 |
| Meals and lodging | 4,000 | 4,000 | 1,567 | 2,433 |
| Dues and subscriptions | 29,500 | 29,500 | 25,335 | 4,165 |
| Telephone service - regular | 3,600 | 5,600 | 5,364 | 236 |
| Telephone service - cellular | 2,000 | 2,000 | 787 | 1,213 |
| Freight and cartage service | 1,200 | 1,199 | 153 | 1,046 |
| Fuel surcharge | - | 2 | 2 | - |
| Contingency | 66,579 | 66,579 | - | 66,579 |
| Total contractual services | 6,980,448 | 6,746,798 | 4,266,496 | 2,480,302 |
| Capital outlay | | | | |
| Vehicles | 400,000 | 400,000 | 229,214 | 170,786 |
| Other expenditures | 1,000,000 | 1,000,000 | - | 1,000,000 |
| Total expenditures | 10,370,377 | 10,370,377 | 6,335,237 | 4,035,140 |
| Net change in fund balance | $ - | $ - | (553,447) | $ (553,447) |
| Fund deficit at beginning of year | | | (17,577) | |
| Fund deficit at end of year | | | $ (571,024) | |

HUD Lead Hazard Reduction Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Intergovernmental | $ 100,000 | $ 100,000 | $ - | $ (100,000) |
| Expenditures | | | | |
| Health and welfare | | | | |
| Contractual services | | | | |
| Subgrant awards/obligations | 100,000 | 100,000 | - | 100,000 |
| Net change in fund balance | $ - | $ - | - | $ - |
| Fund balance at beginning of year | | | 2,728 | |
| Fund balance at end of year | | | $ 2,728 | |

Neighborhood Stabilization Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Intergovernmental | $ 273,100 | $ 273,100 | $ 125,500 | $ (147,600) |
| Expenditures | | | | |
| Health and welfare | | | | |
| Personal services | | | | |
| Salaries | 32,239 | 33,755 | 33,555 | 200 |
| Benefits | 14,281 | 14,514 | 14,736 | (222) |
| Total personal services | 46,520 | 48,269 | 48,291 | (22) |
| Contractual services | | | | |
| Subgrant awards/obligations | 213,461 | 211,712 | 119,322 | 92,390 |
| Postage/mailing services | 100 | 100 | - | 100 |
| Mileage and travel | 1,500 | 1,500 | - | 1,500 |
| Meals and lodging | 1,500 | 1,500 | - | 1,500 |
| Contingency | 10,019 | 10,019 | - | 10,019 |
| Total contractual services | 226,580 | 224,831 | 119,322 | 105,509 |
| Total expenditures | 273,100 | 273,100 | 167,613 | 105,487 |
| Net change in fund balance | $ - | $ - | (42,113) | $ (42,113) |
| Fund balance at beginning of year | | | 97,036 | |
| Fund balance at end of year | | | $ 54,923 | |

State's Attorney Chicago Street Debt Service Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Investment income | $ 500 | $ 500 | $ 2 | $ (498) |
| Expenditures | | | | |
| Debt service - principal | 215,000 | 215,000 | 214,286 | 714 |
| Debt service - interest and fiscal charges | 500 | 500 | - | 500 |
| Total expenditures | 215,500 | 215,500 | 214,286 | 1,214 |
| Deficiency of revenues over expenditures | (215,000) | (215,000) | (214,284) | 716 |
| Other financing sources | | | | |
| Transfers in | 5,000 | 5,000 | - | (5,000) |
| Net change in fund balance | $ (210,000) | $ (210,000) | (214,284) | $ (4,284) |
| Fund balance at beginning of year | | | 214,583 | |
| Fund balance at end of year | | | $ 299 | |

Clearview Debt Service Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Property taxes | $ 67,150 | $ 67,150 | $ 65,451 | $ (1,699) |
| Investment income | 100 | 100 | 873 | 773 |
| Total revenues | 67,250 | 67,250 | 66,324 | (926) |
| Expenditures | | | | |
| Debt service - principal | 55,000 | 55,000 | 53,931 | 1,069 |
| Debt service - interest and fiscal charges | 17,300 | 17,300 | 13,218 | 4,082 |
| Total expenditures | 72,300 | 72,300 | 67,149 | 5,151 |
| Net change in fund balance | $ (5,050) | $ (5,050) | (825) | $ 4,225 |
| Fund balance at beginning of year | | | 149,203 | |
| Fund balance at end of year | | | $ 148,378 | |

Adult Detention Facility Debt Service Fund - 2005
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Investment income | $ 100 | $ - | $ - | $ - |
| Expenditures | | | | |
| Debt service - principal | 1,793,850 | - | - | - |
| Debt service - interest and fiscal charges | 208,950 | - | - | - |
| Total expenditures | 2,002,800 | - | - | - |
| Deficiency of revenues over expenditures | (2,002,700) | - | - | - |
| Other financing sources (uses) | | | | |
| Transfers in | 2,000,000 | - | - | - |
| Transfers out | - | - | (2,026,067) | (2,026,067) |
| Total other financing sources (uses) | 2,000,000 | - | (2,026,067) | (2,026,067) |
| Net change in fund balance | $ (2,700) | $ - | (2,026,067) | $ (2,026,067) |
| Fund balance at beginning of year | | | 2,026,067 | |
| Fund balance at end of year | | | $ - | |

Adult Detention Facility Debt Service Fund - 2006
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Investment income | $ - | $ - | $ 1,296 | $ 1,296 |
| Expenditures | | | | |
| Debt service - principal | 223,000 | 223,000 | 220,000 | 3,000 |
| Debt service - interest and fiscal charges | 360,000 | 10,000 | 9,300 | 700 |
| Total expenditures | 583,000 | 233,000 | 229,300 | 3,700 |
| Deficiency of revenues over expenditures | (583,000) | (233,000) | (228,004) | 4,996 |
| Other financing sources (uses) | | | | |
| Transfers in | 580,000 | 580,000 | - | (580,000) |
| Transfers out | - | - | (350,000) | (350,000) |
| Total other financing sources (uses) | 580,000 | 580,000 | (350,000) | (930,000) |
| Net change in fund balance | $ (3,000) | $ 347,000 | (578,004) | $ (575,004) |
| Fund balance at beginning of year | | | 610,336 | |
| Fund balance at end of year | | | $ 32,332 | |

Adult Detention Facility Debt Service Fund - 2008
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Investment income | $ 100 | $ 100 | $ 12,090 | $ 11,990 |
| Expenditures | | | | |
| Debt service - principal | 950,000 | 950,000 | 945,000 | 5,000 |
| Debt service - interest and fiscal charges | 756,000 | 370,000 | 110,738 | 259,262 |
| Total expenditures | 1,706,000 | 1,320,000 | 1,055,738 | 264,262 |
| Deficiency of revenues over expenditures | (1,705,900) | (1,319,900) | (1,043,648) | 276,252 |
| Other financing sources (uses) | | | | |
| Transfers in | 1,700,000 | 1,700,000 | 1,700,000 | - |
| Transfers out | - | - | (386,000) | (386,000) |
| Total other financing sources (uses) | 1,700,000 | 1,700,000 | 1,314,000 | (386,000) |
| Net change in fund balance | $ (5,900) | $ 380,100 | 270,352 | $ 276,252 |
| Fund balance at beginning of year | | | 1,774,711 | |
| Fund balance at end of year | | | $ 2,045,063 | |

Road Improvement Debt Service Fund - 2010
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Investment income | $ - | $ - | $ 65,133 | $ 65,133 |
| Expenditures | | | | |
| Debt service - principal | 4,295,000 | 4,295,000 | 4,230,000 | 65,000 |
| Debt service - interest and fiscal charges | 4,205,000 | 4,205,000 | 4,153,209 | 51,791 |
| Total expenditures | 8,500,000 | 8,500,000 | 8,383,209 | 116,791 |
| Deficiency of revenues over expenditures | (8,500,000) | (8,500,000) | (8,318,076) | 181,924 |
| Other financing sources | | | | |
| Transfers in | 8,500,000 | 8,500,000 | 8,500,000 | - |
| Net change in fund balance | $ - | $ - | 181,924 | $ 181,924 |
| Fund balance at beginning of year | | | 8,653,256 | |
| Fund balance at end of year | | | $ 8,835,180 | |

Refunded Adult Detention Facility Debt Service Fund - 2012
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Investment income | $ - | $ - | $ 4,029 | $ 4,029 |
| Expenditures | | | | |
| Debt service - interest and fiscal charges | 715,000 | 715,000 | 710,400 | 4,600 |
| Deficiency of revenues over expenditures | (715,000) | (715,000) | (706,371) | 8,629 |
| Other financing sources | | | | |
| Transfers in | 715,000 | 715,000 | 715,000 | - |
| Net change in fund balance | $ - | $ - | 8,629 | $ 8,629 |
| Fund balance at beginning of year | | | 715,375 | |
| Fund balance at end of year | | | $ 724,004 | |

Refunded Adult Detention Facility Debt Service Fund - 2014
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Investment income | $ - | $ 100 | $ 18,141 | $ 18,041 |
| Miscellaneous revenues | - | - | 753 | 753 |
| Total revenues | - | 100 | 18,894 | 18,794 |
| Expenditures | | | | |
| Debt service - principal | - | 1,860,000 | 1,855,000 | 5,000 |
| Debt service - interest and fiscal charges | - | 286,100 | 284,241 | 1,859 |
| Debt service - bond issuance costs | - | - | 164,627 | (164,627) |
| Total expenditures | - | 2,146,100 | 2,303,868 | (157,768) |
| Deficiency of revenues over expenditures | - | (2,146,000) | (2,284,974) | (138,974) |
| Other financing sources (uses) | | | | |
| Transfers in | - | 2,146,000 | 4,286,067 | 2,140,067 |
| Refunding bonds issued | - | - | 9,195,000 | 9,195,000 |
| Premium on refunding bonds issued | - | - | 801,322 | 801,322 |
| Payment to refunded bond escrow agent | - | - | (9,831,695) | (9,831,695) |
| Total other financing sources (uses) | - | 2,146,000 | 4,450,694 | 2,304,694 |
| Net change in fund balance | $ - | $ - | 2,165,720 | $ 2,165,720 |
| Fund balance at beginning of year | | | - | |
| Fund balance at end of year | | | $ 2,165,720 | |

Refunded Adult Detention Facility Debt Service Fund - 2015
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Investment income | $ - | $ - | $ 5,559 | $ 5,559 |
| Miscellaneous revenues | - | - | 3,890 | 3,890 |
| Total revenues | - | - | 9,449 | 9,449 |
| Expenditures | | | | |
| Debt service - principal | - | 235,000 | 230,000 | 5,000 |
| Debt service - interest and fiscal charges | - | 501,000 | 479,305 | 21,695 |
| Debt service - bond issuance costs | - | - | 228,388 | (228,388) |
| Total expenditures | - | 736,000 | 937,693 | (201,693) |
| Deficiency of revenues over expenditures | - | (736,000) | (928,244) | (192,244) |
| Other financing sources (uses) | | | | |
| Transfers in | - | - | 1,651,000 | 1,651,000 |
| Refunding bonds issued | - | - | 17,165,000 | 17,165,000 |
| Premium on refunding bonds issued | - | - | 2,026,987 | 2,026,987 |
| Payment to refunded bond escrow agent | - | - | (18,959,710) | (18,959,710) |
| Total other financing sources (uses) | - | - | 1,883,277 | 1,883,277 |
| Net change in fund balance | $ - | $ (736,000) | 955,033 | $ 1,691,033 |
| Fund balance at beginning of year | | | - | |
| Fund balance at end of year | | | $ 955,033 | |

Community Health Center Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Investment income | $ 2,000 | $ 2,000 | $ 303 | $ (1,697) |
| Miscellaneous revenues | 100,000 | 100,000 | - | (100,000) |
| Total revenues | 102,000 | 102,000 | 303 | (101,697) |
| Expenditures | | | | |
| Health and welfare | | | | |
| Commodities | | | | |
| Buildings/grounds maintenance supplies | - | 6,553 | 6,553 | - |
| Furniture and equipment - small value | 10,000 | 5,000 | - | 5,000 |
| Machinery and equipment - small value | 10,000 | 10,000 | - | 10,000 |
| Total commodities | 20,000 | 21,553 | 6,553 | 15,000 |
| Contractual services | | | | |
| Architectural services | - | 5,000 | 5,000 | - |
| Buildings/grounds - repairs and maintenance | 50,000 | 48,600 | 22,175 | 26,425 |
| Rentals - land and building | - | 1,400 | 1,250 | 150 |
| Total contractual services | 50,000 | 55,000 | 28,425 | 26,575 |
| Capital outlay | | | | |
| Buildings and structures | 20,000 | 13,447 | - | 13,447 |
| Machinery and equipment | 20,000 | 20,000 | - | 20,000 |
| Office furniture and equipment | 12,000 | 12,000 | - | 12,000 |
| Computer hardware/software | 20,000 | 20,000 | 14,335 | 5,665 |
| Total capital outlay | 72,000 | 65,447 | 14,335 | 51,112 |
| Other expenditures | 100,000 | 100,000 | - | 100,000 |
| Total expenditures | 242,000 | 242,000 | 49,313 | 192,687 |
| Net change in fund balance | $ (140,000) | $ (140,000) | (49,010) | $ 90,990 |
| Fund balance at beginning of year | | | 135,120 | |
| Fund balance at end of year | | | $ 86,110 | |

Capital Improvement/Repair Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Charges for services | $ 480,000 | $ 480,000 | $ 347,667 | $ (132,333) |
| Intergovernmental | - | - | - | - |
| Investment income | - | - | 29,980 | 29,980 |
| Miscellaneous revenues | 1,757,072 | 1,757,072 | 1,470,186 | (286,886) |
| Total revenues | 2,237,072 | 2,237,072 | 1,847,833 | (389,239) |
| | | | | |
| Expenditures | | | | |
| General and administrative | | | | |
| Commodities | | | | |
| Office supplies | - | 14,570 | 6,708 | 7,862 |
| Computer supplies | - | 12,359 | 799,366 | (787,007) |
| Buildings/grounds maintenance supplies | - | 3,739 | 1,821 | 1,918 |
| Furniture and equipment - small value | - | 49,386 | 46,926 | 2,460 |
| Total commodities | - | 80,054 | 854,821 | (774,767) |
| Contractual services | | | | |
| Systems analyst/planning | - | 42,841 | 104,791 | (61,950) |
| Other professional services | - | 34,752 | 19,060 | 15,692 |
| Buildings/grounds - repairs and maintenance | - | 248 | - | 248 |
| Dues and subscriptions | - | - | 29,063 | (29,063) |
| Total contractual services | - | 77,841 | 152,914 | (75,073) |
| Capital outlay | | | | |
| Buildings and structures | 6,864,750 | 2,706,224 | 913,102 | 1,793,122 |
| Infrastructure | 2,900,000 | 1,386,800 | - | 1,386,800 |
| Vehicles | - | - | 15,445 | (15,445) |
| Office furniture and equipment | - | 127,470 | 127,470 | - |
| Computer hardware/software | - | 140,045 | 136,324 | 3,721 |
| Total capital outlay | 9,764,750 | 4,360,539 | 1,192,341 | 3,168,198 |
| Other expenditures | 150,000 | 150,000 | - | 150,000 |
| Total general and administrative | 9,914,750 | 4,668,434 | 2,200,076 | 2,468,358 |
| | | | | |
| Judicial | | | | |
| Commodities | | | | |
| Office supplies | - | - | 4,565 | (4,565) |
| Contractual services | | | | |
| Architectural services | - | 724,981 | 743,080 | (18,099) |
| Capital outlay | | | | |
| Buildings and structures | - | - | 707,690 | (707,690) |
| Total judicial | - | 724,981 | 1,455,335 | (730,354) |

(Continued)

Capital Improvement/Repair Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Final Budget Positive (Negative) |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| Public Safety | | | | |
| Contractual services | | | | |
| Architectural services | - | - | 2,000 | (2,000) |
| Non county capital equipment reimbursement | - | 1,513,200 | 1,524,000 | (10,800) |
| Total contractual services | - | 1,513,200 | 1,526,000 | (12,800) |
| Capital outlay | | | | |
| Buildings and structures | - | - | 618,752 | (618,752) |
| Land | - | 375,335 | 126,913 | 248,422 |
| Right of way/easements | - | 10,800 | - | 10,800 |
| Vehicles | - | 2,233,500 | 2,213,359 | 20,141 |
| Total capital outlay | - | 2,619,635 | 2,959,024 | (339,389) |
| Total public safety | - | 4,132,835 | 4,485,024 | (352,189) |
| Total expenditures | 9,914,750 | 9,526,250 | 8,140,435 | 1,385,815 |
| Deficiency of revenues over expenditures | (7,677,678) | (7,289,178) | (6,292,602) | 996,576 |
| Other financing sources (uses) | | | | |
| Transfers in | 7,018,000 | 6,629,500 | 5,543,000 | (1,086,500) |
| Transfers out | (1,000,000) | (1,000,000) | (1,000,000) | - |
| Total other financing sources (uses) | 6,018,000 | 5,629,500 | 4,543,000 | (1,086,500) |
| Net change in fund balance | $ (1,659,678) | $ (1,659,678) | (1,749,602) | $ (89,924) |
| Fund balance at beginning of year | | | 4,585,478 | |
| Fund balance at end of year | | | $ 2,835,876 | |

## FIDUCIARY FUNDS

## AGENCY FUNDS

Agency Funds – To account for monies held by the County or County departments. The County has a fiduciary responsibility for these funds to third parties.

Will County, Illinois

Agency Funds
Combining Balance Sheet
November 30, 2015

| | Assets | | | | |
|---|---|---|---|---|---|
| | Cash and Cash Equivalents | Investments | Accrued Interest | Accounts Receivable | Total |
| County treasurer | | | | | |
| Property taxes-all county taxing bodies | $ 7,535,610 | $ - | $ - | $ - | $ 7,535,610 |
| Special trust funds | 3,291,678 | - | 289 | - | 3,291,967 |
| Federal state and FICA taxes | 8,981 | 819 | - | - | 9,800 |
| Other treasurer's accounts | 1,811,848 | 3,767,606 | 60 | 424,199 | 6,003,713 |
| Total county treasurer | 12,648,117 | 3,768,425 | 349 | 424,199 | 16,841,090 |
| Circuit clerk | | | | | |
| Court fees | 11,731,369 | 42,763 | - | - | 11,774,132 |
| Alimony and child support | 73,779 | - | - | - | 73,779 |
| Total circuit clerk | 11,805,148 | 42,763 | - | - | 11,847,911 |
| Sheriff | | | | | |
| Sheriff's account | 10,108,024 | 18,425 | - | - | 10,126,449 |
| County clerk | | | | | |
| County clerk accounts | 1,975,524 | 563 | - | 50 | 1,976,137 |
| County coroner | - | 3,352 | - | - | 3,352 |
| Sunny Hill nursing home | | | | | |
| Patients' trust account | 13,500 | - | - | - | 13,500 |
| Security deposits | 131,945 | 111,075 | - | - | 243,020 |
| Other accounts | 310,149 | - | - | - | 310,149 |
| Total Sunny Hill nursing home | 455,594 | 111,075 | - | - | 566,669 |
| Adult detention facility | | | | | |
| Prisoners' account | 512,967 | - | - | - | 512,967 |
| State's Attorney | 45,114 | - | - | - | 45,114 |
| River Valley detention facility | 339 | - | - | - | 339 |
| Recorder of deeds | 10,357 | - | - | - | 10,357 |
| Regional office of education | 4,557,708 | - | - | - | 4,557,708 |
| Total agency funds | $ 42,118,892 | $ 3,944,603 | $ 349 | $ 424,249 | $ 46,488,093 |

| Liabilities | | |
|---|---|---|
| Accounts Payable | Amounts Held for Others | Total |
| $ - | $ 7,535,610 | $ 7,535,610 |
| - | 3,291,967 | 3,291,967 |
| - | 9,800 | 9,800 |
| 558,755 | 5,444,958 | 6,003,713 |
| 558,755 | 16,282,335 | 16,841,090 |
| - | 11,774,132 | 11,774,132 |
| - | 73,779 | 73,779 |
| - | 11,847,911 | 11,847,911 |
| - | 10,126,449 | 10,126,449 |
| 2,662 | 1,973,475 | 1,976,137 |
| - | 3,352 | 3,352 |
| - | 13,500 | 13,500 |
| 50,200 | 192,820 | 243,020 |
| - | 310,149 | 310,149 |
| 50,200 | 516,469 | 566,669 |
| - | 512,967 | 512,967 |
| - | 45,114 | 45,114 |
| - | 339 | 339 |
| - | 10,357 | 10,357 |
| - | 4,557,708 | 4,557,708 |
| $ 611,617 | $ 45,876,476 | $ 46,488,093 |

Agency Funds
Combining Statement of Changes in Assets and Liabilities
Year Ended November 30, 2015

| | Assets and Liabilities at Beginning of Year | Additions | Deletions | Assets and Liabilities at End of Year |
|---|---|---|---|---|
| County treasurer | | | | |
| *Property taxes-all county taxing bodies* | | | | |
| Assets | | | | |
| Cash and cash equivalents | $ 8,152,803 | $ 3,094,760 | $ 3,711,953 | $ 7,535,610 |
| Total assets | 8,152,803 | 3,094,760 | 3,711,953 | 7,535,610 |
| Liabilities | | | | |
| Amounts held for others | 8,152,803 | 3,094,760 | 3,711,953 | 7,535,610 |
| Total liabilities | $ 8,152,803 | $ 3,094,760 | $ 3,711,953 | $ 7,535,610 |
| *Special trust funds* | | | | |
| Assets | | | | |
| Cash and cash equivalents | $ 5,356,217 | $ 11,930,364 | $ 13,994,903 | $ 3,291,678 |
| Investments | 367,236 | - | 367,236 | - |
| Accrued interest | 1,690 | 289 | 1,690 | 289 |
| Accounts receivable | 852,500 | - | 852,500 | - |
| Total assets | 6,577,643 | 11,930,653 | 15,216,329 | 3,291,967 |
| Liabilities | | | | |
| Amounts held for others | 6,577,643 | 11,930,653 | 15,216,329 | 3,291,967 |
| Total liabilities | $ 6,577,643 | $ 11,930,653 | $ 15,216,329 | $ 3,291,967 |
| *Federal state and FICA taxes* | | | | |
| Assets | | | | |
| Cash and cash equivalents | $ 5,852 | $ 38,028,621 | $ 38,025,492 | $ 8,981 |
| Investments | 675 | 401 | 257 | 819 |
| Total assets | 6,527 | 38,029,022 | 38,025,749 | 9,800 |
| Liabilities | | | | |
| Accounts payable | - | 19,624,130 | 19,624,130 | - |
| Amounts held for others | 6,527 | 18,404,892 | 18,401,619 | 9,800 |
| Total liabilities | $ 6,527 | $ 18,404,892 | $ 18,401,619 | $ 9,800 |

(Continued)

Agency Funds
Combining Statement of Changes in Assets and Liabilities (Continued)
Year Ended November 30, 2015

| | Assets and Liabilities at Beginning of Year | Additions | Deletions | Assets and Liabilities at End of Year |
|---|---|---|---|---|
| County treasurer (continued) | | | | |
| *Other treasurer's accounts* | | | | |
| Assets | | | | |
| Cash and cash equivalents | $ 1,936,330 | $ 77,367,584 | $ 77,492,066 | $ 1,811,848 |
| Investments | 3,379,967 | 1,829,109 | 1,441,470 | 3,767,606 |
| Accrued interest | 138 | 60 | 138 | 60 |
| Accounts receivable | 216,420 | 424,199 | 216,420 | 424,199 |
| Total assets | 5,532,855 | 79,620,952 | 79,150,094 | 6,003,713 |
| Liabilities | | | | |
| Accounts payable | 10,348 | 45,815,980 | 45,267,573 | 558,755 |
| Amounts held for others | 5,522,507 | 33,804,972 | 33,882,521 | 5,444,958 |
| Total liabilities | $ 5,532,855 | $ 79,620,952 | $ 79,150,094 | $ 6,003,713 |
| Circuit clerk | | | | |
| *Court fees* | | | | |
| Assets | | | | |
| Cash and cash equivalents | $ 9,215,193 | $ 43,924,137 | $ 41,407,961 | $ 11,731,369 |
| Investments | 42,744 | 19 | - | 42,763 |
| Total assets | 9,257,937 | 43,924,156 | 41,407,961 | 11,774,132 |
| Liabilities | | | | |
| Amounts held for others | 9,257,937 | 43,924,156 | 41,407,961 | 11,774,132 |
| Total liabilities | $ 9,257,937 | $ 43,924,156 | $ 41,407,961 | $ 11,774,132 |
| *Alimony and child support* | | | | |
| Assets | | | | |
| Cash and cash equivalents | $ 39,644 | $ 1,196,311 | $ 1,162,176 | $ 73,779 |
| Total assets | 39,644 | 1,196,311 | 1,162,176 | 73,779 |
| Liabilities | | | | |
| Amounts held for others | 39,644 | 1,196,311 | 1,162,176 | 73,779 |
| Total liabilities | $ 39,644 | $ 1,196,311 | $ 1,162,176 | $ 73,779 |

(Continued)

Agency Funds
Combining Statement of Changes in Assets and Liabilities (Continued)
Year Ended November 30, 2015

| | Assets and Liabilities at Beginning of Year | Additions | Deletions | Assets and Liabilities at End of Year |
|---|---|---|---|---|
| **Sheriff** | | | | |
| *Sheriff's account* | | | | |
| Assets | | | | |
| Cash and cash equivalents | $ 18,483,693 | $ 41,023,628 | $ 49,399,297 | $ 10,108,024 |
| Investments | 8,388 | 10,037 | - | 18,425 |
| Total assets | 18,492,081 | 41,033,665 | 49,399,297 | 10,126,449 |
| Liabilities | | | | |
| Amounts held for others | 18,492,081 | 41,033,665 | 49,399,297 | 10,126,449 |
| Total liabilities | $ 18,492,081 | $ 41,033,665 | $ 49,399,297 | $ 10,126,449 |
| **County clerk** | | | | |
| *County clerk accounts* | | | | |
| Assets | | | | |
| Cash and cash equivalents | $ 2,194,556 | $ 18,802,464 | $ 19,021,496 | $ 1,975,524 |
| Investments | 563 | - | - | 563 |
| Accounts receivable | 65 | 50 | 65 | 50 |
| Total assets | 2,195,184 | 18,802,514 | 19,021,561 | 1,976,137 |
| Liabilities | | | | |
| Accounts payable | 2,287 | 27,511 | 27,136 | 2,662 |
| Amounts held for others | 2,192,897 | 18,775,003 | 18,994,425 | 1,973,475 |
| Total liabilities | $ 2,195,184 | $ 18,802,514 | $ 19,021,561 | $ 1,976,137 |
| **County coroner** | | | | |
| Assets | | | | |
| Investments | $ 1,701 | $ 24,661 | $ 23,010 | $ 3,352 |
| Total assets | 1,701 | 24,661 | 23,010 | 3,352 |
| Liabilities | | | | |
| Amounts held for others | 1,701 | 24,661 | 23,010 | 3,352 |
| Total liabilities | $ 1,701 | $ 24,661 | $ 23,010 | $ 3,352 |

(Continued)

Agency Funds
Combining Statement of Changes in Assets and Liabilities (Continued)
Year Ended November 30, 2015

| | Assets and Liabilities at Beginning of Year | Additions | Deletions | Assets and Liabilities at End of Year |
|---|---|---|---|---|
| Sunny Hill nursing home | | | | |
| *Patients' trust account* | | | | |
| Assets | | | | |
| Cash and cash equivalents | $ 13,485 | $ 15 | $ - | $ 13,500 |
| Total assets | 13,485 | 15 | - | 13,500 |
| Liabilities | | | | |
| Amounts held for others | 13,485 | 15 | - | 13,500 |
| Total liabilities | $ 13,485 | $ 15 | $ - | $ 13,500 |
| *Security deposits* | | | | |
| Assets | | | | |
| Cash and cash equivalents | $ 69,990 | $ 160,575 | $ 98,620 | $ 131,945 |
| Investments | 91,950 | 54,180 | 35,055 | 111,075 |
| Total assets | 161,940 | 214,755 | 133,675 | 243,020 |
| Liabilities | | | | |
| Accounts payable | 17,240 | 82,920 | 49,960 | 50,200 |
| Amounts held for others | 144,700 | 131,835 | 83,715 | 192,820 |
| Total liabilities | $ 161,940 | $ 214,755 | $ 133,675 | $ 243,020 |
| *Other accounts* | | | | |
| Assets | | | | |
| Cash and cash equivalents | $ 345,807 | $ 1,237,687 | $ 1,273,345 | $ 310,149 |
| Total assets | 345,807 | 1,237,687 | 1,273,345 | 310,149 |
| Liabilities | | | | |
| Amounts held for others | 345,807 | 1,237,687 | 1,273,345 | 310,149 |
| Total liabilities | $ 345,807 | $ 1,237,687 | $ 1,273,345 | $ 310,149 |

(Continued)

Agency Funds
Combining Statement of Changes in Assets and Liabilities (Continued)
Year Ended November 30, 2015

| | Assets and Liabilities at Beginning of Year | Additions | Deletions | Assets and Liabilities at End of Year |
|---|---|---|---|---|
| Adult detention facility | | | | |
| *Prisoners' account* | | | | |
| Assets | | | | |
| Cash and cash equivalents | $ 519,701 | $ 1,430,627 | $ 1,437,361 | $ 512,967 |
| Total assets | 519,701 | 1,430,627 | 1,437,361 | 512,967 |
| Liabilities | | | | |
| Amounts held for others | 519,701 | 1,430,627 | 1,437,361 | 512,967 |
| Total liabilities | $ 519,701 | $ 1,430,627 | $ 1,437,361 | $ 512,967 |
| State's Attorney | | | | |
| Assets | | | | |
| Cash and cash equivalents | $ 47,570 | $ 9,689 | $ 12,145 | $ 45,114 |
| Total assets | 47,570 | 9,689 | 12,145 | 45,114 |
| Liabilities | | | | |
| Amounts held for others | 47,570 | 9,689 | 12,145 | 45,114 |
| Total liabilities | $ 47,570 | $ 9,689 | $ 12,145 | $ 45,114 |
| River Valley detention facility | | | | |
| Assets | | | | |
| Cash and cash equivalents | $ 339 | $ - | $ - | $ 339 |
| Total assets | 339 | - | - | 339 |
| Liabilities | | | | |
| Amounts held for others | 339 | - | - | 339 |
| Total liabilities | $ 339 | $ - | $ - | $ 339 |
| Recorder of deeds | | | | |
| Assets | | | | |
| Cash and cash equivalents | $ 5,762 | $ 243,098 | $ 238,503 | $ 10,357 |
| Total assets | 5,762 | 243,098 | 238,503 | 10,357 |
| Liabilities | | | | |
| Amounts held for others | 5,762 | 243,098 | 238,503 | 10,357 |
| Total liabilities | $ 5,762 | $ 243,098 | $ 238,503 | $ 10,357 |

(Continued)

Agency Funds
Combining Statement of Changes in Assets and Liabilities (Continued)
Year Ended November 30, 2015

| | Assets and Liabilities at Beginning of Year | Additions | Deletions | Assets and Liabilities at End of Year |
|---|---|---|---|---|
| Regional office of education | | | | |
| Assets | | | | |
| Cash and cash equivalents | $ 4,806,370 | $ 5,845,792 | $ 6,094,454 | $ 4,557,708 |
| Total assets | 4,806,370 | 5,845,792 | 6,094,454 | 4,557,708 |
| Liabilities | | | | |
| Amounts held for others | 4,806,370 | 5,845,792 | 6,094,454 | 4,557,708 |
| Total liabilities | $ 4,806,370 | $ 5,845,792 | $ 6,094,454 | $ 4,557,708 |
| All agency funds | | | | |
| Assets | | | | |
| Cash and cash equivalents | $ 51,193,312 | $ 244,295,352 | $ 253,369,772 | $ 42,118,892 |
| Investments | 3,893,224 | 1,918,407 | 1,867,028 | 3,944,603 |
| Accrued interest | 1,828 | 349 | 1,828 | 349 |
| Accounts receivable | 1,068,985 | 424,249 | 1,068,985 | 424,249 |
| Total assets | 56,157,349 | 246,638,357 | 256,307,613 | 46,488,093 |
| Liabilities | | | | |
| Accounts payable | 29,875 | 45,926,411 | 45,344,669 | 611,617 |
| Amounts held for others | 56,127,474 | 181,087,816 | 191,338,814 | 45,876,476 |
| Total liabilities | $ 56,157,349 | $ 227,014,227 | $ 236,683,483 | $ 46,488,093 |

STATISTICAL SECTION – UNAUDITED

Financial Trends - These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity - These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property and sales taxes.

Debt Capacity - These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Demographic and Economic Information - These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to help make comparisons over time and with other governments.

Operating Information - These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.

Will County, Illinois

Net Position by Component
Last Ten Fiscal Years
*(Unaudited)*

| Primary Government: | 2006 | 2007 | 2008 | 2009 | Fiscal Year 2010 |
|---|---|---|---|---|---|
| Governmental activities | | | | | |
| Net investment in capital assets | $ 180,839,160 | $ 343,562,111 | $ 368,504,166 | $ 406,593,344 | $ 315,594,733 |
| Restricted | 59,525,112 | 49,512,698 | 66,069,907 | 72,356,899 | 75,665,601 |
| Unrestricted | 143,805,220 | 51,888,267 | 70,650,667 | 64,457,058 | 87,851,022 |
| Total governmental activities net position | $ 384,169,492 | $ 444,963,076 | $ 505,224,740 | $ 543,407,301 | $ 479,111,356 |

Note: In FY2010, the County implemented GASB Statement 61. This standard changed component unit reporting, therefore the Forest Preserve is not included in FY2010 through FY2015 as a blended component unit. Amounts from prior years have not been restated.

Note: In FY2015, the County implemented GASB Statements 68 and 71. These standards established measuring and recognizing items related to pensions. Amounts from prior years have not been restated.

Sources: Will County Financial Statements 2006-2015.

TABLE 1

| 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|
| $ 277,464,844 | $ 290,853,169 | $ 289,532,352 | $ 336,730,809 | $ 312,066,941 |
| 91,345,994 | 112,818,893 | 134,567,332 | 126,979,237 | 122,532,817 |
| 94,363,925 | 95,965,630 | 104,882,784 | 98,784,791 | 46,038,737 |
| $ 463,174,763 | $ 499,637,692 | $ 528,982,468 | $ 562,494,837 | $ 480,638,495 |

Will County, Illinois

Changes in Net Position
Last Ten Fiscal Years
*(Unaudited)*

| | 2006 | 2007 | 2008 | 2009 | 2010 | Fiscal Year 2011 |
|---|---|---|---|---|---|---|
| Expenses | | | | | | |
| Governmental activities | | | | | | |
| General and administrative | $ 61,179,268 | $ 62,157,811 | $ 64,475,732 | $ 65,620,151 | $ 51,563,780 | $ 58,655,628 |
| Education and recreation | - | 1,386,926 | 2,487,136 | 2,852,650 | - | - |
| Public safety | 51,578,288 | 63,927,441 | 71,356,935 | 75,685,250 | 77,198,730 | 79,271,474 |
| Judicial | 35,332,093 | 37,710,082 | 40,371,411 | 42,063,251 | 42,659,853 | 45,518,748 |
| Health and welfare | 49,873,706 | 55,611,796 | 57,708,634 | 63,216,057 | 69,932,045 | 61,228,405 |
| Highway and roads | 20,524,374 | 10,591,001 | 18,029,729 | 22,596,071 | 16,969,269 | 73,409,418 |
| Interest on debt | 11,505,750 | 11,359,509 | 13,442,669 | 13,631,453 | 5,288,149 | 7,385,992 |
| Total governmental activities expenses | 229,993,479 | 242,744,566 | 267,872,246 | 285,664,883 | 263,611,826 | 325,469,665 |
| Revenues | | | | | | |
| Governmental activities program revenues | | | | | | |
| Fees, fines, and charges for services | | | | | | |
| General and administrative | 20,088,404 | 18,986,874 | 10,773,205 | 9,025,681 | 8,152,305 | 7,899,823 |
| Education and recreation | - | 517,478 | 649,143 | 733,984 | - | - |
| Public safety | 9,764,177 | 9,264,768 | 12,930,453 | 12,115,581 | 10,067,306 | 10,129,158 |
| Judicial | 15,455,273 | 18,389,828 | 21,581,419 | 20,986,055 | 21,944,903 | 20,986,815 |
| Health and welfare | 14,869,816 | 17,413,036 | 22,070,066 | 24,289,739 | 22,203,748 | 23,688,356 |
| Highway and roads | 1,754,804 | 1,313,919 | 1,979,687 | 1,932,828 | 1,537,414 | 1,833,161 |
| Total fees, fines, and charges for services | 61,932,474 | 65,885,903 | 69,983,973 | 69,083,868 | 63,905,676 | 64,537,313 |
| Operating grants and contributions | | | | | | |
| General and administrative | 11,339,800 | 634,920 | 1,280,748 | 174,473 | 906,484 | 815,158 |
| Public safety | 539,415 | 3,219,597 | - | 1,873,553 | 4,737,581 | 4,708,169 |
| Judicial | 4,372,161 | 2,601,088 | 6,067,210 | 5,291,680 | 5,464,347 | 4,803,063 |
| Health and welfare | 16,384,961 | 26,596,391 | 25,397,794 | 29,089,095 | 33,648,055 | 30,144,329 |
| Highway and roads | 9,791,456 | 12,993,715 | 23,765,192 | 28,112,088 | 31,689,781 | 35,415,742 |
| Total operating grants and contributions | 42,427,793 | 46,045,711 | 56,510,944 | 64,540,889 | 76,446,248 | 75,886,461 |
| Capital grants and contributions | | | | | | |
| General and administrative | 296,264 | 2,887,459 | 5,084,703 | 2,506,495 | - | - |
| Public safety | 645,578 | 1,851,813 | 28,550 | 62,500 | 208,210 | - |
| Judicial | 20,526 | 491,070 | 410,657 | 22,836 | - | 40,194 |
| Health and welfare | 2,023,757 | - | 3,795,607 | 3,442,796 | 569,226 | 3,249,655 |
| Highway and roads | 1,595,689 | 10,698,185 | 7,892,984 | 5,263,304 | 4,610,155 | 3,278,806 |
| Total capital grants and contributions | 4,581,814 | 15,928,527 | 17,212,501 | 11,297,931 | 5,387,591 | 6,568,655 |
| Total governmental activities program revenues | 108,942,081 | 127,860,141 | 143,707,418 | 144,922,688 | 145,739,515 | 146,992,429 |
| Net (expense)/revenue | | | | | | |
| Governmental activities | (121,051,398) | (114,884,425) | (124,164,828) | (140,742,195) | (117,872,311) | (178,477,236) |
| General revenues | | | | | | |
| Governmental activities | | | | | | |
| Property taxes | 111,206,275 | 119,861,676 | 130,582,612 | 139,018,377 | 108,761,202 | 111,130,235 |
| Replacement taxes | 4,098,013 | 5,252,386 | 4,775,432 | 4,365,017 | 3,979,191 | 3,506,503 |
| Income tax | 7,634,329 | 8,030,287 | 8,296,644 | 7,098,199 | 6,861,332 | 7,617,039 |
| Sales tax | 23,325,092 | 22,232,481 | 21,999,761 | 18,572,077 | 19,377,350 | 21,203,541 |
| Other taxes | 682,278 | 1,043,962 | 1,321,838 | 974,482 | 1,042,093 | 784,768 |
| Investment earnings | 12,151,450 | 15,100,991 | 15,021,979 | 6,776,536 | 5,132,697 | 5,044,230 |
| Other general revenues | 2,357,709 | 4,156,226 | 2,428,226 | 2,100,068 | 4,962,147 | 3,135,870 |
| Total governmental activities | 161,455,146 | 175,678,009 | 184,426,492 | 178,904,756 | 150,116,012 | 152,422,186 |
| Change in net position | | | | | | |
| Governmental activities | $ 40,403,748 | $ 60,793,584 | $ 60,261,664 | $ 38,162,561 | $ 32,243,701 | $ (26,055,050) |

Note: In FY2010, the County implemented GASB Statement 61. This standard changed component unit reporting, therefore the Forest Preserve is not included as a blended component unit in FY2010 through FY2015. Amounts from prior years have not been restated.

Note: In FY2015, the County implemented GASB Statements 68 and 71. These standards established measuring and recognizing items related to pensions. Amounts from prior years have not been restated.

Sources: Will County Financial Statements 2006-2015.

TABLE 2

| 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|
| $ 54,460,828 | $ 47,612,229 | $ 54,219,996 | $ 48,755,800 |
| - | - | - | - |
| 82,033,483 | 88,471,073 | 91,087,145 | 93,547,330 |
| 45,527,413 | 45,442,597 | 44,490,019 | 50,175,630 |
| 61,572,793 | 61,559,210 | 63,026,668 | 62,527,603 |
| 16,010,797 | 32,043,864 | 34,855,928 | 73,156,753 |
| 6,997,385 | 6,521,355 | 6,267,995 | 5,838,586 |
| 266,602,699 | 281,650,328 | 293,947,751 | 334,001,702 |
| 8,942,389 | 9,602,667 | 9,387,055 | 10,118,827 |
| - | - | - | - |
| 10,795,904 | 11,519,234 | 11,203,856 | 11,388,257 |
| 20,218,748 | 18,390,919 | 17,699,743 | 17,999,744 |
| 23,209,611 | 25,853,248 | 25,421,713 | 24,511,053 |
| 535,611 | 423,019 | 992,488 | 1,745,167 |
| 63,702,263 | 65,789,087 | 64,704,855 | 65,763,048 |
| 803,853 | 1,305,048 | 466,977 | 456,724 |
| 4,549,397 | 5,014,178 | 5,064,216 | 5,129,080 |
| 4,935,254 | 4,462,104 | 5,038,266 | 8,308,115 |
| 29,109,759 | 27,822,421 | 27,623,467 | 24,064,280 |
| 34,867,659 | 37,491,137 | 39,911,596 | 36,252,065 |
| 74,265,922 | 76,094,888 | 78,104,522 | 74,210,264 |
| 16,500 | - | - | - |
| 957,787 | 1,453,426 | 2,633,975 | 48,118 |
| - | 565,600 | 1,273,000 | - |
| - | 3,200,000 | 3,200,000 | - |
| 4,354,121 | 7,281,041 | 17,443,301 | 13,467,566 |
| 5,328,408 | 12,500,067 | 24,550,276 | 13,515,684 |
| 143,296,593 | 154,384,042 | 167,359,653 | 153,488,996 |
| (123,306,106) | (127,266,286) | (126,588,098) | (180,512,706) |
| 114,234,848 | 115,202,584 | 116,570,711 | 117,368,416 |
| 3,512,926 | 3,894,393 | 4,009,205 | 3,783,435 |
| 9,264,827 | 10,046,455 | 10,095,324 | 11,219,260 |
| 22,062,183 | 22,575,453 | 23,836,141 | 24,492,967 |
| 1,040,529 | 675,405 | 924,333 | 1,123,981 |
| 4,584,947 | 884,386 | 2,128,189 | 3,594,312 |
| 5,068,775 | 3,332,386 | 2,536,564 | 2,939,801 |
| 159,769,035 | 156,611,062 | 160,100,467 | 164,522,172 |
| $ 36,462,929 | $ 29,344,776 | $ 33,512,369 | $ (15,990,534) |

Will County, Illinois

Fund Balances - Governmental Funds
Last Ten Fiscal Years
*(Unaudited)*

| | 2006 | 2007 | 2008 | 2009 | Fiscal Year 2010 |
|---|---|---|---|---|---|
| General fund | | | | | |
| Nonspendable | $ - | $ - | $ - | $ - | $ - |
| Restricted | - | - | - | - | - |
| Committed | - | - | - | - | - |
| Unassigned | - | - | - | - | - |
| Reserved | 876,009 | 1,788,325 | 1,922,810 | 993,020 | 809,137 |
| Unreserved | 59,525,112 | 47,898,058 | 55,228,290 | 57,713,238 | 52,915,737 |
| Total general fund | 60,401,121 | 49,686,383 | 57,151,100 | 58,706,258 | 53,724,874 |
| All other governmental funds | | | | | |
| Nonspendable | - | - | - | - | - |
| Restricted | - | - | - | - | - |
| Committed | - | - | - | - | - |
| Assigned | - | - | - | - | - |
| Unassigned | - | - | - | - | - |
| Reserved for: | | | | | |
| Inventory | - | - | - | - | 347,760 |
| Prepaid items | 305,221 | 408,801 | 437,045 | 191,898 | - |
| Debt service | 2,285,978 | 7,209,916 | 10,416,181 | 9,355,062 | 14,964,579 |
| Construction and development | 103,811,334 | 40,527,648 | 48,026,724 | 32,167,146 | 85,507,378 |
| Employee retirement | - | - | 426,646 | 409,881 | - |
| Specific purposes | - | 44,637 | 70,483 | 91,513 | - |
| Preserve improvements | - | 24,200 | 24,200 | - | - |
| Liability insurance | - | - | - | 292,551 | - |
| Unreserved, reported in: | | | | | |
| Special revenue funds | 70,678,445 | 83,659,258 | 98,936,470 | 114,437,491 | 119,979,763 |
| Capital projects funds | 6,625,802 | 1,708,280 | 2,686,908 | 1,889,593 | 1,707,149 |
| Total all other governmental funds | $ 183,706,780 | $ 133,582,740 | $ 161,024,657 | $ 158,835,135 | $ 222,506,629 |

Note: In FY2010, the County implemented GASB Statement 61. This standard changed component unit reporting, therefore the Forest Preserve is not included as a blended component unit in FY2010 through FY2015. Amounts from prior years have not been restated.

Note: In FY2011, the County implemented GASB Statement 54. This standard changed the classifications for fund balance and clarified the definition of Special Revenue Fund, therefore the Social Security Fund and the Illinois Municipal Retirement Fund became accounts of the General Fund. Amounts from prior years have not been restated.

Sources: Will County Financial Statements 2006-2015.

TABLE 3

| 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|
| $ 1,398,738 | $ 884,951 | $ 1,679,267 | $ 599,023 | $ 1,681,493 |
| 23,597,269 | 25,197,855 | 24,443,737 | 25,615,187 | 25,998,466 |
| 10,703,579 | 11,556,082 | 12,932,838 | 5,443,132 | 5,443,132 |
| 48,697,204 | 52,916,801 | 56,502,889 | 59,812,579 | 51,900,189 |
| - | - | - | - | - |
| - | - | - | - | - |
| 84,396,790 | 90,555,689 | 95,558,731 | 91,469,921 | 85,023,280 |
| 718,704 | 1,134,107 | 1,600,312 | 1,510,498 | 1,641,210 |
| 128,242,030 | 119,484,281 | 110,404,811 | 101,622,353 | 108,495,476 |
| 51,301,129 | 50,884,974 | 53,006,145 | 53,293,942 | 54,579,948 |
| 20,819,976 | 23,922,414 | 24,672,181 | 24,509,298 | 25,630,945 |
| (1,296,885) | (2,626,039) | (3,452,075) | (4,679,176) | (2,679,035) |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| $ 199,784,954 | $ 192,799,737 | $ 186,231,374 | $ 176,256,915 | $ 187,668,544 |

Will County, Illinois

Changes in Fund Balances - Governmental Funds
Last Ten Fiscal Years
*(Unaudited)*

| | 2006 | 2007 | 2008 | 2009 | Fiscal Year 2010 |
|---|---|---|---|---|---|
| Revenues | | | | | |
| Property taxes | $ 111,206,275 | $ 120,673,324 | $ 130,582,612 | $ 138,913,770 | $ 108,865,597 |
| TIF surplus distribution | - | 77,471 | 106,202 | - | - |
| Licenses and permits | 3,512,927 | 3,356,168 | 3,556,746 | 3,079,705 | 2,167,428 |
| Intergovernmental | 80,536,765 | 84,337,933 | 93,270,419 | 97,231,776 | 104,475,582 |
| Charges for services | 53,818,001 | 58,441,122 | 62,025,281 | 62,175,377 | 56,954,980 |
| Fines and forfeitures | 2,973,965 | 3,746,861 | 4,275,342 | 3,819,148 | 4,544,376 |
| Interest revenue | 12,136,359 | 15,100,991 | 14,916,210 | 6,726,995 | 5,020,262 |
| Miscellaneous revenues | 1,600,892 | 3,481,212 | 4,055,854 | 1,942,846 | 4,662,923 |
| Total revenues | 265,785,184 | 289,215,082 | 312,788,666 | 313,889,617 | 286,691,148 |
| Expenditures | | | | | |
| Current: | | | | | |
| General and administrative | 52,072,796 | 53,285,109 | 55,649,431 | 58,127,290 | 48,813,316 |
| Education and recreation | - | 1,304,937 | 2,170,460 | 2,758,113 | - |
| Public safety | 45,681,933 | 60,985,618 | 68,752,040 | 72,434,982 | 73,763,465 |
| Judicial | 30,843,966 | 37,082,220 | 39,560,699 | 41,173,948 | 42,285,144 |
| Health and welfare | 47,896,337 | 57,722,068 | 56,738,246 | 62,310,518 | 68,749,946 |
| Highway and roads | 29,536,565 | 23,702,414 | 28,062,241 | 15,495,167 | 10,379,751 |
| Retirement | 16,856,386 | - | - | - | - |
| Debt service - principal | 12,375,133 | 12,969,026 | 16,079,387 | 17,399,073 | 3,457,836 |
| Debt service - interest and fiscal charges | 7,892,237 | 7,433,447 | 9,526,086 | 9,578,700 | 5,148,936 |
| Debt service - bond issuance costs | - | - | 571,558 | - | 755,207 |
| Capital outlay | 64,198,915 | 96,609,474 | 58,562,174 | 39,446,190 | 28,663,742 |
| Total expenditures | 307,354,268 | 351,094,313 | 335,672,322 | 318,723,981 | 282,017,343 |
| Other Financing Sources (Uses) | | | | | |
| Transfers In | 22,840,580 | 29,692,317 | 32,605,980 | 27,103,512 | 49,876,912 |
| Issuance of bonds/debt certificates | 6,600,000 | 21,723,212 | 55,000,000 | 4,200,000 | 100,000,000 |
| Premium on bonds/debt certificates | 538,553 | - | 2,790,290 | - | 843,278 |
| Refunding bonds issued | - | - | - | - | - |
| Premium on refunding bonds issued | - | - | - | - | - |
| Proceeds from capital leases | 104,668 | - | - | - | - |
| Sale of capital assets | 6,375 | - | - | - | - |
| Payment to refunded bond escrow agent | - | - | - | - | - |
| Transfers out | (22,840,580) | (29,692,317) | (32,605,980) | (27,103,512) | (49,876,912) |
| Total other financing sources (uses) | 7,249,596 | 21,723,212 | 57,790,290 | 4,200,000 | 100,843,278 |
| Net change in fund balances | $ (34,319,488) | $ (40,156,019) | $ 34,906,634 | $ (634,364) | $ 105,517,083 |
| Debt service as a percentage of noncapital expenditures | 8.9% | 8.4% | 9.8% | 9.6% | 3.4% |

Note: In FY2010, the County implemented GASB Statement 61. This standard changed component unit reporting, therefore the Forest Preserve is not included as a blended component unit in FY2010 through FY2015. Amounts from prior years have not been restated.

Sources: Will County Financial Statements 2006-2015.

TABLE 4

| 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|
| $ 110,956,310 | $ 114,302,554 | $ 115,307,150 | $ 116,568,187 | $ 117,372,804 |
| - | - | - | - | - |
| 2,301,780 | 2,645,532 | 2,498,785 | 2,456,551 | 3,794,128 |
| 110,281,809 | 110,136,543 | 113,033,847 | 116,287,506 | 115,806,739 |
| 57,242,135 | 57,458,223 | 58,860,467 | 57,907,292 | 57,740,001 |
| 4,374,451 | 4,030,249 | 4,182,769 | 3,615,815 | 3,717,282 |
| 5,154,472 | 4,742,449 | 495,510 | 2,244,056 | 1,868,439 |
| 3,362,741 | 5,305,988 | 3,332,384 | 2,535,022 | 2,840,804 |
| 293,673,698 | 298,621,538 | 297,710,912 | 301,614,429 | 303,140,197 |
| | | | | |
| 52,282,836 | 51,126,038 | 47,265,400 | 51,430,741 | 51,655,818 |
| - | - | - | - | - |
| 74,168,360 | 77,011,338 | 82,789,474 | 83,991,083 | 88,793,905 |
| 44,564,153 | 44,664,938 | 44,380,608 | 45,929,743 | 48,619,897 |
| 60,668,047 | 60,501,596 | 60,632,974 | 62,197,373 | 61,124,264 |
| 13,076,065 | 13,383,346 | 12,776,534 | 12,779,224 | 14,870,940 |
| - | - | - | - | - |
| 7,517,779 | 9,959,085 | 6,955,426 | 7,611,315 | 7,782,400 |
| 7,450,000 | 7,179,906 | 6,737,092 | 6,497,322 | 5,760,411 |
| - | 226,799 | - | - | 393,015 |
| 29,769,217 | 35,621,609 | 37,738,725 | 47,294,678 | 19,571,463 |
| 289,496,457 | 299,674,655 | 299,276,233 | 317,731,479 | 298,572,113 |
| | | | | |
| 18,997,343 | 20,191,328 | 19,012,490 | 19,419,198 | 29,016,397 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | 15,770,000 | - | - | 26,360,000 |
| - | 2,864,147 | - | - | 2,828,309 |
| - | - | - | 2,053,781 | - |
| - | - | - | - | - |
| - | (18,407,348) | - | - | (28,791,405) |
| (18,997,343) | (20,191,328) | (19,012,490) | (19,419,198) | (29,016,397) |
| - | 226,799 | - | 2,053,781 | 396,904 |
| $ 4,177,241 | $ (826,318) | $ (1,565,321) | $ (14,063,269) | $ 4,964,988 |
| | | | | |
| 5.7% | 6.6% | 5.1% | 5.2% | 4.9% |

Will County, Illinois

Program Revenues by Function/Program
Last Ten Fiscal Years
*(Unaudited)*

| | 2006 | 2007 | 2008 | 2009 | Fiscal Year 2010 |
|---|---|---|---|---|---|
| Functions/programs | | | | | |
| Revenues | | | | | |
| Charges for services | $ 59,525,112 | $ 65,885,903 | $ 69,983,973 | $ 69,083,868 | $ 63,905,676 |
| Operating grants and contributions | 42,427,793 | 46,045,711 | 56,510,944 | 64,540,889 | 76,446,248 |
| Capital grants and contributions | 4,581,814 | 15,928,527 | 17,212,501 | 11,297,931 | 5,387,591 |
| Total governmental activities program revenues | 106,534,719 | 127,860,141 | 143,707,418 | 144,922,688 | 145,739,515 |
| Component unit | | | | | |
| Charges for services | 3,758,065 | 3,879,890 | 3,893,055 | 6,022,306 | 6,779,082 |
| Operating grants and contributions | - | - | - | - | 100,822 |
| Capital grants and contributions | - | - | - | - | 2,254,633 |
| Total component unit program revenues | 3,758,065 | 3,879,890 | 3,893,055 | 6,022,306 | 9,134,537 |
| Total reporting unit program revenues | $ 110,292,784 | $ 131,740,031 | $ 147,600,473 | $ 150,944,994 | $ 154,874,052 |

Note: In FY2010, the County implemented GASB Statement 61. This standard changed component unit reporting, therefore the Forest Preserve is not included as a blended component unit in FY2010 through FY2015. Amounts from prior years have not been restated.

Sources: Will County Financial Statements 2006-2015.

TABLE 5

| 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|
| $ 64,537,313 | $ 63,702,263 | $ 65,789,087 | $ 64,704,855 | $ 65,763,048 |
| 75,886,461 | 74,265,922 | 76,094,888 | 78,104,522 | 74,210,264 |
| 6,568,655 | 5,328,408 | 12,500,067 | 24,550,276 | 13,515,684 |
| 146,992,429 | 143,296,593 | 154,384,042 | 167,359,653 | 153,488,996 |
| 8,320,764 | 8,080,112 | 7,324,722 | 8,401,971 | 7,770,919 |
| 382,183 | - | 272,587 | 110,729 | - |
| 2,334,509 | 1,664,735 | 1,219,926 | 1,288,442 | 3,417,826 |
| 11,037,456 | 9,744,847 | 8,817,235 | 9,801,142 | 11,188,745 |
| $ 158,029,885 | $ 153,041,440 | $ 163,201,277 | $ 177,160,795 | $ 164,677,741 |

Tax Revenues by Source - Governmental Activities
Last Ten Fiscal Years
*(Unaudited)*

| Fiscal Year | Property | Replacement | Income | Sales | Other | Total |
|---|---|---|---|---|---|---|
| 2006 | $ 111,206,275 | $ 4,098,013 | $ 7,634,329 | $ 23,325,092 | $ 682,278 | $ 146,945,987 |
| 2007 | 119,861,676 | 5,252,386 | 8,030,287 | 22,232,481 | 1,043,962 | 156,420,792 |
| 2008 | 130,582,612 | 4,775,432 | 8,296,644 | 21,999,761 | 1,321,838 | 166,976,287 |
| 2009 | 139,018,377 | 4,365,017 | 7,098,199 | 18,572,077 | 974,482 | 170,028,152 |
| 2010 | 108,761,202 | 3,979,191 | 6,861,332 | 19,377,350 | 1,042,093 | 140,021,168 |
| 2011 | 111,130,235 | 3,506,503 | 7,617,039 | 21,203,541 | 784,768 | 144,242,086 |
| 2012 | 114,234,848 | 3,512,926 | 9,264,827 | 22,062,183 | 1,040,529 | 150,115,313 |
| 2013 | 115,202,584 | 3,894,393 | 10,046,455 | 22,575,453 | 675,405 | 152,394,290 |
| 2014 | 116,570,711 | 4,009,205 | 10,095,324 | 23,836,141 | 924,333 | 155,435,714 |
| 2015 | 117,368,416 | 3,783,435 | 11,219,260 | 24,492,967 | 1,123,981 | 157,988,059 |
| Change | | | | | | |
| 2006–2015 | 5.5% | -7.7% | 47.0% | 5.0% | 64.7% | 7.5% |
| 2006–2009 | 25.0% | 6.5% | -7.0% | -20.4% | 42.8% | 15.7% |

Notes: 2006-2009 taxes include the Forest Preserve and use the accrual basis of accounting due to the implementation of GASB 34.
2010-2015 taxes do not include the Forest Preserve due to implementation of GASB 61 and use the accrual basis of accounting due to the implementation of GASB 34.

Sources: Will County Financial Statements 2006-2015.

Direct and Overlapping Property Tax Rates
Last Ten Tax Years
*(rate per $100 of assessed value)*
*(Unaudited)*

| | Year Taxes are Payable | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
| Direct rate - County | 0.5380 | 0.5154 | 0.4943 | 0.4942 | 0.5024 | 0.5274 | 0.5551 | 0.5908 | 0.6216 | 0.6433 |
| Overlapping rates: | | | | | | | | | | |
| Municipalities | 1.0232 | 0.9265 | 0.9523 | 1.2429 | 1.4080 | 0.9892 | 1.0242 | 1.1186 | 1.3306 | 1.3583 |
| High school districts | 2.0906 | 2.1171 | 2.1132 | 1.9681 | 1.9540 | 2.1042 | 2.2318 | 2.6074 | 2.6861 | 2.8114 |
| Unit school districts | 4.3902 | 4.2033 | 4.0725 | 4.0925 | 4.1975 | 4.4550 | 4.8312 | 5.3539 | 5.6656 | 5.8779 |
| Elementary school districts | 2.7576 | 2.7162 | 2.6314 | 2.6162 | 2.6334 | 2.7850 | 2.9744 | 3.3102 | 3.5496 | 3.7307 |
| Junior colleges | 0.2941 | 0.3013 | 0.2971 | 0.2763 | 0.2945 | 0.3137 | 0.3338 | 0.3927 | 0.4087 | 0.4302 |
| Townships | 0.3371 | 0.3169 | 0.3121 | 0.3113 | 0.3124 | 0.3279 | 0.3481 | 0.3817 | 0.4104 | 0.4258 |
| Sanitary districts | 0.1182 | 0.1090 | 0.1005 | 0.0967 | 0.0942 | 0.0992 | 0.1122 | 0.1332 | 0.1528 | 0.1606 |
| Park district | 0.3199 | 0.2868 | 0.3051 | 0.2955 | 0.2916 | 0.3136 | 0.3116 | 0.3600 | 0.3803 | 0.4222 |
| Forest Preserve | 0.1481 | 0.1369 | 0.1424 | 0.1445 | 0.1519 | 0.1567 | 0.1693 | 0.1859 | 0.1970 | 0.1977 |
| Fire protection | 0.5773 | 0.5937 | 0.6017 | 0.5988 | 0.5828 | 0.6146 | 0.6364 | 0.7126 | 0.7631 | 0.7938 |

Note: These totals are of differently weighted averages which include most, but not all units of local government (libraries, street lighting, mosquito abatement, etc.) that tax in Will County.

Note: See Table 8 "Property Tax Rates and Tax Levies" for the components of Direct Rate: County.

Source: Will County Clerk - Tax Extension Department.

Note: Tax Rates are per $100 of assessed valuation. Rates are based on weighted average for each type of government. The totals do not reflect the actual tax burden of each parcel of real estate. Typical tax burdens are shown below:

| Year | Equalized Assessed Value | Total Tax Extension | Resulting Typical Tax Rate |
|---|---|---|---|
| 2005 | $ 16,124,110,513 | $ 1,178,715,455 | 0.07310 |
| 2006 | 18,357,729,612 | 1,310,320,443 | 0.07138 |
| 2007 | 20,348,135,330 | 1,421,250,305 | 0.06985 |
| 2008 | 21,724,055,451 | 1,509,853,825 | 0.06950 |
| 2009 | 21,775,056,261 | 1,558,105,729 | 0.07155 |
| 2010 | 21,168,608,072 | 1,598,216,054 | 0.07550 |
| 2011 | 20,131,655,270 | 1,620,520,262 | 0.08050 |
| 2012 | 18,935,964,745 | 1,672,660,038 | 0.08833 |
| 2013 | 18,223,927,682 | 1,716,109,047 | 0.09417 |
| 2014 | 18,029,900,001 | 1,756,636,901 | 0.09743 |

Will County, Illinois

Property Tax Rates and Tax Levies
Last Ten Tax Years
*(Unaudited)*

| | Current Limit | 2005 | 2006 | 2007 | 2008 |
|---|---|---|---|---|---|
| General | 0.2500 | 0.2500 | 0.2500 | 0.2435 | 0.2601 |
| Worker's compensation | None | 0.0163 | 0.0148 | 0.0138 | 0.0196 |
| Liability insurance | None | 0.0152 | 0.0138 | 0.0128 | 0.0163 |
| Illinois Municipal Retirement | None | 0.0743 | 0.0664 | 0.0611 | 0.0596 |
| Sunny Hill sanitarium | 0.0750 | 0.0028 | 0.0027 | 0.0024 | 0.0028 |
| Highway | 0.1000 | 0.0436 | 0.0407 | 0.0437 | 0.0326 |
| Health | 0.1000 | 0.0442 | 0.0433 | 0.0406 | 0.0428 |
| Bridge | 0.0500 | 0.0050 | 0.0042 | 0.0038 | 0.0001 |
| Matching tax | 0.0500 | 0.0289 | 0.0239 | 0.0216 | 0.0002 |
| Social security | None | 0.0319 | 0.0325 | 0.0299 | 0.0306 |
| Will County Building Commission | None | 0.0118 | 0.0127 | 0.0117 | 0.0191 |
| Detention home construction | 0.0400 | 0.0065 | 0.0104 | 0.0094 | 0.0104 |
| Detention home operation * | 0.0200 | 0.0075 | - | - | - |
| | | 0.5380 | 0.5154 | 0.4943 | 0.4942 |
| Clearview debt service fund | None | 2.0442 | 1.8333 | 1.6375 | 1.5630 |
| General | | $ 40,310,837 | $ 45,894,909 | $ 49,548,311 | $ 56,504,947 |
| Worker's compensation | | 2,628,267 | 2,716,979 | 2,808,077 | 4,257,966 |
| Liability insurance | | 2,450,899 | 2,533,399 | 2,604,593 | 3,541,064 |
| Illinois Municipal Retirement | | 11,980,381 | 12,189,688 | 12,432,862 | 12,947,693 |
| Sunny Hill sanitarium | | 451,481 | 495,665 | 488,361 | 608,281 |
| Highway | | 7,030,210 | 7,471,691 | 8,892,243 | 7,082,127 |
| Health | | 7,126,956 | 7,948,998 | 8,261,443 | 9,298,007 |
| Bridge | | 806,217 | 771,034 | 773,239 | 21,724 |
| Matching tax | | 4,659,933 | 4,387,553 | 4,395,251 | 43,449 |
| Social security | | 5,143,663 | 5,966,338 | 6,084,166 | 6,647,641 |
| Will County Building Commission | | 1,902,659 | 2,331,428 | 2,380,728 | 4,149,289 |
| Detention home construction | | 1,048,082 | 1,909,228 | 1,912,748 | 2,259,329 |
| Detention home operation * | | 1,209,325 | - | - | - |
| Clearview debt service fund | | 67,150 | 67,150 | 67,151 | 67,151 |
| Will County Special Services Area #1 (Bonnie Brae) | | - | - | - | - |
| | | $ 86,816,060 | $ 94,684,060 | $ 100,649,173 | $ 107,428,668 |

*2007 and 2006 Levy for Detention home operation is included with Detention home construction.

Notes: Includes only the County, Forest Preserve information is available in separately issued component unit financial statements.
Tax Rates are per $100 of assessed valuation.

Source: Will County Clerk - Tax Extension Department.

TABLE 8

| Tax Year | | | | | |
|---|---|---|---|---|---|
| 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
| 0.2818 | 0.2972 | 0.3122 | 0.3319 | 0.3511 | 0.3650 |
| 0.0196 | 0.0207 | 0.0218 | 0.0299 | 0.0312 | 0.0318 |
| 0.0163 | 0.0173 | 0.0182 | 0.0195 | 0.0204 | 0.0208 |
| 0.0621 | 0.0640 | 0.0673 | 0.0685 | 0.0715 | 0.0729 |
| 0.0026 | 0.0029 | 0.0031 | 0.0033 | 0.0035 | 0.0036 |
| 0.0316 | 0.0326 | 0.0344 | 0.0367 | 0.0383 | 0.0390 |
| 0.0418 | 0.0444 | 0.0468 | 0.0499 | 0.0521 | 0.0535 |
| 0.0001 | 0.0002 | 0.0014 | 0.0011 | 0.0011 | 0.0035 |
| 0.0001 | 0.0002 | 0.0002 | 0.0002 | 0.0003 | 0.0004 |
| 0.0273 | 0.0282 | 0.0297 | 0.0286 | 0.0299 | 0.0305 |
| 0.0191 | 0.0197 | 0.0200 | 0.0212 | 0.0222 | 0.0223 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 0.5024 | 0.5274 | 0.5551 | 0.5908 | 0.6216 | 0.6433 |
| 1.5757 | 1.7128 | 2.0002 | 2.2155 | 2.5170 | 2.6205 |
| $ 61,362,811 | $ 62,913,103 | $ 62,851,028 | $ 62,848,467 | $ 63,757,334 | $ 65,809,135 |
| 4,267,960 | 4,381,902 | 4,388,701 | 5,661,853 | 5,665,704 | 5,733,508 |
| 3,549,375 | 3,662,169 | 3,663,961 | 3,692,513 | 3,704,499 | 3,750,219 |
| 13,522,465 | 13,547,909 | 13,548,604 | 12,971,136 | 12,983,906 | 13,143,797 |
| 566,158 | 613,890 | 624,081 | 624,887 | 635,576 | 649,076 |
| 6,880,997 | 6,900,966 | 6,925,289 | 6,949,499 | 6,955,015 | 7,031,661 |
| 9,102,078 | 9,398,862 | 9,421,615 | 9,449,046 | 9,461,000 | 9,645,997 |
| 21,775 | 42,337 | 281,843 | 208,296 | 199,752 | 631,047 |
| 21,775 | 42,337 | 40,263 | 37,872 | 54,478 | 72,120 |
| 5,944,659 | 5,969,547 | 5,979,102 | 5,415,686 | 5,429,633 | 5,499,120 |
| 4,159,033 | 4,170,216 | 4,026,331 | 4,014,425 | 4,031,367 | 4,020,668 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 67,153 | 67,152 | 67,151 | 67,150 | 67,149 | 67,151 |
| - | - | - | - | - | - |
| $ 109,466,239 | $ 111,710,390 | $ 111,817,969 | $ 111,940,830 | $ 112,945,414 | $ 116,053,498 |

Will County, Illinois

Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
*(Unaudited)*

| Fiscal Year Ended Nov. 30 | Levy Year | Real Property Assessed Value | Real Property Estimated Value | Railroad Property Assessed Value | Railroad Property Estimated Value | Direct Tax Rate |
|---|---|---|---|---|---|---|
| 2006 | 2005 | $ 16,114,692,050 | $ 48,344,076,150 | $ 9,418,463 | $ 28,255,389 | 0.5380 |
| 2007 | 2006 | 18,347,954,130 | 55,043,862,390 | 9,775,482 | 29,326,446 | 0.5154 |
| 2008 | 2007 | 20,337,154,789 | 61,011,464,367 | 10,980,541 | 32,941,623 | 0.4943 |
| 2009 | 2008 | 21,711,156,275 | 65,133,468,825 | 12,899,176 | 38,697,528 | 0.4942 |
| 2010 | 2009 | 21,759,894,197 | 65,279,682,591 | 15,162,064 | 45,486,192 | 0.5024 |
| 2011 | 2010 | 21,143,543,108 | 63,430,629,324 | 25,064,964 | 75,194,892 | 0.5274 |
| 2012 | 2011 | 20,077,398,815 | 60,232,196,445 | 54,256,455 | 162,769,365 | 0.5551 |
| 2013 | 2012 | 18,882,324,461 | 56,646,973,383 | 53,640,284 | 160,920,852 | 0.5908 |
| 2014 | 2013 | 18,159,308,916 | 54,477,926,748 | 64,618,766 | 193,856,298 | 0.6216 |
| 2015 | 2014 | 17,963,101,607 | 53,889,304,821 | 66,798,394 | 200,395,182 | 0.6433 |

Source: Will County Clerk.

TABLE 9

| Total | | Percent of Total Assessed Value to Total Estimated Value |
|---|---|---|
| Assessed Value | Estimated Value | |
| $ 16,124,110,513 | $ 48,372,331,539 | 33.333% |
| 18,357,729,612 | 55,073,188,836 | 33.333% |
| 20,348,135,330 | 61,044,405,990 | 33.333% |
| 21,724,055,451 | 65,172,166,353 | 33.333% |
| 21,775,056,261 | 65,325,168,783 | 33.333% |
| 21,168,608,072 | 63,505,824,216 | 33.333% |
| 20,131,655,270 | 60,394,965,810 | 33.333% |
| 18,935,964,745 | 56,807,894,235 | 33.333% |
| 18,223,927,682 | 54,671,783,046 | 33.333% |
| 18,029,900,001 | 54,089,700,003 | 33.333% |

Principal Property Tax Payers,
Current Year and Nine Years Ago
*(Unaudited)*

| | | Fiscal Year 2006 | | Fiscal Year 2015 | |
|---|---|---|---|---|---|
| Taxpayer | Type Of Business | Taxable Assessed Value | Percentage of Total County Taxable Assessed Value | Taxable Assessed Value | Percentage of Total County Taxable Assessed Value |
| Exelon Generation Co. LLC (1) | Utility | $ 352,380,787 | 1.77% | $ 447,732,917 | 2.22% |
| Exxon Mobil Joliet Refining | Oil Refinery | 142,360,511 | 0.71% | 372,361,226 | 1.84% |
| PDV Midwest Refining | Oil Refinery | 91,311,700 | 0.46% | 234,928,771 | 1.16% |
| Walmart | Retail | 45,307,045 | 0.00 | 73,685,842 | 0.36% |
| Centerpoint Intermodal LLC | Industrial | 31,731,556 | 0.00 | 66,118,759 | 0.33% |
| Hart I55 Industrial LLC | Industrial | 25,028,586 | 0.00 | 46,099,953 | 0.23% |
| Duke Realty LP | Industrial | 20,028,586 | 0.10% | 34,132,205 | 0.17% |
| Liberty Property LP | Industrial | 17,100,000 | 0.00 | 32,658,962 | 0.16% |
| Exeter | Industrial | - | - | 29,680,337 | 0.15% |
| Louis Joliet Shopping | Retail | - | 0.00% | 28,627,401 | 0.14% |
| LIT Industrial LP | Industrial | 18,500,000 | 0.09% | - | - |
| Des Plaines Development | Commercial | 15,855,290 | 0.08% | - | - |
| Total | | $ 759,604,061 | 3.82% | $ 1,366,026,373 | 6.76% |

(1) - Formerly Commonwealth Edison.

Source: Will County Supervisor of Assessment.

Property Tax Levies and Collections
Last Ten Fiscal Years
*(Unaudited)*

| County | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | Collected within the Fiscal Year of the Levy | | ** | | |
| Fiscal Year | Levy Year | Taxes Levied for the Fiscal Year | Amount | Percentage of Levy | Collections in Subsequent Years | Total Collected for the Levy Amount | Percentage of Levy |
| 2006 | 2005 | $ 86,816,060 | $ 86,516,612 | 99.66% | $ 51,493 | $ 86,568,105 | 99.71% |
| 2007 | 2006 | 94,684,060 | 94,271,097 | 99.56% | 70,532 | 94,341,629 | 99.64% |
| 2008 | 2007 | 100,649,171 | 100,267,527 | 99.62% | 54,592 | 100,322,119 | 99.68% |
| 2009 | 2008 | 107,428,668 | 107,023,244 | 99.62% | 63,499 | 107,086,743 | 99.68% |
| 2010 | 2009 | 109,466,239 | 108,889,507 | 99.47% | 67,679 | 108,957,186 | 99.53% |
| 2011 | 2010 | 111,710,390 | 110,831,827 | 99.21% | 152,872 | 110,984,699 | 99.35% |
| 2012 | 2011 | 111,819,162 | 110,506,884 | 98.83% | 32,038 | 110,538,922 | 98.86% |
| 2013 | 2012 | 111,958,277 | 111,220,326 | 99.34% | - | 111,220,326 | 99.34% |
| 2014 | 2013 | 112,943,520 | 112,539,721 | 99.64% | - | 112,539,721 | 99.64% |
| 2015 | 2014 | 116,054,572 | 115,626,409 | 99.63% | - | 115,626,409 | 99.63% |

| Forest Preserve District | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | ** | Collected within the Fiscal Year of the Levy | | ** | | |
| Fiscal Year | Levy Year | Taxes Levied for the Fiscal Year | Amount | Percentage of Levy | Collections in Subsequent Years | Total Collected for the Levy Amount | Percentage of Levy |
| 2006 | 2005 | $ 23,879,808 | $ 23,879,808 | 100.00% | $ - | $ 23,879,808 | 100% |
| 2007 | 2006 | 25,106,568 | 25,106,568 | 100.00% | - | 25,106,568 | 100% |
| 2008 | 2007 | 28,942,424 | 28,903,517 | 99.87% | 14,743 | 28,918,260 | 99.92% |
| 2009 | 2008 | 31,325,470 | 31,286,814 | 99.88% | 16,639 | 31,303,453 | 99.93% |
| 2010 | 2009 | 33,076,307 | 32,885,456 | 99.42% | 19,497 | 32,904,953 | 99.48% |
| 2011 | 2010 | 33,171,209 | 32,918,429 | 99.24% | 46,221 | 32,964,650 | 99.38% |
| 2012 | 2011 | 34,004,275 | 33,627,184 | 98.89% | 9,480 | 33,636,664 | 98.92% |
| 2013 | 2012 | 35,101,958 | 35,046,804 | 99.84% | - | 35,046,804 | 99.84% |
| 2014 | 2013 | 35,773,839 | 35,691,726 | 99.77% | - | 35,691,726 | 99.77% |
| 2015 | 2014 | 35,645,071 | 35,558,920 | 99.76% | - | 35,558,920 | 99.76% |

** This has been amended to include information obtained from Treasurer documents and the Forest Preserve District's CAFR.

Sources: Will County Treasurer, Will County Clerk, and Forest Preserve District of Will County.

Will County, Illinois

Legal Debt Margin Information
Last Ten Fiscal Years
*(Unaudited)*

| | 2006 | 2007 | 2008 | 2009 | 2010 |
|---|---|---|---|---|---|
| Debt limit | $ 927,136,354 | $ 1,055,569,453 | $ 1,170,017,781 | $ 1,249,133,188 | $ 1,252,065,735 |
| Total net debt applicable to limit | 42,070,000 | 49,745,000 | 67,380,000 | 63,871,682 | 161,579,461 |
| Legal debt margin | $ 885,066,354 | $ 1,005,824,453 | $ 1,102,637,781 | $ 1,185,261,506 | $ 1,090,486,274 |
| Total net debt applicable to the limit as a percentage of debt limit | 4.54% | 4.71% | 5.76% | 5.11% | 12.91% |

Notes: Only the County's debt margin is presented.

In FY2014 and FY2015, the County included Unamortized Premium on Bonds in the Bonds. Amounts from prior years have not been restated.

Source: Will County Clerk.

TABLE 12

| Legal Debt Margin Calculation for Fiscal Year 2015 | |
|---|---|
| Assessed value | $ 18,029,900,001 |
| Debt limit (5.75% of assessed value) | 1,036,719,250 |
| Debt applicable to limit: | |
| Bonds | 128,048,053 |
| Legal debt margin | $ 908,671,197 |

| 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|
| $ 1,217,194,964 | $ 1,157,570,178 | $ 1,088,817,973 | $ 1,047,875,842 | $ 1,036,719,250 |
| 155,115,967 | 144,481,168 | 137,740,028 | 134,293,078 | 128,048,053 |
| $ 1,062,078,997 | $ 1,013,089,010 | $ 951,077,945 | $ 913,582,764 | $ 908,671,197 |
| 12.74% | 12.48% | 12.65% | 12.82% | 12.35% |

Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
*(Unaudited)*

| Fiscal Year | Gross General Bonded Debt | Loan Payable | Contribution Payable | Lease Payable | Capital Leases | Total Outstanding Debt | Percentage of Personal Income (1) | Population (2) | Total Outstanding Debt Per Capita |
|---|---|---|---|---|---|---|---|---|---|
| 2006 | $ 225,721,720 | $ 1,187,603 | $ - | $ 4,075,000 | $ 1,436,803 | $ 232,421,126 | 1.01% | 668,217 | $ 347.82 |
| 2007 | 239,276,871 | 602,024 | 1,500,000 | 3,280,000 | 810,392 | 245,469,287 | 0.99% | 673,586 | 364.42 |
| 2008 | 284,689,782 | - | 1,500,000 | 2,480,000 | 252,806 | 288,922,588 | 1.09% | 681,097 | 417.99 |
| 2009 | 277,198,757 | - | 1,285,714 | 1,685,000 | 129,002 | 280,298,473 | 1.06% | 685,251 | 404.52 |
| 2010 | 161,579,261 | - | 1,071,428 | 840,000 | - | 163,490,689 | 0.60% | 677,560 | 238.47 |
| 2011 | 155,115,967 | - | 857,142 | - | - | 155,973,109 | 0.53% | 696,186 | 222.81 |
| 2012 | 144,481,168 | - | 642,856 | - | - | 145,124,024 | 0.47% | 682,518 | 211.69 |
| 2013 | 137,740,028 | - | 428,572 | - | - | 138,168,600 | 0.44% | 682,829 | 201.72 |
| 2014 | 134,293,078 | - | 214,286 | - | 1,684,269 | 136,191,633 | 0.45% | 685,419 | 195.93 |
| 2015 | 128,048,053 | - | - | - | 1,650,086 | 129,698,139 | N/A | 684,769 | 186.99 |

Notes: In FY2010, the County implemented GASB Statement 61. This standard changed component unit reporting, therefore the Forest Preserve is not included as a blended component unit in FY2010 through FY2015. Amounts from prior years have not been restated.

In FY2014 and FY2015, the County included Unamortized Premium on Bonds in the Gross General Bonded Debt. Amounts from prior years have not been restated.

Sources: Will County Clerk, Bureau of the Census, Will County Financial Reports 2006-2015, and Forest Preserve District of Will County.

(1) See Table 19 for personal income data.

(2) See Table 17 for population data.

N/A - Information not currently available.

Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years
*(Unaudited)*

| Fiscal Year | Gross General Bonded Debt | Less: Amounts Available in Debt Service Fund (1) | Net General Bonded Debt Outstanding | Ratio Of General Bonded Debt to Assessed Value (2) | Net General Bonded Debt Per Capita (3) |
|---|---|---|---|---|---|
| 2006 | $ 225,721,720 | $ 1,904,441 | $ 223,817,279 | 1.39% | $ 334.95 |
| 2007 | 239,276,871 | 7,319,208 | 231,957,663 | 1.26% | 344.36 |
| 2008 | 284,689,782 | 10,501,730 | 274,188,052 | 1.35% | 402.57 |
| 2009 | 277,198,757 | 9,145,858 | 268,052,899 | 1.23% | 391.17 |
| 2010 | 161,579,261 | 14,763,852 | 146,815,409 | 0.67% | 216.68 |
| 2011 | 155,115,967 | 14,660,887 | 140,455,080 | 0.66% | 201.75 |
| 2012 | 144,481,168 | 13,947,349 | 130,533,819 | 0.65% | 191.25 |
| 2013 | 137,740,028 | 13,925,429 | 123,814,599 | 0.65% | 181.33 |
| 2014 | 134,293,078 | 13,885,228 | 120,407,850 | 0.66% | 175.67 |
| 2015 | 128,048,053 | 14,662,721 | 113,385,332 | 0.63% | 165.58 |

Notes: In FY2010, the County implemented GASB Statement 61. This standard changed component unit reporting, therefore the Forest Preserve is not included as a blended component unit in FY2010 through FY2015. Amounts from prior years have not been restated.

In FY2014 and FY2015, the County included Unamortized Premium on Bonds in the Gross General Bonded Debt. Amounts from prior years have not been restated.

Sources: Will County Clerk, Bureau of the Census, Will County Financial Reports 2006-2015, and Forest Preserve District of Will County.

(1) This is the amount restricted for debt service principal payments.

(2) See Table 7 for equalized assessed value data.

(3) See Table 17 for population data.

Direct and Overlapping Governmental Activities Debt
As of November 30, 2015
*(Unaudited)*

| Governmental Unit | Debt Outstanding (1) | Percentage Applicable to County (2) | Amount Applicable to County |
|---|---|---|---|
| Overlapping debt | | | |
| Forest Preserve | $ 134,175,126 | 100.00% | $ 134,175,126 |
| Municipalities | 1,018,657,791 | Various | 557,354,071 |
| DuPage Water Commission | - | 6.28% | - |
| School Districts: | | | |
| Elementary and Unit School Districts | 1,770,398,903 | Various | 1,156,233,408 |
| High School Districts | 387,460,843 | Various | 348,987,441 |
| Community College Districts | 581,136,459 | Various | 185,148,061 |
| Park Districts | 177,688,141 | Various | 88,802,788 |
| Library Districts | 113,980,000 | Various | 68,194,974 |
| Fire Protection Districts | 26,029,000 | Various | 22,045,403 |
| Special Service Areas | 19,524,731 | 100.00% | 19,524,731 |
| TIF Districts | 20,080,174 | 100.00% | 20,080,174 |
| New Lenox Township | 1,253,501 | 100.00% | 1,253,501 |
| Homer Township | 4,825,000 | 100.00% | 4,825,000 |
| Subtotal, overlapping debt | | | 2,606,624,678 |
| Will County direct debt | 129,698,139 | 100.00% | 129,698,139 |
| Total direct and overlapping debt | | | $ 2,736,322,817 |

Sources: (1) Information for entities other than the County is based on data obtained from the Will County Clerk's office. See Table 13 for Will County direct debt.
(2) Percentages are based on 2014 EAV, the most current available.

Notes: EAV and outstanding debt is obtained for Governmental units and Will County. The amount of overlapping debt is determined based on the percentage of a Governmental units EAV applicable to Will County.

Ratio of Debt Service Expenditures for Long-Term
Debt to Total General Governmental Expenditures
Last Ten Fiscal Years
*(Unaudited)*

| Fiscal Year | Principal | Interest | Total Debt Service | Total General Governmental Expenditures (1) | Ratio of Debt Service to Total General Governmental Expenditures |
|---|---|---|---|---|---|
| 2006 | $ 2,926,313 | $ 2,068,315 | $ 4,994,628 | $ 240,921,970 | 2.07% |
| 2007 | 2,972,022 | 1,994,958 | 4,966,980 | 253,313,181 | 1.96% |
| 2008 | 2,211,801 | 2,411,038 | 4,622,839 | 277,974,365 | 1.66% |
| 2009 | 2,840,269 | 2,921,857 | 5,762,126 | 257,925,523 | 2.23% |
| 2010 | 3,351,507 | 5,145,704 | 8,497,211 | 265,205,162 | 3.20% |
| 2011 | 7,517,779 | 7,450,000 | 14,967,779 | 264,146,089 | 5.67% |
| 2012 | 9,959,085 | 7,179,906 | 17,138,991 | 270,504,037 | 6.34% |
| 2013 | 6,955,426 | 6,737,092 | 13,692,518 | 267,455,372 | 5.12% |
| 2014 | 7,611,315 | 6,497,322 | 14,108,637 | 314,790,538 | 4.48% |
| 2015 | 7,748,217 | 5,760,411 | 13,508,628 | 290,382,365 | 4.65% |

Sources: Will County Financial Statements 2006-2015.

Note: (1) Expenditures include only the County's general, special revenue, and debt service funds excluding the effects of special service area debt that does not impact the whole County.

Demographic Statistics
Last Ten Calendar Years
*(Unaudited)*

| Year | (1) Population | (1) Median Age | (2) School Enrollment | (3) Unemployment Rate |
|---|---|---|---|---|
| 2006 | 668,217 | 32.8 | 112,892 | 4.3% |
| 2007 | 673,586 | 32.8 | 115,629 | 4.7% |
| 2008 | 681,097 | 32.7 | 116,282 | 6.1% |
| 2009 | 685,251 | 32.7 | 124,499 | 10.1% |
| 2010 | 677,560 | 34.3 | 125,617 | 10.4% |
| 2011 | 696,186 | 35.0 | 116,386 | 10.1% |
| 2012 | 682,518 | 34.9 | 116,027 | 9.0% |
| 2013 | 682,829 | 35.9 | 116,027 | 9.4% |
| 2014 | 685,419 | 36.3 | 115,601 | 7.4% |
| 2015 | 684,769 | 36.7 | 114,122 | 6.0% |

Sources: (1) Bureau of the Census:

Population: 2006-2009 based on estimates.
2010 based on the 2010 Decennial Census.
2011-2015 based on estimates.

Median Age: 2006 based on the yearly American Community Surveys.
2007 based on the 2005-2007 American Community Survey 3-Year Estimates.
2008 based on the 2006-2008 American Community Survey 3-Year Estimates.
2009 based on the 2007-2009 American Community Survey 3-Year Estimates.
2010-2015 is from Will County Center for Economic Development.

(2) Will County Superintendent of Schools.
(3) Illinois Department of Employment Security.

Principal Employers
Current Year and Nine Years Ago
*(Unaudited)*

| | Fiscal Year 2006 | | | Fiscal Year 2015 | | |
|---|---|---|---|---|---|---|
| | Employees | Rank | Percentage of County | Employees | Rank | Percentage of County |
| Provena Saint Joseph Medical Center | 2,600 | 1 | 0 | 2,430 | 1 | 0.35% |
| Silver Cross Hospital | 1,525 | 5 | 0 | 2,350 | 2 | 0.34% |
| Will County Government | 1,666 | 2 | 0 | 2,065 | 3 | 0.30% |
| Ozinga | | | | 1,500 | 4 | 0.22% |
| Trinity Services, Inc. | | | | 1,200 | 5 | 0.18% |
| Weathertech | | | | 1,056 | 6 | 0.15% |
| Adventist Bolingbrook | | | | 1,001 | 7 | 0.15% |
| Amazon | | | | 1,000 | 8 | 0.15% |
| Southern Wine & Spirits | | | | 900 | 9 | 0.13% |
| Stateville Correction Ctr. | | | | 900 | 10 | 0.13% |
| Valley View School District 365-U | 1,580 | 3 | 0 | | | |
| Caterpillar | 1,525 | 4 | 0 | | | |
| Illinois Dept. of Corrections | 1,400 | 6 | 0 | | | |
| Empress Casino Joliet Corp. | 1,116 | 7 | 0 | | | |
| Harrah's Joliet Casino Cruises | 1,110 | 8 | 0 | | | |
| City of Joliet | 950 | 9 | 0 | | | |
| Quantum Foods | 950 | 10 | 0 | | | |
| County Population | 668,217 | | | 684,769 | | |

N/A - Information not currently available.

Sources: Will County Center for Economic Development and Bureau of Census (see Table 17).

Will County, Illinois

Demographic and Economic Statistics
Last Ten Calendar Years
*(Unaudited)*

| | Population | | Personal Income (calculated/rounded) | | Per Capita Personal Income | |
|---|---|---|---|---|---|---|
| Year | U.S. (1) | Will County (1) | U.S. | Will County | U.S. (2) | Will County (2) |
| 2006 | 299,398,484 | 668,217 | 10,900,000,000,000 | 23,000,000,000 | 36,276 | 34,362 |
| 2007 | 301,621,157 | 673,586 | 11,600,000,000,000 | 24,700,000,000 | 38,615 | 36,687 |
| 2008 | 304,059,724 | 681,097 | 12,200,000,000,000 | 26,400,000,000 | 40,166 | 38,716 |
| 2009 | 307,006,550 | 685,251 | 12,200,000,000,000 | 26,400,000,000 | 39,635 | 38,457 |
| 2010 | 308,745,538 | 677,560 | 11,200,000,000,000 | 27,200,000,000 | 36,251 | 40,113 |
| 2011 | 311,591,917 | 696,186 | 11,700,000,000,000 | 29,600,000,000 | 37,491 | 42,459 |
| 2012 | 313,914,040 | 682,518 | 12,100,000,000,000 | 30,900,000,000 | 38,576 | 45,316 |
| 2013 | 317,135,349 | 682,829 | 14,200,000,000,000 | 31,100,000,000 | 44,765 | 45,564 |
| 2014 | 318,857,056 | 685,419 | 14,700,000,000,000 | 30,100,000,000 | 46,049 | 43,864 |
| 2015 | 319,459,991 | 684,769 | N/A | N/A | N/A | N/A |

Sources:

(1) U.S. Census Bureau:
2006-2015 based on estimates.

(2) Bureau of Economics Analysis.

(3) Illinois Department of Employment Security: Local Area Unemployment Statistics - LAUS.

(4) Illinois Secretary of State: Vehicle registration counts by county. Figures include trucks and motorcycles.

N/A - Information not currently available.

TABLE 19

| Civilian Labor Force - Will County | | | Motor Vehicles |
|---|---|---|---|
| Employed (3) | Unemployed (3) | Unemployment Rate (3) | Registered (4) |
| 331,014 | 14,703 | 4.3% | 533,552 |
| 344,708 | 17,093 | 4.7% | 563,044 |
| 342,653 | 22,423 | 6.1% | 577,315 |
| 326,975 | 36,937 | 10.1% | 613,938 |
| 329,287 | 38,339 | 10.4% | 586,407 |
| 327,954 | 37,028 | 10.1% | 582,014 |
| 336,919 | 33,466 | 9.0% | 591,610 |
| 336,174 | 34,808 | 9.4% | 571,930 |
| 330,751 | 26,531 | 7.4% | 654,351 |
| 333,925 | 20,027 | 6.0% | 629,076 |

Full-time Equivalent County Government Employees by Function
Last Ten Fiscal Years
*(Unaudited)*

| | Full-time Equivalent Employees as of November 30 | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 |
| Function | | | | | | | | | | |
| General and administrative | 322 | 314 | 308 | 305 | 290 | 286 | 292 | 283 | 228 | 233 |
| Public safety | 641 | 658 | 679 | 716 | 735 | 743 | 730 | 735 | 719 | 738 |
| Judicial | 376 | 384 | 393 | 403 | 402 | 406 | 395 | 390 | 389 | 396 |
| Health and welfare | 568 | 584 | 599 | 613 | 602 | 613 | 581 | 581 | 666 | 686 |
| Highway | 70 | 69 | 70 | 69 | 72 | 73 | 73 | 76 | 72 | 73 |
| Total | 1,977 | 2,009 | 2,049 | 2,106 | 2,101 | 2,121 | 2,071 | 2,065 | 2,074 | 2,126 |

Note: 2006-2015 based on internal HR reports (E-4 form).

Sources: 2006-2008 Will County Auditor.
2009-2015 Will County Executive - Finance Department.

Capital Asset Statistics by Function
Last Ten Fiscal Years
*(Unaudited)*

| | Fiscal Year | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 |
| Function | | | | | | | | | | |
| General and administrative | | | | | | | | | | |
| Land and right of way | 8 | 8 | 8 | 8 | 7 | 4 | 4 | 4 | 4 | 4 |
| Building and building improvements | 28 | 30 | 30 | 30 | 33 | 37 | 37 | 37 | 38 | 40 |
| Equipment | 198 | 215 | 219 | 239 | 191 | 194 | 197 | 241 | 243 | 252 |
| Construction in progress | 1 | 1 | 11 | 16 | 7 | 4 | 5 | 3 | 3 | 12 |
| Total | 235 | 254 | 268 | 293 | 238 | 239 | 243 | 285 | 288 | 308 |
| Public safety | | | | | | | | | | |
| Land and right of way | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 13 | 13 | 7 |
| Building and building improvements | 26 | 27 | 27 | 28 | 30 | 30 | 30 | 31 | 32 | 34 |
| Equipment | 644 | 708 | 726 | 946 | 916 | 965 | 991 | 1,035 | 1,092 | 1,132 |
| Construction in progress | 1 | 1 | 42 | 17 | 8 | 10 | 12 | 11 | 6 | 11 |
| Total | 677 | 742 | 801 | 997 | 960 | 1,011 | 1,039 | 1,090 | 1,143 | 1,184 |
| Judicial | | | | | | | | | | |
| Land and right of way | 5 | 5 | 5 | 5 | 5 | 3 | 3 | 3 | 3 | 3 |
| Building and building improvements | 29 | 31 | 33 | 36 | 42 | 48 | 49 | 53 | 55 | 55 |
| Equipment | 46 | 50 | 56 | 69 | 87 | 82 | 85 | 95 | 102 | 112 |
| Construction in progress | - | - | 3 | 7 | 3 | 1 | 5 | 6 | 4 | 4 |
| Total | 80 | 86 | 97 | 117 | 137 | 134 | 142 | 157 | 164 | 174 |
| Health and welfare | | | | | | | | | | |
| Land and right of way | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 |
| Building and building improvements | 26 | 28 | 30 | 32 | 33 | 39 | 43 | 44 | 46 | 46 |
| Equipment | 95 | 97 | 103 | 111 | 110 | 109 | 115 | 110 | 112 | 119 |
| Construction in progress | - | - | - | 4 | 3 | 1 | 2 | 4 | 1 | 3 |
| Total | 123 | 127 | 135 | 149 | 149 | 151 | 162 | 160 | 161 | 170 |
| Highway | | | | | | | | | | |
| Land and right of way | 68 | 77 | 78 | 84 | 85 | 89 | 98 | 98 | 95 | 107 |
| Building and building improvements | 15 | 15 | 14 | 14 | 15 | 17 | 18 | 20 | 25 | 25 |
| Equipment | 158 | 159 | 177 | 199 | 168 | 175 | 180 | 183 | 185 | 190 |
| Infrastructures | 213 | 231 | 248 | 252 | 310 | 305 | 321 | 327 | 331 | 359 |
| Construction in progress | 10 | 19 | 36 | 42 | 67 | 68 | 73 | 78 | 74 | 85 |
| Total | 464 | 501 | 553 | 591 | 645 | 654 | 690 | 706 | 710 | 766 |
| Total capital assets | 1,579 | 1,710 | 1,854 | 2,147 | 2,129 | 2,189 | 2,276 | 2,398 | 2,466 | 2,602 |

Sources: 2006-2009 Will County Auditor.
2010-2015 Will County Executive - Finance Department.

Operating Indicators by Program
Last Ten Fiscal Years
*(Unaudited)*

| | Fiscal Year | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 |
| Program | | | | | | | | | | |
| Law enforcement: | | | | | | | | | | |
| Physical arrest total county (1) | 3,247 | 3,732 | 3,784 | 3,948 | 4,763 | 4,510 | 6,852 | 5,570 | N/A | N/A |
| Physical arrest by sheriff (1) | 326 | 266 | 241 | 273 | 229 | 334 | 577 | 617 | 544 | 518 |
| Traffic violations (2) | 149,310 | 154,927 | 150,719 | 130,091 | 119,513 | 114,380 | 107,785 | 107,781 | 108,781 | 97,835 |
| Police protection - rural areas (3): | | | | | | | | | | |
| Employees, including jail | 549 | 579 | 621 | 623 | 614 | 603 | 590 | 601 | 604 | 665 |
| Sworn employees | 248 | 252 | 254 | 473 | 485 | 497 | 464 | 468 | 466 | 461 |
| Non-sworn employees - full time | 272 | 292 | 330 | 134 | 129 | 135 | 126 | 133 | 131 | 124 |
| Non-sworn employees - part time | 29 | 35 | 37 | 16 | 9 | 4 | 8 | 9 | 7 | 50 |
| Twelfth Judicial Circuit Court (4): | | | | | | | | | | |
| Total filed caseload | 195,536 | 206,645 | 205,396 | 187,001 | 175,448 | 164,967 | 158,763 | 150,925 | 150,758 | 137,658 |
| Total disposed caseload | 196,337 | 211,433 | 212,240 | 195,606 | 189,745 | 170,097 | 168,510 | 159,551 | 157,462 | 143,824 |
| Pending civil caseload | 19,055 | 20,753 | 22,548 | 24,458 | 27,014 | 26,161 | 26,402 | 22,054 | 17,452 | 14,998 |
| Pending felony caseload | 2,795 | 2,562 | 2,966 | 3,058 | 3,018 | 2,776 | 3,067 | 2,948 | 2,502 | 2,786 |
| Pending juvenile caseload | 1,346 | 1,299 | 1,363 | 1,248 | 572 | 967 | 961 | 887 | 1,201 | 1,211 |
| Will County 9-1-1 (5): | | | | | | | | | | |
| Emergency response calls | 300,262 | 328,959 | 327,730 | 312,522 | 324,160 | 284,068 | 343,177 | 325,408 | 336,629 | 347,120 |
| Health department / Community health center (6): | | | | | | | | | | |
| Total number of physician visits | 48,239 | 41,448 | 40,454 | 48,011 | 40,872 | 38,403 | 32,971 | 29,652 | 26,745 | 23,021 |
| Total number of nursing visits | 3,776 | 2,092 | 13,228 | 10,647 | 7,040 | 5,011 | 7,619 | 8,352 | 8,078 | 10,149 |
| Total number of dental visits | 7,332 | 7,793 | 8,181 | 9,121 | 5,542 | 5,067 | 5,635 | 5,310 | 6,160 | 6,470 |
| Clinical lab performed | 82,137 | 68,836 | 72,132 | 30,352 | 27,613 | 16,110 | 71,310 | 52,665 | 48,606 | 52,596 |
| Waste generation / refuse collection: | | | | | | | | | | |
| Total Will County generated municipal waste (MW) (tons per year) (7) | 706,471 | 693,055 | 596,640 | 448,449 | 706,045 | 702,737 | 704,956 | N/A | N/A | N/A |
| Total Will County recycled municipal waste (MW) (tons per year) (7) | 222,403 | 242,045 | 232,689 | 150,796 | 313,601 | 263,234 | 197,162 | 201,361 | N/A | N/A |
| Refuse collected in Prairie View landfill (tons per year) (8) | 924,427 | 868,327 | 752,065 | 746,552 | 744,011 | 757,780 | 704,956 | 793,998 | 743,845 | 799,845 |
| Building permits (7): | | | | | | | | | | |
| Building permits issued | 2,255 | 1,942 | 2,036 | 1,687 | 1,705 | 1,980 | 2,236 | 2,026 | 2,278 | 2,056 |
| Fire protection (9): | | | | | | | | | | |
| Fire protection - rural areas - fire protection | 39 | 37 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| Supervisor of assessments (10): | | | | | | | | | | |
| Total land - square miles | 846 | 846 | 849 | 849 | 849 | 849 | 849 | 849 | 849 | 849 |
| Public schools (11): | | | | | | | | | | |
| High schools | 23 | 24 | 25 | 26 | 19 | 19 | 19 | 19 | 19 | 19 |
| Preschools | 23 | 16 | 30 | 27 | 67 | 66 | 66 | 66 | 66 | 66 |
| Elementary schools | 142 | 150 | 150 | 146 | 144 | 144 | 144 | 144 | 144 | 143 |
| Number of full time teachers | 8,846 | 9,257 | 9,229 | 9,434 | 9,047 | 9,046 | 8,429 | 8,687 | 8,546 | 8,618 |

(Continued)

Operating Indicators by Program (Continued)
Last Ten Fiscal Years
*(Unaudited)*

| Program | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|---|---|---|---|---|
| Highway department (12): | | | | | | | | | | |
| Centerline miles of incorporated | 105.06 | 105.06 | 104.06 | 104.06 | 104.06 | 100.46 | 99.93 | 101.18 | 98.18 | 95.01 |
| Centerline miles of unincorporated | 163.78 | 163.78 | 160.08 | 160.08 | 160.08 | 160.08 | 155.86 | 153.63 | 153.49 | 161.26 |
| Lane miles | 599.2 | 598.6 | 598.6 | 601.1 | 601.1 | 601.1 | 597.7 | 599.1 | 600.4 | 620.0 |
| Forest Preserve (13): | | | | | | | | | | |
| Acres preserved | 18,018 | 18,960 | 20,430 | 20,784 | 20,915 | 21,360 | 21,477 | 21,657 | 21,807 | 21,873 |
| Miles of walking / biking trails | 92 | 100 | 80 | 108 | 116 | 116 | 123 | 127 | 128 | 128 |
| Miles of equestrian trails | 26 | 23 | 20 | 33 | 35 | 35 | 38 | 38 | 32 | 32 |
| Number of picnic shelters | 26 | 27 | 40 | 32 | 32 | 33 | 35 | 35 | 33 | 33 |
| Number other facilities | 6 | 6 | 7 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| Number of federal parks | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Number of state parks | 6 | 6 | 6 | 6 | 7 | 7 | 7 | 7 | 7 | 7 |
| Number of forest preserves | 76 | 83 | 76 | 74 | 74 | 77 | 82 | 82 | 82 | 82 |

N/A - Information not currently available.

Sources:

(1) Illinois State Police: Uniform Crime Reports.
(2) Will County Circuit Court: Report D - Activity of all DUI/Traffic/Conservation/Ordinance Cases in the Circuit Court of the Twelfth Judicial District Will County.
(3) Will County Sheriff's Department.
(4) Illinois Supreme Court: Annual Report of the Courts.
(5) Will County 9-1-1 system call activity reports.
(6) Will County Health Department: Annual Reports.
(7) Will County Land Use Department.
(8) Will County Auditor's Office: Annual Prairie View Recycling & Disposal Facility Audits.
(9) Will County Executive's Office.
(10) Will County Supervisor of Assessment.
(11) Will County Superintendent of Schools.
(12) Will County Department of Highways.
(13) Forest Preserve District of Will County.

Major Projects in Will County
As of November 30, 2015
*(Unaudited)*

BOLINGBROOK:

- Carpenter Technology leased 81,086 sf at 902 Carlow Drive. The company develops, manufactures and distributes cast/wrought and powder metal stainless steels and specialty alloys.
- Ferrara Candy Company will open in April a 250,000 sf new packaging center to go along with its existing 750,000 square foot facility. The expansion is in large part due to the partnership between Ferrara and Wal-Mart and part of Wal-Mart's commitment to purchase an additional $250 billion in products supported by U.S. jobs by 2023.
- Forest Envelope Company, a manufacturer of specialty envelope products is doubling the size of its current operations in Lisle to 48,024 sf long term lease at 309 East Crossroads Parkway.
- Kane Warehousing leased 221,000sf in building #3 at the Bolingbrook Corporate Center from IDI Gazeley.
- Mattress Firm, Inc. – 190,706 sf lease at 750 Veterans Parkway.
- Power Equipment Direct, a division of Ferguson Enterprises Inc. entered into a new lease with Prologis for 210,000 square feet at 969 Veterans Parkway. PED is relocating from a smaller 60,000 square foot distribution facility within Bolingbrook to accommodate current and future growth. Note: the 329,828 sf spec facility will be completed by year end and will be 100% occupied.
- RTC Inc. has expanded and a new lease with APL Warehouse Logistics Management, Inc. in two of its buildings in Crossroads Business Park has been entered into. The RTC extension and expansion results in a 100% lease of the 288,000 square foot building. APL leased all of the 145,000 square foot building at 515 Crossroads Parkway.
- Suburban Accessories recently leased 73,952 sf at 969 Veterans Parkway.
- Swap.com, a fast growing online retailer has just signed a 361,000 sf lease at 850 Veteran's Parkway marking its second major expansion since its founding in 2013. At its previous location, Swap.com offers a selection of pre-owned baby, kid's, maternity and women's apparel and accessories, occupied just 66,000 square feet.
- ULTA has signed a 13-year lease renewal and expansion by 82,000 square feet to a total of 206,473 sf at Tallgrass Corporate Center. The new lease will accommodate an expected increase in staff from approximately 760 employees to just over 1,100.

CRETE:

- Al-Amin Brothers Transportation LLC, a transporter of frozen and refrigerated foods, is moving from Lansing to Crete. The new site will merge three separate location including offices, warehouse and truck depot. The project includes a 37,000 sf insulated building in Crete's industrial park south of Burville Rd along IL Route 1. The $8.1 million building is expected to be completed in June and total project investment is $9 million. The company employs 45 full time employees.

JOILET:

- A southwest suburban logistics company, Cadence Premier Logistics, now located in Alsip will relocate 120 jobs to new corporate office planned for Laraway Crossing Business Park at Route 53 and Emerald Drive. The site would also include a warehouse, light assembly plant and a truck maintenance facility.
- Amazon will open its first fulfillment center in Illinois creating 1,000 full-time jobs taking a 500,000 square foot existing building in Laraway Business Park, a 362-acre master planned park. The center will process smaller items, such as books, electronics and consumer goods. The plan is to have the facility operational by mid-October.

(Continued)

Major Projects in Will County (Continued)
As of November 30, 2015
*(Unaudited)*

JOILET:

- Arc Logistics Partners to acquire Joliet Terminal Joliet Bulk, Barge & Rail (JBBR) from CenterPoint Properties Trust for $216m. Assets include crude oil unloading terminal and a 4-mile crude oil pipeline, which are under construction and are scheduled to be completed in mid to late April. With a capacity of approximately 85,000 barrels of crude oil per day, the Joliet terminal will have approximately 300,000 barrels of storage and a 4-mile pipeline connection to a common carrier crude oil pipeline.

- Cadence Premier Logistics has purchased 44.54 acres in Joliet's Laraway Crossings planning to build a 121,000 square foot BTS corporate headquarters and warehouse space including light assembly of safety devices and a drop plant. The project is expected to be completed in early 2016.
- CenterPoint Properties announced that The DeLong Co. is expanding and will occupy 25 acres of land within CIC – Joliet to operate its transload operation. The DeLong Co. intends to relocate its 15-acre transload operation from Channahon to the proposed 25-acre site, located in-between the Union Pacific and the BNSF intermodal yard.
- CenterPoint Properties will develop an 8.67-acre build-to-suit wheeled storage yard for California Multimodal, LLC, a full service 3PL that provides warehousing and trucking facilities nationwide.
- Cinemark Movies 10 will close on Plainfield Road and be replaced by Dick's Sporting Goods and DSW. Construction work is planned to begin in the spring.
- Con-Way Freight announced the grand opening of $12 million, 41,600 sf freight facility opening at 1950 Terminal Court. This new service center will support over time a nearly doubling of the local workforce (now 70+ jobs). Facility includes 80 dock doors and capacity to move in excess of 1.6 million pounds of freight per day, doubling the ability of the previous facility.
- Cullinan Properties closed on July 8 on a 264-acre site located at the northeast intersection of I-55 & I-80 in Joliet. The property was purchased from O & S Holdings, LLC. Cullinan Properties intends to evaluate what is best for the city and the market reaction to a variety of uses for the property. Cullinan Properties, Ltd is a multi-disciplined real estate firm that develops, manages and owns retail, residential, office, medical, mixed-use and industrial properties throughout the US.
- Hillwood Investment Properties, a Perot company, has just acquired 49 acres of land at Laraway Crossings Business Park from Ryan Companies, Inc. The company plans to break ground on a class A distribution center totaling 746,772 square feet later this month and complete it my mid-year 2016.

- IKEA submits plans for advancing development of distribution center in Joliet, IL to support expanded presence in Midwest….IKEA, the world's leading home furnishings retailer, today announced it is submitting final plans to the City of Joliet, IL that would advance the development of its previously approved Midwestern distribution center. The Swedish company received initial governmental approvals from the City and purchased the land in 2007, in anticipation of an expanded retail presence in the Midwest. City approval of these updated plans would pave the way for proceeding with a building permit application. It is anticipated that construction on the facility could begin as early as this Fall, 2015, with its being fully operational in Summer 2017. Planned on 72 acres at the Laraway Crossings Business Park in Joliet, IL approximately 1.4-million-square-foot distribution center would serve the inventory needs of at least 10 IKEA stores throughout the Midwestern U.S. as well as customer fulfillment. Goods received by the Joliet facility will reflect the nearly 10,000 exclusively designed items currently sold at all IKEA stores worldwide.

- International Transload Logistics will relocate and expand from the CIC- Elwood facilities to Joliet's CenterPoint Intermodal Center. ITL will lease 303,061 square feet of a 485,476 building for a long term lease (through 2022) less than one mile from the UP Joliet Intermodal Terminal. The lease begins in July.

(Continued)

Major Projects in Will County (Continued)
As of November 30, 2015
*(Unaudited)*

| | |
|---|---|
| JOILET: | ◆ New lease was entered into by Prime Woodcraft/Supply Side for 124,840 sf at 2301 Ellis Court. Company offers wood pallet services, contract packaging and trucking services.<br>◆ Mars plans to build a 1.3 million sf distribution warehouse at the northeast corner of Baseline and Centerpoint way. Exel Logistics will contract to operate the facility expected to open in 2017. The project is valued at $132 million and will employ nearly 700 full and part time workers at peak season.<br>◆ Ross Dress For Less will replace the vacating OfficeMax in the Joliet Commons Shopping Center (Target) on Plainfield Road across from Louis Joliet Mall.<br>◆ Saddle Creek Logistics Services has signed a lease for a new 1.1 million square foot warehouse that will have more than 200 employees in addition to its current 590,000 sf current lease. Construction will produce 250 jobs. Construction has begun with move-in scheduled by the end of the year. The new facility is near the junction of I-55 and I-80, the Union Pacific terminal and BNSF Logistics Park Chicago. (Center Point Intermodal)<br>◆ Whirlpool Corporation committed to a 752,000 sf lease. The appliance manufacturer leased 75% of a spec. building that was complete in 2013 in Clarius Park. Whirlpool is investing $21 million. Once the distribution center is up and running, it will employ 60-70 people. |
| LOCKPORT: | ◆ Exeter Properties Group has just purchased a 38-acre parcel at 263rd and I-355 in a joint-venture with Tandem Development Group LLC, to develop the Lockport Business Center consisting of two-building spec distribution center totaling 612,000 square feet. The buildings will host state of the art features including 32' clear height ceilings, seven-inch thick floors. One building will be 327,600 sf and the other 284,400 sf with quick access to I-355, I-55 and other transportation corridors. |
| MOKENA: | ◆ Ryan Companies and Life Care Services, an LCS Company, recently completed Clarendale of Mokena, a $31.7-million, 156-unit, age-restricted senior living rental community. This is the first of multiple Clarendale projects to be completed in the Chicago metropolitan area. |
| PLAINFIELD: | ◆ Diageo announced a $10M purchase of 37 acres adjacent to its existing manufacturing facility. The site currently houses a 246,000 sf warehouse, which Diageo will put into immediate use to store finished case goods from its bottling operations across the street as well as from other locations. This location currently employs approximately 600 people. |
| ROMEOVILLE: | ◆ Exel Logistics three-year lease renewal for 184,000 sf facility at 1075 W. Taylor Rd. in Romeoville.<br>◆ Holladay Properties and Wood Spring Suites broke ground June 2nd on the first of 15 planned new hotels in the Chicago metropolitan area. They selected Romeoville as its first location due to its strong business market and outstanding civic leadership. The four-story hotel will feature 116 rooms with in-room kitchens, free high-speed internet and guest laundry facilities. The hotel is slated to open April 2016.<br>◆ MAT Holdings has leased 253,263sf space at 1341 Enterprise Drive. MAT Holdings, Inc. is a global manufacturer and distributor of products I the automotive, hardware and power equipment sector. MAT supplies an extensive line of braking components for OE and aftermarket passenger and commercial vehicles.<br>◆ Meridian Design broke ground early November on 70,411 sf expansion to existing 224,833 sf distribution and package sorting center. The expansion includes 95 interior van loading positions and 3,442 of office space increasing capacity by nearly 50%. Construction to be completed by later summer 2015. |

(Continued)

Major Projects in Will County (Continued)
As of November 30, 2015
*(Unaudited)*

| | |
|---|---|
| ROMEOVILLE: | ◆ Midwest Air Technologies, Inc., a global manufacturing, marketing and distribution company, signed a lease for 253,263 square feet or 78 percent of Duke Realty's new building on I-55. Duke recently constructed the 324,115 square-foot cross-dock warehouse on a site it purchased in 2014.<br>◆ PAE, the government services firm that supports the postal service has leased 723,291 sf of industrial space at 1070 Windham Parkway. The facility contains 150 loading docks, a 30-foot clearing height and auto and trailer parking. 130 new jobs are expected at this major hub for the backbone services for the US Postal Service.<br>◆ Panattoni PLANS A 787,200 sf dc on 76 acres of farmland in bought earlier this month for $8.4m. Project to start spring 2016. By summer, Panattoni plans to start work on a 400,000 sf warehouse next to the larger building. Cushman & Wakefield will head up leasing.<br>◆ PODS Enterprises, LLC new lease of 111,596 sf at 900 Windham Parkway. |
| SHOREWOOD: | ◆ Bob's Discount Furniture signed 725,000 sf lease at Heartland Corporate Center for first-class commercial space. 25 year old furniture chain has 54 stores in New England and will enter the Greater Chicagoland region early 2016. Total investment anticipated to be $43,300,000.<br>◆ distribution center announcement of new building start for lease late 2015.<br>◆ Trustees have approved a 318,569 sf one-story distribution center building at the southeast corner of the Heartland Corporate Center. The building could potentially have 3 separate tenants. The Frontage Road will widen to four lanes to ease pressure on Frontage and Crossing Drive. |
| WILMINGTON: | ◆ Groundbreaking occurred on May 27th on two buildings in RidgePort Logistics Center (I-55 & Lorenzo Road) for the new headquarters of Consolidated Distribution Corporation (CDC). The foodservice supply chain logistics company is relocating from Lemont and combining 5 distribution locations into an 111,244 sf freezer building and 286,867 sf ambient distribution facility. Delivery is scheduled for October. |

THE COUNTY OF WILL

1836

ILLINOIS