DRAFT 1 (11/10/22)

WILL COUNTY, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

AS OF AND FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2021

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

Annual Comprehensive Financial Report
For The Year Ended November 30, 2021

CONTENTS

INTRODUCTORY SECTION – (Unaudited)

Will County, Illinois

Annual Comprehensive Financial Report
For The Year Ended November 30, 2021

CONTENTS

FINANCIAL SECTION (Continued)

Will County, Illinois

Annual Comprehensive Financial Report
For The Year Ended November 30, 2021

CONTENTS

FINANCIAL SECTION (Continued)

SUPPLEMENTARY INFORMATION: (Continued)

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES (Continued)

SPECIAL REVENUE FUNDS
Schedule of Revenues, Expenditures and Changes in Fund
Balance – Budget and Actual (GAAP Basis)

CONTENTS

FINANCIAL SECTION (Continued)

SUPPLEMENTARY INFORMATION: (Continued)

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES (Continued)

Will County, Illinois

Annual Comprehensive Financial Report
For The Year Ended November 30, 2021

CONTENTS

STATISTICAL SECTION – (Unaudited)

INTRODUCTORY SECTION

WILL COUNTY

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

December 15, 2022

Ms. Jennifer Bertino-Tarrant, Will County Executive
and Members of the County Board
Will County, Illinois

Dear Ms. Bertino-Tarrant and Members of the Board:

We hereby submit the Annual Comprehensive Financial Report (ACFR) of Will County, Illinois, (Will County) for the fiscal year ended November 30, 2021. 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 Will County. The information presented in the ACFR is the responsibility of Will County's management and not the independent auditor. All disclosures necessary to allow the reader to gain an understanding of Will 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 Will County for the fiscal year ended November 30, 2021.

Additionally, Will County is required to undergo an annual single audit in conformity with the provisions of the *Single Audit Act Amendments of 1996* and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administration Requirements, Cost Principals, and Audit Requirements for Federal Awards* (Uniform Guidance) (previously under the 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 Will County's legislative branches. Control by or dependence on Will County was determined on the basis of budget adoption, taxing authority, deficits that may occur, or receipt of significant subsidies from Will 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 Will County, (Forest Preserve) for the fiscal year ended December 31, 2021, have been included as a discrete component unit, per the adoption of GASB 61, in Will County's basic financial statements. The members of this Board are elected by the citizens of Will County to the Forest Preserve's Board of Commissioners at the same time they are elected to the County Board.

THE WILL COUNTY ECONOMY -- ECONOMIC CONDITIONS AND OUTLOOK

Will County is well positioned for business growth for the next twenty years. Its strategic location; tremendous road, rail, water, and air transportation assets; strong residential growth; and more than 200 million square-feet of industrial space make us a highly desirable location for business and industry. Couple that with a robust, highly skilled local and regional workforce, low property taxes, and a pro-growth attitude among its thirty-seven municipalities; Will County is a leading job growth engine in Illinois and the Midwest. Will County has added 43,000 jobs over the last ten years, growing at a rate well above that of the state and nation (Bureau of Labor Statistics).

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 Port in North America, handling over 3.5 million TEU containers annually.

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; Will County is also focused on recruiting and growing businesses in the manufacturing, electric vehicle production, food processing, energy, and life sciences industry sectors. Our public and private higher education institutions support this growth by developing programs that meet the needs of employers today and into the future. The emphasis on supply chain throughout the COVID-19 pandemic has resulted in Will County significantly outperforming other areas in both total job losses and job recovery in the past two year. As of early 2022, the Will County workforce has moved higher than prior to the pandemic. 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 (MSA). *(Bureau of Economic Analysis)*
- Will County's population more than doubled (adding 349,049 residents) between 1985 and 2010, increasing from 328,511 to 677,560. As of 2020, Will County's population is 689,876, and it added the 2nd most residents of any county in Illinois from 2010. *(U.S. Census Bureau)*
- The U.S. Census Bureau lists Will County as #94 of the top #100 largest counties in terms of population in the nation, and the 4th most populous county in Illinois. *(U.S. Census Bureau)*
- The median household income is $90,800, fourth highest in Illinois. *(U.S. Census Bureau)*
- The median home value is $251,600. *(U.S. Census Bureau)*
- In 2020, Will County had a per capita personal income of $57,700, an increase of 5.9% from the previous year. *(Federal Reserve Economic Data)*
- Between 2000 and 2020, Will County added 66,915 single-family housing units. Will County added 1,496 single-family homes in 2021 leading the state of Illinois for the 3rd consecutive year. *(US Dept. of Housing and Urban Development)*
- There are 15,832 businesses in Will County that employ over 267,799 people. (*U.S. Census)*
- The total amount of industrial square-footage is more than 204 million within 2,000 buildings. (CoStar)
- From 2016 to 2021, jobs increased by 5.5% in Will County from 253,900 to 267,799. This change outpaced the national growth rate of 0.4% by 5.9%. (*EMSI)*
- Will County is home to several higher education institutions: DeVry University, Governors State University, Joliet Junior College, Lewis University, Rasmussen University, and the University of St. Francis.
- In 2022, 31.2% of the population 25+ has a bachelor's degree or higher. *(EMSI)*

Will County continues to experience strong, broad-based economic growth, with job creation at a rate that is more than double the national average over the last ten years. Job growth has been in a wide range of sectors, both goods-producing and service-producing. Will County has also experienced ongoing support throughout the real estate market, with office and retail occupancy rates at historic highs despite heavy rises in vacancy in other markets. Home prices have risen rapidly in recent years and new building has risen to meet demand in both the single-family and multi-family housing sectors in locations throughout Will County. The growth of ecommerce, emphasis on supply chain driven by the COVID-19 pandemic and record low vacancy rates have combined to lead to robust industrial growth in several distinct corridors throughout Will County.

Several regions within Will County have seen strong new commercial and industrial development, with strong development interest in the I-55, I-57, I-80, and I-355 corridors. Will County was home to several of the Chicago region's largest deals of the year in 2020. This included Lion Electric beginning construction on a new 900,000 square-foot electric bus and medium-duty truck production facility in Joliet; Diageo expanding their footprint in Plainfield with an $80-million production expansion; Scott's building a new 1.4 million square-foot facility in Channahon; Carvana constructing a new 192,000 square-foot vehicle reconditioning facility in University Park; Wayfair's newly-built 1.2 million square-foot facility fulfillment center in Romeoville; J-Power's $1 billion+ new Jackson Generation combined cycle power generation facility in Elwood; and many more. Since 2002, the total amount of industrial space has grown from 55 million square-feet to over 200 million square-feet, leading the Midwest in this development category. The award-winning Will County Community Friendly Freight Mobility Plan, adopted in 2017, continues to provide guidance for the improving infrastructure and expanding industry growth in Will County. This plan has led to multiple additional studies, including the recently completed Moving Will County Truck Routing and Will County Joliet Intermodal Transportation Master Plan, and Eastern Will County Freight Mobility Corridor Study.

Will County is home to several institutions of higher learning including a state university, two leading mid-size private non-profit universities, a nationally-recognized junior college, and for-profit college campuses. Will County is engaged in impactful workforce initiatives targeting economic resilience and diversity, 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 programs, courses and training to suit specific requirements.

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

With its strategic location, access to global markets, and impressive quality of life, 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 begins on page 295.

FINANCIAL INFORMATION

Internal Accounting Control

Will 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

Will 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

Will County acts in a fiduciary capacity for custodial 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.

Debt Administration

Will County's outstanding bonds: Series 2010BC Road Bonds, Series 2012 Refunding Bonds (ADF), Series 2014 Refunding Bonds (ADF), Series 2015A Refunding Bonds (ADF), Series 2016 Building Will Bonds, Series 2019 Building Will Bonds, Series 2020 Refunding Bonds (BW,ADF), and Series 2021 Renewable Natural Gas are all general obligation, alternative revenue bonds and are rated AA+ by Standard and Poor's and Aa1 by Moody's. A separate Debt Service Fund, used to record annual payments, is established for each bond series at the time of issuance.

Long-Term Financial Planning

In 2008, the Will County Board established a cash reserve policy for the Corporate Fund, targeting a 25% reserve at the start of each fiscal year. Will County has met the cash reserve threshold every year since its inception. In 2008, the annual budget was expanded to include a three-year revenue and expense forecast, intended to provide insight for planning. In 2015, Will County implemented a five-year Road and Capital Plan which was made part of the annual budget and is updated each year during the budget process. This plan, along with the County Master Plan developed in 2011, provides a guideline for prioritizing capital needs and determining project staging and funding.

An Executive IT assessment was commissioned in 2011 and Will County has completed all the recommendations made in that assessment. The last two recommendations from the IT assessment were the implementation of a Case Management System (CMS) for the judiciary and a new Enterprise Resource Planning (ERP) for the county. The CMS implementation began in 2019 and was completed in 2020. Implementation of the ERP began in mid-2018 and the county went live with that system in November 2020. These new systems will provide the updated technology, processes, and reporting necessary for Will County to continue addressing its long-term planning needs.

The continued assessment of and planning for capital improvements, maintaining the AA+/Aa1 bond rating, and strong cash management policies will ensure Will County in successful in planning for its long-term financial needs.

Financial Condition

Will 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 Will County. This discussion follows the Independent Auditor's Report and provides: (1) an assessment of the county finances for 2021 and a comparison, where available, to performance in 2021; (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.

Will 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 Will County for major medical, general liability, and workmen's compensation claims. Third party claim administrators are utilized by Will County to process medical and workmen's compensation claims. Will 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 Will County to be audited annually by an independent certified public accountant. The accounting firm Baker Tilly US, 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 of the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administration Requirements, Cost Principals, and Audit Requirements for Federal Awards* (Uniform Guidance) (previously under the Budget Circular A-133 *Audits of State, and 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

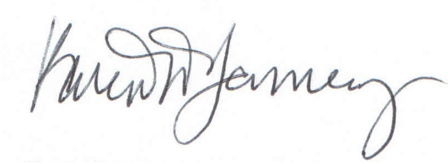
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Will County for its annual comprehensive financial report for the fiscal year ended November 30, 2020, which is attached. This was the nineteenth consecutive year that Will 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 annual comprehensive 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 the current annual comprehensive 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 of Will County's elected officials, department heads, and 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 US, LLP, who performed their work in a professional and timely manner.

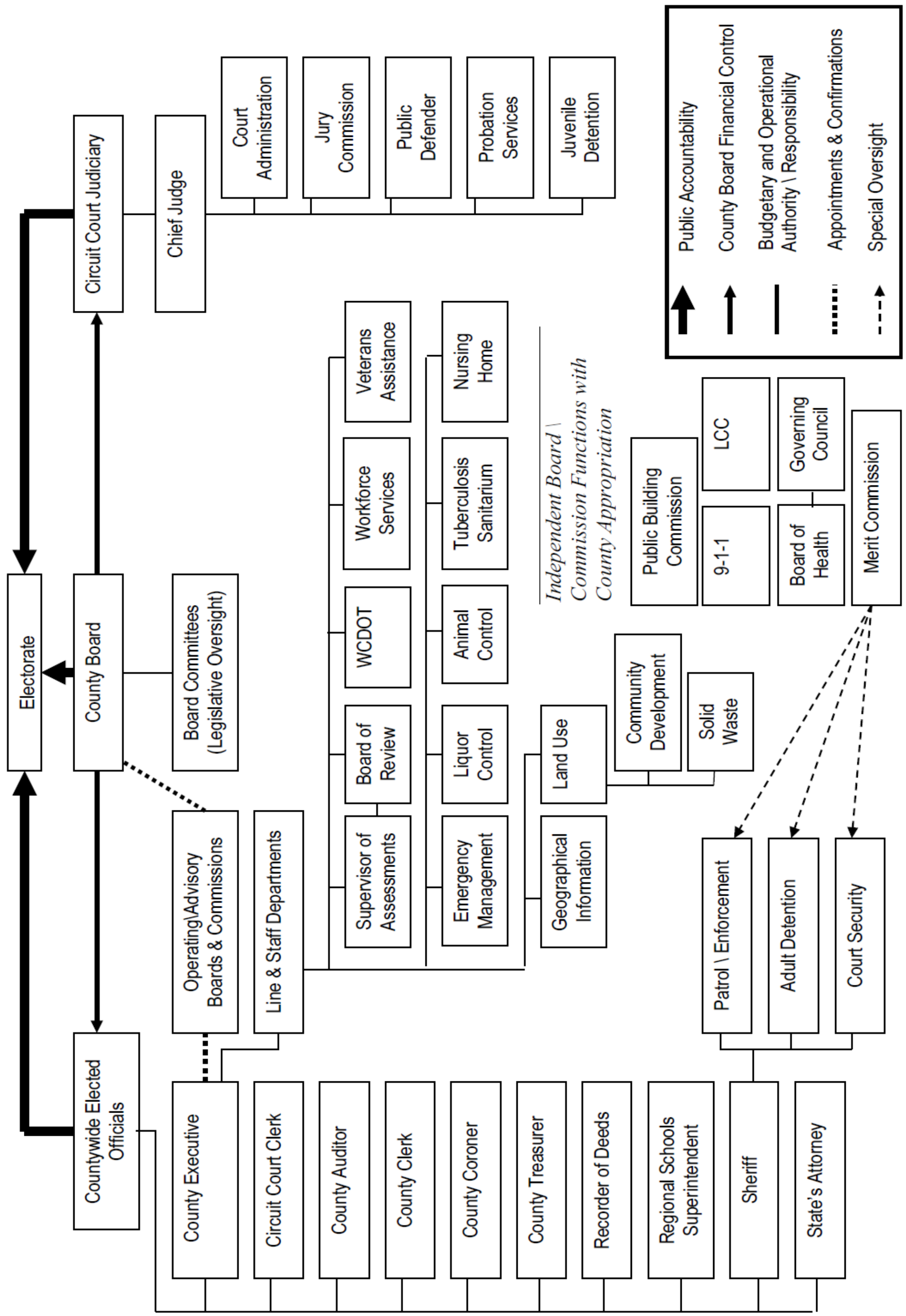
Respectfully submitted,



Karen Hennessy
Will County Finance Director

WILL COUNTY, ILLINOIS

ORGANIZATIONAL CHART



Will County, Illinois

County Board Members and Elected Officials
As of Year Ended November 30, 2021

COUNTY BOARD MEMBERS

District #1
Sherry Newquist
Judy Ogalla

District #2
Amanda Koch
James Moustis

District #3
Raquel Mitchell
Margaret Tyson

District #4
Kenneth Harris
Jacqueline Traynere

District #5
Gretchen Fritz
Meta Mueller

District #6
Don Gould
Joe VanDuyne

District #7
Steve Balich
Mike Fricilone

District #8
Herbert Brooks, Jr
Denise E. Winfrey

District #9
Annette Parker
Rachel Ventura

District #10
Natalie Coleman
Tyler J. Marcum

District #11
Julie Anne Berkowicz
Mimi Cowan

District #12
Frankie Pretzel
Tom Weigel

District #13
Mica Freeman
Debbie Kraulidis

ELECTED OFFICIALS

Jennifer Bertino-Tarrant	County Executive
Andrea Lynn Chasteen	Circuit Court Clerk
Duffy Blackburn	County Auditor
Lauren Staley Ferry	County Clerk
Laurie Summers	County Coroner
Karen A. Stukel	County Recorder
Mike Kelley	County Sheriff
Timothy M. Brophy	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 Annual Comprehensive
Financial Report
For the Fiscal Year Ended

November 30, 2020

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

As management of Will County, Illinois (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, 2021. 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 the transmittal letter, basic financial statements, and notes to the financial statements.

FINANCIAL HIGHLIGHTS

The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by $686,286,235 (net position). Of this amount, $93,746,344 (unrestricted net position) may be used to meet the County's ongoing obligations (Statement 1).

The County's total net position increased by $94,018,454 from $592,267,781 at November 30, 2020 to $686,286,235 at November 30, 2021 (Statement 2).

As of the close of fiscal year 2021, the County's governmental funds reported combined ending fund balances of $398,530,513 which is an increase of $52,036,109 in comparison to the prior year (Statement 5).

At the end of fiscal year 2021, the unassigned fund balance was $63,477,352 which is 14% of the total governmental fund expenditures (Statements 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 Annual Comprehensive Financial Report (ACFR). 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 ACFR 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) is included as part of the County's reporting entity as a discretely presented component unit. The Forest Preserve is not included in this discussion and analysis. The county-wide financial statements can be found on pages 18 through 20 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 84 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 5 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 21-26 of this report.
>
> Proprietary Funds. The County maintains no proprietary funds.
>
> Fiduciary Funds. The County maintains several fiduciary funds in the form of custodial 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 27-28 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 29-86 of this report.

Required Supplementary Information

Required Supplementary Information is presented concerning the County's General Fund, the CARES Act Fund, the County Motor Fuel Tax Fund, and the American Rescue Plan 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, CARES Act Fund, the County Motor Fuel Tax Fund, and the American Rescue Plan 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 87-109 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 110-290 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 have increased by $105.0 million and is primarily attributed to an increase in cash and investments of $92.3 million, an increase in receivables of $11.3 million, and an increase of $1.4 million in prepaids. Capital assets include land; construction in progress; buildings and improvements; equipment; and highway infrastructure such as roads, bridges, and streetlights. Capital assets increased by $40.8 million primarily due to increases in construction in progress for the following major projects: the Will County Judicial Complex, the Will County Health Department Administration Building, the Will County Animal Control Facility, Emergency Management Agency Facility, and the Renewable Natural Gas Facility.

Deferred outflows of resources include unamortized loss on refunding of $9.4 million, amounts related to pensions of $55.6 million, and amounts related to OPEB of $11.6 million, which reflects a net decrease of $5.6 million from the prior year. That change is to an increase of $8.2 million for unamortized loss on refunding, a decrease of $9.2 million related to pensions, and an increase of $6.6 million related to OPEB.

Long-term liabilities consist mainly of bonds/debt certificates payable, capital leases, intergovernmental agreement payable, accrued claims and judgments, net OPEB liabilities, pension liabilities, and compensated absences. Total liabilities increased by $6.9 million in 2021. This net addition in total liabilities is a result of the following changes: a decrease of $6.4 million in payables, an increase of $54.2 million in unearned revenue, a decrease of $85.1 million in outstanding pension liabilities, a decrease of $5.6 million in compensated absences, an increase of $9.1 million in OPEB liabilities, an increase of $44.1 million in general obligation bonds, and a decrease of $3.3 million in claims, capital leases and other liabilities.

Deferred inflows of resources include unearned property tax revenue of $137.9 million, amounts related to pensions of $95.9 million, and amounts related to OPEB of $6.5 million. Total deferred inflows of resources reflects a $50.5 million net increase over the prior year and that change is primarily due to an increase in deferred inflows related to pensions.

The County's combined net position is $686.3 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 (64% in 2021) 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 2020	Governmental Activities 2021
Assets:		
Current and other assets	$ 558.0	$ 663.0
Capital assets	788.1	828.9
Total assets	1,346.1	1,491.9
Deferred outflows of resources	71.0	76.6
Total assets and deferred outflows of resources	$ 1,417.1	$ 1,568.5
Liabilities:		
Long-term liabilities	$ 570.6	$ 529.8
Other liabilities	64.4	112.1
Total liabilities	635.0	641.9
Deferred inflows of resources	189.8	240.3
Total liabilities and deferred inflows of resources	824.8	882.2
Net position:		
Net investment in capital assets	440.4	437.6
Restricted	119.2	155.0
Unrestricted	32.7	93.7
Total net position	592.3	686.3
Total liabilities, deferred inflows of resources, and net position	$ 1,417.1	$ 1,568.5

The statement of net position can be found on pages 18 to 19 of this report.

Statement of Activities

The statement of activities presents information that demonstrates how Will 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 increased $94.0 million over the prior year; as a result of current period revenues exceeding expenses.

Total revenues reported in 2021 are $449.3 million, a decrease of $28.1 million from 2020. This net decrease is primarily attributed to increases of $5.5 million in Charges for Service and $39.8 million in Operating Grant and Contribution, offset by decreases of $3.1 million in Capital Grants and Contributions and $70.3 Million in General Revenues. The decrease of $70.3 million is in intergovernmental revenues is primarily due to the decrease of $79.9 million from the CARES Act and an increase of $9.9 million in Sales tax.

Total expenses reported in 2021 are $355.2 million, a decrease of $44.8 million from total expenses of $400.0 million in 2020. The decrease is reflected in each functional area as follows: $3.4 million in General and administrative, $23.3 million in Public Safety, $10.6 million in Judicial, $3.9 million in Health and Welfare, $3.2 million in Highway and Roads, and $0.4 million in Interest on debt

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

	Governmental Activities	
	2020	2021
Revenues:		
Program revenues:		
Charges for services	$ 71.3	$ 76.8
Operating grants and contributions	103.3	143.1
Capital grants and contributions	11.8	8.7
General revenues:		
Property taxes	132.2	135.3
Intergovernmental-coronavirus relief fund	100.2	20.3
Replacement taxes	4.0	7.1
Other taxes	2.8	1.3
Income tax	11.5	13.9
Sales tax	29.2	39.1
Investment earnings	6.7	(0.4)
Other general revenues	4.4	4.1
Total revenues	477.4	449.3

(Continued)

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

	Governmental Activities	
	2020	2021
Expenses:		
General and administrative	$ 53.5	$ 50.1
Public safety	124.8	101.5
Judicial	58.4	47.8
Health and welfare	119.2	115.3
Highway and roads	30.1	26.9
Interest on long-term debt	14.0	13.6
Total expenses	400.0	355.2
Increase in net position	77.4	94.1
Net position beginning of year	514.9	592.3
Net position end of year	$ 592.3	$ 686.4

The statement of activities can be found on page 20 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 $398.5 million, a increase of $52.0 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 $64.7 million (Statement 3). Unassigned fund balance represents 28.5% 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 by the County. The fund balance of the General Fund decreased by $20.9 million during the current fiscal year, primarily as a result of an increase in public safety expenditures. In fiscal year 2020 a portion of public safety salaries and benefits were reimbursed as eligible expenses through the CARES fund. CARES funds were fully expended in 2021 (Statement 5).

The four other major funds which are shown in the Fund Financial Statements are the CARES Act Fund, County Motor Fuel Fund, the American Rescue Plan Fund, and the Building Will Fund. The CARES Act fund is a Special Revenue fund with ending fund balance of $0. The balance of CARES funds was expended in 2021. The County Motor Fuel Fund is a Special Revenue fund with ending fund balances of $104.0 an increase of $8.8 million. That increase is due in part to the state enacted increase in motor fuel sales tax, which increased the county allotment. The American Rescue Plan Fund is a Special Revenue fund with ending fund deficit of $0.2 million. The Building Will Fund is a Capital Projects fund with ending fund balances of $0, a decrease of $1.1 million. The decrease in fund balance is due to completion of buildings funded under the Building Will initiative (Statements 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 2021 continue to be property taxes, intergovernmental sources, and charges for services. Property taxes increased by 2.7%, intergovernmental revenue increased by 15.8%, and charges for services increased by 11.0%. Overall revenue increased by $15.6 million, or 7.1%.

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

	2020 GENERAL FUND	2021 GENERAL FUND	INCREASE (DECREASE) 2019 to 2020	% CHANGE
Property taxes	$ 113,715,163	$ 116,811,387	$ 3,096,224	2.7%
Licenses and permits	1,378,734	1,513,222	134,488	9.8%
Intergovernmental	70,230,372	81,330,616	11,100,244	15.8%
Charges for services	28,515,966	31,652,883	3,136,917	11.0%
Fines and forfeitures	956,244	1,819,020	862,776	90.2%
Investment income	2,513,821	(29,249)	(2,543,070)	-101.2%
Miscellaneous revenue	713,377	495,896	(217,481)	-30.5%
Total	$ 218,023,677	$ 233,593,775	$ 15,570,098	7.1%

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, and capital outlay.

Within each of these functional areas, personnel services continue to be the largest expenditure in County operations due to the labor-intensive nature of service delivery. Benefit payments also represent a significant portion of the total personnel services costs and continue to increase. Total expenditures increased $60.7 million; the net of a $0.1 million increase in general and administrative, a $53.3 million increase in public safety, a $1.2 million increase in judicial, a $1.8 million increase in health and welfare, and a $4.5 million increase in capital outlay. The increase in public safety is in salaries and benefits. In 2020 a portion of the public safety salaries were covered as an allowable reimbursement through the CARES Act. The County has fully expended its allocation of CARES funding.

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

	2020 GENERAL FUND	2021 GENERAL FUND	INCREASE (DECREASE) 2019 to 2020	% CHANGE
General and administrative	$ 50,784,514	$ 50,654,655	$ (129,859)	-0.3%
Public safety	42,602,221	95,872,306	53,270,085	125.0%
Judicial	47,888,567	49,093,750	1,205,183	2.5%
Health and welfare	23,806,696	25,610,337	1,803,641	7.6%
Debt service - principal	626,400	650,000	23,600	3.8%
Capital outlay	1,163,715	5,660,176	4,496,461	386.4%
Total	$ 166,872,113	$ 227,541,224	$ 60,669,111	36.4%

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 2020 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.

General Fund – Original Adopted Budget to Final Budget for the fiscal year ended November 30, 2021

Revenues	Original Budget	Final Budget	Variance	Reason For Amendment
Intergovernmental	$ 66,291,689	$ 67,747,103	$ 1,455,414	Federal, State, and Local Grants.
Miscellaneous revenues	40,539,500	39,128,009	1,411,491	

Expenditures	Original Budget	Final Budget	Variance	Reason For Amendment
County board	$ 44,980,183	$ 9,019,783	$ 35,960,400	Transfer of budget authority to other County departments.
County clerk	1,398,036	1,571,379	173,343	Reallocation of budget authority to meet department needs.
County clerk - elections	3,819,516	5,938,931	2,119,415	New grant.
Courthouse Food Service	-	200,000	200,000	New service provided at Courthouse.
Covid Support	-	8,033,197	8,033,197	Increase to address COVID.
Information communications technology	3,173,739	3,828,091	654,352	Increase to address capital needs.
Restore Reinvest and Renew Program	-	1,033,289	1,033,289	New grant..
Sheriff - ADF	37,371,019	35,554,784	1,816,235	Reallocation of budget authority to meet service delivery needs within the Sheriff's operations.
Sheriff - building/court security	4,379,635	4,585,169	205,534	
Sheriff - civil process	2,138,561	2,015,039	123,522	
Sheriff - court holding	1,359,287	1,820,390	461,103	
Sheriff - emergency response team	3,534,835	3,965,112	430,277	
Sheriff - enforcement/administration	24,746,437	28,181,217	3,434,780	
Sheriff - facility/fleet maintenance	2,585,416	2,815,266	229,850	
Sheriff - Homer Glen	3,024,353	1,815,056	1,209,297	
Sheriff - school resource officer	553,446	434,676	118,770	
Sheriff - warrants/investigations/GSU/CSI/SOG	8,763,631	8,593,433	170,198	

General Fund – Final Budget to Actual for the fiscal year ended November 30, 2021

Revenues	Final Budget	Actual	Variance	Reason For Difference
Charges for services	$ 31,422,702	$ 31,652,883	$ 230,181	Net increase for Recorder Fees, SHNH Fees, and decreases in Judicial and Landfill Fees.
Intergovernmental	67,747,103	81,330,616	13,583,513	Increases in Supplemental, PPRT, State Income, and Sales Tax.
Investment income	1,548,550	29,249	(1,519,301)	Decreases in Fair Value and Interest.
Licenses and permits	1,092,050	1,513,222	421,172	Increases in Building and Zoning permits.
Miscellaneous revenues	39,128,009	495,896	(38,632,113)	Budget estimate too high.
Property taxes	118,845,281	116,811,387	(2,033,894)	Decrease in Property Tax Allocation to General Fund.

Expenditures	Final Budget	Actual	Variance	Reason For Difference
Circuit clerk	$ 8,659,981	$ 8,095,876	$ 564,105	Controlled expenditures.
Circuit courts	4,067,873	3,779,074	288,799	Controlled expenditures.
County board	9,019,783	5,599,377	3,420,406	Controlled expenditures.
County clerk - elections	5,938,931	5,426,756	512,175	Controlled expenditures.
County coroner	2,276,238	2,401,876	(125,638)	Salaries.
County executive	1,864,169	1,667,400	196,769	Controlled expenditures.
County recorder	1,160,320	801,296	359,024	Controlled expenditures.
County treasurer	1,706,077	1,597,526	108,551	Controlled expenditures.
Covid Support	8,033,197	7,389,529	643,668	Controlled expenditures.
Illinois Municipal Retirement	858,337	-	858,337	Controlled expenditures.
Information communications technology	3,828,091	3,684,816	143,275	Controlled expenditures.
Juvenile detention facility	7,549,435	6,880,631	668,804	Controlled expenditures.
Land use	3,449,959	3,220,877	229,082	Controlled expenditures.
Probation department	8,197,422	7,803,175	394,247	Controlled expenditures.
Public defender	7,346,732	7,065,043	281,689	Controlled expenditures.
Records management	1,381,243	1,133,663	247,580	Controlled expenditures.
Restore Reinvest and Renew Program	1,033,289	395,334	637,955	Controlled expenditures.
Sheriff - ADF	35,554,784	37,821,488	(2,266,704)	Salaries.
Sheriff - building/court security	4,585,169	4,770,049	(184,880)	Salaries.
Sheriff - civil process	2,015,039	2,031,002	(15,963)	Salaries.
Sheriff - court holding	1,820,390	1,944,010	(123,620)	Salaries.
Sheriff - emergency response team	3,965,112	4,407,763	(442,651)	Salaries.
Sheriff - enforcement/administration	28,181,217	28,801,943	(620,726)	Salaries.
Sheriff - Homer Glen	1,815,056	1,920,084	(105,028)	Salaries.
Sheriff - warrants/investigations/GSU/CSI/SOG	8,593,433	9,138,243	(544,810)	Salaries.
Social Security	356,374	-	356,374	Controlled expenditures.
State's attorney	14,895,151	15,214,097	(318,946)	Salaries.
Stormwater management	702,428	207,879	494,549	Controlled expenditures.
Sunny Hill nursing home	19,128,078	19,894,100	(766,022)	Salaries.
Support services	8,633,483	8,128,075	505,408	Controlled expenditures.
Tort Immunity	4,622,127	2,936,046	1,686,081	Controlled expenditures.
Transportation programs	647,830	378,945	268,885	Controlled expenditures.
Worker's Compensation	6,224,466	5,187,310	1,037,156	Controlled expenditures.

CAPITAL ASSET AND LONG-TERM DEBT ACTIVITY

Capital Assets

The County's investment in capital assets for its governmental activities at year-end totaled $828.9 million (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 $61.2 million of capital asset additions recorded during the year (including $0.6 million of prior period construction in progress that was transferred). There was $19.8 million of depreciation charges that were expensed on total capital assets.

Major capital asset additions during the fiscal year included the following (in millions):

Construction in progress	$ 55.7
Other	1.8
Infrastructure	1.2
Vehicles	0.9

Additional information on the County's capital assets can be found in Note 6 on pages 44-45 of this report.

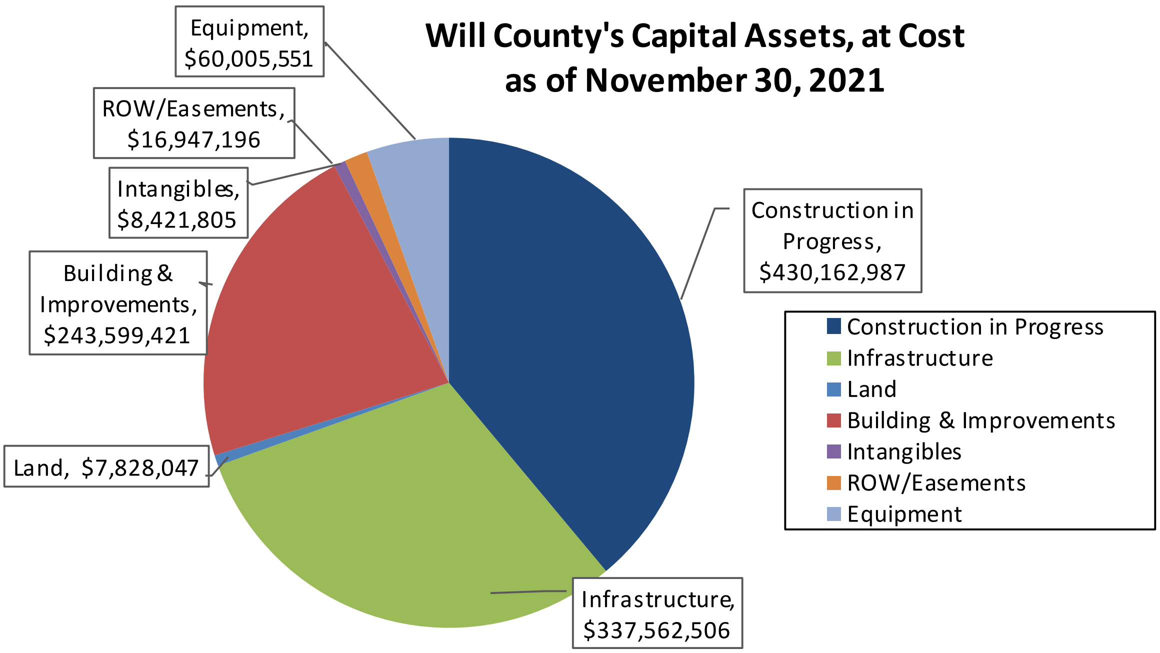
Debt Administration

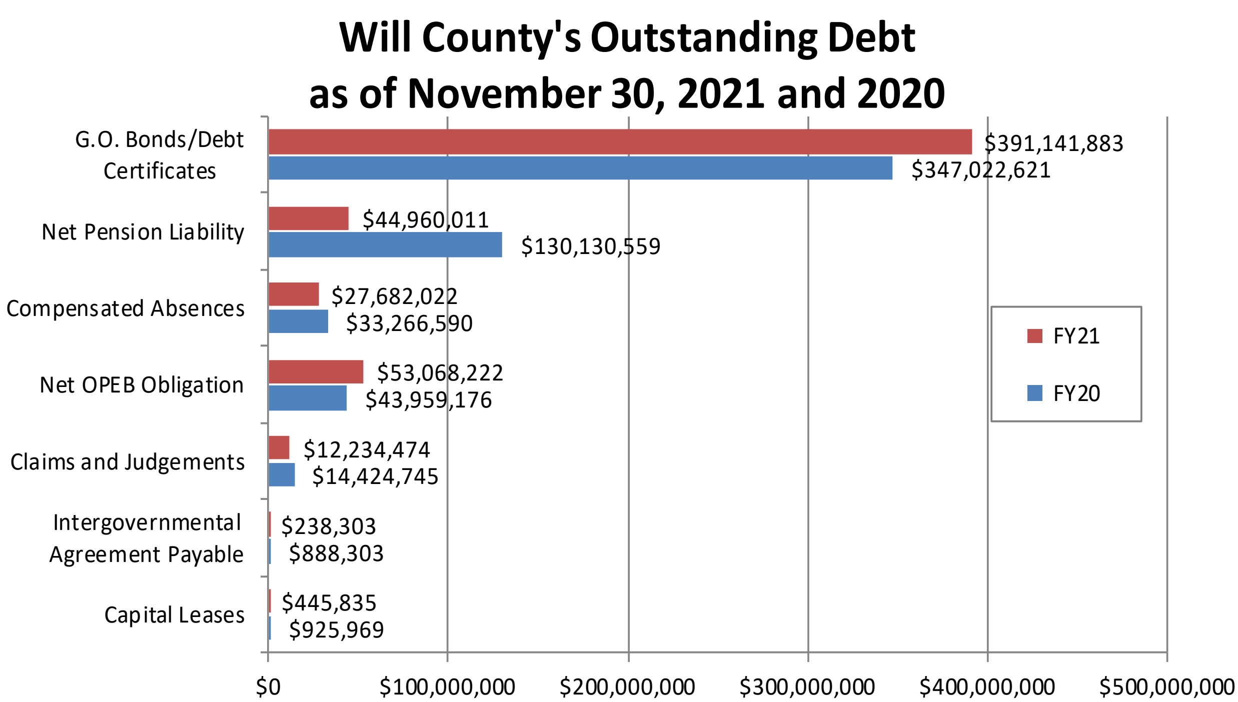
Total County long-term debt at year end was $529.8 million (Statement 1).

The debt is comprised of the following (in millions): general obligation bonds payable, $391.1 capital leases, $0.4; intergovernmental agreement payable, $0.2; compensated absences, $27.7; net OPEB liability, $53.1; net pension liability, $45.0; and claims and judgments, $12.2. 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 $1.3 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 45-50 of this report.


Will County's Capital Assets, at Cost
as of November 30, 2021
Equipment, $60,005,551
ROW/Easements, $16,947,196
Intangibles, $8,421,805
Building & Improvements, $243,599,421
Land, $7,828,047
Construction in Progress, $430,162,987
Infrastructure, $337,562,506
Construction in Progress
Infrastructure
Land
Building & Improvements
Intangibles
ROW/Easements
Equipment


Will County's Outstanding Debt
as of November 30, 2021 and 2020
G.O. Bonds/Debt Certificates
$391,141,883
$347,022,621
Net Pension Liability
$44,960,011
$130,130,559
Compensated Absences
$27,682,022
$33,266,590
Net OPEB Obligation
$53,068,222
$43,959,176
Claims and Judgements
$12,234,474
$14,424,745
Intergovernmental Agreement Payable
$238,303
$888,303
Capital Leases
$445,835
$925,969
$0
$100,000,000
$200,000,000
$300,000,000
$400,000,000
$500,000,000
FY21
FY20

CONDITIONS EXPECTED TO HAVE A SIGNIFICANT EFFECT ON FINANCIAL POSITION

Will County is in a strong position at the end of fiscal year 2021, as reflected in these statements. Cash reserves in the county corporate fund at year end were $76.6 million, which represents 30.5% of the budgeted expenses in 2022. The allocations of federal funding have helped Will County rebound from the COVID 19 pandemic by providing needed assistance for local governments and residents through directed program such as small business grants, support, and rental assistance.

The COVID 19 pandemic presented economic challenges for Will County. In 2020, we experienced reductions to revenues and investment income and some resources were redirected to COVID 19 related expenses. In 2021, some revenues began to rebound, and Will County ended the year with increases over budget in state sales tax, county supplemental tax, RTA tax, state income tax, and personal property replacement tax totaling $24.5 million. The 2022 budget included conservative growth in these revenues and current analysis indicates that we will meet or exceed our revenue budget.

Federal assistance provided through the Coronavirus Aid, Relief and Economic Securities (CARES) Act, the Emergency Rental Assistance (ERA) programs, and the American Rescue Plan Act (ARPA), continues to provide support for state and local governments in 2021, 2022, and 2023.

The County received an allocation of $120.5 million through the Coronavirus Aid, Relief and Economic Securities (CARES) Act in 2021. Those funds were expended in 2020 at $100.2 million and the remaining $20.3 million in 2021. These federal dollars were used to provide the following support: public safety of $51.5 million; supplies, services, and equipment to mitigate COVID 19 of $5.9 million; support to local governments of $34.4 million; small business grants of $22.1 million; and assistance for not for profit, social services organizations, and food pantry's of $6.6 million.

Will County received two allocations of Emergency Rental Assistance funding: ERA 1 which was part of the CARES Act and ERA 2 which was part of the American Rescue Plan Act. These were intended to provide immediate relief from housing instability. Will County partnered with the Illinois Housing Development Authority to inject $20 million of ERA 1 assistance dollars into the local community in 2021. Emergency Rental Assistance (ERA 2) funding of $16 million will be used during fiscal years 2022 and 2023 to continue to provide relief to those struggling with housing instability.

Will County received an allocation of $134.2 million through the American Rescue Plan Act (ARPA). Those funds are intended to be used for public health expenditures, addressing the negative economic impact of the public health emergency, investment in infrastructure and broadband, replacing lost public sector revenue, and to provide premium pay for essential workers. Total ARPA funding allocated to Will County was received in two increments of $67.1 million; the first was received in June 2021 and the second in July 2022. The ARPA guidelines provide a six-year period over which the federal funds can be put to work in the county, focusing on areas deemed significantly affected by the COVID pandemic.

Will County has levied to include the allowable increases for both Consumer Price Index (CPI) and new property, while focusing on lowering the limiting rate each year. The levy for 2020, collected in 2021, was $135,250,834 with a limiting rate of 0.5788%. The 2021 levy, collected in 2022 is $137,586,036 with a limiting rate of 0.5752%. A strong economy and a rising EAV will allow the county to continue to lower the limiting rate while increasing the property tax revenues used to support vital county services.

The fiscal year 2022 adopted budget is $793 million, an increase of $69.9 million or 9.69% from the fiscal year 2021 budget of $723.1 million. The budget is balanced, meets all debt obligations, and provides for a continued annual contribution to the Other Post-Employment Benefits Trust. Will County continues to look for ways to consolidate services and reduce expenses where possible.

Standard & Poor's Rating Services rated the series 2021A Renewable Natural Gas Facility bonds and the series 2020 refunding bonds AA+, as they have for the 2019, 2016, 2015A, 2014, 2012, and 2010 series bonds. Moody's Investor Services rated the 2021A, 2020, 2019, 2016, 2015A, 2014, and 2012 series bonds as Aa1. Maintaining the AA+/Aa1 bond rating reflects Will County's strong fiscal policies and positions Will County favorably as we plan for future needs.

Unemployment in Will County is at an all-time low of 4.2% as of September 2022 (Workforce Investment Board). Will County continues to experience strong economic growth, with job creation at a rate that is more than double the national average over the last ten years. Job growth has been in a wide range of sectors, both goods-producing and service-oriented. A current example of the growth in the county is Lion Electric, manufacturer of electric bus and medium-duty trucks, who selected Will County as the location for its new 900,000 square-foot manufacturing facility. That facility brings construction and manufacturing jobs to the county.

Will County is also investing in the future by continuing to engage the community in planning for freight mobility, seeking funding for improvements to infrastructure, and developing local partnership invested in the expansion of industry growth.

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, 2021.

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 emailed to Karen Hennessy, khennessy@willcountyillinois.com.

COUNTY-WIDE FINANCIAL STATEMENTS

Statement of Net Position
November 30, 2021

	Primary Government	Component Unit
	Governmental Activities	Forest Preserve District of Will County
Assets		
Cash and cash equivalents	$ 225,762,780	$ 35,137,106
Investments	242,350,279	3,721,624
Restricted cash and cash equivalents	309,320	-
Accrued interest	672,499	148,445
Property tax receivable, net	145,544,736	32,103,296
Accounts receivable	12,155,422	4,490
Due from other governmental agencies	33,102,178	1,001,844
Inventory	961,430	-
Prepaid items	1,762,584	378,765
Net pension asset	413,761	220,215
Capital assets not being depreciated/amortized	455,504,415	286,216,039
Capital assets being depreciated/amortized, net	373,350,138	31,064,858
Total assets	1,491,889,542	389,996,682
Deferred outflows of resources		
Unamortized loss on refunding	9,418,705	2,685,724
Deferred outflows related to pensions	55,615,870	2,083,071
Deferred outflows related to OPEB	11,594,046	606,173
Total deferred outflows of resources	76,628,621	5,374,968
Total assets and deferred outflows of resources	$ 1,568,518,163	$ 395,371,650
Liabilities		
Accounts payable	$ 25,508,947	$ 1,437,690
Retainage payable	2,387,125	-
Salaries payable	8,026,972	173,613
Other current liabilities	665,492	-
Unearned revenue	75,005,949	682,678
Interest payable	566,515	170,898
Long-term debt, due within one year	25,586,996	12,321,197
Long-term debt, due in more than one year	504,183,754	80,081,257
Total liabilities	641,931,750	94,867,333
Deferred inflows of resources		
Property taxes levied for future periods	137,904,711	31,890,775
Deferred inflows related to pensions	95,909,205	4,187,733
Deferred inflows related to OPEB	6,486,262	202,674
Total deferred inflows of resources	240,300,178	36,281,182
Total liabilities and deferred inflows of resources	882,231,928	131,148,515

(Continued)

Statement of Net Position (continued)
November 30, 2021

	Primary Government	Component Unit
	Governmental Activities	Forest Preserve District of Will County
Net position		
Net investment in capital assets	$ 437,641,803	$ 244,612,603
Restricted for:		
Debt service	39,290,444	1,097,637
Construction and development	-	1,344,179
Road projects	97,337,663	-
Employee retirement benefits	5,107,561	824,638
Other purposes	13,162,420	303,900
Unrestricted net position	93,746,344	16,040,178
Total net position	$ 686,286,235	$ 264,223,135

See accompanying Notes to Financial Statements.

Statement of Activities
Year Ended November 30, 2021

		Program Revenues			Net (Expense) Revenue and Changes in Net Position	
					Primary Government	Component Unit
Functions/programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Forest Preserve District of Will County
Primary government						
Governmental activities:						
General and administrative	$ 50,112,560	$ 13,789,228	$ 1,276,310	$ -	$ (35,047,022)	
Public safety	101,504,420	19,221,525	5,981,510	-	(76,301,385)	
Judicial	47,781,809	16,879,773	10,592,658	-	(20,309,378)	
Health and welfare	115,306,487	26,196,746	55,947,201	-	(33,162,540)	
Highway and roads	26,887,330	718,491	69,283,838	8,720,065	51,835,064	
Interest on debt	13,620,204	-	-	-	(13,620,204)	
Total primary government	$ 355,212,810	$ 76,805,763	$ 143,081,517	$ 8,720,065	(126,605,465)	
Component unit	$ 24,664,508	$ 1,255,901	$ 496,132	$ 4,414,743		$ (18,497,732)
General revenues						
Property taxes					135,250,834	33,250,984
Unrestricted intergovernmental revenues						
Intergovernmental revenues						16,933
Coronavirus relief fund					20,341,318	
Replacement taxes					7,094,223	1,296,631
Income tax					13,908,551	-
Sales tax					39,129,531	-
Other taxes					1,326,974	-
Investment earnings					(509,849)	30,206
Other general revenues					4,082,337	507,891
Total general revenues					220,623,919	35,102,645
Change in net position					94,018,454	16,604,913
Net position at beginning of year					592,267,781	247,618,222
Net position at end of the year					$ 686,286,235	$ 264,223,135

See accompanying Notes to Financial Statements.

FUND FINANCIAL STATEMENTS

Will County, Illinois

Balance Sheet
Governmental Funds
November 30, 2021

	General Fund	CARES Act Fund	County Motor Fuel Tax Fund	American Rescue Plan Fund
ASSETS				
Cash and cash equivalents	$ 51,424,585	$ 438,170	$ 28,922,082	$ 11,870,063
Investments	53,394,714	-	72,804,931	54,998,142
Restricted cash and cash equivalents	44,767	-	-	-
Accrued interest	238,038	-	177,664	139,644
Property tax receivable, net	6,580,145	-	-	-
Property tax receivable-2021	119,438,482	-	-	-
Accounts receivable	6,951,631	-	-	-
Due from other funds	3,354,098	-	28,435	-
Due from other governmental agencies	11,393,637	-	2,685,518	-
Inventory	-	-	961,430	-
Prepaid items	479,229	-	-	-
TOTAL ASSETS	$ 253,299,326	$ 438,170	$ 105,580,060	$ 67,007,849
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	$ 9,700,901	$ 169,457	$ 650,958	$ -
Retainage payable	122,691	-	-	-
Salaries payable	6,341,116	-	1,541	-
Other current liabilities	628,412	-	-	-
Unearned revenue	286,683	-	49,855	67,084,365
Due to other funds	2,263	268,713	851,068	-
Total liabilities	17,082,066	438,170	1,553,422	67,084,365
Deferred inflows of resources				
Unavailable revenue	5,168,949	-	1,073	139,644
Property taxes levied for future periods	119,438,482	-	-	-
Total deferred inflows of resources	124,607,431	-	1,073	139,644
Fund balances				
Nonspendable	479,229	-	961,430	-
Restricted	17,616,359	-	63,054,121	-
Committed	28,770,783	-	18,679,696	-
Assigned	-	-	21,330,318	-
Unassigned (deficit)	64,743,458	-	-	(216,160)
Total fund balances	111,609,829	-	104,025,565	(216,160)
TOTAL LIABILITES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 253,299,326	$ 438,170	$ 105,580,060	$ 67,007,849

See accompanying Notes to Financial Statements.

STATEMENT 3

Building Will Fund	Other Governmental Funds	Total Governmental Funds
$ -	$ 133,107,880	$ 225,762,780
-	61,152,492	242,350,279
-	264,553	309,320
-	117,153	672,499
-	1,059,880	7,640,025
-	18,466,229	137,904,711
-	5,203,791	12,155,422
-	1,956,794	5,339,327
-	19,023,023	33,102,178
-	-	961,430
-	1,283,355	1,762,584
$ -	$ 241,635,150	$ 667,960,555
$ -	$ 14,987,631	$ 25,508,947
-	2,264,434	2,387,125
-	1,684,315	8,026,972
-	37,080	665,492
-	7,585,046	75,005,949
-	4,217,283	5,339,327
-	30,775,789	116,933,812
-	9,281,853	14,591,519
-	18,466,229	137,904,711
-	27,748,082	152,496,230
-	1,283,355	2,724,014
-	71,841,307	152,511,787
-	91,392,648	138,843,127
-	19,643,915	40,974,233
-	(1,049,946)	63,477,352
-	183,111,279	398,530,513
$ -	$ 241,635,150	$ 667,960,555

Will County, Illinois **STATEMENT 4**

Reconciliation of Governmental Funds Balance Sheet
to Statement of Net Position
November 30, 2021

Total fund balances - governmental funds		$ 398,530,513
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	$ 1,104,527,513	
Accumulated depreciation/amortization	(275,672,960)	
Net capital assets		828,854,553
Revenues in the statement of activities that do not provide current financial resources are deferred in the funds.		14,591,519
The loss on refunding of bonds is capitalized and amortized over the life of the bonds on the statement of net position.		9,418,705
The deferred outflows of resources related to the pension plans is not a flow of current financial resources and thus is not reported in the funds.		55,615,870
The deferred inflows of resources related to the pension plans is not a flow of current financial resources and thus is not reported in the funds.		(95,909,205)
The deferred outflows of resources related to the OPEB is not a flow of current financial resources and thus is not reported in the funds.		11,594,046
The deferred inflows of resources related to the OPEB is not a flow of current financial resources and thus is not reported in the funds.		(6,486,262)
Interest on long-term debt is not accrued in governmental funds, but rather is recognized when due.		(566,515)
The net pension asset does not require the use of current financial resources and therefore is not reported in the governmental funds		413,761
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	(391,141,883)	
Capital leases	(445,835)	
Intergovernmental agreement payable	(238,303)	
Compensated absences	(27,682,022)	
Net OPEB liability	(53,068,222)	
Net pension liability	(44,960,011)	
Claims and judgments payable	(12,234,474)	
Total long-term liabilities		(529,770,750)
Net position of governmental activities		$ 686,286,235

See accompanying Notes to Financial Statements.

Will County, Illinois

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
Year Ended November 30, 2021

	General Fund	CARES Act Fund	County Motor Fuel Tax Fund	American Rescue Plan Fund
REVENUES				
Property taxes	$ 116,811,387	$ -	$ -	$ -
Licenses and permits	1,513,222	-	-	-
Intergovernmental	81,330,616	20,341,318	24,709,168	-
Charges for services	31,652,883	-	-	-
Fines and forfeitures	1,819,020	-	-	-
Investment income	(29,249)	30,985	(186,694)	(216,160)
Miscellaneous revenues	495,896	-	94,219	-
Total revenues	233,593,775	20,372,303	24,616,693	(216,160)
EXPENDITURES				
Current:				
General and administrative	50,654,655	-	-	-
Public safety	95,872,306	-	-	-
Judicial	49,093,750	-	-	-
Health and welfare	25,610,337	20,278,313	-	-
Highway and roads	-	-	4,670,223	-
Debt service - principal	650,000	-	-	-
Debt service - interest and fiscal charges	-	-	-	-
Debt service - bond issuance costs	-	-	-	-
Capital outlay	5,660,176	-	8,141,837	-
Total expenditures	227,541,224	20,278,313	12,812,060	-
Excess (deficiency) of revenues over expenditures	6,052,551	93,990	11,804,633	(216,160)
OTHER FINANCING SOURCES (USES)				
Transfers in	378,522	-	-	-
Debt issuance	-	-	-	-
Premium on bonds sold	-	-	-	-
Refunding bonds issued	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Transfers out	(27,299,459)	-	(2,992,845)	-
Total other financing sources (uses)	(26,920,937)	-	(2,992,845)	-
Net change in fund balances	(20,868,386)	93,990	8,811,788	(216,160)
Fund balances at beginning of year	132,478,215	(93,990)	95,213,777	-
Fund balances at end of year	$ 111,609,829	$ -	$ 104,025,565	$ (216,160)

See accompanying Notes to Financial Statements.

STATEMENT 5

Building Will Fund	Other Governmental Funds	Total Governmental Funds
$ -	$ 18,439,447	$ 135,250,834
-	2,373,929	3,887,151
-	104,302,733	230,683,835
-	40,189,107	71,841,990
-	647,925	2,466,945
637	(78,956)	(479,437)
-	3,579,023	4,169,138
637	169,453,208	447,820,456
-	4,259,596	54,914,251
-	15,943,695	111,816,001
4,000	5,651,892	54,749,642
-	71,912,475	117,801,125
-	12,794,324	17,464,547
-	13,498,387	14,148,387
-	12,760,391	12,760,391
-	1,682,107	1,682,107
1,051,341	45,277,241	60,130,595
1,055,341	183,780,108	445,467,046
(1,054,704)	(14,326,900)	2,353,410
-	57,416,141	57,794,663
-	39,245,000	39,245,000
-	9,284,069	9,284,069
-	170,800,000	170,800,000
-	(169,646,370)	(169,646,370)
-	(27,502,359)	(57,794,663)
-	79,596,481	49,682,699
(1,054,704)	65,269,581	52,036,109
1,054,704	117,841,698	346,494,404
$ -	$ 183,111,279	$ 398,530,513

Reconciliation of Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to Statement of Activities
Year Ended November 30, 2021

Net change in total fund balances		$ 52,036,109
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	$ 59,845,102	
Depreciation/amortization	(19,788,203)	
Capital expenditures in excess of depreciation/amortization		40,056,899
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.		748,020
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.		(13,591)
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	13,018,253	
Capital leases retirement	480,134	
Intergovernmental agreement payable retirement	650,000	
Total retirement of debt		14,148,387
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 position.		(219,329,069)
Costs related to the refunding of bonds were shown an other financing use in the governmental funds and then amortized over the life of the bonds on the statement of activities. With the implementation of GASB 65, these costs are now expensed on the statement of activities.		8,805,434
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.		138,795,000
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		662,792
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.		
Decrease in compensated absences	5,584,568	
Decrease in claims and judgments payable	2,190,271	
Decrease in accrued interest on debt	57,469	
Increase in net OPEB liability	(9,109,046)	
Increase in net pension asset	413,761	
Decrease in net pension liability	85,170,548	
Decrease in deferred outflows of resources due to pensions	(9,196,093)	
Increase in deferred inflows of resources due to pensions	(48,069,080)	
Increase in deferred outflows of resources due to OPEB	6,556,047	
Increase in deferred inflows of resources due to OPEB	1,699,268	
Amortization of bond premiums	23,396,554	
Amortization of loss on refunding	(585,794)	
Total expenses of noncurrent resources		58,108,473
Change in net position of governmental activities		$ 94,018,454

See accompanying Notes to Financial Statements.

Will County, Illinois **STATEMENT 7**

Statement of Fiduciary Net Position
Fiduciary Funds
November 30, 2021

	Other Post Employment Benefits Trust Fund	Custodial Funds
ASSETS		
Cash and cash equivalents	$ 819,171	$ 43,944,250
Investments		471,238
Certificates of deposit-negotiable	448,003	
Common stock	12,084,321	
Exchange traded funds	9,488,328	
Accrued interest	-	-
Accounts receivable	-	232,378
Total assets	$ 22,839,823	$ 44,647,866
LIABILITIES AND NET POSITION		
Liabilities		
Accounts payable	$ -	$ 71,168
Amounts held for others	-	44,576,695
Total liabilities	-	44,647,863
Net Position Restricted for:		
OPEB Benefits	$ 22,839,823	$ 3

See accompanying Notes to Financial Statements.

Statement of Changes in Fiduciary Net Position
Other Post Employment Benefits Trust Fund
Year Ended November 30, 2021

ADDITIONS		
Contributions		
Employer	$	6,343,003
Investment income		
Net change in fair value of investments		2,536,814
Interest and dividends		308,794
Total investment income		2,845,608
Total additions		9,188,611
DEDUCTIONS		
Benefit payments to plan members		5,843,003
Net increase in net position		3,345,608
Net position at beginning of year		19,494,215
Net position at end of year	$	22,839,823

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 2021 population of 697,252. 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 pronouncements, 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 it, 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, 2021, 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.

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, deferred outflows, liabilities, deferred inflows, 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.
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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

In January 2017, GASB issued Statement No. 84 – *Fiduciary Activities.* This statement was issued to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

In August 2018, GASB issued Statement No. 90 – *Majority Equity Interests-an amendment of GASB Statements No. 14 and No. 61.* This statement was issued to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units.

In March 2020, GASB issued Statement No. 93 – *Replacement of Interbank Offered Rates*. This statement was issued to address accounting and financial reporting implications that result from the replacement of an IBOR.

In June 2020, GASB issued Statement No. 97 – *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans.* This statement was issued to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

In October 2021, GASB issued. Statement No. 98 – *The Annual Comprehensive Financial Report.* This statement was issued to establish the term *annual comprehensive financial report* and its acronym *ACFR*.

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 are reported using the economic resources measurement focus and the accrual basis of accounting, as previously discussed in this note. They are not included in the county-wide financial statements or 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 to the 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.

- *CARES Act Fund* – The CARES Act Fund is a special revenue fund that accounts for the federal allocation of the Coronavirus Aid, Relief, and Economic Security Act, also known as the CARES Act, to be used to address impact of the COVID-19 pandemic.

- *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.

- *American Rescue Plan Fund* – The American Rescue Plan Fund is a special revenue fund that accounts for the federal allocation of the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program, a part of the American Rescue Plan, to be used to support the response to and recovery from the COVID-19 public health emergency.

- *Building Will Fund* – The Building Will Fund is a capital projects fund that accounts for the proceeds from the Series 2016 and Series 2019 general obligation bonds restricted or committed to finance the construction of new county buildings.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The County also reports the following funds:

- *Fiduciary Funds* – The County's fiduciary funds are the Other Post Employment Benefits Trust Fund and Custodial Funds.

    - *Postemployment Benefits Other Than Pensions (OPEB)* – For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Will County OPEB Plan and additions to/deductions from the Will County OPEB Plans fiduciary net position have been determined on the same basis as they are reported by the Will County OPEB Plan. For this purpose, the Will County OPEB Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

    - *Custodial Funds* – Custodial Funds are used to account for assets - almost exclusively cash and investments - held by the County for other governmental units, private organizations, and/or individuals. A majority of custodial funds are maintained for fiduciary functions of the Regional Office of Education, Circuit Clerk, Sheriff, County Clerk, and Treasurer's offices.

- *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.

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 services 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 hours earned 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.

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 value where no historical records exist. Donated capital assets are valued at their estimated acquisition 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, Federal Matching Tax Fund, and the County Option Motor Fuel 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: 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 fair value, using the last-in/last-out method. The cost of inventoried salt is recorded when purchased.

Unearned Revenue: 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.

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.
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 by resolution 11-431. Assignments take place after the end of the reporting period.
e. Unassigned – Includes residual positive fund balance amounts within the general fund which have not been classified within the other above mentioned categories. Unassigned fund balance amounts may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those purposes.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, grant agreements which require 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 the 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 those 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 its passage by the County Board.

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

(3) Prior to December 1st, 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 an emergency or supplemental appropriation require approval by two-thirds of the County Board members. Budget amendments are 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.

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

(5) Budgetary control policy means that expenditures do not exceed appropriations. The level of control (level at which disbursements may not exceed budget amounts) is at the department level; however, budgetary control is maintained by each department at the line item level. The County uses an encumbrance accounting system. Departments have a maximum of 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, Laraway Communications Consolidated Dispatch Center, CARES Act, Geographical Information System, Cannabis Retailers Tax, Highway, RTA Tax Revenue, County Motor Fuel Tax, Township Motor Fuel Tax, Bridge, Federal Matching Tax, County Option Motor Fuel Tax, Circuit Court Automation, Alimony and Child Support, Court Document Storage, Circuit Clerk Operations and Administrative, Circuit Clerk Electronic Citation, Circuit Court CASA, Public Defender Automation, State's Attorney Money Laundering, State's Attorney Automation, State's Attorney State Drug Forfeiture, State's Attorney Drug Prosecution, Law Library, Probation Services, Children's Advocacy Center, Child Exchange Center, Off Duty Assignment, Sheriff's Weight Scale, Sheriff's Restricted, Arrestee's Medical Cost, Sheriff's DOJ Federal Forfeiture, Sheriff's DOT Federal Forfeiture, Sheriff's State Money Laundering, Sheriff's State Drug Forfeiture, Sheriff's Pre-Adjudicated Forfeiture, Foreclosure Mediation, Illinois Department of Nuclear Safety, EMA Warning and Training, 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, Community Development Block Grants, Community Development Home Program, Local Law Enforcement Block Grant, Workforce Development, Workforce Services, Emergency Rental Assistance, American Rescue Plan, Clearview Debt Service, 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, Refunded Bonds Debt Service – 2020, Building Will Debt Service – 2016, Building Will Debt Service – 2019, Renewable Energy Facility Debt Service - 2021A, Capital Improvement/Repair, Judicial Facility Fee, Vehicle Replacement, Building Will, Facilities Capital Equipment Replacement, and Renewable Energy Facility 2021A Bond Proceeds.

(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, 2021, the expenditures in the following funds were over budget: RTA Tax Revenue Fund by $9,977; Recorder's Automation Fund by $78,603; and Refunded Bonds Debt Service Fund - 2020 by $1,140,678.

NOTE 3 - CASH, CASH EQUIVALENTS, AND INVESTMENTS

The County's and the County's Other Post Employment Benefits Trust's (OPEB Trust) 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 and the OPEB Trust's cash and investments at year end were comprised of the following

	Carrying Value	Statement Balances	Associated Risks
Held by County Treasurer			
Deposits	$ 293,343,325	$ 384,369,252	Custodial credit
Illinois Metropolitan Investment Fund-Convenience	161	161	Credit
US Treasuries	33,742,979	33,742,979	Custodial credit; Interest rate
US Agencies - explicitly guaranteed	4,935,390	4,935,390	Custodial credit; Interest rate
US Agencies - implicitly guaranteed	71,692,839	71,692,839	Credit; Custodial credit; Concentration of credit; Interest rate
State & Local Bonds	935,138	935,138	Credit; Custodial credit; Concentration of credit; Interest rate
Corporate Bonds	76,607,973	76,607,973	Credit; Custodial credit; Concentration of credit; Interest rate
Held by other County departments			
Deposits	30,386,155	35,038,735	Custodial credit
Illinois Funds*	1,193,907	1,193,907	Credit
Held by County Treasurer - Other Post Employment Benefits Trust Fund			
Deposits	819,171	819,171	Custodial credit
Certificates of Deposit-negotiable	448,003	448,003	Credit; Custodial credit; Concentration of credit; Interest rate
Common Stock	12,084,321	12,084,322	Custodial credit; Foreign currency
Exchange Traded Funds - Equity Securities	1,677,745	1,677,745	Custodial credit; Foreign currency
Exchange Traded Funds - Bond Funds	3,251,330	3,251,330	Credit; Custodial credit; Interest rate; Foreign currency
Exchange Traded Funds - Other than Bond Funds	4,559,253	4,559,253	Custodial credit; Foreign currency
	$ 535,677,690	$ 631,356,198	

Reconciliation of Notes to Financial Statements:	
Per statement of net position	
Cash and cash equivalents	$ 225,762,780
Investments	242,350,279
Restricted cash and cash equivalents	309,320
Restricted investments	-
Per statement of fiduciary net position	
Cash and cash equivalents	44,763,421
Investments	22,491,890
	$ 535,677,690

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

The County's investment policy authorizes 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.

*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.

The OPEB Trust's investment policy authorizes the Board of Trustees to invest in any type of securities that it deems advisable and shall be so diversified as to minimize the risk of large losses, unless, under the circumstances, in the sole judgment of the Trustees are clearly prudent not to do so. The Trustees are prohibited from selling or purchasing the following: (1) stock options, (2) call options, and (3) any form of derivative. The policy appoints the Will County Treasurer as the agent and investment consultant for the OPEB Trust.

The County and OPEB Trust categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The County's investments, as listed in the interest rate risk table on page 42, are measured using the fair valuation method and Level 2 valuation inputs.

The OPEB Trust's investments are measured using the fair valuation method and the valuation inputs are as follows:

Investment Type	Level 1	Level 2	Level 3	Total
Certificates of Deposit-negotiable	$ -	$ 448,003	$ -	$ 448,003
Common Stock	12,084,322	-	-	12,084,322
Exchange Traded Funds - Equity Securities	1,677,745	-	-	1,677,745
Exchange Traded Funds - Bond Funds	3,251,330	-	-	3,251,330
Exchange Traded Funds - Other than Bond Funds	4,559,253	-	-	4,559,253
	$ 21,572,650	$ 448,003	$ -	$ 22,020,653

Restricted assets: Restricted cash and cash equivalents for the County are comprised of cash accounts totaling $309,320 of which $80,874 is restricted for specific highway and roads projects; $183,679 is restricted for use for State's Attorney money laundering; and $44,767 is restricted for use in general operations.

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

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, 2021 are as follows:

Investment Type:	Standard & Poor's	Moody's Investor Service	Fitch
Illinois Funds	-	-	AAA
Illinois Metropolitan Investment Fund	-	Aaa	-
US Agencies - explicitly guaranteed	AA+	Aaa	-
US agencies - implicitly guaranteed	AAA to AA+	Aaa	-
State & Local bonds	AA+to AA	Aa1 to Aa2	-
Corporate bonds	AAA to BBB+	Aaa to Baa1	-

The County's investments in non-negotiable CDs have no rating.

The OPEB Trust investments are either not exposed to credit risk or have no rating.

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 and the OPEB Trust 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 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 or the OPEB Trust will not be able to recover the value of its investments that are in possession of an outside party. The County's investment policy and the OPEB Trust's investment policy require that each investment transaction shall seek to first ensure that capital losses are avoided, whether they are from securities defaults or erosion of fair 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, 2021, all deposits held by the County Treasurer were collateralized and insured. Deposits not held by the County Treasurer were under collateralized and uninsured in the amount of $73,040.

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
Freddie Mac (FHLMC)	US agencies - implicitly guaranteed	18.9%
Fannie Mae (FNMA)	US agencies - implicitly guaranteed	16.3%

The OPEB Trust's investment policy places no limit on the amount the OPEB Trust may invest in any one issuer, although it states that the investments shall be diversified to eliminate the risk of loss resulting from an over concentration in a specific issuer. The OPEB Trust does not have any investments that are concentration of credit risk.

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 and the OPEB Trust do 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, 2021.

Investment Type	Fair Value	Less Than One Year	One to Five Years	Six to Ten Years
Held by County Treasurer				
US Treasuries	$ 33,742,979	$ 24,576,249	$ 7,740,495	$ 1,426,235
US agencies - explicitly guaranteed	4,935,390	-	184,002	4,751,388
US agencies - implicitly guaranteed	71,692,839	11,273,288	15,140,979	45,278,572
State & Local Bonds	935,138	675,402	259,736	-
Corporate bonds	76,607,973	19,835,791	52,062,152	4,710,030
	$ 187,914,319	$ 56,360,730	$ 75,387,364	$ 56,166,225

At November 30, 2021, the OPEB Trust investments exposed to interest rate risk were as follows:

Investment Type	Fair Value	Less Than One Year	One to Five Years	Six to Ten Years
Held by County Treasurer				
Certificates of Deposit-negotiable	$ 448,003	$ 245,193	$ 202,810	$ -
Exchange Traded Funds - Bond Funds	3,251,330	3,251,330	-	-
	$ 3,699,333	$ 3,496,523	$ 202,810	$ -

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

Foreign Currency Risk: Foreign currency risk is the risk that changes in the exchange rates will adversely affect the fair value of an investment or deposit. The County's investment policy does not allow the County to invest in securities exposed to foreign currency risk.

At November 30, 2021, the OPEB Trust was exposed to foreign currency risk as follows:

Investment Type	Currency	Maturity Date	Fair Value
Equity Securities/Common Stock	Euro	N/A	$ 358,126

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 four main collection periods.

The property tax levy for calendar year 2020 was recorded as revenue in fiscal year 2021 net of estimated loss on collections. The property tax calendar for Will County is as follows:

Lien date	January 1, 2020
Levy date	November 30, 2020
First installment (one-quarter of the total bill) due	June 3, 2021
Second installment (one-quarter of the total bill) due	August 3, 2021
Third installment (one-quarter of the total bill) due	September 3 2021
Fourth installment (balance of the total bill) due	November 3, 2021

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.

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 is as follows:

Receivable		Amount
Sales and use taxes	$	18,614,654
Income tax		787,716
Personal property replacement tax		381,148
Video gaming tax		34,258
Motor fuel tax		7,111,777
Other taxes		314,909
Grants and other reimbursements		5,857,716
Total	$	33,102,178

NOTE 6 - CAPITAL ASSETS

Changes in the County's capital assets during the fiscal year ended November 30, 2021 were as follows:

		Beginning Balance		Additions		Deletions		Ending Balance
Capital assets not being depreciated/amortized								
Land	$	7,828,047	$	-	$	-	$	7,828,047
ROW/Easements		16,812,534		134,662		-		16,947,196
Intangibles		566,185		-		-		566,185
Construction in progress		372,707,761		58,101,423		646,197		430,162,987
Total capital assets not being depreciated/amortized		397,914,527		58,236,085		646,197		455,504,415
Capital assets being depreciated/amortized								
Buildings and improvements		243,344,662		254,759		-		243,599,421
Equipment		59,324,599		1,446,562		765,610		60,005,551
Intangibles		7,726,350		129,270		-		7,855,620
Infrastructure		336,389,863		1,172,643		-		337,562,506
Total capital assets being depreciated/amortized, gross		646,785,474		3,003,234		765,610		649,023,098
Accumulated depreciation/amortization								
Buildings and improvements		74,334,050		4,976,059		-		79,310,109
Equipment		43,524,440		5,134,435		752,019		47,906,856
Intangibles		5,787,283		685,327		-		6,472,610
Infrastructure		132,991,003		8,992,382		-		141,983,385
Total accumulated depreciation/amortization		256,636,776		19,788,203		752,019		275,672,960
Capital assets being depreciated/amortized, net of depreciation/amortization		390,148,698		(16,784,969)		13,591		373,350,138
Total capital assets, net of depreciation/amortization	$	788,063,225	$	41,451,116	$	659,788	$	828,854,553

NOTE 6 - CAPITAL ASSETS (Continued)

Depreciation/Amortization expense was charged to the following governmental functions:

General and administrative	$	1,013,021
Public safety		6,535,524
Judicial		986,663
Health and welfare		992,980
Highway and roads		10,260,015
Total depreciation/amortization expense	$	19,788,203

Construction Commitments: At November 30, 2021, the County had approximately $98,700,000 in outstanding engineering and building commitments for road/bridge construction projects. In addition, the County had approximately $25,900,000 in outstanding commitments for other various non-highway projects.

NOTE 7 - LONG-TERM DEBT

Changes in the County's long-term debt during the fiscal year ended November 30, 2021 were as follows:

	Beginning Balance	Additions	Retirements	Defeasance	Ending Balance	Principal Due Within One Year
G.O. Bonds/Debt Certificates Payable:						
2010 G.O. Bonds - Road bonds	$ 57,380,000	$ -	$ 4,960,000	$ -	$ 52,420,000	$ 5,115,000
2012 G.O. Bonds (Refunded 2005 ADF bonds)	7,955,000	-	2,175,000	3,520,000	2,260,000	2,260,000
2014 G.O. Bonds (Refunded 2005, 2006, & 2008 ADF Bonds)	5,480,000	-	-	-	5,480,000	1,520,000
2015A G.O. Bonds (Refunded 2006 & 2008 ADF Bonds)	12,665,000	-	1,415,000	-	11,250,000	-
2016 G.O. Bonds	169,995,000	-	-	135,275,000	34,720,000	-
2019 G.O. Bonds	60,485,000	-	2,210,000	-	58,275,000	2,470,000
2020 G.O. Bonds (Refunded 2012 and 2016)	-	170,800,000	2,195,000	-	168,605,000	1,775,000
2021 G.O. Bonds	-	39,245,000	-	-	39,245,000	-
Special Service Area Bond Y2001 -A (IEPA - DW)	71,982	-	28,220	-	43,762	28,980
Special Service Area Bond Y2000 -A (IEPA - WW)	89,357	-	35,033	-	54,324	35,976
Add: Unamortized Premium on Bonds	32,901,282	9,284,069	23,396,554	-	18,788,797	1,707,694
Total G.O. Bonds/Debt Certificate Payable	347,022,621	219,329,069	36,414,807	138,795,000	391,141,883	14,912,650
Capital Leases Payable - 911 Equipment/Dell	874,861	-	429,026	-	445,835	445,835
Capital Leases Payable - ICT Equipment/Dell	51,108	-	51,108	-	-	-
Intergovernmental Agreement Payable	888,303	-	650,000	-	238,303	238,303
Compensated Absences	33,266,590	21,767,447	27,352,015	-	27,682,022	2,582,680
Net OPEB Liability (Note 9)	43,959,176	9,109,046	-	-	53,068,222	-
Regular Pension Liability (Note 8)	41,973,632	-	38,824,776	-	3,148,856	-
SLEP Pension Liability (Note 8)	87,066,248	-	45,255,093	-	41,811,155	-
ECO Pension Liability (Note 8)*	1,090,679	-	1,090,679	-	-	-
Claims and Judgments (Note 10)	14,424,745	42,389,404	44,579,675	-	12,234,474	7,407,528
Total County	$ 570,617,963	$ 292,594,966	$ 194,647,179	$ 138,795,000	$ 529,770,750	$ 25,586,996

* As of November 30,2021, the County reported a net pension asset of $413,761 for the ECO IMRF plan.

NOTE 7 - LONG-TERM DEBT (Continued)

At November 30, 2021, the County's 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 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 bonds are due in annual installments of $1,145,000 to $2,375,000 beginning November 15, 2012 through November 15, 2024 with interest payable semi-annually at rates ranging from 2.00 to 4.00%. The debt will be paid from the Series 2012 Refunding Debt Service Fund.

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 bonds are due in annual installments of $1,285,000 to $2,675,000 beginning November 15, 2015 through November 15, 2024 with interest payable semi-annually at rates ranging from 2.00 to 4.00%. The debt will be paid from the Series 2014 Refunding Debt Service Fund.

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 bonds are due in annual installments of $185,000 to $4,655,000 beginning November 15, 2015 through November 15, 2024 with interest payable semi-annually at rates ranging from 2.00 to 5.00%. The debt will be paid from the Series 2015A Refunding Debt Service Fund.

In August 2016, the County issued $175,000,000 of General Obligation Bonds, Series 2016, to fund building projects. The bonds are due in annual installments of $1,025,000 to $16,990,000 beginning November 15, 2017 through November 15, 2045 with interest payable semi-annually at rates ranging from 3.00 to 5.00%. The debt will be paid from the 2016 Building Will Debt Service Fund.

In March 2019, the County issued $62,455,000 of General Obligation, Alternate Revenue Bonds, Series 2019, to fund building projects. The bonds are due in annual installments of $215,000 to $19,850,000 beginning November 15, 2019 through November 15, 2047 with interest payable semi-annually at rates ranging from 3.50 to 5.00%. The debt will be paid from the 2019 Building Will Debt Service Fund.

NOTE 7 - LONG-TERM DEBT (Continued)

In December 2020, the County issued $170,800,000 of taxable General Obligation Refunding Bonds with an average interest rate of 1.970% to advance refund $135,275,000 of outstanding 2016 Series Building Will bonds with an original interest rate of 5.00% and $3,520,000 of outstanding 2012 Refunded ADF series 2005 Bonds with an original interest rate of 3.989%. The bonds are due in annual installments of $1,280,000 to $16,535,000 beginning November 15, 2021, through November 15, 2045, with interest payable semi-annually at rates ranging from 0.108 to 2.954%. The debt will be paid from the series 2020 Refunded Debt Service Fund.

In June 2021, the County issued $39.2 million of taxable General Obligation, Alternate Revenue Bonds, Series 2021, to fund the construction of a renewable natural gas facility. The bonds are due in annual installments of $2,860,000 to $4,440,000 beginning November 15, 2021, through November 15, 2023 with interest payable semi-annually at rates ranging from 0.672% to 2.147%. The debt will be paid from the series 2021 RNG Debt Service Fund.

In prior years the County defeased general obligation bonds by placing the proceeds of the new bonds in a trust/escrow account to provide for all future debt service payments on the old bonds. The trust/escrow account assets and liabilities for the defeased bonds are not included in the county's financial statements. At November 30, 2021, $162,155,000 of defeased bonds remain outstanding.

Capital Leases Payable – The County has entered into two capital lease agreements: 1) Dell Financial Services for the Sentinel Solution Project (hardware/software, maintenance and professional services) and 2) Dell Financial Services for hardware (SAN upgrade). The Dell Sentinel Solutions lease is $2,148,301, 3.9% interest with annual principal and interest payments of $463,303 over five years. The second Dell Sentinel Solutions lease is $153,448.09, 3.4993% lease factor rate with annual principal and interest payments of $53,696.09 over three years. The gross amount of the lease agreements by asset class as of November 30, 2021 was computer hardware for $1,534,072. The cost value of the assets acquired under the capital leases was $496,027 with accumulated depreciation of $1,038,045 as of November 30, 2021.

Intergovernmental Agreement Payable - In June 2018, Will and Kankakee Counties entered into an intergovernmental agreement for the buy-out of Kankakee's share of the Juvenile Justice Center. The appraised value of Kankakee's share of the facility was determined to be $5,500,000. During 2018, Will County provided $5,500,000 in compensation to Kankakee County, the breakdown being a $1,000,000 cash payment, a $2,045,747 release of liability associated with prior use of the facility, and a right to continued use of the facility valued at $2,454,253. The agreement for continued use of the facility allows for up to twelve inmates per day, which would spend down the $2,454,253 over 5 years as follows: fiscal year 2018-$336,000; fiscal year 2019-$600,000; fiscal year 2020-$625,000; fiscal year 2021-$650,000; and fiscal year 2022-$243,253.

Compensated Absences – The County has recorded a liability of approximately $27.7 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 Liability – This liability will be liquidated by the General Fund (Note 9).

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 $12.2 million have 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 in the General Fund.

NOTE 7 - LONG-TERM DEBT (Continued)

The annual payments to retire the County's interest-bearing debt including the debt certificates, general obligation bonds, and capital leases and the intergovernmental agreement payable as of November 30, 2020 are as follows:

Due in Fiscal Year	G.O. Bonds Series 2010 Principal	G.O. Bonds Series 2010 Interest	Refunded 2005 ADF Series 2012 Principal	Refunded 2005 ADF Series 2012 Interest	Refunded 2005, 2006, & 2008 ADF Series 2014 Principal	Refunded 2005, 2006, & 2008 ADF Series 2014 Interest
2022	$ 5,115,000	$ 2,798,748	$ 2,260,000	$ 113,000	$ 1,520,000	$ 219,200
2023	5,275,000	2,551,950	-	-	1,285,000	158,400
2024	5,445,000	2,292,156	-	-	2,675,000	107,000
2025	5,620,000	2,015,822	-	-	-	-
2026	5,810,000	1,724,986	-	-	-	-
2027-2031	25,155,000	3,581,066	-	-	-	-
2032-2036	-	-	-	-	-	-
2037-2041	-	-	-	-	-	-
2042-2046	-	-	-	-	-	-
2047-2049	-	-	-	-	-	-
Totals	$ 52,420,000	$ 14,964,728	$ 2,260,000	$ 113,000	$ 5,480,000	$ 484,600

Due in Fiscal Year	Refunded 2006 & 2008 ADF Series 2015A Principal	Refunded 2006 & 2008 ADF Series 2015A Interest	G.O. Bonds Series 2016 Principal	G.O. Bonds Series 2016 Interest	G.O. Bonds Series 2019 Principal	G.O. Bonds Series 2019 Interest
2022	$ -	$ 466,200	$ -	$ 1,453,550	$ 2,470,000	$ 2,473,925
2023	245,000	466,200	-	1,453,550	2,745,000	2,350,425
2024	255,000	456,400	-	1,453,550	3,035,000	2,213,175
2025	4,475,000	446,200	-	1,453,550	3,345,000	2,061,425
2026	4,655,000	267,200	2,945,000	1,453,550	730,000	1,894,175
2027-2031	1,620,000	81,000	16,105,000	4,845,900	2,390,000	9,048,625
2032-2036	-	-	15,670,000	2,834,400	2,240,000	8,502,325
2037-2041	-	-	-	-	1,845,000	8,108,600
2042-2046	-	-	-	-	19,625,000	7,784,200
2047-2049	-	-	-	-	19,850,000	794,000
Totals	$ 11,250,000	$ 2,183,200	$ 34,720,000	$ 14,948,050	$ 58,275,000	$ 45,230,875

Due in Fiscal Year	G.O. Bonds Series 2020 Principal	G.O. Bonds Series 2020 Interest	G.O. Bonds Series 2021 Principal	G.O. Bonds Series 2021 Interest	Special Service Area Bonds Principal	Special Service Area Bonds Interest
2022	$ 1,775,000	$ 4,305,241	$ -	$ 1,757,850	$ 64,955	$ 2,193
2023	4,155,000	4,301,443	2,860,000	1,757,850	33,131	443
2024	2,825,000	4,286,111	2,945,000	1,672,050	-	-
2025	1,680,000	4,267,127	3,065,000	1,554,250	-	-
2026	1,695,000	4,254,157	3,185,000	1,431,650	-	-
2027-2031	13,690,000	20,927,203	18,480,000	4,604,000	-	-
2032-2036	25,635,000	18,530,142	8,710,000	526,000	-	-
2037-2041	56,805,000	14,086,261	-	-	-	-
2042-2046	60,345,000	4,596,719	-	-	-	-
2047-2049	-	-	-	-	-	-
Totals	$ 168,605,000	$ 79,554,403	$ 39,245,000	$ 13,303,650	$ 98,086	$ 2,636

NOTE 7 - LONG-TERM DEBT (Continued)

Due in Fiscal Year	911 Capital Lease/Dell Principal	911 Capital Lease/Dell Interest	Intergovernmental Agreement Payable Principal	Intergovernmental Agreement Payable Interest	Total Principal	Total Interest
2022	$ 445,835	$ 17,467	$ 238,303	$ -	$ 13,889,093	$ 13,607,374
2023	-	-	-	-	16,598,131	13,040,261
2024	-	-	-	-	17,180,000	12,480,442
2025	-	-	-	-	18,185,000	11,798,373
2026	-	-	-	-	19,020,000	11,025,718
2027-2031	-	-	-	-	77,440,000	43,087,794
2032-2036	-	-	-	-	52,255,000	30,392,867
2037-2041	-	-	-	-	58,650,000	22,194,861
2042-2046	-	-	-	-	79,970,000	12,380,919
2047-2049	-	-	-	-	19,850,000	794,000
Totals	$ 445,835	$ 17,467	$ 238,303	$ -	$ 373,037,224	$ 170,802,609

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 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 $21.9 million, payable through November 2030. For the current year, principal paid totaled $3.6 million and total incremental sales/use tax and landfill host fee revenues were $37.0 million and $8.5 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 $67.4 million, payable through November 2030. For the current year, principal paid totaled $5.0 million and total RTA tax revenues were $32.0 million.

The County has pledged a portion of future sales and use tax revenues, landfill host fees, and RTA tax revenues to repay the remaining principal and interest on the alternate revenue source bonds issued in 2016 and 2019. The bonds were issued to finance county building 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 $153.2 million, payable through November 2047. For the current year, principal paid totaled $2.2 million and total incremental sales/use tax, landfill host fee, and RTA tax revenues were $37.0 million, $8.5 million, and $32.0 million, respectively.

The County has pledged a portion of future sales and use tax revenues, landfill host fees, and RTA tax revenues to repay the remaining principal and interest on the alternate revenue source bonds issued in 2020. The bonds were issued to advance refund series 2016 and series 2012. 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 $248.2 million, payable through November 2045. For the current year, principal paid totaled $2.2 million and total incremental sales/use tax, landfill host fee, and RTA tax revenues were $37.0 million, $8.5 million, and $32.0 million, respectively.

NOTE 7 - LONG-TERM DEBT (Continued)

The County has pledged a portion of future revenue received from the sale of natural gas processed at the newly constructed Renewable Natural Gas Facility to repay the remaining principal and interest on the alternate revenue source bonds issued in 2021. The bonds were issued to finance the construction of the Renewable Natural Gas 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 $52.5 million, payable through November 2033. For the current year, as planned, the principal paid totaled $0.8 million and was paid from the County Resource, Recovery and Energy fund.

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 an agent 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 Annual Comprehensive 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).

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. The 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.

NOTE 8 - EMPLOYEES' RETIREMENT SYSTEM (Continued)

Plan membership

At December 31, 2020, the measurement date, membership in the plans were as follows:

	Regular Plan	SLEP	ECO
Retirees and beneficiaries	1,330	340	40
Inactive, non-retired members	1,157	76	12
Active members	1,624	465	3
Total	4,111	881	55

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 2020 were 11.33%, 29.42%, and 37.19%, 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, 2020, and the total pension liabilities used to calculate the net pension liabilities/(assets) were determined by actuarial valuations as of that date.

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.

NOTE 8 - EMPLOYEES' RETIREMENT SYSTEM (Continued)

Actuarial Assumptions

The total pension liabilities for the Regular, SLEP, and ECO plans were determined by actuarial valuations performed as of December 31, 2020 using the following actuarial methods and assumptions:

	Regular Plan	SLEP	ECO
Actuarial cost method	Entry age normal	Entry age normal	Entry age normal
Asset valuation method	Fair value of assets	Fair value of assets	Fair value of assets
Actuarial assumptions			
Price inflation	2.25%	2.25%	2.25%
Inflation			
Salary increases	2.85% to 13.75%	2.85% to 13.75%	2.85% to 13.75%
Investment rate of return	7.25%	7.25%	7.25%

Mortality

For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

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 a 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	37%	4.20%	2.85%
International equities	18%	5.50%	3.85%
Fixed income	28%	-0.75%	-0.85%
Real estate	9%	4.95%	4.05%
Alternatives	7%		
Private equity		8.20%	4.80%
Hedge funds		N/A	N/A
Commodities		1.75%	0.70%
Cash equivalents	1%	-1.45%	-1.45%

NOTE 8 - EMPLOYEES' RETIREMENT SYSTEM (Continued)

Discount rate

The discount rate used to measure the total pension liabilities for the Regular, SLEP, and ECO plans was 7.25%. The discount rates calculated using the December 31, 2019 measurement date were 7.25% for the Regular, SLEP, and ECO plans. 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 to make all projected future benefit payments of current plan members. Therefore, a discount rate of 7.25% for the Regular, SLEP, and ECO plans was used to determine the total pension liabilities. The years ending December 31, 2120 is the last year in the 2021 to 2120 projection periods for which projected benefit payments are fully funded for the Regular, SLEP, and ECO plans.

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 rate of 7.25% 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 (6.25%) or 1 percentage point higher (8.25%) than the current rates:

	1% Decrease	Current Discount Rate	1% Increase
Regular:			
Total pension liability	$ 610,534,864	$ 539,454,086	$ 484,068,964
Plan fiduciary net position	536,305,230	536,305,230	536,305,230
Net pension liability/(asset)	$ 74,229,634	$ 3,148,856	$ (52,236,266)
SLEP:			
Total pension liability	$ 513,919,773	$ 454,066,583	$ 404,961,060
Plan fiduciary net position	412,255,428	412,255,428	412,255,428
Net pension liability/(asset)	$ 101,664,345	$ 41,811,155	$ (7,294,368)
ECO:			
Total pension liability	$ 16,888,586	$ 15,339,651	$ 14,041,966
Plan fiduciary net position	15,753,412	15,753,412	15,753,412
Net pension liability/(asset)	$ 1,135,174	$ (413,761)	$ (1,711,446)

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, 2020 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, 2019	$ 517,757,652	$ 475,784,020	$ 41,973,632
Service cost	9,735,051	-	9,735,051
Interest on total pension liability	37,079,411	-	37,079,411
Differences between expected and actual experience of the total pension liability	3,980,605	-	3,980,605
Change of assumptions	(6,728,584)	-	(6,728,584)
Benefit payments, including refunds of employee contributions	(22,370,049)	(22,370,049)	-
Contributions – employer	-	11,635,885	(11,635,885)
Contributions – employee	-	4,586,884	(4,586,884)
Net investment income	-	66,844,745	(66,844,745)
Other (net transfer)	-	(176,255)	176,255
Balances at December 31, 2020	$ 539,454,086	$ 536,305,230	$ 3,148,856
SLEP:			
Balances at December 31, 2019	$ 447,312,942	$ 360,246,694	$ 87,066,248
Service cost	8,666,155	-	8,666,155
Interest on total pension liability	31,901,019	-	31,901,019
Differences between expected and actual experience of the total pension liability	(8,031,962)	-	(8,031,962)
Change of assumptions	(2,517,655)	-	(2,517,655)
Benefit payments, including refunds of employee contributions	(23,263,916)	(23,263,916)	-
Contributions – employer	-	16,414,598	(16,414,598)
Contributions – employee	-	3,575,178	(3,575,178)
Net investment income	-	54,568,361	(54,568,361)
Other (net transfer)	-	714,513	(714,513)
Balances at December 31, 2020	$ 454,066,583	$ 412,255,428	$ 41,811,155
ECO:			
Balances at December 31, 2019	$ 15,634,010	$ 14,543,331	$ 1,090,679
Service cost	88,528	-	88,528
Interest on total pension liability	1,089,024	-	1,089,024
Differences between expected and actual experience of the total pension liability	(33,906)	-	(33,906)
Change of assumptions	(123,496)	-	(123,496)
Benefit payments, including refunds of employee contributions	(1,314,509)	(1,314,509)	-
Contributions – employer	-	178,613	(178,613)
Contributions – employee	-	30,828	(30,828)
Net investment income	-	2,123,184	(2,123,184)
Other (net transfer)	-	191,965	(191,965)
Balances at December 31, 2020	$ 15,339,651	$ 15,753,412	$ (413,761)
All Plans at December 31, 2020	$ 1,008,860,320	$ 964,314,070	$ 44,546,250

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 November 30, 2021, the County recognized pension expenses of $(3,996,383), $5,306,279, and $(641,545); respectively, for the Regular, SLEP, and ECO plans or $668,351 for the aggregate total of all 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	$ 4,365,500	$ 37,865
Assumption changes	4,688,219	6,986,075
Net difference between projected and actual earnings on pension plan investments	-	39,337,348
Contributions Subsequent to the Measurement Date	10,955,501	-
Total	$ 20,009,220	$ 46,361,288
SLEP:		
Difference between expected and actual experience	$ 15,685,326	$ 9,207,469
Assumption changes	7,545,933	5,006,262
Net difference between projected and actual earnings on pension plan investments	-	33,930,234
Contributions Subsequent to the Measurement Date	12,189,572	-
Total	$ 35,420,831	$ 48,143,965
ECO:		
Difference between expected and actual experience	$ -	$ -
Assumption changes	-	-
Net difference between projected and actual earnings on pension plan investments	-	1,403,952
Contributions Subsequent to the Measurement Date	185,819	-
Total	$ 185,819	$ 1,403,952
All Plans:		
Difference between expected and actual experience	$ 20,050,826	$ 9,245,334
Assumption changes	12,234,152	11,992,337
Net difference between projected and actual earnings on pension plan investments	-	74,671,534
Contributions Subsequent to the Measurement Date	23,330,892	-
All Plans:	$ 55,615,870	$ 95,909,205

NOTE 8 - EMPLOYEES' RETIREMENT SYSTEM (Continued)

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 fiscal year ending November 30, 2022. The remaining amounts reported as deferred (outflows) and inflows of resources related to pensions ($(37,307,569)for Regular; $(24,912,706)for SLEP; and $(1,403,952) for ECO) will be recognized in pension expense as follows:

Year Ending November 30,	Regular Plan	SLEP	ECO
2022	$ (10,536,883)	$ (6,480,439)	$ (431,780)
2023	(3,875,610)	(2,139,161)	(198,453)
2024	(16,258,613)	(12,036,805)	(553,339)
2025	(6,636,463)	(3,199,636)	(220,380)
2026	-	(126,902)	-
Thereafter	-	(929,763)	-
Total	$ (37,307,569)	$ (24,912,706)	$ (1,403,952)

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS

Plan Description

The County's defined benefit OPEB plan (the Plan), provides OPEB for all permanent full-time general and public safety employees of the County. The Plan is a single-employer defined benefit OPEB plan administered by the County. Chapter 55 of the County Code grants the authority to establish and amend the benefit terms to the County Board and can only be amended by the County Board. The County does not issue a separate Plan financial report. All reporting requirements are included in these financial statements.

Benefits Provided

The County's OPEB Plan provides medical, prescription drug, and dental benefits for retirees and their spouses. Benefits are provided through a third-party insurer, and the full cost of the benefits is covered by the plan.

The County allows all retiring employees and their legal dependents to continue to participate in the group medical insurance program, except for short-term disability income coverage, until the retiree is eligible for social security Medicare benefits, currently age 65.

A retiree is defined as a former employee who is collecting an annuity from the Illinois Municipal Retirement Fund (IMRF). The benefits of the insurance coverage provided to retirees and their legal dependents shall be the same as that provided to active employees and their legal dependents.

For retirees, who retire from the service of the County and who at the time of retirement have eight years of continuous service with the County, and are participants in the plan at the time of retirement, the cost sharing of the monthly premiums shall be as follows: retiree – the County shall pay all related premiums for the retiree's coverage; dependent – the retiree shall pay all related premiums for dependent coverage, which shall be equal to the family premium, minus the single premium; premium amounts shall be calculated annually, pursuant to COBRA based requirements.

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS (Continued)

Surviving legal dependents of individuals who were active or retired employees at the time of their death, shall be allowed to remain within the group medical insurance program, at their own expense, and the related premiums shall be paid, in the manner prescribed by the County. In the case of surviving spouses, participation shall terminate in the event of remarriage or at such time as eligibility for social security Medicare benefits occurs.

Employees Covered by Benefit Terms

At November 30, 2021, the following employees were covered by the benefit terms:

Inactive Participants	328
Active Participants	1,132
	1,460

Contributions

Chapter 55 of the County Code grants the authority to establish and amend the contribution requirements of the County and employees to the County Board. The Board establishes rates based on an actuarially determined rate. For the year ended November 30, 2021, the County's average contribution rate was 1.60 percent of covered-employee payroll. The County pays all benefit claims from operations and makes annual contributions to the plan. Employees are not required to contribute to the plan.

Investments

See Note 3 – *Cash, Cash Equivalents, and Investments* starting on page 39 for disclosure of Plan investments, including policy information and applicable risks.

Net OPEB Liability

The County's net OPEB liability was measured as of November 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The total OPEB liability in the November 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	3.5%
Investment rate of return	5.5%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates	6.78% 2021, decreasing each year to an ultimate rate of 4.5% for 2031 and later years

Mortality rates were based on the Pub-2010 Headcount Weighted General and Public Safety tables, project with Scale MP-2021.

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS (Continued)

Assumptions for health care cost trends were based on national average information from a variety of sources, including S&P Healthcare Economic Index, NHCE data, plan renewal data, and vendor Rx reports, with adjustments based on the provisions of the benefits.

The long-term expected rate of return on OPEB 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 OPEB 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 by the target asset allocation percentage and by adding expected inflation Asset allocations as of November 30 used to develop the expected rate of return to use for this valuation are summarized in the following table:

Asset Class	Allocation
Large Cap U.S. Equity	52.91%
Small Cap U.S. Equity	5.56%
Global Equity (Developed & Emerging)	1.79%
Cash (Gov't)	3.59%
TIPS	14.40%
Core U.S. Fixed Income (Market Duration)	
Short Duration Bonds - Gov't	5.52%
Short Duration Bonds - Credit	16.24%
Intermediate Duration Bonds - Credit	

<u>Discount Rate</u>

The discount rate used to measure the total OPEB liability was 4.08%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that $500,000 of annual employer contributions will be made. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on these assumptions, the OPEB Fund's fiduciary net position was projected to not make all projected future benefit payments for current plan members. Therefore, the long-term expected rate of return on the OPEB Plan investments was not applied to all periods of projected benefits payments to determine the total OPEB liability. A weighted average discount rate was determined.

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS (Continued)

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a)-(b)
Balances at 11/30/2020	$ 63,455,938	$ 19,496,762	$ 43,959,176
Changes for the year:			
Service cost	3,807,974	-	3,807,974
Interest on the total OPEB liability	2,826,010	-	2,826,010
Differences between expected and actual experience	1,352,446	-	1,352,446
Changes in assumptions	10,308,680	-	10,308,680
Contributions from the employer	-	6,343,003	(6,343,003)
Contributions from the employee	-	-	-
Net investment income	-	2,843,061	(2,843,061)
Benefit payments	(5,843,003)	(5,843,003)	-
Administrative expense	-	-	-
Net changes	12,452,107	3,343,061	9,109,046
Balances at 11/30/2021	$ 75,908,045	$ 22,839,823	$ 53,068,222

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate and Healthcare Cost Trend Rates

The following presents the net OPEB liability of the County, as well as what the County's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.08%) or 1-percentage-point higher (5.08%) than the current discount rate:

	1% Decrease 3.08%	Discount Rate 4.08%	1% Increase 5.08%
Net OPEB liability (asset)	$ 57,833,401	$ 53,068,222	$ 48,719,891

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS (Continued)

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the net OPEB liability of the County, as well as what the County's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (6.78% decreasing to 5.78%) or 1-percentage-point higher (6.78% increasing to 7.78%) than the current healthcare cost trend rates:

	1% Decrease (5.78% Decreasing to 3.50%)	Healthcare Cost Trend Rates (6.78% Decreasing to 4.50%)	1% Increase (7.78% Increasing to 5.50%)
Net OPEB liability (asset)	$ 48,002,358	$ 53,068,222	$ 58,712,454

OPEB Plan Fiduciary Net Position

The County and/or Trust does not issue a separate plan financial statement. See Statements 7 and 8 on pages 27 and 28, respectfully, for information about the OPEB plan's fiduciary net position at November 30, 2021.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended November 30, 2021, the County recognized OPEB expense of $7,196,734. At November 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 4,273,389	$ -
Changes of assumptions	7,320,657	4,504,490
Net difference between projected and actual earnings on OPEB plan investments	-	1,981,772
Total	$ 11,594,046	$ 6,486,262

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

Year Ended November 30:	
2022	$ 1,801,583
2023	2,152,629
2024	1,505,005
2025	(351,433)
2026	-
Thereafter	-
Total	$ 5,107,784

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.

An amount for judgments and claims incurred but not yet submitted by insurers was 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, 2021 and 2020, 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, 2021				
Reserve for Health Insurance	$ 2,781,595	$ 37,802,956	$ 37,578,288	$ 3,006,263
Reserve for Tort Insurance	5,415,433	-	2,091,117	3,324,316
Reserve for Worker's Compensation	6,227,717	4,586,448	4,910,270	5,903,895
Total	$ 14,424,745	$ 42,389,404	$ 44,579,675	$ 12,234,474
Year Ended November 30, 2020				
Reserve for Health Insurance	$ 2,718,633	$ 34,832,899	$ 34,769,937	$ 2,781,595
Reserve for Tort Insurance	6,336,662	2,823,453	3,744,682	5,415,433
Reserve for Worker's Compensation	7,081,944	2,514,425	3,368,652	6,227,717
Total	$ 16,137,239	$ 40,170,777	$ 41,883,271	$ 14,424,745

The County is involved in various litigation involving damages for injuries, overassessment 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 $3,324,316 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 - $225,000 per person for PPO and $130,000 for HMO; 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 $1,482.872 on operating leases during the fiscal year ended November 30, 2021. At year end, the County was obligated under 25 operating leases for office space and equipment. The leases expire between 2021 and 2027, with monthly payments ranging between $900 and $22,652. The aggregate minimum annual lease payments required under these leases are as follows:

Fiscal Years Ending November 30,	Amount
2022	$ 1,471,128
2023	1,068,075
2024	890,084
2025	890,084
2026	45,159
2025-2027	45,159
Totals	$ 4,409,689

NOTE 12 - FUND BALANCES

Governmental fund balances reported on the fund financial statements at November 30, 2020 include the following:

Nonspendable	
Major Funds	
General Fund	
Prepaid items	$ 479,229
County Motor Fuel Tax Fund	
Inventory	961,430
Total Major Funds	1,440,659
Other Non-major Governmental Funds	
Prepaid items	1,283,355
Total Nonspendable	2,724,014
Restricted	
Major Funds	
General Fund	
Federal/State statutes and enabling legislation	
Social security	5,107,561
IMRF	5,852,616
Unemployment/Worker's compensation claims	6,656,182
County Motor Fuel Tax Fund	
Federal/State statutes and enabling legislation	
Improving/maintaining county roads	25,254,832
Grant/Contractual agreements	37,799,289
Total Major Funds	80,670,480
Other Non-major Governmental Funds	
Federal/State statutes and enabling legislation	
Improving/maintaining county roads	28,462,256
Sunny Hill sanitarium	984,088
Cannabis tax	1,816,616
Prosecutions	580,270
Grant/Contractual agreements	8,946,550
Debt service	31,051,527
Total Other Non-major Governmental Funds	71,841,307
Total Restricted	152,511,787

NOTE 12 - FUND BALANCES (Continued)

Committed		
Major Funds		
General Fund		
Social security	$	258,930
IMRF		456,969
Insurance premiums/liability claims		2,971,300
Unemployment/Worker's compensation claims		1,140,781
Other purposes		23,942,803
County Motor Fuel Tax Fund		
Improving/maintaining county roads		18,679,696
Total Major Funds		47,450,479
Other Non-major Governmental Funds		
Health and welfare		5,216,586
Sunny Hill sanitarium		746,527
Animal control		690,800
Dispatch center		3,944,968
GIS		954,765
Improving/maintaining county roads		5,879,377
Improving/maintaining township roads		1,007,101
Improving/maintaining bridges & other highway structures		12,513
Operating alimony and child support division		162,425
Circuit clerk operations		1,022,655
Electronic citations		671,762
Court appointed special advocate		744
Prosecutions		996,809
Law library operations		1,711,666
Probation services		4,859,751
Child exchange center		1,668,918
Juvenile drug court		26
Sheriff salaries		565,214
Sheriff commissary		1,335,462
Arrestee's medical costs		126,672
Traffic control		42,508
Foreclosure mediation		304,560
Maintaining/operating court house parking		1,585,446
911 emergency telephone system		10,349,602
Neighborhood stabilization		1,851
Automating departments		3,517,022
Document storage system		2,181,252
Capital outlays		41,835,666
Total Other Non-major Governmental Funds		91,392,648
Total Committed		138,843,127

NOTE 12 - FUND BALANCES (Continued)

Assigned	
Major Funds	
County Motor Fuel Tax Fund	
Improving/maintaining county roads	$ 21,330,318
Total Major Funds	21,330,318
Other Non-major Governmental Funds	
Health and welfare	3,575,456
Sunny Hill sanitarium	4,793
Animal control	1,041,832
Dispatch center	1,169,686
GIS	119,336
Improving/maintaining county roads	381,313
Improving/maintaining township roads	3,105,756
Improving/maintaining bridges & other highway structures	55,987
Operating alimony and child support division	76,242
Circuit clerk operations	36,569
Electronic citations	32,164
Court appointed special advocate	88
Prosecutions	261,322
Law library operations	7,598
Probation services	1,867
Child exchange center	4,676
Sheriff salaries	195,549
Sheriff commissary	2,898,258
Power stations	4,076
EMA warning and training	98,327
Maintaining/operating court house parking	2,369
Veteran's assistance	156,061
911 emergency telephone system	1,075,479
Solid waste management	2,692,472
Automating departments	2,517,146
Document storage system	69,416
Capital outlays	59,647
Other purposes	430
Total Other Non-major Governmental Funds	19,643,915
Total Assigned	40,974,233
Unassigned (deficit)	
Major Funds	
General Fund	64,743,458
American Rescue Plan Fund	(216,160)
Total Major Funds	64,527,298
Other Non-major Governmental Funds (deficit)	(1,049,946)
Total Unassigned	63,477,352
Total Governmental Fund Balances	$ 398,530,513

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. At the time the landfills reach capacity, closure and post-closure care and maintenance of the landfills 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 table includes total capacity used, estimated years of closure, and the current estimates of these costs:

	Prairie View	Laraway
Capacity Used	50%	62%
Estimated Closure Year	2036	2029
Closure	$ 6,482,587	$ 8,571,901
Post-closure	7,661,494	4,182,665
RCRA Unit		
Post-closure	-	933,573
Gypsum stacks		
Closure	-	6,231,400
Post-closure	-	4,811,354
Total	$ 14,144,081	$ 24,730,893

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, 2021, the following funds have a deficit fund balance: American Rescue Plan Fund, $216,160; Children's Advocacy Center Fund, $22,491; and Workforce Services Fund, $290,459. 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	$ 3,354,098	$ 2,263
CARES Act Fund	-	268,713
County Motor Fuel Tax Fund	28,435	851,068
Nonmajor governmental funds	1,956,794	4,217,283
Total interfund balances	$ 5,339,327	$ 5,339,327

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	$ 378,522	$ 27,299,459
County Motor Fuel Tax Fund	-	2,992,845
Nonmajor governmental funds	57,416,141	27,502,359
Total interfund balances	$ 57,794,663	$ 57,794,663

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 $1,346,360. 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 $7,760,000; other funds to the Debt Service Funds of $4,606,585; and RTA Tax Revenue Fund to the Debt Service Funds of $14,745,000. 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, 2021 is $124,263,333.

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

NOTE 19 - PENDING GASB STATEMENTS

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

Statement No. 87 – *Leases* was issued to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract.

Statement No. 89 - *Accounting for Interest Cost Incurred before the End of a Construction Period* was issued to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and to simplify accounting for interest cost incurred before the end of a construction period.

Statement No. 91 – *Conduit Debt Obligations* was issued to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures.

Statement No. 92 – *Omnibus 2020* was issued to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements.

Statement No. 94 – *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* was issued to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs).

Statement No. 96 – *Subscription-Based Information Technology Arrangements* was issued to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments).

NOTE 19 - PENDING GASB STATEMENTS (Continued)

Statement No. 99 – *Omnibus 2022* was issued to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees.

Statement No. 100 – *Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62* was issued to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

Statement No. 101 – *Compensated Absences* was issued to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences.

When they become effective, application of these standards may restate portions of these financial statements.

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 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, The 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 Fund also allows investment in certain equity securities and mutual funds.

The Illinois Public Treasurers' Investment Pool, known as The Illinois Funds, operates as a qualified external investment pool in accordance with the criteria established in GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, and thus, reports all investments at amortized cost rather than fair value. The investment in The Illinois Funds by participants is also reported at amortized cost. The Illinois Funds does not have any limitations or restrictions on participant withdrawals. The Illinois Treasurer's Office issues a separate financial report for The Illinois Funds which may be obtained by contacting the Administrative Office at Illinois Business Center, 400 West Monroe Street, Suite 401, Springfield, Illinois 62704.

It is the policy of the 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.

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

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.

Forest Preserve 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.

Forest Preserve Investments. The following table presents the investments and maturities of the Forest Preserve's debt securities as of December 31, 2021:

Investment Maturities (in Years) - Forest Preserve				
		Less Than	Two to	Six to
Investment Type	Fair Value	Two Years	Five Years	Ten Years
U. S. Treasury Note	$ 3,721,624	$ 3,721,624	$ -	$ -

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 circumstances. Additionally, the Forest Preserve categorizes its fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The Forest Preserve has the following recurring fair value measurements as of December 31, 2021: the U.S. Treasury notes are valued using quoted matrix pricing models (Level 2 inputs).

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 Government and by limiting investment in municipal bonds in the highest four credit rating categories. Illinois Funds 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 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.

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

Capital Assets

Capital asset activity for the year ended December 31, 2021 was as follows:

	Beginning Balance Restated	Additions	Deletions	Ending Balance
Capital assets not being depreciated				
Land	$ 274,250,045	$ 8,731,196	$ -	$ 282,981,241
Construction in progress	3,216,901	1,408,088	1,390,191	3,234,798
Total capital assets not being depreciated	277,466,946	10,139,284	1,390,191	286,216,039
Capital assets being depreciated				
Buildings and preserve improvements	74,712,761	1,186,067	-	75,898,828
Equipment and vehicles	3,908,307	278,230	282,194	3,904,343
Total capital assets being depreciated, gross	78,621,068	1,464,297	282,194	79,803,171
Accumulated depreciation				
Buildings and preserve improvements	41,770,088	3,676,033	-	45,446,121
Equipment and vehicles	3,268,320	306,066	282,194	3,292,192
Total accumulated depreciation	45,038,408	3,982,099	282,194	48,738,313
Capital assets being depreciated, net of depreciation	33,582,660	(2,517,802)	-	31,064,858
Total capital assets, net of depreciation	$ 311,049,606	$ 7,621,482	$ 1,390,191	$ 317,280,897

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

General and administrative	$ 3,684,451
Education and recreation	224,976
Public safety	72,672
Total depreciation/amortization expense	$ 3,982,099

General Obligation Long-Term Debt

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, 2020 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.

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

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, 2020 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 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, 2020 totaling $39,895,000 bear interest at 3% to 5%. Interest on 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.

General Obligation Limited Tax Refunding Bonds, Series 2016A – On May 26, 2016, the Forest Preserve issued $16,705,000 general obligation limited tax refunding bonds, Series 2016A. The proceeds of the bonds are being used to advance refund certain of the Forest Preserve's outstanding General Obligation Bonds, Series 2008A, dated January 3, 2008 and pay costs of issuance of the bonds. The Series 2016 Bonds outstanding as of December 31, 2020 totaling $9,725,000 bear interest at 2% to 5%. Interest on the bonds is payable semiannually, each June 15 and December 15, commencing December 15, 2016. 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 savings of $2,000,219 and an economic gain of $1,868,840.

General Obligation Limited Tax Bonds, Series 2018 – On December 13, 2018, the Forest Preserve issued $9,185,000 general obligation limited tax refunding bonds, Series 2018. The proceeds of the bonds were being used to call and refund the Forest Preserve's outstanding General Obligation Bonds, Series 2007, dated December 12, 2007 pay costs of issuance of the bonds. The Series 2018 Bonds outstanding as of December 31, 2020 totaling $9,185,000 bear interest at 4% to 5%. Interest on the bonds is payable semiannually, each June 15 and December 15, commencing June 15, 2019 and the bonds mature serially on December 15 of each year commencing December 15, 2024 through December 15, 2027. As a result of the refunding transaction, the Forest Preserve achieved a cash flow saving of $737,078 and an economic gain of $737,646.

General Obligation Limited Tax Bonds, Series 2019 – On December 16, 2019, the Forest Preserve issued $21,170,000 general obligation limited tax bonds, Series 2019. The proceeds of the bonds will be used for land acquisition and the improvement of current preserves through the implementation of our capital improvement program. The Series 2019 Bonds outstanding as of December 31, 2020 totaling $21,170,000 bear interest at 4% to 5%. Interest on the bonds is payable semiannually, each June 15 and December 15, commencing June 15, 2020 and the bonds mature serially on December 15 of each year commencing December 15, 2031 through December 15, 2039.

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

The bond debt service requirements to maturity are as follows:

Fiscal Year Ending	General Obligation Bonds		
	Principal	Interest	Total
2022	$ 12,225,000	$ 3,845,200	$ 16,070,200
2023	12,260,000	3,310,600	15,570,600
2024	12,105,000	2,775,750	14,880,750
2025	3,835,000	2,170,500	6,005,500
2026	3,945,000	2,002,100	5,947,100
2027-2031	17,190,000	6,965,380	24,155,380
2032-2036	11,180,000	3,344,250	14,524,250
2037-2039	8,065,000	653,600	8,718,600
Totals	$ 80,805,000	$ 25,067,380	$ 105,872,380

Changes in governmental activities long-term debt during the fiscal year ended December 31, 2021 are as follows:

	Beginning Balance	Additions	Retirements	Ending Balance	Principal Due Within One Year
G.O. Bonds/Debt Certificates Payable:					
2009 G.O. Bonds	4,200,000	-	-	4,200,000	-
2010A G.O. Bonds	10,000,000	-	-	10,000,000	-
2012 G.O. Bonds	39,895,000	-	10,935,000	28,960,000	9,670,000
2016A G.O. Bonds	9,725,000	-	2,435,000	7,290,000	2,555,000
2018 G.O. Bonds	9,185,000	-	-	9,185,000	-
2019 G.O. Bonds	21,170,000	-	-	21,170,000	-
Add: Deferred Issuance Premiums	10,390,079	-	1,755,238	8,634,841	-
Total G.O. Bonds Payable	104,565,079	-	15,125,238	89,439,841	12,225,000
Compensated Absences*	434,026	59,268	108,507	384,787	96,197
Net Pension Liability - IMRF**	2,388,340	-	2,388,340	-	-
Net Pension Liability - SLEP*	1,599,933	-	602,766	997,167	-
Net OPEB Obligation*	2,011,560	-	430,901	1,580,659	-
Total Forest Preserve	$ 110,998,938	$ 59,268	$ 18,655,752	$ 92,402,454	$ 12,321,197

* These liabilities are retired primarily by the General Fund and the Construction and Development Fund.
** Net pension asset as of December 31, 2021

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

The schedule of the Forest Preserve's legal debt margin as of December 31, 2021 is as follows:

Assessed Valuation - 2021	$	23,925,977,593
Statutory debt limitation (2.3% of assessed valuation)	$	550,297,485
Less general obligation bonds		(80,805,000)
Legal Debt Margin	$	469,492,485

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 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 (ILCS) 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. Total pension expense for all plans was $175,498 for the year ended December 31, 2021.

The table below is a summary for all pension plans as of and for the year ended December 31, 2021:

	IMRF	SLEP	Total
Net pension liability (asset)	$ (220,215)	$ 997,167	$ 776,952
Deferred outflows of resources	1,752,452	330,619	2,083,071
Deferred inflows of resources	3,575,005	612,728	4,187,733
Pension expense	50,521	124,977	175,498

Plan Membership. At December 31, 2020, (the latest information available) IMRF and SLEP membership consisted of:

	Illinois Municipal Retirement	Sheriff's Law Enforcement Personnel
Inactive employees or their beneficiaries currently receiving benefits	83	22
Inactive employees entitled to but not yet receiving benefits	44	6
Active employees	92	11
Total	219	39

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

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

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%. 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 rates for calendar years for 2020 were 12.18% and 30.78%, respectively, for IMRF and SLEP. The employer rates for calendar year 2021 were 12.26% and 29.20%, respectively, for IMRF and SLEP.

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

Actuarial Assumptions. The Forest Preserve's net pension liability was measured as of December 31, 2020 (the latest information available) 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, 2020	December 31, 2020
Actuarial cost method	Entry-age normal	Entry-age normal
Assumptions		
Inflation	2.25%	2.25%
Salary increases	2.85% to 13.75%	2.85% to 13.75%
Interest rate	7.25%	7.25%
Cost of living adjustments	2.50%	2.50%
Asset valuation method	Fair value	Fair value

For nondisabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP 2020.

Discount Rate. The discount rate used to measure the total pension liability was 7.25% at December 31, 2020 for both IMRF and 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.

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, 2020	$ 37,766,501	$ 35,378,161	$ 2,388,340
Changes for the period			
Service cost	551,507	-	551,507
Interest	2,697,693	-	2,697,693
Difference between expected and actual experience	458,612	-	458,612
Changes in assumptions	(293,960)	-	(293,960)
Employer contributions	-	727,003	(727,003)
Employee contributions	-	260,886	(260,886)
Net investment income	-	5,051,225	(5,051,225)
Benefit payments and refunds	(1,665,379)	(1,665,379)	-
Other (net transfer)	-	(16,707)	16,707
Net changes	1,748,473	4,357,028	(2,608,555)
Balances at December 31, 2020	$ 39,514,974	$ 39,735,189	$ (220,215)

Changes in assumptions related to price inflation, salary increases, retirement age and mortality rates were made in 2020.

Sheriff’s Law Enforcement Personnel Fund

	(a) Total Pension Liability	(b) Plan Fiduciary Net Pension	(a) - (b) Net Pension Liability
Balances at January 1, 2020	$ 7,279,071	$ 5,679,138	$ 1,599,933
Changes for the period			
Service cost	139,355	-	139,355
Interest	513,824	-	513,824
Difference between expected and actual experience	(52,767)	-	(52,767)
Changes in assumptions	(47,166)	-	(47,166)
Employer contributions	-	240,917	(240,917)
Employee contributions	-	56,856	(56,856)
Net investment income	-	834,953	(834,953)
Benefit payments and refunds	(523,051)	(523,051)	-
Other (net transfer)	-	43,286	(43,286)
Net changes	30,195	652,961	(622,766)
Balances at December 31, 2020	$ 7,309,266	$ 6,332,099	$ 977,167

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, 2021, the Forest Preserve recognized pension expense of $50,521. At December 31, 2021, the Forest Preserve reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources. The following amounts related to the measurement period ended December 31, 2020:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Employer contributions after the measurement date	$ 718,304	$ -
Difference between expected and actual experience	638,124	69,718
Changes in assumption	396,024	452,883
Net difference between projected and actual	-	
earnings on pension plan investments	-	3,052,404
Total	$ 1,752,452	$ 3,575,005

$718,305 reported as deferred outflows of resources related to pensions resulting from Forest Preserve contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending December 31, 2022. Other 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,	
2022	$ (676,501)
2023	(190,252)
2024	(1,188,835)
2025	(485,269)
2026	-
Total	$ (2,540,857)

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

Sheriff's Law Enforcement Personnel Fund

For the year ended December 31, 2021, the Forest Preserve recognized pension expense of $124,977. At December 31, 2021, the Forest Preserve reported deferred outflows of resources and deferred inflows of resources related to SLEP from the following sources. The following amounts are related to the measurement period ended December 31, 2020:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Employer contributions after the measurement date	$ 224,843	$ -
Difference between expected and actual experience	71,427	41,185
Changes in assumption	34,349	43,307
Net difference between projected and actual earnings on pension plan investments	-	528,236
Total	$ 330,619	$ 612,728

$224,843 reported as deferred outflows of resources related to pensions resulting from the Forest Preserve's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending December 31, 2022. Other 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,	
2022	$ (99,350)
2023	(78,417)
2024	(231,031)
2025	(98,154)
2026	-
Total	$ (506,952)

Discount Rate Sensitivity.

Illinois Municipal Retirement Fund

The following is a sensitivity analysis of the net pension liability (asset) to changes in the discount rate. The table below presents the net pension liability (asset) of the Forest Preserve calculated using the discount rate of 7.25% as well as what the Forest Preserve's net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability	$ 4,801,670	$ (220,215)	$ (4,199,174)

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 7.25% 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 (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability	$ 1,912,348	$ 977,167	$ 210,389

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 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 for employees hired before January 1, 2015, 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.

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 for the next ten years to a maximum of 100%, up to Medicare eligible.

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

Membership: At December 31, 2020 (most recent information available), membership consisted of:

Inactive fund members or beneficiaries currently receiving benefit payments	22
Inactive fund members entiled to but not yet receiving benefit payments	-
Active fund members	98
TOTAL	120

Investment Policy: The deposits and investments of the Fund are held separately from those of the Forest Preserve.

The Fund's investment policy authorizes the Fund to invest in certain stocks and equity securities, debt securities guaranteed by the United States Government (explicitly or implicitly), debt securities issued by state or local governments and U.S. Corporations, 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 money market mutual funds, certain repurchase agreements, equity mutual funds, debt mutual funds and local government investment pools.

The investment policy calls for the following allocation of the Fund's assets:

Asset Class	Target	Long-Term Expected Real Rate of Return
Large Cap Stock	50.00%	6.00%
Fixed Income (Government Short)	15.00%	0.50%
Fixed Income (Government Intermediate)	15.00%	2.00%
Fixed Income (Corporate Short)	5.00%	1.00%
Fixed Income (Municipal Short)	4.50%	0.50%
Fixed Income (Corporate Intermediate)	5.00%	3.00%
Fixed Income (Municipal Long)	4.50%	2.00%
Cash	1.00%	0.30%
Total	100.00%	

Rate of Return: The long-term rate of return on the Fund investments was determined using a building block-method in which best-estimate ranges of expected future real rates of return (expected returns, net of 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 by the target asset allocation percentage and by adding expected inflation. Best estimates of the arithmetic real rates of return for each major asset class included in the target asset allocation as of December 31, 2021, are indicated on previous page.

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

Deposits and Investments

Custodial Credit Risk for Deposits

Custodial credit risk for deposits is the risk that in the event of a bank's failure, the Fund's deposits may not be returned to them. The Fund requires pledging of collateral with a fair value of 110% for all depository accounts, time deposit accounts, money market mutual funds or investments in certificates of deposits of financial institutions in excess of FDIC. The collateral is required to be held by an independent third party depository or the Federal Reserve Bank in the Fund's name.

Interest Rate Risk

The following table presents the investments and maturities of the Fund's investment in debt securities as of December 31, 2021:

Investment Maturities (in Years) - Fund				
Investment Type	Fair Value	Less Than One Year	One to Five Years	Six to Ten Years
U.S. Treasury and Agencies	$ 674,107	$ -	$ 674,107	$ -
Municipal Bonds	25,034	25,034	-	-
Corporate Bonds	470,944	-	470,944	-
Total	$ 1,170,085	$ 25,034	$ 1,145,051	$ -

The Fund has the following recurring fair value measurements as of December 31, 2021: the Fund's equity securities and mutual funds are valued using quoted prices in active markets for identical assets (Level 1 inputs). The U.S. Treasury and agency obligations, corporate and municipal bonds are valued using quoted matrix pricing models (Level 2 inputs).

In accordance with its investment policy, the Fund 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 Fund 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 rated in the highest four categories by a national ratings agency, including not allowing investments stock options, call options and any form of derivative. The corporate bonds are rated A2-Aa1 and the municipal bonds are rated Aa2. The U.S. agency investments 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 Fund will not be able to recover the value of its investments that are in possession of an outside party. The Fund's investment policy does not address custodial credit risk for investments; however, the Fund does not have any exposure to custodial credit risk at December 31, 2021, as the investments are held by the Fund's agent in the fund's name separate from where the investment was purchased.

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

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

Rate of Return

For the year ended December 31, 2021, the annual money-weighted rate of return on the Fund investments, net of the Fund investment expense, was 10.58%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Actuarial Assumptions

The Forest Preserve's net OPEB liability was measured as of December 31, 2021, and was determined by an actuarial valuation as of December 31, 2020 and was rolled forward to December 31, 2021.

Actuarial valuation date	December 31, 2020
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.50%
Investment rate of return (Net of fund investment expense, including inflation)	6.50%
Healthcare cost trend rates	7.00% in 2020 and an ultimate trend rate of 4.00% in 2074
Asset valuation method	Fair value

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

For the fiscal year ending December 31, 2021, the Forest Preserve contributed $400,000. 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.

Mortality rates were based on the RP-2014 Mortality Table with fully generational projection using Scale MP-2017.

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

Discount Rate: The discount rate used to measure the total OPEB liability was 6.50%. 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 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 Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current Retiree Health Insurance Trust Fund members.

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a)-(b)
Balances at 1/1/2021	$ 4,367,463	$ 2,355,903	$ 2,011,560
Changes for the year:			
Service cost	132,846	-	132,846
Interest	279,723	-	279,723
Employer contributions	-	440,244	(440,244)
Employee contributions	-	147,787	(147,787)
Net investment income	-	262,834	(262,834)
Explicit benefit payments	(252,264)	(252,264)	-
Implicit benefit payments	(147,787)	(147,787)	-
Administrative expense	-	(7,395)	7,395
Net changes	12,518	443,419	(430,901)
Balances at 12/31/2021	$ 4,379,981	$ 2,799,322	$ 1,580,659

Rate Sensitivity: The following is a sensitive analysis of the net OPEB liability to changes in the discount rate and the healthcare cost trend rate. The table below presents the net OPEB liability of the Forest Preserve calculated using the discount rate of 6.50% as well as what the Forest Preserve's net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.50%) or 1 percentage point higher (7.50%) than the current rate:

	1% Decrease (5.50%)	Discount Rate (6.50%)	1% Increase (7.50%)
Net OPEB liability	$ 1,875,847	$ 1,580,659	$ 1,311,214

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

The table below presents the net OPEB liability of the Forest Preserve calculated using the healthcare rate of 4% to 7% as well as what the Forest Preserve's net OPEB liability would be if it were calculated using a healthcare rate that is 1 percentage point lower (3% to 6%) or 1 percentage point higher (5% to 8%) than the current rate:

	1% Decrease (3% Decreasing to 6%)	Healthcare Cost Trend Rates (4% to 7%)	1% Increase (5% Increasing to 8%)
Net OPEB liability	$ 1,143,646	$ 1,580,659	$ 2,087,580

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB: For the year ended December 31, 2021, the Forest Preserve recognized OPEB expense of $400,302. At December 31, 2021, the Forest Preserve reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 95,913	$ 57,290
Changes of assumptions	510,260	4,362
Net difference between projected and actual earnings on OPEB plan investments	-	141,022
Total	$ 606,173	$ 202,674

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

Year Ended December 31,	
2022	$ 149,758
2023	126,237
2024	155,688
2025	(24,111)
2026	(3,346)
Thereafter	(727)
Total	$ 403,499

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.

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (Continued)

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 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 cost-sharing agreement to develop and maintain a bicycle path between the members of the agreement along an abandoned rail right-of-way. The members of the agreement 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 agreement.

Thorn Creek Commission: The Forest Preserve is a participant with two villages in a cost-sharing agreement 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 agreement.

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, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	$ 118,845,281	$ 118,845,281	$ 116,811,387	$ (2,033,894)
Licenses and permits	1,092,050	1,092,050	1,513,222	421,172
Intergovernmental	66,291,689	67,747,103	81,330,616	13,583,513
Charges for services	31,422,702	31,422,702	31,652,883	230,181
Fines and forfeitures	1,795,750	1,795,750	1,819,020	23,270
Investment income	1,548,550	1,548,550	(29,249)	(1,577,799)
Miscellaneous revenues	40,539,500	39,128,009	495,896	(38,632,113)
Total revenues	261,535,522	261,579,445	233,593,775	(27,985,670)
Expenditures				
General and administrative				
County board	44,980,183	9,019,783	5,584,377	3,435,406
County executive	1,807,869	1,864,169	1,667,400	196,769
Purchasing	378,041	375,877	349,934	25,943
Support services	8,687,201	8,633,483	8,128,075	505,408
Liquor control commission	450	450	245	205
Administrative adjudication	65,163	65,163	23,666	41,497
Supervisor of assessments	1,869,654	1,869,654	1,904,552	(34,898)
Board of review	235,251	235,251	215,217	20,034
Information communications technology	3,173,739	3,828,091	3,684,816	143,275
Records management	1,381,243	1,381,243	1,133,663	247,580
Land use	3,449,959	3,449,959	3,220,877	229,082
Planning and zoning commission	58,903	58,903	39,725	19,178
Stormwater management	702,428	702,428	207,879	494,549
Building maintenance	4,667,660	4,761,160	4,805,367	(44,207)
Courthouse food service	-	200,000	168,352	31,648
Human resources	1,467,207	1,467,207	1,409,176	58,031
County clerk	1,398,036	1,571,379	1,616,770	(45,391)
County clerk - elections	3,819,516	5,938,931	5,426,756	512,175
County coroner	2,272,317	2,276,238	2,401,876	(125,638)
County treasurer	1,689,928	1,706,077	1,597,526	108,551
County auditor	653,937	653,937	641,412	12,525
County recorder	1,160,320	1,160,320	801,296	359,024
School administration	710,524	710,524	656,044	54,480
Social security	356,374	356,374	-	356,374
Illinois municipal retirement	858,337	858,337	-	858,337
Tort immunity	4,622,127	4,622,127	2,936,046	1,686,081
Worker's compensation	6,224,466	6,224,466	5,187,310	1,037,156
Total general and administrative	96,690,833	63,991,531	53,808,357	10,183,174

(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, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety				
County board	$ -	$ -	$ 15,000	$ (15,000)
Emergency management agency	710,169	711,674	768,906	(57,232)
Radio system	619,161	617,656	647,549	(29,893)
Sheriff - enforcement/administration	24,746,437	28,181,217	28,801,943	(620,726)
Sheriff - facility/fleet maintenance	2,585,416	2,815,266	2,837,603	(22,337)
Sheriff - Homer Glen	3,024,353	1,815,056	1,920,084	(105,028)
Sheriff - ADF	37,371,019	35,554,784	37,821,488	(2,266,704)
Sheriff - warrants/investigations/GSU/CSI/SOG	8,763,631	8,593,433	9,138,243	(544,810)
Sheriff - school resource officer	553,446	434,676	441,982	(7,306)
Sheriff - court holding	1,359,287	1,820,390	1,944,010	(123,620)
Sheriff - civil process	2,138,561	2,015,039	2,031,002	(15,963)
Sheriff - emergency response team	3,534,835	3,965,112	4,407,763	(442,651)
Sheriff - building/court security	4,379,635	4,585,169	4,770,049	(184,880)
Merit commission	377,589	377,589	366,087	11,502
Total public safety	90,163,539	91,487,061	95,911,709	(4,424,648)
Judicial				
Circuit courts	4,067,873	4,067,873	3,779,074	288,799
Probation department	8,197,422	8,197,422	7,803,175	394,247
Public defender	7,346,732	7,346,732	7,065,043	281,689
Juvenile detention facility	7,549,435	7,549,435	6,880,631	668,804
Jury commission	279,228	279,228	265,612	13,616
Circuit clerk	8,641,585	8,659,981	8,095,876	564,105
State's attorney	14,895,151	14,895,151	15,214,097	(318,946)
Total judicial	50,977,426	50,995,822	49,103,508	1,892,314
Health and welfare				
Transportation programs	647,830	647,830	378,945	268,885
Safe passage	25,000	25,000	31,995	(6,995)
Illinois prevent prescription drug/opioid overdose-relat	645,985	645,985	627,672	18,313
Meridian health-substance use services	100,000	100,000	75	99,925
Covid support	-	8,033,197	7,389,529	643,668
Restore reinvest and renew program	-	1,033,289	395,334	637,955
Sunny Hill nursing home	19,128,078	19,128,078	19,894,100	(766,022)
Total health and welfare	20,546,893	29,613,379	28,717,650	895,729
Total expenditures	258,378,691	236,087,793	227,541,224	8,546,569
Excess of revenues over expenditures	3,156,831	25,491,652	6,052,551	(19,439,101)

(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, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Other financing sources (uses)				
Transfers in	$ 471,276	$ 471,276	$ 378,522	$ (92,754)
Transfers out	68,352,939	83,291,027	(27,299,459)	(110,590,486)
Total other financing sources (uses)	68,824,215	83,762,303	(26,920,937)	(110,683,240)
Net change in fund balance	$ 71,981,046	$ 109,253,955	(20,868,386)	$ (130,122,341)
Fund balance at beginning of year			132,478,215	
Fund balance at end of year			$ 111,609,829	

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
CARES Act Fund
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	$ 60,000,000	$ 60,000,000	$ 20,341,318	$ (39,658,682)
Investment income	-	-	30,985	30,985
Total revenues	60,000,000	60,000,000	20,372,303	(39,627,697)
Expenditures				
Health and welfare				
Commodities	-	3,942,119	181,899	3,760,220
Contractual services	60,000,000	56,057,881	20,096,414	35,961,467
Total expenditures	60,000,000	60,000,000	20,278,313	39,721,687
Net change in fund balance	$ -	$ -	93,990	$ 93,990
Fund deficit at beginning of year			(93,990)	
Fund balance at end of year			$ -	

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, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	$ 23,693,491	$ 23,693,491	$ 24,709,168	$ 1,015,677
Investment income	523,751	523,751	(186,694)	(710,445)
Miscellaneous revenues	-	-	94,219	94,219
Total revenues	24,217,242	24,217,242	24,616,693	399,451
Expenditures				
Highways and roads				
Personal services	218,970	218,970	218,034	936
Commodities	7,000,000	7,000,000	1,008,009	5,991,991
Contractual services	8,703,012	8,703,012	3,444,180	5,258,832
Capital outlay	76,075,621	76,075,621	8,141,837	67,933,784
Total expenditures	91,997,603	91,997,603	12,812,060	79,185,543
Excess of revenues over expenditures	(67,780,361)	(67,780,361)	11,804,633	(78,786,092)
Other financing uses				
Transfers out	3,000,000	3,000,000	(2,992,845)	(5,992,845)
Net change in fund balance	$ (64,780,361)	$ (64,780,361)	8,811,788	$ (84,778,937)
Fund balance at beginning of year			95,213,777	
Fund balance at end of year			$ 104,025,565	

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
American Rescue Plan Fund
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	$ -	$ 67,000,000	$ -	$ (67,000,000)
Investment income	-	-	(216,160)	(216,160)
Total revenues	-	67,000,000	(216,160)	(67,216,160)
Expenditures				
Highways and roads				
Contractual services	-	67,000,000	-	67,000,000
Net change in fund balance	$ -	$ -	(216,160)	$ (134,216,160)
Fund balance at beginning of year			-	
Fund deficit at end of year			$ (216,160)	

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

NOTE 1 - BUDGETARY BASIS OF ACCOUNTING

The General, CARES Act, County Motor Fuel Tax, and American Rescue Plan 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 2021.

NOTE 3 - EXPENDITURES EXCEEDING OPERATING BUDGETS

During fiscal year 2021, the following total individual department or fund expenditures exceeded budgeted expenditures:

Fund / Department	Final Budget	Actual
General Fund:		
Supervisor of assessments	$ 1,869,654	$ 1,904,552
Building maintenance	4,761,160	4,805,367
County clerk	1,571,379	1,616,770
County coroner	2,276,238	2,401,876
Emergency management agency	711,674	768,906
Radio system	617,656	647,549
Sheriff - enforcement/administration	28,181,217	28,801,943
Sheriff - facility/fleet maintenance	2,815,266	2,837,603
Sheriff - Homer Glen	1,815,056	1,920,084
Sheriff - ADF	35,554,784	37,821,488
Sheriff - warrants/investigations/GSU/CSI/SOG	8,593,433	9,138,243
Sheriff - school resource officer	434,676	441,982
Sheriff - court holding	1,820,390	1,944,010
Sheriff - civil process	2,015,039	2,031,002
Sheriff - emergency response team	3,965,112	4,407,763
Sheriff - building/court security	4,585,169	4,770,049
State's attorney	14,895,151	15,214,097
Safe passage	25,000	31,995
Sunny Hill nursing home	19,128,078	19,894,100

NOTE 4 – FUND DEFICITS

As of November 30, 2021, the American Rescue Plan Fund had a deficit fund balance of $216,160. This deficit is expected to be funded through future revenues and/or transfers from other funds.

See Independent Auditor's Report.

Will County, Illinois

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 Seven Fiscal Years

Measurement Date December 31,	2014	2015
Total pension liability		
Service cost	$ 9,191,689	$ 8,937,274
Interest	26,129,816	28,796,923
Differences between expected and actual experience	2,189,775	13,056,593
Changes of assumptions	12,394,828	1,153,670
Benefit payments, including refunds of member contributions	(12,728,970)	(14,680,707)
Net change in total pension liability	37,177,138	37,263,753
Total pension liability - beginning	350,166,182	387,343,320
Total pension liability - ending (a)	387,343,320	424,607,073
Plan fiduciary net position		
Employer contributions	9,610,936	11,268,694
Employee contributions	3,785,583	4,072,564
Net investment income	20,100,138	1,750,887
Benefit payments, including refunds of member contributions	(12,728,970)	(14,680,707)
Other (net transfer)	(97,145)	(3,348,479)
Net change in plan fiduciary net position	20,670,542	(937,041)
Plan fiduciary net position - beginning	329,176,680	349,847,222
Plan fiduciary net position - ending (b)	349,847,222	348,910,181
Employer's net pension liability - ending (a) - (b)	$ 37,496,098	$ 75,696,892
Plan fiduciary net position as a percentage of the total pension liability	90.32%	82.17%
Covered payroll	$ 81,037,066	$ 89,139,080
Employer's net pension liability as a percentage of covered payroll	46.27%	84.92%

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 the County's IMRF Valuation Report.

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

	2016	2017	2018	2019	2020
	$ 9,612,231	$ 9,208,138	$ 8,806,368	$ 9,620,546	$ 9,735,051
	31,465,904	32,910,591	33,541,833	35,309,736	37,079,411
	(4,361,095)	(291,637)	2,358,980	1,131,699	3,980,605
	(1,780,548)	(14,371,581)	15,081,077	-	(6,728,584)
	(16,365,753)	(17,948,015)	(19,728,108)	(21,049,787)	(22,370,049)
	18,570,739	9,507,496	40,060,150	25,012,194	21,696,434
	424,607,073	443,177,812	452,685,308	492,745,458	517,757,652
	443,177,812	452,685,308	492,745,458	517,757,652	539,454,086
	10,174,928	10,456,665	11,498,911	9,549,453	11,635,885
	4,117,114	4,062,435	4,337,356	4,450,427	4,586,884
	23,903,344	64,226,347	(21,829,032)	75,104,312	66,844,745
	(16,365,753)	(17,948,015)	(19,728,108)	(21,049,787)	(22,370,049)
	994,702	(7,116,960)	7,985,762	49,738	(176,255)
	22,824,335	53,680,472	(17,735,111)	68,104,143	60,521,210
	348,910,181	371,734,516	425,414,988	407,679,877	475,784,020
	371,734,516	425,414,988	407,679,877	475,784,020	536,305,230
	$ 71,443,296	$ 27,270,320	$ 85,065,581	$ 41,973,632	$ 3,148,856
	83.88%	93.98%	82.74%	91.89%	99.42%
	$ 87,669,596	$ 87,904,225	$ 93,738,830	$ 95,765,627	$ 99,987,335
	81.49%	31.02%	90.75%	43.83%	3.15%

Will County, Illinois

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

Fiscal Year End November 30,	2015	2016
Actuarially determined contribution *	$ 9,448,922	$ 10,250,994
Contributions in relation to the actuarially determined contribution	(10,953,617)	(10,022,647)
Contribution deficiency (excess)	$ (1,504,695)	$ 228,347
Covered payroll	$ 82,584,884	$ 82,981,162
Contributions as a percentage of covered payroll	13.26%	12.08%

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	23 years
Asset valuation method	5-Year Smoothed Fair Value
Inflation	2.50%
Salary increases	3.35% to 14.25% including inflation
Investment rate of return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	RP-2014 Employee Mortality Table

Other information:
There were no benefit changes during the year.

* Obtained from the County's IMRF Valuation Report.

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

2017	2018	2019	2020	2021
$ 10,231,042	$ 10,451,812	$ 11,145,547	$ 9,566,986	$ 11,328,565
(10,285,053)	(11,055,039)	(9,610,056)	(11,130,078)	(11,621,461)
$ (54,011)	$ (603,227)	$ 1,535,491	$ (1,563,092)	$ (292,896)
$ 84,600,934	$ 89,216,351	$ 90,356,960	$ 94,710,034	$ 99,518,921
12.16%	12.39%	10.64%	11.75%	11.68%

Will County, Illinois

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 Seven Fiscal Years

Measurement Date December 31,	2014	2015
Total pension liability		
Service cost	$ 6,914,805	$ 7,238,522
Interest	22,816,751	25,084,162
Differences between expected and actual experience	10,599,319	13,840,855
Changes of assumptions	6,560,102	476,074
Benefit payments, including refunds of member contributions	(14,716,415)	(16,965,152)
Net change in total pension liability	32,174,562	29,674,461
Total pension liability - beginning	308,937,580	341,112,142
Total pension liability - ending (a)	341,112,142	370,786,603
Plan fiduciary net position		
Employer contributions	9,542,924	11,322,171
Employee contributions	3,013,807	3,351,272
Net investment income	14,991,051	1,295,598
Benefit payments, including refunds of member contributions	(14,716,415)	(16,965,152)
Other (net transfer)	599,355	6,219,266
Net change in plan fiduciary net position	13,430,722	5,223,155
Plan fiduciary net position - beginning	246,834,778	260,265,500
Plan fiduciary net position - ending (b)	260,265,500	265,488,655
Employer's net pension liability - ending (a) - (b)	$ 80,846,642	$ 105,297,948
Plan fiduciary net position as a percentage of the total pension liability	76.30%	71.60%
Covered payroll	$ 35,856,514	$ 40,276,344
Employer's net pension liability as a percentage of covered payroll	225.47%	261.44%

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 the County's IMRF Valuation Report.

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

	2016	2017	2018	2019	2020
	$ 8,020,760	$ 7,464,035	$ 7,303,008	$ 7,720,241	$ 8,666,155
	27,225,521	27,837,661	28,693,609	29,785,697	31,901,019
	(7,301,983)	1,940,864	2,294,713	14,396,636	(8,031,962)
	(2,390,715)	(4,577,930)	12,298,093	-	(2,517,655)
	(18,707,509)	(20,391,767)	(21,951,176)	(23,133,419)	(23,263,916)
	6,846,074	12,272,863	28,638,247	28,769,155	6,753,641
	370,786,603	377,632,677	389,905,540	418,543,787	447,312,942
	377,632,677	389,905,540	418,543,787	447,312,942	454,066,583
	11,245,600	11,387,899	13,413,871	11,372,549	16,414,598
	3,143,601	3,189,089	3,170,695	3,559,088	3,575,178
	18,229,553	53,410,055	(23,988,435)	62,083,949	54,568,361
	(18,707,509)	(20,391,767)	(21,951,176)	(23,133,419)	(23,263,916)
	6,554,799	(6,238,818)	9,198,520	(790,105)	714,513
	20,466,044	41,356,458	(20,156,525)	53,092,062	52,008,734
	265,488,655	285,954,699	327,311,157	307,154,632	360,246,694
	285,954,699	327,311,157	307,154,632	360,246,694	412,255,428
	$ 91,677,978	$ 62,594,383	$ 111,389,155	$ 87,066,248	$ 41,811,155
	75.72%	83.95%	73.39%	80.54%	90.79%
	$ 38,650,263	$ 39,262,985	$ 39,072,606	$ 44,598,712	$ 42,678,307
	237.20%	159.42%	285.08%	195.22%	97.97%

Will County, Illinois

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

Fiscal Year End November 30,	2015	2016
Actuarially determined contribution *	$ 9,236,638	$ 10,536,292
Contributions in relation to the actuarially determined contribution	(10,666,762)	(11,433,301)
Contribution excess	$ (1,430,124)	$ (897,009)
Covered payroll	$ 42,900,909	$ 44,505,957
Contributions as a percentage of covered payroll	24.86%	25.69%

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	23 years
Asset valuation method	5-Year Smoothed Fair Value
Inflation	2.50%
Salary increases	3.35% to 14.25% including inflation
Investment rate of return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	RP-2014 Employee Mortality Table

Other information:
There were no benefit changes during the year.

* Obtained from the County's IMRF Valuation Report.

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

2017	2018	2019	2020	2021
$ 10,698,393	$ 10,388,986	$ 10,037,752	$ 11,319,153	$ 12,555,958
(11,610,975)	(10,495,403)	(11,091,135)	(12,626,424)	(12,901,163)
$ (912,582)	$ (106,417)	$ (1,053,383)	$ (1,307,271)	$ (345,205)
$ 45,413,396	$ 47,314,789	$ 51,292,433	$ 53,815,206	$ 55,435,010
25.57%	22.18%	21.62%	23.46%	23.27%

Will County, Illinois

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 Seven Fiscal Years

Measurement Date December 31,	2014	2015
Total pension liability		
Service cost	$ 282,599	$ 240,293
Interest	976,051	977,720
Differences between expected and actual experience	(930,233)	(647,983)
Changes of assumptions	270,497	-
Benefit payments, including refunds of member contributions	(553,263)	(557,710)
Net change in total pension liability	45,651	12,320
Total pension liability - beginning	13,166,725	13,212,376
Total pension liability - ending (a)	13,212,376	13,224,696
Plan fiduciary net position		
Employer contributions	517,048	551,640
Employee contributions	88,289	90,996
Net investment income	646,801	55,186
Benefit payments, including refunds of member contributions	(553,263)	(557,710)
Other (net transfer)	(281,320)	67,240
Net change in plan fiduciary net position	417,555	207,352
Plan fiduciary net position - beginning	10,577,254	10,994,809
Plan fiduciary net position - ending (b)	10,994,809	11,202,161
Employer's net pension liability - ending (a) - (b)	$ 2,217,567	$ 2,022,535
Plan fiduciary net position as a percentage of the total pension liability	83.22%	84.71%
Covered payroll	$ 967,140	$ 1,131,277
Employer's net pension liability as a percentage of covered payroll	229.29%	178.78%

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 the County's IMRF Valuation Report.

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

2016	2017	2018	2019	2020
$ 288,951	$ 191,020	$ 130,341	$ 91,495	$ 88,528
979,707	999,187	1,076,603	1,039,109	1,089,024
(289,718)	816,746	(670,764)	690,798	(33,906)
(14,657)	(142,940)	352,663	-	(123,496)
(577,942)	(768,113)	(834,803)	(948,369)	(1,314,509)
386,341	1,095,900	54,040	873,033	(294,359)
13,224,696	13,611,037	14,706,937	14,760,977	15,634,010
13,611,037	14,706,937	14,760,977	15,634,010	15,339,651
495,416	227,313	347,868	255,016	178,613
83,643	60,633	53,667	39,011	30,828
737,866	1,988,600	(780,777)	2,566,978	2,123,184
(577,942)	(768,113)	(834,803)	(948,369)	(1,314,509)
(839,684)	196,168	1,318,944	(280,265)	191,965
(100,701)	1,704,601	104,899	1,632,371	1,210,081
11,202,161	11,101,460	12,806,061	12,910,960	14,543,331
11,101,460	12,806,061	12,910,960	14,543,331	15,753,412
$ 2,509,577	$ 1,900,876	$ 1,850,017	$ 1,090,679	$ (413,761)
81.56%	87.07%	87.47%	93.02%	102.70%
$ 1,048,722	$ 687,990	$ 667,484	$ 470,683	$ 411,047
239.30%	276.29%	277.16%	231.72%	-100.66%

Will County, Illinois

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

Fiscal Year End November 30,	2015	2016
Actuarially determined contribution *	$ 452,622	$ 547,764
Contributions in relation to the actuarially determined contribution	(500,460)	(529,401)
Contribution deficiency (excess)	$ (47,838)	$ 18,363
Covered payroll	$ 1,035,364	$ 1,118,335
Contributions as a percentage of covered payroll	48.34%	47.34%

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	23 years
Asset valuation method	5-Year Smoothed Fair Value
Inflation	2.50%
Salary increases	3.35% to 14.25% including inflation
Investment rate of return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	RP-2014 Employee Mortality Table

Other information:

There were no benefit changes during the year.

* Obtained from the County's IMRF Valuation Report.

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

2017	2018	2019	2020	2021
$ 495,416	$ 227,312	$ 347,626	$ 255,016	$ 152,868
(359,475)	(323,341)	(248,815)	(178,783)	(197,134)
$ 135,941	$ (96,029)	$ 98,811	$ 76,233	$ (44,266)
$ 759,373	$ 640,363	$ 460,727	$ 463,100	$ 365,114
47.34%	50.49%	54.00%	38.61%	53.99%

Will County, Illinois

Required Supplementary Information
Other Post Employment Benefits Schedule
Schedule of Changes in the County's Net OPEB Liability and Related Ratios
Most Recent Five Fiscal Years

Measurement Date November 30,	2017	2018
Changes for the Year		
Service cost	$ 2,127,336	$ 2,216,682
Interest	3,048,308	3,297,049
Changes of benefit terms	-	-
Differences between expected and actual experience	3,831,908	-
Changes of assumptions	-	(5,228,145)
Benefit payments, including refunds of member contributions	(3,997,936)	(4,249,313)
Net change in total OPEB liability	5,009,616	(3,963,727)
Total OPEB liability - beginning	60,813,416	65,823,032
Total OPEB liability - ending (a)	65,823,032	61,859,305
Plan fiduciary net position		
Employer contributions	4,570,851	4,793,359
Active plan members contributions	427,085	455,954
Net investment income	1,491,301	285,054
Benefit payments, including refunds of member contributions	(3,997,936)	(4,249,313)
Administration	-	-
Other (net transfer)	-	-
Net change in plan fiduciary net position	2,491,301	1,285,054
Plan fiduciary net position - beginning	11,459,230	13,950,531
Plan fiduciary net position - ending (b)	13,950,531	15,235,585
Employer's net OPEB liability - ending (a) - (b)	$ 51,872,501	$ 46,623,720
Plan fiduciary net position as a percentage of the total OPEB liability	21.19%	24.63%
Covered payroll	$ 130,773,704	$ 137,079,346
Employer's net OPEB liability as a percentage of covered payroll	39.67%	34.01%

Notes to Schedule:

The County implemented GASB Statement No. 74 and No. 75 in fiscal year 2017. Information prior to fiscal year 2017 is not available.

Note: All information obtained from the County's OPEB Actuarial Valuation Report.

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

2019	2020	2021
$ 2,655,052	$ 4,011,316	$ 3,807,974
3,124,348	3,008,073	2,826,010
-	-	-
5,208,749	134,124	1,352,446
(1,608,513)	(5,210,940)	10,308,680
(4,104,851)	(5,620,725)	(5,843,003)
5,274,785	(3,678,152)	12,452,107
61,859,305	67,134,090	63,455,938
67,134,090	63,455,938	75,908,045
4,604,851	6,120,725	6,343,003
-	-	-
1,957,830	1,303,347	2,843,061
(4,104,851)	(5,620,725)	(5,843,003)
-	-	-
-	-	-
2,457,830	1,803,347	3,343,061
15,235,585	17,693,415	19,496,762
17,693,415	19,496,762	22,839,823
$ 49,440,675	$ 43,959,176	$ 53,068,222
26.36%	30.72%	30.09%
$ 142,198,393	$ 148,988,340	$ 155,421,884
34.77%	29.51%	34.14%

Will County, Illinois

Required Supplementary Information
Other Post Employment Benefits Schedule
Schedule of Employer Contributions
Most Recent Five Fiscal Years

Fiscal Year End November 30,	2017	2018
Actuarially determined contribution	$ 6,046,534	$ 6,450,378
Contributions in relation to the actuarially determined contribution	4,570,851	4,793,359
Contribution deficiency	$ 1,475,683	$ 1,657,019
Covered payroll	$ 130,773,704	$ 137,079,346
Contributions as a percentage of covered payroll	3.50%	3.50%

Notes to Schedule:

The County implemented GASB Statement No. 74 and No. 75 in fiscal year 2017. Information prior to fiscal year 2017 is not available.

Valuation date:

Actuarially determined contribution rates are calculated as of November 30, one year prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Remaining amortization period	20 years
Asset valuation method	Fair value
Inflation	3.50%
Investment rate of return	5.50%
Future medical plan participation	Pre-65 at 95% & Post-65 at 0%
Mortality	Pub-2010 Headcount Weighted General and Public Safety tables, projected with Scale MP-2021
Healthcare cost trend rates	PPO & HMO-6.78% initial, decreasing each year to an ultimate rate of 4.5%

Other information:

There were no benefit changes during the year.

Note: All information obtained from the County's OPEB Actuarial Valuation Report.

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

2019	2020	2021
$ 6,620,774	$ 8,510,554	$ 7,895,559
4,604,851	6,120,725	6,343,003
$ 2,015,923	$ 2,389,829	$ 1,552,556
$ 142,198,393	$ 148,988,340	$ 155,421,884
3.24%	4.11%	4.08%

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.

Payroll Account – To account for the employee and employer portion of payroll liabilities owed to third parties.

SPECIAL REVENUE FUND

CARES Act Fund – To account for the federal allocation of the Coronavirus Aid, Relief, and Economic Security Act, also known as the CARES Act, to be used to address impact of the COVID-19 pandemic.

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.

American Rescue Plan Fund – To account for the federal allocation of the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program, a part of the American Rescue Plan, to be used to support the response to and recovery from the COVID-19 public health emergency.

CAPITAL PROJECTS FUND

Building Will Fund – To account for the receipt and disbursement of bond proceeds to be used for the construction of new County buildings.

Will County, Illinois

General Fund
Balance Sheet - By Account
November 30, 2021

	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	$ 27,356,191	$ 5,378,616	$ 6,943,374	$ 2,552,849
Investments	49,253,752	397,601	283,897	881,187
Restricted cash and cash equivalents	44,767	-	-	-
Accrued interest	238,038	-	-	-
Property tax receivable, net	4,963,289	445,393	994,887	88,288
Property tax receivable-2021	91,110,123	7,799,869	17,442,038	1,555,189
Accounts receivable	6,949,110	-	-	-
Due from other funds	7,621,790	-	-	-
Due from other governmental agencies	11,393,637	-	-	-
Prepaid Items	479,229	-	-	-
TOTAL ASSETS	$ 199,409,926	$ 14,021,479	$ 25,664,196	$ 5,077,513
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	$ 9,506,578	$ -	$ -	$ 32,450
Retainage payable	122,691	-	-	-
Salaries payable	3,418,737	-	-	18,574
Other current liabilities	628,412	-	-	-
Unearned revenue	286,683	-	-	-
Due to other funds	2,263	855,119	1,912,573	500,000
Total liabilities	13,965,364	855,119	1,912,573	551,024
Deferred inflows of resources				
Unavailable revenue	5,168,949	-	-	-
Property taxes levied for future periods	91,110,123	7,799,869	17,442,038	1,555,189
Total deferred inflows of resources	96,279,072	7,799,869	17,442,038	1,555,189
Fund balances				
Nonspendable	479,229	-	-	-
Restricted	-	5,107,561	5,852,616	-
Committed	23,942,803	258,930	456,969	2,971,300
Unassigned	64,743,458	-	-	-
Total fund balances	89,165,490	5,366,491	6,309,585	2,971,300
TOTAL LIABILITES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 199,409,926	$ 14,021,479	$ 25,664,196	$ 5,077,513

EXHIBIT 1

General Fund - Worker's Compensation Account	General Fund - Payroll Account	Elimination	Total
$ 6,317,034	$ 2,876,521	$ -	$ 51,424,585
2,569,732	8,545	-	53,394,714
-	-	-	44,767
-	-	-	238,038
88,288	-	-	6,580,145
1,531,263	-	-	119,438,482
2,521	-	-	6,951,631
-	-	(4,267,692)	3,354,098
-	-	-	11,393,637
-	-	-	479,229
$ 10,508,838	$ 2,885,066	$ (4,267,692)	$ 253,299,326
$ 161,873	$ -	$ -	$ 9,700,901
-	-	-	122,691
18,739	2,885,066	-	6,341,116
-	-	-	628,412
-	-	-	286,683
1,000,000	-	(4,267,692)	2,263
1,180,612	2,885,066	(4,267,692)	17,082,066
-	-	-	5,168,949
1,531,263	-	-	119,438,482
1,531,263	-	-	124,607,431
-	-	-	479,229
6,656,182	-	-	17,616,359
1,140,781	-	-	28,770,783
-	-	-	64,743,458
7,796,963	-	-	111,609,829
$ 10,508,838	$ 2,885,066	$ (4,267,692)	$ 253,299,326

Will County, Illinois

General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - By Account
Year Ended November 30, 2021

	General Fund - General Corporate Account	General Fund - Social Security Account	General Fund - Illinois Municipal Retirement Account	General Fund - Tort Immunity Account
Revenues				
Property taxes	$ 88,526,463	$ 7,791,499	$ 17,404,133	$ 1,544,599
Licenses and permits	1,513,222	-	-	-
Intergovernmental	77,385,233	1,219,221	2,726,162	-
Charges for services	31,652,883	-	-	-
Fines and forfeitures	1,819,020	-	-	-
Investment income	(29,249)	-	-	-
Miscellaneous revenues	495,896	-	-	-
Total revenues	201,363,468	9,010,720	20,130,295	1,544,599
Expenditures				
Current				
General and administrative	42,531,299	-	-	2,936,046
Public safety	95,872,306	-	-	-
Judicial	49,093,750	-	-	-
Health and welfare	25,610,337	-	-	-
Debt service - principal	650,000	-	-	-
Capital outlay	5,660,176	-	-	-
Total expenditures	219,417,868	-	-	2,936,046
Excess (Deficiency) of revenues over expenditures	(18,054,400)	9,010,720	20,130,295	(1,391,447)
Other financing sources (uses)				
Transfers in	28,065,532	-	-	-
Transfers out	(27,299,459)	(8,364,622)	(19,322,388)	-
Total other financing sources (uses)	766,073	(8,364,622)	(19,322,388)	-
Net change in fund balance	(17,288,327)	646,098	807,907	(1,391,447)
Fund balance at beginning of year	106,453,817	4,720,393	5,501,678	4,362,747
Fund balance at end of year	$ 89,165,490	$ 5,366,491	$ 6,309,585	$ 2,971,300

EXHIBIT 2

General Fund - Worker's Compensation Account	Elimination	Total
$ 1,544,693	$ -	$ 116,811,387
-	-	1,513,222
-	-	81,330,616
-	-	31,652,883
-	-	1,819,020
-	-	(29,249)
-	-	495,896
1,544,693	-	233,593,775
5,187,310	-	50,654,655
-	-	95,872,306
-	-	49,093,750
-	-	25,610,337
-		650,000
-	-	5,660,176
5,187,310	-	227,541,224
(3,642,617)	-	6,052,551
-	(27,687,010)	378,522
-	27,687,010	(27,299,459)
-	-	(26,920,937)
(3,642,617)	-	(20,868,386)
11,439,580	-	132,478,215
$ 7,796,963	$ -	$ 111,609,829

Will County, Illinois **EXHIBIT 3**

General Fund - General Corporate Account
Schedule of Revenues - Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	$ 90,481,840	$ 90,481,840	$ 88,526,463	$ (1,955,377)
Licenses and permits				
Liquor licenses	130,000	130,000	103,775	(26,225)
Building and zoning	700,000	700,000	980,532	280,532
Site developer permits	140,000	140,000	294,819	154,819
Marriage licenses and civil union	68,250	68,250	73,945	5,695
Other licenses and permits	53,800	53,800	60,151	6,351
Total licenses and permits	1,092,050	1,092,050	1,513,222	421,172
Intergovernmental				
Grants	1,881,687	3,337,101	2,627,190	(709,911)
Personal property replacement tax	-	-	3,148,840	3,148,840
Retailer's occupation (sales) tax	3,100,000	3,100,000	5,394,578	2,294,578
Franchise tax	1,190,000	1,190,000	950,902	(239,098)
Local use sales tax	3,600,000	3,600,000	4,241,198	641,198
County supplementary tax	19,700,000	19,700,000	27,423,705	7,723,705
Video gaming tax	185,000	185,000	248,932	63,932
Illinois state income tax	10,900,000	10,900,000	13,908,551	3,008,551
Sheriff	4,000,000	4,000,000	4,391,979	391,979
Salary reimbursements	6,040,065	6,040,065	7,075,341	1,035,276
Sunny Hill nursing home	10,965,554	10,965,554	7,073,072	(3,892,482)
Other reimbursements	784,000	784,000	900,945	116,945
Total intergovernmental	62,346,306	63,801,720	77,385,233	13,583,513
Charges for services				
Recorder fees	4,150,000	4,150,000	6,207,667	2,057,667
County clerk fees	356,790	356,790	407,614	50,824
Assessors fees	35,000	35,000	7,177	(27,823)
Treasurer fees	93,442	93,442	75,585	(17,857)
Land use and zoning fees	290,000	290,000	302,338	12,338
Subdivision fees	2,000	2,000	43,305	41,305
Coroner fees	130,000	130,000	161,962	31,962
Judicial fees	10,245,150	10,245,150	9,289,695	(955,455)
Sheriff fees	1,043,000	1,043,000	590,762	(452,238)

(Continued)

General Fund - General Corporate Account
Schedule of Revenues - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues (continued)				
Charges for services (continued)				
Sunny Hill nursing home fees	$ 5,325,270	$ 5,325,270	$ 5,825,986	$ 500,716
Landfill host fees	9,300,000	9,300,000	8,458,052	(841,948)
Miscellaneous fees	452,050	452,050	282,740	(169,310)
Total charges for services	31,422,702	31,422,702	31,652,883	230,181
Fines and forfeitures				
Circuit clerk fines	1,115,000	1,115,000	658,943	(456,057)
Sheriff's fines	436,500	436,500	1,121,860	685,360
Building permit fines	5,500	5,500	4,810	(690)
Adjudication fines	48,750	48,750	30,652	(18,098)
Sheriff's foreclosures	190,000	190,000	2,755	(187,245)
Total fines and forfeitures	1,795,750	1,795,750	1,819,020	23,270
Investment income	1,548,550	1,548,550	(29,249)	(1,577,799)
Miscellaneous revenues	40,539,500	39,128,009	495,896	(38,632,113)
Total revenues	$ 229,226,698	$ 229,270,621	$ 201,363,468	$ (27,907,153)

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, 2021

	Personal Services		Commodities		Contractual Services	
	Budget	Actual	Budget	Actual	Budget	Actual
General and administrative						
County board	$ 2,458,355	$ 3,063,923	$ 11,858	$ 6,853	$ 1,994,970	$ 1,942,866
County executive	1,470,319	1,273,851	20,547	20,547	373,303	373,002
Purchasing	160,441	156,154	180,409	163,994	35,027	29,786
Support services	2,410,521	2,141,916	3,168,638	3,088,935	2,394,324	2,247,029
Liquor control commission	-	-	-	-	450	245
Administrative adjudication	20,163	1,024	-	-	45,000	22,642
Supervisor of assessments	1,314,607	1,377,947	42,071	36,933	507,476	489,672
Board of review	232,600	214,898	-	-	2,651	319
Information communications technology	2,053,089	1,995,239	90,366	77,590	970,584	963,332
Records management	773,782	682,189	271,367	187,023	184,102	170,170
Land use	2,827,299	2,686,988	51,620	46,304	539,040	486,938
Planning and zoning commission	58,903	39,725	-	-	-	-
Stormwater management	-	-	-	-	702,428	207,879
Building maintenance	2,858,795	2,921,901	326,079	315,331	1,571,386	1,560,235
Courthouse food service	-	-	-	-	200,000	168,352
Human resources	879,189	840,299	10,630	5,789	577,388	563,088
County clerk	1,519,488	1,580,303	27,123	23,379	24,768	13,088
County clerk - elections	1,879,108	1,779,277	162,063	125,172	2,334,159	1,840,176
County coroner	1,696,649	1,810,421	45,912	45,910	533,677	545,545
County treasurer	1,591,333	1,520,012	8,513	6,246	106,231	71,268
County auditor	631,919	623,653	3,823	1,557	18,195	16,202
County recorder	1,142,835	790,953	2,852	655	14,633	9,688
School administration	673,679	632,168	6,850	2,356	29,995	21,520
Total general and administrative	26,653,074	26,132,841	4,430,721	4,154,574	13,159,787	11,743,042
Public safety						
County board	-	-	-	-	-	-
Emergency management agency	635,869	697,893	31,335	35,009	33,170	32,271
Radio system	471,211	501,805	88,061	87,799	58,384	57,945
Sheriff - enforcement/administration	24,782,473	25,688,952	716,355	682,378	1,252,137	2,425,778
Sheriff - facility/fleet maintenance	2,021,115	2,057,161	543,965	535,057	250,186	245,385
Sheriff - Homer Glen	1,815,056	1,920,084	-	-	-	-
Sheriff - ADF	29,200,312	31,482,210	846,781	840,186	5,507,691	5,478,422
Sheriff - warrants/investigations/GSU/CSI/SOG	8,300,623	8,864,560	60,464	46,046	232,346	227,637
Sheriff - school resource officer	434,676	441,982	-	-	-	-
Sheriff - court holding	1,819,396	1,944,010	994	-	-	-
Sheriff - civil process	2,013,639	2,030,382	712	280	688	340
Sheriff - emergency response team	3,944,834	4,390,293	6,678	6,023	13,600	11,447
Sheriff - building/court security	4,570,254	4,756,456	2,325	1,415	12,590	12,178
Merit commission	246,599	240,734	9,136	7,778	121,854	117,575
Total public safety	80,256,057	85,016,522	2,306,806	2,241,971	7,482,646	8,608,978
Judicial						
Circuit courts	3,037,000	2,765,437	72,741	69,654	958,132	943,983
Probation department	8,156,982	7,775,100	6,553	5,634	33,887	22,441
Public defender	7,202,082	6,944,155	35,650	27,794	109,000	93,094
Juvenile detention facility	6,513,077	5,916,307	248,370	201,470	787,988	753,096
Jury commission	256,678	248,841	3,800	993	18,750	15,778
Circuit clerk	8,574,860	8,016,697	32,882	30,179	52,239	49,000
State's attorney	14,446,786	14,855,456	58,485	46,275	389,880	312,366
Total judicial	48,187,465	46,521,993	458,481	381,999	2,349,876	2,189,758
Health and welfare						
Transportation programs	98,303	98,258	1,000	-	548,527	280,687
Safe passage	-	-	-	-	25,000	31,995
Illinois prevent prescription drug/opioid overdose-re	165,850	150,980	394,000	390,842	86,135	85,850
Meridian health-substance use services	29,400	-	68,000	-	2,600	75
Covid support	-	-	267,723	505,702	3,834,361	3,776,514
Restore reinvest and renew program	7,354	4,398	3,235	-	1,022,700	390,936
Sunny Hill nursing home	14,889,236	16,197,726	1,634,060	1,540,582	2,604,782	2,155,792
Total health and welfare	15,190,143	16,451,362	2,368,018	2,437,126	8,124,105	6,721,849
Total expenditures	$ 170,286,739	$ 174,122,718	$ 9,564,026	$ 9,215,670	$ 31,116,414	$ 29,263,627

EXHIBIT 4

Capital Outlay		Debt Service		Other Expenditures		Total		Variance from Budget Positive
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	(Negative)
$ 15,000	$ 70,735	$ -	$ -	$ 4,539,600	$ 500,000	$ 9,019,783	$ 5,584,377	$ 3,435,406
-	-	-	-	-	-	1,864,169	1,667,400	196,769
-	-	-	-	-	-	375,877	349,934	25,943
-	-	650,000	650,000	10,000	195	8,633,483	8,128,075	505,408
-	-	-	-	-	-	450	245	205
-	-	-	-	-	-	65,163	23,666	41,497
5,500	-	-	-	-	-	1,869,654	1,904,552	(34,898)
-	-	-	-	-	-	235,251	215,217	20,034
660,352	648,655	53,700	-	-	-	3,828,091	3,684,816	143,275
151,992	94,281	-	-	-	-	1,381,243	1,133,663	247,580
-	-	-	-	32,000	647	3,449,959	3,220,877	229,082
-	-	-	-	-	-	58,903	39,725	19,178
-	-	-	-	-	-	702,428	207,879	494,549
4,900	7,900	-	-	-	-	4,761,160	4,805,367	(44,207)
-	-	-	-	-	-	200,000	168,352	31,648
-	-	-	-	-	-	1,467,207	1,409,176	58,031
-	-	-	-	-	-	1,571,379	1,616,770	(45,391)
1,563,601	1,682,131	-	-	-	-	5,938,931	5,426,756	512,175
-	-	-	-	-	-	2,276,238	2,401,876	(125,638)
-	-	-	-	-	-	1,706,077	1,597,526	108,551
-	-	-	-	-	-	653,937	641,412	12,525
-	-	-	-	-	-	1,160,320	801,296	359,024
-	-	-	-	-	-	710,524	656,044	54,480
2,401,345	2,503,702	703,700	650,000	4,581,600	500,842	51,930,227	45,685,001	6,245,226
-	15,000	-	-	-	-	-	15,000	(15,000)
11,300	3,733	-	-	-	-	711,674	768,906	(57,232)
-	-	-	-	-	-	617,656	647,549	(29,893)
1,415,252	-	-	-	15,000	4,835	28,181,217	28,801,943	(620,726)
-	-	-	-	-	-	2,815,266	2,837,603	(22,337)
-	-	-	-	-	-	1,815,056	1,920,084	(105,028)
-	20,670	-	-	-	-	35,554,784	37,821,488	(2,266,704)
-	-	-	-	-	-	8,593,433	9,138,243	(544,810)
-	-	-	-	-	-	434,676	441,982	(7,306)
-	-	-	-	-	-	1,820,390	1,944,010	(123,620)
-	-	-	-	-	-	2,015,039	2,031,002	(15,963)
-	-	-	-	-	-	3,965,112	4,407,763	(442,651)
-	-	-	-	-	-	4,585,169	4,770,049	(184,880)
-	-	-	-	-	-	377,589	366,087	11,502
1,426,552	39,403	-	-	15,000	4,835	91,487,061	95,911,709	(4,424,648)
-	-	-	-	-	-	4,067,873	3,779,074	288,799
-	-	-	-	-	-	8,197,422	7,803,175	394,247
-	-	-	-	-	-	7,346,732	7,065,043	281,689
-	9,758	-	-	-	-	7,549,435	6,880,631	668,804
-	-	-	-	-	-	279,228	265,612	13,616
-	-	-	-	-	-	8,659,981	8,095,876	564,105
-	-	-	-	-	-	14,895,151	15,214,097	(318,946)
-	9,758	-	-	-	-	50,995,822	49,103,508	1,892,314
-	-	-	-	-	-	647,830	378,945	268,885
-	-	-	-	-	-	25,000	31,995	(6,995)
-	-	-	-	-	-	645,985	627,672	18,313
-	-	-	-	-	-	100,000	75	99,925
3,931,113	3,107,313	-	-	-	-	8,033,197	7,389,529	643,668
-	-	-	-	-	-	1,033,289	395,334	637,955
-	-	-	-	-	-	19,128,078	19,894,100	(766,022)
3,931,113	3,107,313	-	-	-	-	29,613,379	28,717,650	895,729
$ 7,759,010	$ 5,660,176	$ 703,700	$ 650,000	$ 4,596,600	$ 505,677	$ 224,026,489	$ 219,417,868	$ 4,608,621

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures				
General and administrative				
County board				
Personal services				
Salaries	$ 1,797,241	$ 1,797,241	$ 2,368,893	$ (571,652)
Benefits	661,114	661,114	695,030	(33,916)
Total personal services	2,458,355	2,458,355	3,063,923	(605,568)
Commodities				
Office supplies	5,000	3,020	2,692	328
Office supplies - toner cartridges	-	350	105	245
Copy machine supplies	100	100	-	100
Telephone supplies	500	600	547	53
Books and periodicals	500	500	-	500
Computer supplies	5,000	5,391	3,416	1,975
Food and beverages - human	1,200	93	93	-
Machinery and equipment - small value	-	1,640	-	1,640
Furniture and equipment - small value	1,000	164	-	164
Total commodities	13,300	11,858	6,853	5,005
Contractual services				
Legal services	30,000	9,600	8,060	1,540
Chief negotiator	240,000	334,400	334,096	304
Auditing services	140,000	173,682	140,536	33,146
Consulting services	55,000	9,400	9,245	155
Court reporter services	1,000	1,600	1,534	66
Other professional services	300,000	371,539	370,689	850
Crete land lease	4,500	5,250	4,500	750
Advertising, legal notices	5,000	5,000	4,294	706
Printing/publishing	3,000	1,313	1,312	1
Education, training, and seminars	15,000	25,085	24,674	411
Tuition reimbursement	-	-	3,570	(3,570)
Mileage and travel	20,000	9,840	11,058	(1,218)
Meals and lodging	30,000	23,098	23,354	(256)
Dues and subscriptions	110,000	79,085	78,885	200
Freight and cartage service	300	300	45	255
Fuel surcharge	100	100	-	100
Contingency	1,054,628	945,678	927,014	18,664
Total contractual services	2,008,528	1,994,970	1,942,866	52,104

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
County board (continued)				
Capital outlay				
Buildings and structures	$ -	$ 15,000	$ -	$ 15,000
Vehicles	-	-	70,735	(70,735)
Total capital outlay	-	15,000	70,735	(55,735)
OPEB Contribution	500,000	500,000	500,000	-
Other expenditures	40,000,000	4,039,600	-	4,039,600
Total county board	44,980,183	9,019,783	5,584,377	3,435,406
County executive				
Personal services				
Salaries	953,500	1,028,500	899,570	128,930
Benefits	441,819	441,819	374,281	67,538
Total personal services	1,395,319	1,470,319	1,273,851	196,468
Commodities				
Office supplies	1,000	697	697	-
Telephone supplies	1,000	584	584	-
Books and periodicals	300	244	244	-
Operating supplies/materials	-	950	950	-
Computer supplies	2,500	17,792	17,792	-
Food and beverages - human	150	280	280	-
Total commodities	4,950	20,547	20,547	-
Contractual services				
Other professional services	300,000	339,262	339,134	128
Auto repairs and maintenance	500	-	-	-
Advertising, legal notices	-	150	150	-
Printing/publishing	500	115	58	57
Education, training, and seminars	1,000	70	70	-
Mileage and travel	3,000	263	282	(19)
Meals and lodging	2,500	75	75	-
Employee physicals	-	200	200	-
Dues and subscriptions	100,000	33,167	33,032	135
Freight and cartage service	100	-	-	-
Finance charges/late fees	-	1	1	-
Total contractual services	407,600	373,303	373,002	301
Total county executive	1,807,869	1,864,169	1,667,400	196,769

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Purchasing				
Personal services				
Salaries	$ 104,704	$ 104,704	$ 101,558	$ 3,146
Benefits	55,737	55,737	54,596	1,141
Total personal services	160,441	160,441	156,154	4,287
Commodities				
Office supplies	50,000	71,551	71,235	316
Office supplies - toner cartridges	125,000	86,329	78,230	8,099
Copy machine supplies	10,000	8,000	-	8,000
Computer supplies	1,000	10,556	10,556	-
Food and beverages - human	1,500	3,973	3,973	-
Total commodities	187,500	180,409	163,994	16,415
Contractual services				
Equipment maintenance agreement	-	130	130	-
Machinery - repairs and maintenance	1,000	1,000	680	320
Rentals - equipment	25,000	25,000	22,908	2,092
Advertising, legal notices	2,600	6,350	4,599	1,751
Postage/mailing services	-	110	79	31
Education, training, and seminars	-	750	725	25
Dues and subscriptions	400	587	475	112
Freight and cartage service	1,000	1,000	175	825
Fuel surcharge	100	100	15	85
Total contractual services	30,100	35,027	29,786	5,241
Total purchasing	378,041	375,877	349,934	25,943
Support services				
Personal services				
Salaries	637,300	650,170	650,170	-
Benefits	1,803,851	1,760,351	1,491,746	268,605
Total personal services	2,441,151	2,410,521	2,141,916	268,605
Commodities				
Office supplies	250	1,750	1,370	380
Telephone supplies	250	250	34	216
Computer supplies	10,000	13,599	5,152	8,447
Operating supplies/materials	-	20,510	20,510	-
Buildings/grounds maintenance supplies	-	3,710	3,710	-
Fuel and lubricants	965,000	844,332	810,199	34,133
Vehicle licenses	-	1,500	466	1,034

(Continued)

Will County, Illinois **EXHIBIT 5**

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Support services (continued)				
Commodities (continued)				
Furniture and equipment - small value	$ 1,000	$ 7,732	$ 7,732	$ -
Gas - energy supplies	325,000	323,500	300,440	23,060
Electricity - energy supplies	1,395,000	1,526,755	1,526,152	603
Water and sewer	425,000	425,000	413,170	11,830
Total commodities	3,121,500	3,168,638	3,088,935	79,703
Contractual services				
Other professional services	-	26,457	6,000	20,457
Garbage disposal - cleaning	210,250	105,762	73,632	32,130
Security service contract	125,000	137,125	137,125	-
Buildings/grounds - repairs and maintenance	-	1,175	1,175	-
Auto repairs and maintenance	600	600	544	56
Rentals - land and building	1,020,000	953,594	930,762	22,832
Advertising, legal notices	-	500	500	-
Printing/publishing	1,000	1,000	-	1,000
Postage/mailing services	760,000	688,901	631,343	57,558
Education, training, and seminars	5,000	7,865	4,430	3,435
Mileage and travel	500	500	-	500
Meals and lodging	500	500	-	500
Employee physicals	-	90	90	-
Dues and subscriptions	4,000	3,998	3,435	563
Telephone service - cellular	325,000	453,423	450,512	2,911
Telephone service - pagers	1,000	1,000	-	1,000
Freight and cartage service	200	329	329	-
Fuel surcharge	2,500	2,412	112	2,300
Finance charges/late fees	-	93	93	-
Recycling program	9,000	9,000	6,947	2,053
Total contractual services	2,464,550	2,394,324	2,247,029	147,295
Other expenditures	10,000	10,000	195	9,805
Debt service - principal	650,000	650,000	650,000	-
Total support services	8,687,201	8,633,483	8,128,075	505,408
Liquor control commission				
Contractual services				
Liquor hearings	450	450	245	205
Total contractual services	450	450	245	205
Total liquor control commission	450	450	245	205

(Continued)

Will County, Illinois **EXHIBIT 5**

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Administrative adjudication				
Personal services				
Salaries	$ 15,000	$ 15,000	$ 750	$ 14,250
Benefits	5,163	5,163	274	4,889
Total personal services	20,163	20,163	1,024	19,139
Contractual services				
Systems analyst/planning	30,000	17,176	-	17,176
Other professional services	15,000	27,824	22,642	5,182
Total contractual services	45,000	45,000	22,642	22,358
Total administrative adjudication	65,163	65,163	23,666	41,497
Supervisor of assessments				
Personal services				
Salaries	916,253	916,253	962,534	(46,281)
Benefits	398,354	398,354	415,413	(17,059)
Total personal services	1,314,607	1,314,607	1,377,947	(63,340)
Commodities				
Office supplies	1,000	1,930	1,279	651
Office supplies - toner cartridges	8,000	2,628	1,880	748
Books and periodicals	275	-	-	-
Computer supplies	9,000	33,629	31,998	1,631
Operating supplies/materials	2,500	-	-	-
Food and beverages - human	2,000	2,124	1,681	443
Furniture and equipment - small value	9,500	1,760	95	1,665
Total commodities	32,275	42,071	36,933	5,138
Contractual services				
Systems analyst/planning	160,000	245,425	245,425	-
Property appraisal services	165,000	164,600	164,600	-
Other professional services	20,000	11,998	11,998	-
Equipment maintenance agreement	19,500	-	425	(425)
Rentals - land and building	1,000	440	365	75
Advertising, legal notices	100,000	45,377	34,627	10,750
Printing/publishing	36,000	16,773	16,773	-
Postage/mailing services	5,000	4,480	1,465	3,015
Education, training, and seminars	4,500	4,136	3,330	806
Uniforms, clothing allowance	422	150	50	100
Mileage and travel	2,000	2,490	2,373	117
Meals and lodging	2,000	7,000	4,548	2,452

(Continued)

Will County, Illinois **EXHIBIT 5**

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Supervisor of assessments (continued)				
Contractual services (continued)				
Employee physicals	$ -	$ 45	$ 45	$ -
Dues and subscriptions	1,100	3,812	3,622	190
Telephone service - cellular	500	500	-	500
Freight and cartage service	250	250	26	224
Total contractual services	517,272	507,476	489,672	17,804
Capital outlay				
Computer hardware/software	5,500	5,500	-	5,500
Total supervisor of assessments	1,869,654	1,869,654	1,904,552	(34,898)
Board of review				
Personal services				
Salaries	150,543	151,122	151,122	-
Benefits	81,478	81,478	63,776	17,702
Total personal services	232,021	232,600	214,898	17,702
Contractual services				
Education, training, and seminars	1,980	1,401	-	1,401
Mileage and travel	500	500	106	394
Meals and lodging	750	750	213	537
Total contractual services	3,230	2,651	319	2,332
Total board of review	235,251	235,251	215,217	20,034
Information communications technology				
Personal services				
Salaries	1,525,236	1,411,582	1,411,418	164
Benefits	641,507	641,507	583,821	57,686
Total personal services	2,166,743	2,053,089	1,995,239	57,850
Commodities				
Office supplies	3,400	3,400	2,429	971
Telephone supplies	40,000	22,500	22,404	96
Educational materials	1,500	-	-	-
Books and periodicals	200	200	-	200
Computer supplies	35,000	63,466	52,102	11,364
Food and beverages - human	800	800	655	145
Total commodities	80,900	90,366	77,590	12,776

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Information communications technology (continued)				
Contractual services				
Systems analyst/planning	$ 6,600	$ 6,600	$ 6,600	$ -
Other professional services	20,500	17,947	14,805	3,142
Equipment maintenance agreement	356,046	436,327	441,649	(5,322)
Advertising, legal notices	500	270	270	-
Printing/publishing	-	60	53	7
Postage/mailing services	50	50	-	50
Education, training, and seminars	3,000	1,365	100	1,265
Mileage and travel	450	450	238	212
Meals and lodging	250	250	-	250
Dues and subscriptions	14,000	14,000	6,352	7,648
Telephone service - regular	470,000	492,190	492,190	-
Freight and cartage service	1,000	1,075	1,075	-
Total contractual services	872,396	970,584	963,332	7,252
Capital outlay				
Office furniture and equipment	-	-	145,647	(145,647)
Computer hardware/software	-	660,352	503,008	157,344
Total capital outlay	-	660,352	648,655	11,697
Debt service - principal	53,700	53,700	-	53,700
Total information communications technology	3,173,739	3,828,091	3,684,816	143,275
Records management				
Personal services				
Salaries	519,426	519,426	454,608	64,818
Benefits	254,356	254,356	227,581	26,775
Total personal services	773,782	773,782	682,189	91,593
Commodities				
Office supplies	3,000	4,601	4,476	125
Copy machine supplies	209,000	194,014	152,883	41,131
Fax supplies	15,750	15,750	3,380	12,370
Books and periodicals	250	250	-	250
Computer supplies	16,210	14,469	5,385	9,084
Operating supplies/materials	6,000	8,688	8,688	-
Machinery and equipment parts	1,000	1,000	-	1,000
Machinery and equipment - small value	35,255	32,595	12,211	20,384
Total commodities	286,465	271,367	187,023	84,344

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Records management (continued)				
Contractual services				
Systems analyst/planning	$ 20,000	$ -	$ -	$ -
Equipment maintenance agreement	4,000	9,234	3,468	5,766
Copier maintenance agreement	135,000	164,253	164,215	38
Machinery - repairs and maintenance	4,000	4,000	225	3,775
Copiers/faxes - repairs and maintenance	3,500	3,500	-	3,500
Education, training, and seminars	1,200	1,200	750	450
Mileage and travel	100	100	133	(33)
Meals and lodging	100	100	-	100
Employee physicals	-	190	190	-
Dues and subscriptions	404	214	57	157
Freight and cartage service	300	250	121	129
Fuel surcharge	400	450	400	50
Recycling program	-	611	611	-
Total contractual services	169,004	184,102	170,170	13,932
Capital outlay				
Office furniture and equipment	105,273	105,273	94,281	10,992
Computer hardware/software	46,719	46,719	-	46,719
Total capital outlay	151,992	151,992	94,281	57,711
Total records management	1,381,243	1,381,243	1,133,663	247,580
Land use				
Personal services				
Salaries	1,947,654	1,947,654	1,877,015	70,639
Benefits	879,645	879,645	809,973	69,672
Total personal services	2,827,299	2,827,299	2,686,988	140,311
Commodities				
Office supplies	1,000	1,000	827	173
Telephone supplies	-	100	35	65
Books and periodicals	500	500	-	500
Computer supplies	40,000	49,600	45,369	4,231
Food and beverages - human	400	300	-	300
Fuel and lubricants	20	20	-	20
Furniture and equipment - small value	-	100	73	27
Total commodities	41,920	51,620	46,304	5,316

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Land use (continued)				
Contractual services				
Engineering services	$ 160,000	$ 175,000	$ 166,955	$ 8,045
Consulting services	49,600	20,370	5,915	14,455
Systems analyst/planning	555	555	-	555
Other professional services	300,000	300,000	297,010	2,990
Equipment maintenance agreement	2,313	2,313	560	1,753
Buildings/grounds - repairs and maintenance	2,500	-	-	-
Computers/printers - repairs	195	95	-	95
Auto repairs and maintenance	10,000	10,000	7,262	2,738
Advertising, legal notices	2,500	11,930	2,231	9,699
Printing/publishing	2,000	600	515	85
Postage/mailing services	77	77	43	34
Education, training, and seminars	7,750	7,150	2,319	4,831
Mileage and travel	2,750	2,750	1,141	1,609
Meals and lodging	2,000	2,000	-	2,000
Dues and subscriptions	6,000	5,799	2,898	2,901
Freight and cartage service	500	400	89	311
Finance charges/late fees	-	1	-	1
Total contractual services	548,740	539,040	486,938	52,102
Other expenditures				
Historic preservation commission	32,000	32,000	647	31,353
Total land use	3,449,959	3,449,959	3,220,877	229,082
Planning and zoning commission				
Personal services				
Salaries	34,668	34,668	29,476	5,192
Benefits	24,235	24,235	10,249	13,986
Total planning and zoning commission	58,903	58,903	39,725	19,178
Stormwater management				
Contractual services				
Engineering services	653,174	653,174	161,026	492,148
Education, training, and seminars	1,500	1,500	-	1,500
Mileage and travel	150	150	-	150
Meals and lodging	750	750	-	750
Dues and subscriptions	46,854	46,854	46,853	1
Total contractual services	702,428	702,428	207,879	494,549
Total stormwater management	702,428	702,428	207,879	494,549

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Building maintenance				
Personal services				
Salaries	$ 2,020,986	$ 1,875,971	$ 2,002,813	$ (126,842)
Benefits	982,824	982,824	919,088	63,736
Total personal services	3,003,810	2,858,795	2,921,901	(63,106)
Commodities				
Office supplies	2,000	1,911	901	1,010
Office supplies - toner cartridges	-	89	89	-
Telephone supplies	800	650	135	515
Janitorial and cleaning supplies	95,000	54,300	51,675	2,625
Computer supplies	13,500	11,182	9,348	1,834
Buildings/grounds maintenance supplies	200,000	232,206	227,816	4,390
Operating supplies/materials	10,000	523	1,529	(1,006)
Shop supplies	-	480	480	-
Chemicals	8,000	8,000	7,865	135
Auto parts/maintenance	3,000	12,085	12,084	1
Machinery and equipment parts	1,500	1,084	-	1,084
Sign and safety supplies	8,500	1,659	1,501	158
Furniture and equipment - small value	1,500	1,500	-	1,500
Machinery and equipment - small value	5,500	410	1,908	(1,498)
Total commodities	349,300	326,079	315,331	10,748
Contractual services				
Other professional services	8,000	135	135	-
Custodial janitorial service	624,100	689,528	688,275	1,253
Contracted snow removal	120,000	181,718	181,618	100
Grounds/landscaping services	46,000	122,716	122,590	126
Security service contract	500	500	-	500
Equipment maintenance agreement	45,000	10,252	10,200	52
Elevator maintenance agreement	100,000	98,927	98,814	113
Fire equipment	67,500	101,580	100,859	721
HVAC maintenance agreement	30,000	35,000	34,704	296
Machinery - repairs and maintenance	10,000	10,760	10,714	46
Buildings/grounds - repairs and maintenance	245,000	302,261	299,261	3,000
Auto repairs and maintenance	5,500	4,912	4,817	95
Rentals - equipment	1,500	1,500	1,071	429
Advertising, legal notices	-	285	285	-
Education, training, and seminars	50	50	-	50

(Continued)

Will County, Illinois **EXHIBIT 5**

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Building maintenance (continued)				
Contractual services (continued)				
Uniforms, clothing allowance	$ 5,000	$ 4,834	$ 2,224	$ 2,610
Mileage and travel	400	400	1,215	(815)
Dues and subscriptions	500	420	225	195
Freight and cartage service	2,500	3,227	3,217	10
Fuel surcharge	1,500	1,146	-	1,146
Finance charges/late fees	-	20	11	9
Recycling program	1,500	1,215	-	1,215
Total contractual services	1,314,550	1,571,386	1,560,235	11,151
Capital outlay				
Buildings and structures	-	7,900	7,900	-
Computer hardware/software	-	(3,000)	-	(3,000)
Total capital outlay	-	4,900	7,900	(3,000)
Total building maintenance	4,667,660	4,761,160	4,805,367	(44,207)
Courthouse food service				
Contractual services				
Other professional services	-	200,000	168,352	31,648
Human resources				
Personal services				
Salaries	589,556	596,784	596,784	-
Benefits	282,405	282,405	243,515	38,890
Total personal services	871,961	879,189	840,299	38,890
Commodities				
Office supplies	600	1,330	1,321	9
Telephone supplies	200	200	-	200
Computer supplies	4,000	4,000	1,435	2,565
Food and beverages - human	600	600	-	600
Furniture and equipment - small value	5,000	4,500	3,033	1,467
Total commodities	10,400	10,630	5,789	4,841

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Human resources (continued)				
Contractual services				
Consulting services	$ 3,000	$ 2,900	$ 110	$ 2,790
Systems analyst/planning	1,000	1,000	-	1,000
Equipment maintenance agreement	600	600	-	600
Machinery - repairs and maintenance	200	250	203	47
Advertising, legal notices	3,000	4,300	1,662	2,638
Printing/publishing	2,500	2,500	-	2,500
Education, training, and seminars	5,700	1,000	966	34
Tuition reimbursement	2,500	2,500	-	2,500
Mileage and travel	500	372	-	372
Meals and lodging	1,500	1,570	244	1,326
Dues and subscriptions	17,725	13,575	13,556	19
Property insurance	546,321	546,321	546,321	-
Freight and cartage service	300	300	24	276
Finance charges/late fees	-	200	2	198
Total contractual services	584,846	577,388	563,088	14,300
Total human resources	1,467,207	1,467,207	1,409,176	58,031
County clerk				
Personal services				
Salaries	925,171	1,093,523	1,093,399	124
Benefits	425,965	425,965	486,904	(60,939)
Total personal services	1,351,136	1,519,488	1,580,303	(60,815)
Commodities				
Office supplies	6,000	5,000	3,053	1,947
Telephone supplies	1,000	1,000	-	1,000
Computer supplies	10,000	13,923	13,797	126
Food and beverages - human	500	500	188	312
Uniforms, clothing allowance	800	800	120	680
Furniture and equipment - small value	3,500	6,500	6,299	201
Bottled water	200	200	42	158
Total commodities	22,000	27,923	23,499	4,424
Contractual services				
Other professional services	8,000	6,000	1,862	4,138
Security service contract	100	100	-	100
Equipment maintenance agreement	800	800	659	141
Machinery - repairs and maintenance	1,000	1,000	-	1,000

(Continued)

Will County, Illinois **EXHIBIT 5**

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
County clerk (continued)				
Contractual services (continued)				
Computers/printers - repairs	$ 500	$ 500	$ -	$ 500
Advertising, legal notices	500	500	-	500
Printing/publishing	9,000	9,000	7,768	1,232
Education, training, and seminars	500	500	-	500
Mileage and travel	1,000	1,000	-	1,000
Meals and lodging	1,000	1,000	312	688
Dues and subscriptions	1,500	2,568	1,874	694
Freight and cartage service	1,000	1,000	493	507
Total contractual services	24,900	23,968	12,968	11,000
Total county clerk	1,398,036	1,571,379	1,616,770	(45,391)
County clerk - elections				
Personal services				
Salaries	1,460,552	1,338,844	1,317,129	21,715
Benefits	540,264	540,264	462,148	78,116
Total personal services	2,000,816	1,879,108	1,779,277	99,831
Commodities				
Office supplies	65,000	61,063	45,985	15,078
Computer supplies	45,000	85,000	75,498	9,502
Operating supplies/materials	25,000	8,000	119	7,881
Food and beverages - human	2,000	3,000	2,220	780
Furniture and equipment - small value	5,000	5,000	1,350	3,650
Total commodities	142,000	162,063	125,172	36,891
Contractual services				
Auditing services	500	500	-	500
Systems analyst/planning	620,000	619,000	549,760	69,240
Court reporter services	3,500	3,500	3,044	456
Other professional services	400,000	615,740	615,599	141
Equipment maintenance agreement	45,000	419,984	95,634	324,350
Auto repairs and maintenance	2,000	2,000	32	1,968
Rentals - land and building	70,000	92,248	53,734	38,514
Rentals - equipment	5,000	5,000	794	4,206
Advertising, legal notices	10,000	7,984	4,220	3,764
Printing/publishing	500,000	531,598	490,505	41,093
Education, training, and seminars	2,500	2,500	-	2,500
Uniforms, clothing allowance	1,500	5,500	4,196	1,304

(Continued)

Will County, Illinois **EXHIBIT 5**

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
County clerk - elections (continued)				
Contractual services (continued)				
Mileage and travel	$ 1,500	$ 1,500	$ 1,047	$ 453
Meals and lodging	1,200	1,200	-	1,200
Dues and subscriptions	8,500	12,745	10,125	2,620
Telephone service - cellular	500	500	25	475
Freight and cartage service	5,000	11,660	11,461	199
Finance charges/late fees	-	1,000	-	1,000
Total contractual services	1,676,700	2,334,159	1,840,176	493,983
Capital outlay				
Buildings and structures	-	97,900	216,430	(118,530)
Office furniture and equipment	-	1,285,991	1,285,991	-
Computer hardware/software	-	179,710	179,710	-
Total capital outlay	-	1,563,601	1,682,131	(118,530)
Total county clerk - elections	3,819,516	5,938,931	5,426,756	512,175
County coroner				
Personal services				
Salaries	1,173,368	1,173,368	1,290,368	(117,000)
Benefits	523,281	523,281	520,053	3,228
Total personal services	1,696,649	1,696,649	1,810,421	(113,772)
Commodities				
Office supplies	1,500	1,475	1,545	(70)
Telephone supplies	150	261	261	-
Computer supplies	2,000	4,174	4,174	-
Buildings/grounds maintenance supplies	640	536	536	-
Operating supplies/materials	27,000	35,709	35,709	-
Food and beverages - human	125	30	30	-
Linens and bedding	2,500	1,044	1,040	4
Uniforms, clothing allowance	2,000	7,426	7,421	5
Fuel and lubricants	-	25	25	-
Vehicle licenses	303	303	302	1
Furniture and equipment - small value	7,000	1,287	1,287	-
Machinery and equipment - small value	2,500	748	748	-
Bottled water	150	320	253	67
Total commodities	45,868	53,338	53,331	7

(Continued)

Will County, Illinois **EXHIBIT 5**

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
County coroner (continued)				
Contractual services				
Medical services	$ 14,500	$ 21,591	$ 21,591	$ -
Autopsy services	375,000	374,458	374,310	148
Laboratory services	96,000	83,766	95,893	(12,127)
Other professional services	18,000	20,074	20,074	-
Equipment maintenance agreement	2,500	-	-	-
Machinery - repairs and maintenance	2,000	2,913	2,913	-
Auto repairs and maintenance	5,500	6,276	6,276	-
Advertising, legal notices	800	-	-	-
Printing/publishing	100	223	223	-
Postage/mailing services	1,650	3,530	3,502	28
Education, training, and seminars	3,500	3,919	3,905	14
Mileage and travel	1,500	1,359	1,359	-
Meals and lodging	3,000	2,149	2,137	12
Dues and subscriptions	4,000	2,971	2,971	-
Telephone service - cellular	-	101	101	-
Freight and cartage service	1,700	2,801	2,765	36
Fuel surcharge	50	76	60	16
Finance charges/late fees	-	44	44	-
Total contractual services	529,800	526,251	538,124	(11,873)
Total county coroner	2,272,317	2,276,238	2,401,876	(125,638)
County treasurer				
Personal services				
Salaries	1,047,900	1,047,900	993,997	53,903
Benefits	543,433	543,433	526,015	17,418
Total personal services	1,591,333	1,591,333	1,520,012	71,321
Commodities				
Office supplies	3,000	5,308	4,833	475
Educational materials	500	-	-	-
Books and periodicals	500	500	119	381
Computer supplies	1,300	1,255	732	523
Operating supplies/materials	300	300	-	300
Food and beverages - human	500	500	344	156
Fuel and lubricants	650	650	218	432
Total commodities	6,750	8,513	6,246	2,267

(Continued)

Will County, Illinois **EXHIBIT 5**

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
County treasurer (continued)				
Contractual services				
Other professional services	$ 7,500	$ 7,497	$ 6,587	$ 910
Equipment maintenance agreement	16,600	15,038	9,721	5,317
Machinery - repairs and maintenance	300	300	203	97
Copiers/faxes - repairs and maintenance	200	200	-	200
Computers/printers - repairs	1,500	1,500	885	615
Rentals - equipment	500	500	-	500
Advertising, legal notices	10,000	10,000	250	9,750
Printing/publishing	50,000	66,973	51,195	15,778
Education, training, and seminars	750	25	-	25
Mileage and travel	350	350	-	350
Meals and lodging	1,000	700	427	273
Dues and subscriptions	2,145	2,145	1,610	535
Telephone service - cellular	-	3	3	-
Freight and cartage service	1,000	1,000	387	613
Total contractual services	91,845	106,231	71,268	34,963
Total county treasurer	1,689,928	1,706,077	1,597,526	108,551
County auditor				
Personal services				
Salaries	422,921	423,438	423,438	-
Benefits	208,481	208,481	200,215	8,266
Total personal services	631,402	631,919	623,653	8,266
Commodities				
Office supplies	925	925	697	228
Books and periodicals	400	400	40	360
Computer supplies	2,430	1,598	484	1,114
Operating supplies/materials	350	350	106	244
Food and beverages - human	300	300	230	70
Furniture and equipment - small value	250	250	-	250
Total commodities	4,655	3,823	1,557	2,266
Contractual services				
Other professional services	4,900	12,907	12,907	-
Equipment maintenance agreement	1,200	-	-	-
Rentals - land and building	50	50	-	50
Advertising, legal notices	350	350	-	350
Printing/publishing	550	264	2	262
Education, training, and seminars	5,575	570	570	-

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
County auditor (continued)				
Contractual services (continued)				
Mileage and travel	$ 1,100	$ -	$ -	$ -
Meals and lodging	950	950	-	950
Dues and subscriptions	3,145	3,044	2,723	321
Freight and cartage service	60	60	-	60
Total contractual services	17,880	18,195	16,202	1,993
Total county auditor	653,937	653,937	641,412	12,525
County recorder				
Personal services				
Salaries	702,351	702,351	476,435	225,916
Benefits	440,484	440,484	314,518	125,966
Total personal services	1,142,835	1,142,835	790,953	351,882
Commodities				
Office supplies	700	700	354	346
Copy machine supplies	2,000	1,680	-	1,680
Books and periodicals	200	272	272	-
Food and beverages - human	200	200	29	171
Uniforms, clothing allowance	-	75	75	-
Total commodities	3,100	2,927	730	2,197
Contractual services				
Equipment maintenance agreement	3,000	2,500	885	1,615
Machinery - repairs and maintenance	700	700	688	12
Computers/printers - repairs	200	200	-	200
Rentals - land and building	500	500	-	500
Rentals - equipment	3,100	3,100	2,822	278
Advertising, legal notices	250	250	-	250
Printing/publishing	75	75	4	71
Postage/mailing services	50	50	-	50
Education, training, and seminars	1,200	1,700	1,674	26
Mileage and travel	1,300	1,473	1,473	-
Meals and lodging	800	800	443	357
Dues and subscriptions	2,500	2,500	1,614	886
Telephone and other communication	250	250	-	250
Freight and cartage service	450	450	10	440
Fuel surcharge	10	10	-	10
Total contractual services	14,385	14,558	9,613	4,945
Total county recorder	1,160,320	1,160,320	801,296	359,024

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
School administration				
Personal services				
Salaries	$ 447,690	$ 447,690	$ 430,252	$ 17,438
Benefits	225,989	225,989	201,916	24,073
Total personal services	673,679	673,679	632,168	41,511
Commodities				
Office supplies	3,000	3,000	1,236	1,764
Books and periodicals	250	250	-	250
Computer supplies	1,000	1,000	272	728
Operating supplies/materials	2,000	2,000	269	1,731
Food and beverages - human	600	600	579	21
Total commodities	6,850	6,850	2,356	4,494
Contractual services				
Consulting services	2,500	2,500	1,225	1,275
Systems analyst/planning	10,000	10,000	9,720	280
Other professional services	3,000	3,000	1,040	1,960
Equipment maintenance agreement	125	125	-	125
Rentals - equipment	250	134	-	134
Advertising, legal notices	1,500	1,500	359	1,141
Printing/publishing	3,720	2,220	1,041	1,179
Postage/mailing services	200	200	15	185
Education, training, and seminars	500	616	616	-
Mileage and travel	3,000	3,000	1,902	1,098
Meals and lodging	1,500	1,500	567	933
Dues and subscriptions	3,500	5,050	5,035	15
Freight and cartage service	200	150	-	150
Total contractual services	29,995	29,995	21,520	8,475
Total school administration	710,524	710,524	656,044	54,480
Total general and administrative	84,629,529	51,930,227	45,685,001	6,245,226

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety				
County board				
Capital outlay				
Buildings and structures	$ -	$ -	$ 15,000	$ (15,000)
Emergency management agency				
Personal services				
Salaries	449,236	449,236	501,401	(52,165)
Benefits	186,633	186,633	196,492	(9,859)
Total personal services	635,869	635,869	697,893	(62,024)
Commodities				
Office supplies	1,500	1,900	1,600	300
Office supplies - toner cartridges	-	210	-	210
Telephone supplies	300	125	107	18
Computer supplies	-	6,751	14,077	(7,326)
Operating supplies/materials	10,900	14,801	11,911	2,890
Food and beverages - human	300	660	506	154
Auto parts/maintenance	1,500	4,865	4,858	7
Machinery and equipment parts	1,800	1,069	1,068	1
Sign and safety supplies	4,700	164	164	-
Furniture and equipment - small value	500	-	-	-
Machinery and equipment - small value	7,800	400	400	-
Bottled water	-	390	318	72
Total commodities	29,700	31,335	35,009	(3,674)
Contractual services				
Temporary contracted services	2,500	-	-	-
Equipment maintenance agreement	100	-	-	-
Fire equipment	400	-	-	-
Machinery - repairs and maintenance	3,800	325	325	-
Buildings/grounds - repairs and maintenance	700	-	-	-
Computers/printers - repairs	1,200	-	-	-
Auto repairs and maintenance	10,500	9,175	9,171	4
Printing/publishing	750	535	496	39
Education, training, and seminars	1,200	1,581	1,581	-
Employee physicals	-	1,744	1,446	298
Uniforms, clothing allowance	4,000	7,043	6,994	49
Mileage and travel	900	10	-	10
Meals and lodging	1,000	291	291	-
Dues and subscriptions	2,000	10,950	10,562	388

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Emergency management agency (continued)				
Contractual services (continued)				
Telephone service - regular	$ -	$ 130	$ 130	$ -
Freight and cartage service	1,000	1,285	1,182	103
Fuel surcharge	50	10	2	8
Finance charges/late fees	-	91	91	-
Total contractual services	30,100	33,170	32,271	899
Capital outlay				
Machinery and equipment	-	3,733	3,733	-
Computer hardware/software	14,500	7,567	-	7,567
Total capital outlay	14,500	11,300	3,733	7,567
Total emergency management agency	710,169	711,674	768,906	(57,232)
Radio system				
Personal services				
Salaries	340,505	340,505	357,384	(16,879)
Benefits	130,706	130,706	144,421	(13,715)
Total personal services	471,211	471,211	501,805	(30,594)
Commodities				
Office supplies	1,500	302	197	105
Telephone supplies	200	-	-	-
Janitorial and cleaning supplies	400	-	-	-
Computer supplies	9,500	9,952	9,950	2
Operating supplies/materials	65,000	70,719	70,652	67
Sign and safety supplies	-	68	-	68
Food and beverages - human	75	-	-	-
Uniforms, clothing allowance	1,200	273	263	10
Fuel and lubricants	-	20	-	20
Auto parts/maintenance	250	-	-	-
Machinery and equipment - small value	25,000	7,000	7,000	-
Total commodities	103,125	88,334	88,062	272
Contractual services				
Consulting services	15,000	10,930	10,880	50
Fire equipment	350	-	-	-
Machinery - repairs and maintenance	20,000	27,108	27,108	-
Radios/phones - repairs and maintenance	2,800	9,100	9,050	50
Auto repairs and maintenance	2,000	670	663	7
Printing/publishing	100	-	-	-
Education, training, and seminars	600	-	-	-

(Continued)

Will County, Illinois **EXHIBIT 5**

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Radio system (continued)				
Contractual services (continued)				
Mileage and travel	$ 100	$ -	$ -	$ -
Meals and lodging	400	-	-	-
Dues and subscriptions	1,200	7,653	7,559	94
Freight and cartage service	2,100	2,600	2,377	223
Fuel surcharge	175	50	45	5
Total contractual services	44,825	58,111	57,682	429
Total radio system	619,161	617,656	647,549	(29,893)
Sheriff - enforcement/administration				
Personal services				
Salaries	15,287,370	16,475,282	16,849,382	(374,100)
Benefits	8,002,944	8,307,191	8,839,570	(532,379)
Total personal services	23,290,314	24,782,473	25,688,952	(906,479)
Commodities				
Office supplies	66,660	56,587	54,042	2,545
Telephone supplies	1,500	1,710	1,481	229
Educational materials	2,500	3,588	3,148	440
Books and periodicals	1,000	950	80	870
Computer supplies	53,715	60,911	67,878	(6,967)
Buildings/grounds maintenance supplies	180,000	222,895	217,843	5,052
Operating supplies/materials	6,200	16,076	14,008	2,068
Food and beverages - human	1,500	468	444	24
Food - canine	3,000	1,200	205	995
Medical supplies	700	3,840	3,372	468
Squad car supply/arsenal	70,000	57,085	52,735	4,350
Sign and safety supplies	5,508	10,441	10,441	-
Furniture and equipment - small value	20,000	5,000	4,856	144
Machinery and equipment - small value	70,000	275,604	251,845	23,759
Total commodities	482,283	716,355	682,378	33,977
Contractual services				
Medical services	9,200	17,200	17,082	118
Systems analyst/planning	7,000	80,543	80,543	-
Other professional services	79,500	30,535	29,962	573
Grounds/landscaping services	-	1,954	1,954	-
Equipment maintenance agreement	329,954	372,313	1,579,189	(1,206,876)
Computer maintenance agreement	-	8,399	8,399	-
Fire equipment	14,886	14,886	14,364	522

(Continued)

Will County, Illinois **EXHIBIT 5**

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Sheriff - enforcement/administration (continued)				
Contractual services (continued)				
Machinery - repairs and maintenance	$ 75,000	$ 45,462	$ 45,462	$ -
Buildings/grounds - repairs and maintenance	50,000	50,424	50,380	44
Rentals - vehicles	1,500	1,500	-	1,500
Rentals - equipment	34,500	26,095	25,142	953
Advertising, legal notices	10,000	27,301	27,300	1
Printing/publishing	1,500	3,232	2,607	625
Education, training, and seminars	85,000	99,853	98,673	1,180
Uniforms, clothing allowance	90,064	196,530	172,574	23,956
Mileage and travel	13,000	36,544	34,245	2,299
Meals and lodging	20,400	61,433	61,009	424
Dues and subscriptions	125,836	158,036	157,639	397
Freight and cartage service	10,000	17,789	17,681	108
Fuel surcharge	1,500	1,500	1,385	115
Finance charges/late fees	-	608	188	420
Total contractual services	958,840	1,252,137	2,425,778	(1,173,641)
Capital outlay				
Machinery and equipment	-	1,415,252	-	1,415,252
Other expenditures				
Article 36 vehicle seizure	15,000	15,000	4,835	10,165
Total sheriff - enforcement/administration	24,746,437	28,181,217	28,801,943	(620,726)
Sheriff - facility/fleet maintenance				
Personal services				
Salaries	1,378,984	1,378,625	1,411,490	(32,865)
Benefits	672,053	642,490	645,671	(3,181)
Total personal services	2,051,037	2,021,115	2,057,161	(36,046)
Commodities				
Office supplies	1,000	1,230	1,191	39
Janitorial and cleaning supplies	45,000	36,929	36,785	144
Buildings/grounds maintenance supplies	4,696	5,656	367	5,289
Operating supplies/materials	185,000	302,193	300,916	1,277
Vehicle licenses	10,000	10,894	10,894	-
Squad car supply/arsenal	5,505	505	60	445
Auto parts/maintenance	-	8,542	8,475	67
Machinery and equipment parts	185,000	173,694	172,385	1,309
Shop supplies	8,000	3,984	3,984	-
Machinery and equipment - small value	2,500	338	-	338
Total commodities	446,701	543,965	535,057	8,908

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Sheriff - facility/fleet maintenance (continued)				
Contractual services				
Auto repairs and maintenance	$ 75,000	$ 232,528	$ 228,206	$ 4,322
Rentals - vehicles	4,000	-	-	-
Rentals - equipment	1,500	5,350	4,871	479
Dues and subscriptions	7,178	12,308	12,308	-
Total contractual services	87,678	250,186	245,385	4,801
Total sheriff - facility/fleet maintenance	2,585,416	2,815,266	2,837,603	(22,337)
Sheriff - Homer Glen				
Personal services				
Salaries	1,967,518	1,155,550	1,211,403	(55,853)
Benefits	1,056,835	659,506	708,681	(49,175)
Total sheriff - Homer Glen	3,024,353	1,815,056	1,920,084	(105,028)
Sheriff - ADF				
Personal services				
Salaries	20,032,133	18,553,401	20,730,062	(2,176,661)
Benefits	10,938,654	10,646,911	10,752,148	(105,237)
Total personal services	30,970,787	29,200,312	31,482,210	(2,281,898)
Commodities				
Office supplies	11,600	20,880	20,742	138
Copy machine supplies	-	200	-	200
Telephone supplies	500	92	-	92
Educational materials	1,000	1,171	808	363
Computer supplies	-	377	312	65
Buildings/grounds maintenance supplies	-	397	-	397
Personal products	28,000	24,088	23,010	1,078
Operating supplies/materials	-	1,574	1,480	94
Food and beverages - human	475,000	691,965	691,604	361
Cleaning and laundry	17,000	9,012	9,012	-
Linens and bedding	35,000	30,000	29,898	102
Uniforms, clothing allowance	198,744	184,512	181,494	3,018
Squad car supply/arsenal	10,395	-	-	-
Sign and safety supplies	-	364	-	364
Furniture and equipment - small value	40,000	-	-	-
Machinery and equipment - small value	10,245	8,245	7,922	323
Total commodities	827,484	972,877	966,282	6,595

(Continued)

Will County, Illinois **EXHIBIT 5**

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Sheriff - ADF (continued)				
Contractual services				
Medical services	$ 5,100,523	$ 4,782,889	$ 4,782,889	$ -
Consulting services	30,260	26,648	26,648	-
Systems analyst/planning	30,000	-	-	-
Other professional services	-	7,034	6,932	102
Non-employee transportation	90,000	214,653	214,653	-
Grounds/landscaping services	-	8,610	5,008	3,602
Equipment maintenance agreement	-	193,270	172,537	20,733
Copier maintenance agreement	176,300	1,300	1,022	278
Printing/publishing	-	100	31	69
Education, training, and seminars	105,075	102,775	102,775	-
Mileage and travel	4,500	8,648	6,926	1,722
Meals and lodging	6,000	6,000	3,237	2,763
Dues and subscriptions	30,090	29,668	29,668	-
Total contractual services	5,572,748	5,381,595	5,352,326	29,269
Capital outlay				
Computer hardware/software	-	-	20,670	(20,670)
Total sheriff - ADF	37,371,019	35,554,784	37,821,488	(2,266,704)
Sheriff - warrants/investigations/GSU/CSI/SOG				
Personal services				
Salaries	5,606,636	5,447,080	5,814,391	(367,311)
Benefits	2,843,256	2,853,543	3,050,169	(196,626)
Total personal services	8,449,892	8,300,623	8,864,560	(563,937)
Commodities				
Office supplies	25,500	22,106	17,277	4,829
Computer supplies	9,000	10,001	9,326	675
Operating supplies/materials	-	17,175	12,261	4,914
Squad car supply/arsenal	2,500	11,107	7,107	4,000
Machinery and equipment parts	-	75	75	-
Furniture and equipment - small value	2,500	-	-	-
Total commodities	39,500	60,464	46,046	14,418
Contractual services				
Systems analyst/planning	8,500	-	-	-
Laboratory services	181,587	184,720	184,720	-
Other professional services	-	2,516	1,266	1,250
Equipment maintenance agreement	27,152	22,697	21,497	1,200
Machinery - repairs and maintenance	5,000	1,081	-	1,081

(Continued)

Will County, Illinois **EXHIBIT 5**

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Sheriff - warrants/investigations/GSU/CSI/SOG (continued)				
Contractual services (continued)				
Computers/printers - repairs	$ -	$ 185	$ 185	$ -
Education, training, and seminars	8,000	4,050	3,875	175
Uniforms, clothing allowance	10,500	4,375	3,388	987
Dues and subscriptions	30,000	2,775	2,775	-
Finance charges/late fees	-	16	-	16
Informant pay	3,500	3,500	3,500	-
Refunds	-	6,431	6,431	-
Total contractual services	274,239	232,346	227,637	4,709
Total sheriff - warrants/investigations/GSU/CSI/SOG	8,763,631	8,593,433	9,138,243	(544,810)
Sheriff - school resource officer				
Personal services				
Salaries	378,197	260,853	264,769	(3,916)
Benefits	175,249	173,823	177,213	(3,390)
Total sheriff - school resource officer	553,446	434,676	441,982	(7,306)
Sheriff - court holding				
Personal services				
Salaries	872,280	1,224,694	1,242,878	(18,184)
Benefits	486,013	594,702	701,132	(106,430)
Total personal services	1,358,293	1,819,396	1,944,010	(124,614)
Commodities				
Office supplies	994	994	-	994
Total Sheriff - court holding	1,359,287	1,820,390	1,944,010	(123,620)
Sheriff - civil process				
Personal services				
Salaries	1,385,719	1,274,643	1,287,703	(13,060)
Benefits	751,442	738,996	742,679	(3,683)
Total personal services	2,137,161	2,013,639	2,030,382	(16,743)
Commodities				
Office supplies	1,400	712	280	432
Contractual services				
Equipment maintenance agreement	-	688	340	348
Total sheriff - civil process	2,138,561	2,015,039	2,031,002	(15,963)

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Sheriff - emergency response team				
Personal services				
Salaries	$ 2,235,998	$ 2,596,461	$ 2,902,771	$ (306,310)
Benefits	1,264,465	1,348,373	1,487,522	(139,149)
Total personal services	3,500,463	3,944,834	4,390,293	(445,459)
Commodities				
Operating supplies/materials	684	6,023	6,023	-
Medical supplies	570	570	-	570
Cleaning and laundry	85	85	-	85
Uniforms, clothing allowance	9,000	4,000	2,327	1,673
Squad car supply/arsenal	8,203	-	-	-
Machinery and equipment - small value	6,230	-	-	-
Total commodities	24,772	10,678	8,350	2,328
Contractual services				
Equipment maintenance agreement	9,120	9,120	9,120	-
Dues and subscriptions	480	480	-	480
Total contractual services	9,600	9,600	9,120	480
Total sheriff - emergency response team	3,534,835	3,965,112	4,407,763	(442,651)
Sheriff - building/court security				
Personal services				
Salaries	3,167,785	3,146,031	3,271,062	(125,031)
Benefits	1,198,850	1,424,223	1,485,394	(61,171)
Total personal services	4,366,635	4,570,254	4,756,456	(186,202)
Commodities				
Office supplies	5,000	1,415	1,415	-
Furniture and equipment - small value	2,500	910	-	910
Total commodities	7,500	2,325	1,415	910
Contractual services				
Other professional services	-	11,600	11,188	412
Equipment maintenance agreement	5,500	990	990	-
Total contractual services	5,500	12,590	12,178	412
Total sheriff - building/court security	4,379,635	4,585,169	4,770,049	(184,880)

(Continued)

Will County, Illinois **EXHIBIT 5**

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Merit commission				
Personal services				
Salaries	$ 179,106	$ 179,106	$ 173,768	$ 5,338
Benefits	67,493	67,493	66,966	527
Total personal services	246,599	246,599	240,734	5,865
Commodities				
Office supplies	4,000	4,690	4,688	2
Books and periodicals	-	174	174	-
Computer supplies	1,300	610	-	610
Operating supplies/materials	500	500	-	500
Food and beverages - human	500	500	254	246
Furniture and equipment - small value	-	2,662	2,662	-
Total commodities	6,300	9,136	7,778	1,358
Contractual services				
Legal services	1,000	1,000	-	1,000
Court reporter services	600	150	-	150
Other professional services	108,000	95,788	95,739	49
Equipment maintenance agreement	1,800	1,800	-	1,800
Advertising, legal notices	2,000	1,826	1,812	14
Printing/publishing	40	40	-	40
Postage/mailing services	100	100	80	20
Employee physicals	10,000	20,000	19,009	991
Mileage and travel	100	100	-	100
Dues and subscriptions	1,000	1,000	900	100
Freight and cartage service	50	50	35	15
Total contractual services	124,690	121,854	117,575	4,279
Total merit commission	377,589	377,589	366,087	11,502
Total public safety	90,163,539	91,487,061	95,911,709	(4,424,648)

(Continued)

Will County, Illinois **EXHIBIT 5**

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial				
Circuit courts				
Personal services				
Salaries	$ 1,802,693	$ 1,802,692	$ 1,703,368	$ 99,324
Benefits	1,234,308	1,234,308	1,062,069	172,239
Total personal services	3,037,001	3,037,000	2,765,437	271,563
Commodities				
Office supplies	12,000	14,436	13,710	726
Office supplies - toner cartridges	-	13,300	12,854	446
Copy machine supplies	500	-	-	-
Fax supplies	500	-	-	-
Telephone supplies	800	5,267	3,537	1,730
Books and periodicals	15,000	26,870	26,870	-
Computer supplies	2,500	10,711	10,642	69
Operating supplies/materials	1,000	-	-	-
Food and beverages - human	5,000	1,595	1,479	116
Medical supplies	5,000	-	-	-
Uniforms, clothing allowance	5,093	288	288	-
Furniture and equipment - small value	2,000	-	-	-
Bottled water	5,500	562	562	-
Total commodities	54,893	73,029	69,942	3,087
Contractual services				
Legal services	50,827	50,827	50,827	-
Medical services	35,000	407	407	-
Court reporter services	56,920	65,920	65,348	572
Court interpreter services	46,000	64,968	57,547	7,421
Expert witness services	18,000	18,625	18,625	-
Indigent attorneys services	120,000	70,215	70,215	-
Jurors services	215,000	68,883	68,915	(32)
Guardian service	80,000	307,527	307,527	-
Court appointed attorney	125,000	3,998	3,998	-
Other professional services	127,000	219,751	217,451	2,300
Equipment maintenance agreement	1,500	-	-	-
Copier maintenance agreement	7,500	-	-	-
Machinery - repairs and maintenance	850	850	-	850
Copiers/faxes - repairs and maintenance	1,000	1,000	-	1,000
Computers/printers - repairs	500	500	139	361
Auto repairs and maintenance	1,500	-	-	-
Rentals - equipment	-	36	34	2
Advertising, legal notices	8,500	9,700	9,270	430

(Continued)

Will County, Illinois **EXHIBIT 5**

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Circuit courts (continued)				
Contractual services (continued)				
Printing/publishing	$ 3,000	$ 1,000	$ 831	$ 169
Postage/mailing services	50	15	7	8
Education, training, and seminars	1,000	129	129	-
Mileage and travel	250	699	619	80
Meals and lodging	-	500	459	41
Dues and subscriptions	60,582	68,186	68,186	-
Telephone service - pagers	-	1,438	1,438	-
Freight and cartage service	2,000	878	593	285
Finance charges/late fees	-	3	3	-
Boarding of jurors	14,000	1,789	1,127	662
Total contractual services	975,979	957,844	943,695	14,149
Total circuit courts	4,067,873	4,067,873	3,779,074	288,799
Probation department				
Personal services				
Salaries	5,671,840	5,671,840	5,446,216	225,624
Benefits	2,485,142	2,485,142	2,328,884	156,258
Total personal services	8,156,982	8,156,982	7,775,100	381,882
Commodities				
Office supplies	2,500	3,100	2,970	130
Copy machine supplies	160	60	-	60
Telephone supplies	400	400	198	202
Janitorial and cleaning supplies	95	223	223	-
Books and periodicals	700	200	-	200
Operating supplies/materials	1,200	2,070	2,036	34
Uniforms, clothing allowance	150	150	-	150
Auto parts/maintenance	500	500	207	293
Total commodities	5,705	6,703	5,634	1,069
Contractual services				
Laboratory services	1,825	1,825	1,825	-
Other professional services	5,010	5,010	3,588	1,422
Machinery - repairs and maintenance	142	195	133	62
Radios/phones - repairs and maintenance	143	14	-	14
Auto repairs and maintenance	425	315	315	-
Rentals - equipment	4,380	3,568	438	3,130
Education, training, and seminars	300	300	175	125
Tuition reimbursement	3,000	3,000	-	3,000

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Probation departmentl (continued)				
Contractual services (continued)				
Mileage and travel	$ 1,600	$ 1,450	$ 350	$ 1,100
Meals and lodging	570	720	451	269
Dues and subscriptions	3,700	3,700	1,814	1,886
Freight and cartage service	380	380	92	288
Employee parking reimbursement	13,260	13,260	13,260	-
Total contractual services	34,735	33,737	22,441	11,296
Total probation department	8,197,422	8,197,422	7,803,175	394,247
Public defender				
Personal services				
Salaries	4,977,982	4,977,982	4,818,664	159,318
Benefits	2,222,350	2,224,100	2,125,491	98,609
Total personal services	7,200,332	7,202,082	6,944,155	257,927
Commodities				
Office supplies	10,000	10,000	5,759	4,241
Books and periodicals	10,000	8,100	8,080	20
Computer supplies	15,000	9,000	8,534	466
Operating supplies/materials	6,500	4,650	2,583	2,067
Food and beverages - human	3,000	3,000	2,568	432
Uniforms, clothing allowance	2,500	500	-	500
Fuel and lubricants	500	500	19	481
Sign and safety supplies	700	400	251	149
Furniture and equipment - small value	5,000	-	-	-
Total commodities	53,200	36,150	27,794	8,356
Contractual services				
Legal services	-	12,000	8,000	4,000
Systems analyst/planning	3,000	3,000	940	2,060
Court reporter services	8,000	8,000	6,245	1,755
Court interpreter services	1,000	1,000	300	700
Expert witness services	10,000	11,300	11,300	-
Other professional services	10,000	8,403	8,093	310
Buildings/grounds - repairs and maintenance	-	9,546	9,546	-
Auto repairs and maintenance	8,000	7,000	6,630	370
Printing/publishing	100	400	365	35
Postage/mailing services	300	300	55	245
Education, training, and seminars	10,000	2,700	861	1,839
Mileage and travel	3,000	1,454	663	791

(Continued)

Will County, Illinois **EXHIBIT 5**

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Public defenderl (continued)				
Contractual services (continued)				
Meals and lodging	$ 3,000	$ 1,000	$ -	$ 1,000
Dues and subscriptions	35,000	40,597	39,698	899
Telephone service - cellular	1,000	1,000	-	1,000
Freight and cartage service	800	780	378	402
Finance charges/late fees	-	20	20	-
Total contractual services	93,200	108,500	93,094	15,406
Total public defender	7,346,732	7,346,732	7,065,043	281,689
Juvenile detention facility				
Personal services				
Salaries	4,488,763	4,488,763	4,181,670	307,093
Benefits	2,024,314	2,024,314	1,734,637	289,677
Total personal services	6,513,077	6,513,077	5,916,307	596,770
Commodities				
Office supplies	7,000	4,000	3,687	313
Office supplies - toner cartridges	5,000	5,000	2,757	2,243
Telephone supplies	1,000	1,000	493	507
Educational materials	15,000	13,000	4,006	8,994
Books and periodicals	6,000	2,800	2,413	387
Computer supplies	14,000	35,900	18,703	17,197
Personal products	8,200	5,500	4,675	825
Operating supplies/materials	24,000	23,000	22,261	739
Food and beverages - human	176,000	146,210	134,339	11,871
Cleaning and laundry	6,730	5,730	4,236	1,494
Linens and bedding	1,500	1,500	-	1,500
Furniture and equipment - small value	5,000	990	974	16
Machinery and equipment - small value	800	800	-	800
Total commodities	270,230	245,430	198,544	46,886
Contractual services				
Legal services	-	18,060	18,045	15
Medical services	650,000	684,000	676,636	7,364
Systems analyst/planning	2,000	-	-	-
Contractual instruction service	7,500	1,500	-	1,500
Other professional services	31,400	21,100	20,367	733
Equipment maintenance agreement	500	500	-	500
Machinery - repairs and maintenance	500	500	-	500
Auto repairs and maintenance	500	2,500	2,073	427

(Continued)

Will County, Illinois **EXHIBIT 5**

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Juvenile detention facility (continued)				
Contractual services (continued)				
Rentals - equipment	$ 1,728	$ 1,728	$ 363	$ 1,365
Advertising, legal notices	200	220	216	4
Printing/publishing	200	700	383	317
Postage/mailing services	800	800	355	445
Education, training, and seminars	20,000	10,000	6,263	3,737
Uniforms, clothing allowance	16,000	15,940	11,657	4,283
Mileage and travel	6,400	5,110	2,706	2,404
Meals and lodging	3,800	350	13	337
Employee physicals	-	120	60	60
Dues and subscriptions	9,000	11,200	8,746	2,454
Telephone service - regular	600	1,600	894	706
Telephone service - cellular	11,000	11,000	6,304	4,696
Freight and cartage service	4,000	3,900	928	2,972
Finance charges/late fees	-	100	13	87
Total contractual services	766,128	790,928	756,022	34,906
Capital outlay				
Computer hardware/software	-	-	9,758	(9,758)
Total juvenile detention facility	7,549,435	7,549,435	6,880,631	668,804
Jury commission				
Personal services				
Salaries	176,071	176,071	169,619	6,452
Benefits	80,607	80,607	79,222	1,385
Total personal services	256,678	256,678	248,841	7,837
Commodities				
Office supplies	3,000	1,707	-	1,707
Computer supplies	500	993	993	-
Furniture and equipment - small value	1,000	1,000	-	1,000
Bottled water	100	100	-	100
Total commodities	4,600	3,800	993	2,807
Contractual services				
Systems analyst/planning	15,000	15,800	15,778	22
Equipment maintenance agreement	350	350	-	350
Machinery - repairs and maintenance	500	500	-	500
Computers/printers - repairs	1,000	1,000	-	1,000

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Jury commission (continued)				
Contractual services (continued)				
Printing/publishing	$ 1,000	$ 1,000	$ -	$ 1,000
Freight and cartage service	100	100	-	100
Total contractual services	17,950	18,750	15,778	2,972
Total jury commission	279,228	279,228	265,612	13,616
Circuit clerk				
Personal services				
Salaries	5,279,887	5,290,432	5,074,176	216,256
Benefits	3,284,428	3,284,428	2,942,521	341,907
Total personal services	8,564,315	8,574,860	8,016,697	558,163
Commodities				
Office supplies	17,500	17,482	15,198	2,284
Telephone supplies	500	950	832	118
Educational materials	200	119	-	119
Computer supplies	800	14,050	13,986	64
Food and beverages - human	200	200	82	118
Bottled water	-	81	81	-
Total commodities	19,200	32,882	30,179	2,703
Contractual services				
Legal services	4,000	3,300	1,750	1,550
Auditing services	15,000	14,900	14,900	-
Systems analyst/planning	4,000	4,300	4,085	215
Other professional services	2,000	1,104	967	137
Equipment maintenance agreement	5,000	3,400	3,054	346
Auto repairs and maintenance	1,500	2,100	2,057	43
Advertising, legal notices	800	1,129	1,094	35
Printing/publishing	7,000	1,686	1,419	267
Postage/mailing services	500	500	332	168
Education, training, and seminars	4,000	4,000	3,795	205
Mileage and travel	9,500	6,666	7,044	(378)
Meals and lodging	1,500	5,051	5,339	(288)
Dues and subscriptions	2,000	2,833	2,833	-
Telephone service - cellular	500	500	-	500
Freight and cartage service	600	600	314	286

(Continued)

Will County, Illinois **EXHIBIT 5**

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Circuit clerk (continued)				
Contractual services (continued)				
Fuel surcharge	$ 50	$ 50	$ 17	$ 33
Finance charges/late fees	20	20	-	20
Employee parking reimbursement	100	100	-	100
Total contractual services	58,070	52,239	49,000	3,239
Total circuit clerk	8,641,585	8,659,981	8,095,876	564,105
State's attorney				
Personal services				
Salaries	10,118,689	10,118,689	10,435,492	(316,803)
Benefits	4,328,097	4,328,097	4,419,964	(91,867)
Total personal services	14,446,786	14,446,786	14,855,456	(408,670)
Commodities				
Office supplies	12,000	11,150	8,001	3,149
Office supplies - toner cartridges	3,000	3,500	2,724	776
Telephone supplies	3,000	4,000	3,909	91
Books and periodicals	16,285	11,285	9,079	2,206
Computer supplies	17,000	17,300	16,980	320
Operating supplies/materials	1,500	1,500	1,380	120
Food and beverages - human	1,500	1,500	819	681
Food - canine	1,500	1,500	1,372	128
Fuel and lubricants	500	500	43	457
Vehicle licenses	1,100	1,350	1,348	2
Squad car supply/arsenal	400	1,400	620	780
Machinery and equipment parts	7,500	2,500	-	2,500
Machinery and equipment - small value	1,000	1,000	-	1,000
Total commodities	66,285	58,485	46,275	12,210
Contractual services				
Consulting services	2,500	2,500	-	2,500
Civil experts	2,000	2,000	-	2,000
Court reporter services	50,000	33,600	24,354	9,246
Expert witness services	60,000	37,500	28,090	9,410
Investigators services	1,000	1,000	-	1,000
Summons services	500	500	38	462
Special prosecutors services	54,000	54,000	49,000	5,000
Laboratory services	1,100	1,100	182	918
Other professional services	17,000	35,100	26,557	8,543
Equipment maintenance agreement	120	220	130	90

(Continued)

Will County, Illinois **EXHIBIT 5**

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
State's attorney (continued)				
Contractual services (continued)				
Copier maintenance agreement	$ 3,000	$ 3,000	$ 705	$ 2,295
Computers/printers - repairs	2,000	2,000	75	1,925
Auto repairs and maintenance	19,000	18,900	12,758	6,142
Rentals - land and building	1,000	1,000	-	1,000
Advertising, legal notices	1,000	1,900	1,005	895
Printing/publishing	10,000	3,000	2,274	726
Postage/mailing services	1,500	1,500	506	994
Education, training, and seminars	5,500	5,500	3,514	1,986
Uniforms, clothing allowance	2,000	2,000	1,384	616
Mileage and travel	2,500	2,400	931	1,469
Meals and lodging	3,500	3,250	427	2,823
Dues and subscriptions	125,750	160,750	144,770	15,980
Freight and cartage service	2,560	2,460	1,063	1,397
Fuel surcharge	100	100	50	50
Finance charges/late fees	50	100	53	47
Employee parking reimbursement	14,400	14,400	14,400	-
Contingency	-	100	100	-
Total contractual services	382,080	389,880	312,366	77,514
Total state's attorney	14,895,151	14,895,151	15,214,097	(318,946)
Total judicial	50,977,426	50,995,822	49,103,508	1,892,314
Health and welfare				
Safe passage				
Contractual services				
Other professional services	25,000	25,000	31,995	(6,995)
Illinois prevent prescription drug/opioid overdose-related deaths				
Personal services				
Salaries	117,207	117,207	107,884	9,323
Benefits	48,643	48,643	43,096	5,547
Total personal services	165,850	165,850	150,980	14,870

(Continued)

Will County, Illinois **EXHIBIT 5**

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Illinois prevent prescription drug/opioid overdose-related deaths (continued)				
Commodities				
Office supplies	$ -	$ 749	$ 749	$ -
Operating supplies/materials	-	1,440	1,440	-
Food and beverages - human	-	218	208	10
Medical supplies	391,751	391,593	388,445	3,148
Total commodities	391,751	394,000	390,842	3,158
Contractual services				
Subgrant awards/obligations	-	1,176	1,176	-
Other professional services	87,780	84,485	84,629	(144)
Telephone service - cellular	300	125	-	125
Mileage and travel	304	304	-	304
Freight and cartage service	-	45	45	-
Total contractual services	88,384	86,135	85,850	285
Total Illinois prevent prescription drug/opioid overdose-related deaths	645,985	645,985	627,672	18,313
Transportation programs				
Personal services				
Salaries	67,583	67,864	67,864	-
Benefits	30,439	30,439	30,394	45
Total personal services	98,022	98,303	98,258	45
Commodities				
Office supplies	1,000	1,000	-	1,000
Contractual services				
Subgrant awards/obligations	347,908	347,908	185,936	161,972
Other professional services	200,000	200,000	94,122	105,878
Mileage and travel	450	169	629	(460)
Meals and lodging	450	450	-	450
Total contractual services	548,808	548,527	280,687	267,840
Total transportation programs	647,830	647,830	378,945	268,885

(Continued)

Will County, Illinois **EXHIBIT 5**

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Meridian health-substance use services				
Personal services				
Salaries	$ 20,000	$ 20,000	$ -	$ 20,000
Benefits	9,400	9,400	-	9,400
Total personal services	29,400	29,400	-	29,400
Commodities				
Office supplies	500	500	-	500
Medical supplies	67,500	67,500	-	67,500
Total commodities	68,000	68,000	-	68,000
Contractual services				
Other professional services	2,600	2,600	75	2,525
Total meridian health-substance use services	100,000	100,000	75	99,925
Covid support				
Commodities				
Office supplies	-	27,831	27,831	-
Educational materials	-	10,630	10,630	-
Therapy/recreational supplies	-	8,852	8,852	-
Sign and safety supplies	-	437	437	-
Buildings/grounds maintenance supplies	-	133,796	133,795	1
Chemicals	-	337	337	-
Machinery and equipment - small value	-	3,500	241,523	(238,023)
Computer supplies	-	68,952	68,909	43
Personal products	-	13,388	13,388	-
Total commodities	-	267,723	505,702	(237,979)
Contractual services				
Other professional services	-	2,222,597	2,216,564	6,033
Systems analyst/planning	-	66,695	9,888	56,807
Temporary contracted services	-	20,392	20,392	-
Subgrant awards/obligations	-	349,480	376,256	(26,776)
Custodial janitorial service	-	7,200	7,200	-
Rentals - land and building	-	95,690	74,465	21,225
Rentals - equipment	-	4,500	4,500	-
Advertising, legal notices	-	558	-	558
Printing/publishing	-	285	285	-
Freight and cartage service	-	1,059	1,059	-
Fuel surcharge	-	-	-	-
Contingency	-	1,065,845	1,065,845	-
Dues and subscriptions	-	60	60	-
Total contractual services	-	3,834,361	3,776,514	57,847

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Covid support (continued)				
Capital outlay				
Buildings and structures	$ -	$ 2,453,968	$ 3,107,313	$ (653,345)
Office furniture and equipment	-	1,477,145	-	1,477,145
Total capital outlay	-	3,931,113	3,107,313	823,800
Total covid support	-	8,033,197	7,389,529	643,668
Restore reinvest and renew program				
Personal services				
Salaries	-	6,300	4,000	2,300
Benefits	-	1,054	398	656
Total personal services	-	7,354	4,398	2,956
Commodities				
Office supplies	-	3,235	-	3,235
Contractual services				
Consulting services	-	141,000	114,548	26,452
Subgrant awards/obligations	-	881,700	276,388	605,312
Total contractual services	-	1,022,700	390,936	631,764
Total restore reinvest and renew program	-	1,033,289	395,334	637,955
Sunny Hill nursing home				
Personal services				
Administrative salaries	229,864	246,342	260,973	(14,631)
Administrative benefits	96,430	96,430	102,543	(6,113)
Office/clerical salaries	349,429	362,057	397,734	(35,677)
Office/clerical benefits	189,767	189,767	227,437	(37,670)
Social services salaries	192,032	196,612	216,281	(19,669)
Social services benefits	106,998	106,998	106,333	665
Dietary salaries	804,582	916,474	1,013,525	(97,051)
Dietary benefits	470,264	470,264	606,714	(136,450)
Housekeeping salaries	869,381	770,751	935,028	(164,277)
Housekeeping benefits	535,579	535,579	535,187	392
Nursing administration salaries	2,546,519	2,424,786	3,004,298	(579,512)
Nursing administration benefits	951,529	951,529	983,018	(31,489)
Rehabilitation salaries	161,648	175,805	190,650	(14,845)
Rehabilitation benefits	101,271	101,271	106,829	(5,558)
CNA/nursing salaries	2,728,682	2,565,795	2,828,258	(262,463)
CNA/nursing benefits	1,664,856	1,664,856	1,529,786	135,070
Activities salaries	255,817	255,865	289,100	(33,235)

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Sunny Hill nursing home (continued)				
Personal services (continued)				
Activities benefits	$ 154,422	$ 154,422	$ 172,795	$ (18,373)
Clerical nursing salaries	205,043	191,474	208,147	(16,673)
Clerical nursing benefits	127,151	127,151	110,321	16,830
Charge nurse salaries	1,509,441	1,746,479	1,683,017	63,462
Charge nurse benefits	638,529	638,529	689,752	(51,223)
Total personal services	14,889,234	14,889,236	16,197,726	(1,308,490)
Commodities				
Office supplies	20,000	21,494	18,747	2,747
Telephone supplies	-	111	111	-
Janitorial and cleaning supplies	125,000	102,532	94,295	8,237
Books and periodicals	500	500	412	88
Computer supplies	5,000	3,775	3,686	89
Buildings/grounds maintenance supplies	1,000	1,000	127	873
Operating supplies/materials	1,000	1,542	1,542	-
Food and beverages - human	584,000	560,772	559,693	1,079
Medical supplies	646,135	437,312	402,299	35,013
Drugs and medicines	90,000	105,023	105,023	-
Oxygen	20,000	20,000	13,081	6,919
Cleaning and laundry	15,000	19,000	18,221	779
Linens and bedding	15,000	15,000	14,240	760
Therapy/recreational supplies	5,000	5,017	2,885	2,132
Auto parts/maintenance	500	100	100	-
Machinery and equipment parts	2,000	13,851	13,546	305
Sign and safety supplies	-	385	385	-
Furniture and equipment - small value	5,000	13,500	6,119	7,381
Machinery and equipment - small value	20,000	31,708	30,887	821
Gas - energy supplies	63,000	63,000	47,882	15,118
Electricity - energy supplies	155,000	155,483	144,353	11,130
Water and sewer	47,000	50,055	50,048	7
Bottled water	8,000	12,900	12,900	-
Total commodities	1,828,135	1,634,060	1,540,582	93,478

(Continued)

General Fund - General Corporate Account
Schedule of Detailed Expenditures - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Sunny Hill nursing home (continued)				
Contractual services				
Medical services	$ 580,000	$ 580,000	$ 547,403	$ 32,597
Consulting services	40,000	48,343	36,207	12,136
Systems analyst/planning	40,000	41,995	35,899	6,096
Laboratory services	10,000	35,000	21,197	13,803
Other professional services	26,000	64,531	64,445	86
Temporary contracted services	784,069	790,679	790,656	23
Grounds/landscaping services	-	-	-	-
Security service contract	93,440	128,440	127,340	1,100
Equipment maintenance agreement	8,000	7,544	7,009	535
Copier maintenance agreement	500	500	-	500
Machinery - repairs and maintenance	5,000	5,000	2,918	2,082
Buildings/grounds - repairs and maintenance	184,000	306,762	56,762	250,000
Auto repairs and maintenance	1,000	919	125	794
Rentals - equipment	64,000	73,134	55,009	18,125
Advertising, legal notices	1,500	5,889	6,351	(462)
Printing/publishing	2,500	3,297	2,678	619
Postage/mailing services	500	500	312	188
Education, training, and seminars	1,500	6,500	6,098	402
Uniforms, clothing allowance	63,000	63,000	54,377	8,623
Mileage and travel	1,000	1,000	104	896
Dues and subscriptions	68,600	66,415	65,437	978
Telephone and other communication	800	2,098	2,098	-
Telephone service - regular	8,500	7,851	-	7,851
Telephone service - pagers	4,000	4,000	1,343	2,657
Freight and cartage service	6,800	6,531	5,729	802
Fuel surcharge	1,000	850	21	829
Nursing home bed tax	415,000	354,004	266,274	87,730
Total contractual services	2,410,709	2,604,782	2,155,792	448,990
Total Sunny Hill nursing home	19,128,078	19,128,078	19,894,100	(766,022)
Total health and welfare	20,546,893	29,613,379	28,717,650	895,729
Total expenditures	$ 246,317,387	$ 224,026,489	$ 219,417,868	$ 4,608,621

Will County, Illinois **EXHIBIT 6**

General Fund - Social Security Account
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	$ 7,805,549	$ 7,805,549	$ 7,791,499	$ (14,050)
Intergovernmental	1,219,221	1,219,221	1,219,221	-
Total revenues	9,024,770	9,024,770	9,010,720	(14,050)
Expenditures				
General and administrative				
Contractual services				
Contingency	356,374	356,374	-	(356,374)
Excess of revenues over expenditures	8,668,396	8,668,396	9,010,720	(370,424)
Other financing uses				
Transfers out	(8,668,396)	(8,668,396)	(8,364,622)	303,774
Net change in fund balance	$ 356,374	$ 356,374	646,098	$ 289,724
Fund balance at beginning of year			4,720,393	
Fund balance at end of year			$ 5,366,491	

Will County, Illinois **EXHIBIT 7**

General Fund - Illinois Municipal Retirement Account
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	$ 17,454,563	$ 17,454,563	$ 17,404,133	$ (50,430)
Intergovernmental	2,726,162	2,726,162	2,726,162	-
Total revenues	20,180,725	20,180,725	20,130,295	(50,430)
Expenditures				
General and administrative				
Contractual services				
Contingency	858,337	858,337	-	(858,337)
Excess of revenues over expenditures	19,322,388	19,322,388	20,130,295	(908,767)
Other financing uses				
Transfers out	(19,322,388)	(19,322,388)	(19,322,388)	-
Net change in fund balance	$ 858,337	$ 858,337	807,907	$ (50,430)
Fund balance at beginning of year			5,501,678	
Fund balance at end of year			$ 6,309,585	

General Fund - Tort Immunity Account
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	$ 1,557,060	$ 1,557,060	$ 1,544,599	$ (12,461)
Expenditures				
General and administrative				
Personal services				
Salaries	135,226	135,226	156,209	(20,983)
Benefits	55,316	55,316	55,615	(299)
Total personal services	190,542	190,542	211,824	(21,282)
Contractual services				
Education, training, and seminars	2,500	2,500	129	2,371
Mileage and travel	785	785	-	785
Meals and lodging	1,500	1,500	-	1,500
Surety premiums	45,000	45,000	11,790	33,210
General liabilities administration	2,229,000	2,229,000	1,296,489	932,511
Judicial inquiry	50,000	50,000	-	50,000
General liabilities deductible	2,100,000	2,100,000	1,415,814	684,186
Contingency	2,800	2,800	-	2,800
Total contractual services	4,431,585	4,431,585	2,724,222	1,707,363
Total expenditures	4,622,127	4,622,127	2,936,046	1,686,081
Net change in fund balance	$ (3,065,067)	$ (3,065,067)	(1,391,447)	$ 1,673,620
Fund balance at beginning of year			4,362,747	
Fund balance at end of year			$ 2,971,300	

General Fund - Worker's Compensation Account
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	$ 1,546,269	$ 1,546,269	$ 1,544,693	$ (1,576)
Expenditures				
General and administrative				
Personal services				
Salaries	170,023	170,023	170,123	(100)
Benefits	6,038,543	6,038,543	5,017,187	1,021,356
Total personal services	6,208,566	6,208,566	5,187,310	1,021,256
Contractual services				
Consulting services	15,000	15,000	-	15,000
Education, training, and seminars	500	500	-	500
Mileage and travel	200	200	-	200
Meals and lodging	200	200	-	200
Total contractual services	15,900	15,900	-	15,900
Total expenditures	6,224,466	6,224,466	5,187,310	1,037,156
Net change in fund balance	$ (4,678,197)	$ (4,678,197)	(3,642,617)	$ 1,035,580
Fund balance at beginning of year			11,439,580	
Fund balance at end of year			$ 7,796,963	

CARES Act Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	$ 60,000,000	$ 60,000,000	$ 20,341,318	$ (39,658,682)
Investment income	-	-	30,985	30,985
Total revenues	60,000,000	60,000,000	20,372,303	(39,627,697)
Expenditures				
Health and welfare				
Commodities				
Office supplies	-	23,853	23,853	-
Office supplies - toner cartridges	-	450	421	29
Educational materials	-	10,937	-	10,937
Operating supplies/materials	-	3,624,186	23,676	3,600,510
Sign and safety supplies	-	437	-	437
Buildings/grounds maintenance supplies	-	62,953	-	62,953
Janitorial and cleaning supplies	-	200	169	31
Chemicals	-	337	-	337
Computer supplies	-	132,504	67,707	64,797
Gas - energy supplies	-	958	958	-
Electricity - energy supplies	-	9,126	9,126	-
Water and sewer	-	783	783	-
Food and beverages - human	-	10,000	7,260	2,740
Medical supplies	-	52,007	47,946	4,061
Personal products	-	13,388	-	13,388
Total commodities	-	3,942,119	181,899	3,760,220
Contractual services				
Other professional services	-	602,999	282,409	320,590
Systems analyst/planning	-	126,000	126,000	-
Temporary contracted services	-	4,242	-	4,242
Subgrant awards/obligations	30,000,000	20,000,000	19,486,505	513,495
Custodial janitorial service	-	7,200	-	7,200
Machinery - repairs and maintenance	-	3,000	2,994	6
Rentals - land and building	-	118,939	97,487	21,452
Rentals - vehicles	-	305	226	79
Rentals - equipment	-	4,500	-	4,500
Printing/publishing	-	285	-	285
Freight and cartage service	-	758	246	512
Contingency	30,000,000	35,188,093	99,011	35,089,082
Dues and subscriptions	-	1,560	1,536	24
Total contractual services	60,000,000	56,057,881	20,096,414	35,961,467
Total expenditures	60,000,000	60,000,000	20,278,313	39,721,687
Net change in fund balance	$ -	$ -	93,990	$ 93,990
Fund deficit at beginning of year			(93,990)	
Fund balance at end of year			$ -	

County Motor Fuel Tax Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	$ 23,693,491	$ 23,693,491	$ 24,709,168	$ 1,015,677
Investment income	523,751	523,751	(186,694)	(710,445)
Miscellaneous revenues	-	-	94,219	94,219
Total revenues	24,217,242	24,217,242	24,616,693	399,451
Expenditures				
Highways and roads				
Personal services				
Salaries	169,095	169,095	169,622	(527)
Benefits	49,875	49,875	48,412	1,463
Total personal services	218,970	218,970	218,034	936
Commodities				
Operating supplies/materials	3,000,000	3,000,000	37,136	2,962,864
Bulk Salt	3,000,000	3,000,000	880,291	2,119,709
Sign and safety supplies	1,000,000	1,000,000	90,582	909,418
Total commodities	7,000,000	7,000,000	1,008,009	5,991,991
Contractual services				
Engineering services	1,500,000	1,500,000	1,374,478	125,522
Construction-roads	2,000,000	2,000,000	-	2,000,000
Construction-materials	500,000	500,000	-	500,000
Construction-signs	100,000	100,000	-	100,000
Construction-maintenance	3,000,000	3,000,000	2,067,862	932,138
Construction-bridges	1,000,000	1,000,000	-	1,000,000
Telephone service - cellular	12	12	-	12
Freight and cartage service	3,000	3,000	1,840	1,160
Contingency	600,000	600,000	-	600,000
Total contractual services	8,703,012	8,703,012	3,444,180	5,258,832
Capital outlay				
Right of way/easements	3,200,000	3,200,000	51,120	3,148,880
Infrastructure	70,875,621	70,875,621	8,090,717	62,784,904
Buildings and structures	2,000,000	2,000,000	-	2,000,000
Total capital outlay	76,075,621	76,075,621	8,141,837	67,933,784
Total expenditures	91,997,603	91,997,603	12,812,060	79,185,543
Excess (deficiency) of revenues over expenditures	(67,780,361)	(67,780,361)	11,804,633	79,584,994

(Continued)

County Motor Fuel Tax Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Other financing uses				
Transfers out	$ (3,000,000)	$ (3,000,000)	$ (2,992,845)	$ 7,155
Net change in fund balance	$ (70,780,361)	$ (70,780,361)	8,811,788	$ 79,592,149
Fund balance at beginning of year			95,213,777	
Fund balance at end of year			$ 104,025,565	

American Rescue Plan Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	$ -	$ 67,000,000	$ -	$ (67,000,000)
Investment income	-	-	(216,160)	(216,160)
Total revenues	-	67,000,000	(216,160)	(67,216,160)
Expenditures				
Health and welfare				
Contractual services				
Contingency	-	67,000,000	-	67,000,000
Net change in fund balance	$ -	$ -	(216,160)	$ (216,160)
Fund balance at beginning of year			-	
Fund deficit at end of year			$ (216,160)	

Building Will Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Investment income	$ -	$ -	$ 637	$ 637
Expenditures				
General and administrative				
Capital outlay				
Buildings and structures	10,000,000	10,000,000	5,872	9,994,128
Public Safety				
Capital outlay				
Buildings and structures	-	-	(411,077)	411,077
Judicial				
Contractual services				
Employee parking reimbursement	-	-	4,000	(4,000)
Capital outlay				
Buildings and structures	-	-	1,535,897	(1,535,897)
Total judicial	-	-	1,539,897	(1,539,897)
Health and welfare				
Capital outlay				
Buildings and structures	-	-	(79,351)	79,351
Total expenditures	10,000,000	10,000,000	1,055,341	8,944,659
Net change in fund balance	$ (10,000,000)	$ (10,000,000)	(1,054,704)	$ 8,945,296
Fund balance at beginning of year			1,054,704	
Fund balance at end of year			$ -	

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.

Laraway Communications Consolidated Dispatch Center Fund – To account for the funds collected from the 31 participating agencies to be used for consolidated dispatch services.

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

Cannabis Retailers Tax Fund – To account for funds collected from the State of Illinois Cannabis Retailers Tax and the County Option Cannabis Retailers Tax to be used to fund crime prevention programs, training, and enforcement and prevention efforts related to the illegal cannabis market and driving under the influence of cannabis.

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

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

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 Engineer.

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.

County Option Motor Fuel Tax Fund – To account for funds collected from the County Option Motor Fuel Tax to be used for the maintenance and improvement of county roads.

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

Public Defender Automation Fund – To account for the funds collected by the public defender to be used in automating the public defender's department.

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

Sheriff's DOJ Federal Forfeiture Fund – To account for funds received for assistance in federal forfeiture cases.

Sheriff's DOT Federal Forfeiture Fund – To account for funds received for assistance in federal forfeiture cases.

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

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

Sheriff's Pre-Adjudicated Forfeiture Fund – To account for forfeiture funds received and disbursed related to drug prosecution.

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 grants used for upgrading communications and warning devices for disaster training.

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 in automating the clerk's department.

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

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.

Veteran's 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 and maintenance of a 911 emergency telephone system.

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

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 Grants 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.

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

Emergency Rental Assistance Fund – To account for the federal funding for Emergency Rental Assistance 1, established through the Consolidated Appropriation Act, 2021 and Emergency Rental Assistance 2, established through the American Rescue Plan Act of 2021. These federal funds are used to provide assistance to eligible households through existing or newly created rental assistance programs.

DEBT SERVICE FUNDS

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.

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 2015A refunded G.O. ADF 2006 and 2008 bonds.

Building Will Debt Service Fund - 2016 – To account for all payments of principal and interest due on the County's series 2016 bonds.

Building Will Debt Service Fund - 2019 – To account for all payments of principal and interest due on the County's series 2019 bonds.

Refunded Bonds Debt Service Fund - 2020 – To account for all payments of principal and interest due on the County's series 2020 refunded G.O. ADF 2005 bonds and the series 2016 Building Will G.O.bonds.

Renewable Energy Facility Debt Service Fund – 2021A – To account for all payments of principal and interest due on the County's series 2021A 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.

Facilities Capital Equipment Replacement Fund – To account for various improvements made to County buildings.

Renewable Energy Fund – To account for the receipt and disbursement of bond proceeds to be used for the construction of a renewable natural gas facility

Will County, Illinois

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2021

	Sunny Hill Sanitarium Fund	Health Fund	Animal Control Fund	Laraway Communications Consolidated Dispatch Center Fund
Assets				
Cash and cash equivalents	$ 1,583,524	$ 7,014,487	$ 1,243,155	$ 4,510,413
Investments	206,882	6,000,000	522,767	-
Restricted cash and cash equivalents	-	-	-	-
Accrued interest	-	-	1,276	-
Property tax receivable, net	36,896	570,578	-	-
Property tax receivable-2021	646,001	10,001,059	-	-
Accounts receivable	225	1,261,036	30,034	-
Due from other funds	-	-	-	581,167
Due from other governmental agencies	-	3,650,342	-	618,668
Prepaid items	-	-	-	-
TOTAL ASSETS	$ 2,473,528	$ 28,497,502	$ 1,797,232	$ 5,710,248
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	$ 32,317	$ 1,776,130	$ 52,737	$ 52,422
Retainage payable	-	-	-	-
Salaries payable	9,053	1,214,925	11,655	141,881
Other current liabilities	1,823	-	-	-
Unearned revenue	-	633,152	-	-
Due to other funds	-	2,286,824	200	372,252
Total liabilities	43,193	5,911,031	64,592	566,555
Deferred inflows of resources				
Unavailable revenue	-	3,793,370	8	29,039
Property taxes levied for future periods	646,001	10,001,059	-	-
Total deferred inflows of resources	646,001	13,794,429	8	29,039
Fund balances				
Nonspendable	-	-	-	-
Restricted	1,033,014	-	-	-
Committed	746,527	5,216,586	690,800	3,944,968
Assigned	4,793	3,575,456	1,041,832	1,169,686
Unassigned (deficit)	-	-	-	-
Total fund balances	1,784,334	8,792,042	1,732,632	5,114,654
TOTAL LIABILITES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 2,473,528	$ 28,497,502	$ 1,797,232	$ 5,710,248

Special Revenue Funds

Geographical Information System Fund	Cannabis Retailers Tax Fund	Highway Fund	RTA Tax Revenue Fund	Township Motor Fuel Tax Fund	Bridge Fund	Federal Matching Tax Fund
$ 1,165,134	$ 1,601,706	$ 5,319,603	$ 4,832,324	$ 1,423,738	$ 1,387,439	$ 171,202
55,131	-	-	-	4,247,601	-	-
-	-	80,874	-	-	-	-
135	-	-	-	10,365	-	-
-	-	401,908	-	-	36,896	3,953
-	-	7,034,237	-	-	646,001	71,778
11,743	-	67,749	-	6,360	-	-
1,403	-	821,598	135,000	-	-	-
-	314,909	-	8,549,207	357,435	-	-
-	-	-	-	-	-	-
$ 1,233,546	$ 1,916,615	$ 13,725,969	$ 13,516,531	$ 6,045,499	$ 2,070,336	$ 246,933
$ 124,326	$ -	$ 304,650	$ 2,240,522	$ 45,078	$ 8,933	$ -
-	-	-	89,558	-	-	-
9,774	-	151,342	-	-	-	-
-	-	-	-	-	-	-
-	-	63,803	-	-	-	-
25,344	-	28,435	-	105,530	-	-
159,444	-	548,230	2,330,080	150,608	8,933	-
1	99,569	1,075	2,968,318	63	-	-
-	-	7,034,237	-	-	646,001	71,778
1	99,569	7,035,312	2,968,318	63	646,001	71,778
-	-	-	-	-	-	-
-	1,816,616	-	8,218,133	1,781,971	1,346,902	69,153
954,765	-	5,879,377	-	1,007,101	12,513	-
119,336	430	263,050	-	3,105,756	55,987	106,002
-	-	-	-	-	-	-
1,074,101	1,817,046	6,142,427	8,218,133	5,894,828	1,415,402	175,155
$ 1,233,546	$ 1,916,615	$ 13,725,969	$ 13,516,531	$ 6,045,499	$ 2,070,336	$ 246,933

(Continued)

Will County, Illinois

Nonmajor Governmental Funds
Combining Balance Sheet (Continued)
November 30, 2021

	County Option Motor Fuel Tax Fund	Circuit Court Automation Fund	Alimony and Child Support Fund	Court Document Storage Fund
Assets				
Cash and cash equivalents	$ 12,678,796	$ 421,670	$ 219,529	$ 1,893,355
Investments	8,075,778	3,357,422	19,467	-
Restricted cash and cash equivalents	-	-	-	-
Accrued interest	17,786	8,193	48	-
Property tax receivable, net	-	-	-	-
Property tax receivable-2018	-	-	-	-
Accounts receivable	-	83,093	-	82,752
Due from other funds	-	-	-	-
Due from other governmental agencies	4,068,824	-	-	-
Prepaid items	-	880	-	-
TOTAL ASSETS	$ 24,841,184	$ 3,871,258	$ 239,044	$ 1,976,107
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	$ 613,520	$ 92,982	$ -	$ 206,626
Retainage payable	-	-	-	-
Salaries payable	-	5,059	377	2,828
Other current liabilities	-	-	-	-
Unearned revenue	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	613,520	98,041	377	209,454
Deferred inflows of resources				
Unavailable revenue	1,348,020	50	-	-
Property taxes levied for future periods	-	-	-	-
Total deferred inflows of resources	1,348,020	50	-	-
Fund balances				
Nonspendable	-	880	-	-
Restricted	22,867,383	-	-	-
Committed	-	2,079,590	162,425	1,735,592
Assigned	12,261	1,692,697	76,242	31,061
Unassigned (deficit)	-	-	-	-
Total fund balances	22,879,644	3,773,167	238,667	1,766,653
TOTAL LIABILITES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 24,841,184	$ 3,871,258	$ 239,044	$ 1,976,107

Special Revenue Funds (Continued)

Circuit Clerk Operations and Administrative Fund	Circuit Clerk Electronic Citation Fund	Circuit Court CASA Fund	Public Defender Automation Fund	State's Attorney Automation Fund	State's Attorney Money Laundering Fund	State's Attorney State Drug Forfeiture Fund
$ 947,292	$ 540,273	$ 11,218	$ 26,384	$ 41,583	$ 527,390	$ 524,255
74,071	140,267	-	-	23,601	-	-
-	-	-	-	-	-	-
181	342	-	-	58	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
40,028	23,549	2,335	1,239	1,844	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 1,061,572	$ 704,431	$ 13,553	$ 27,623	$ 67,086	$ 527,390	$ 524,255
$ -	$ -	$ 12,721	$ -	$ 25,259	$ 6,000	$ 9,000
-	-	-	-	-	-	-
2,347	503	-	-	-	2,180	-
-	-	-	-	-	-	2,999
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,347	503	12,721	-	25,259	8,180	11,999
1	2	-	-	-	-	-
-	-	-	-	-	-	-
1	2	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	422,743	447,738
1,022,655	671,762	744	27,582	34,379	78,607	58,720
36,569	32,164	88	41	7,448	17,860	5,798
-	-	-	-	-	-	-
1,059,224	703,926	832	27,623	41,827	519,210	512,256
$ 1,061,572	$ 704,431	$ 13,553	$ 27,623	$ 67,086	$ 527,390	$ 524,255

(Continued)

Will County, Illinois

Nonmajor Governmental Funds
Combining Balance Sheet (Continued)
November 30, 2021

	State's Attorney Federal Drug Forfeiture Fund	State's Attorney Drug Prosecution Fund	Law Library Fund	Probation Services Fund
Assets				
Cash and cash equivalents	$ 48,381	$ 601,866	$ 1,468,578	$ 2,218,132
Investments	-	519,623	299,612	2,973,778
Restricted cash and cash equivalents	-	-	-	-
Accrued interest	-	1,268	-	-
Property tax receivable, net	-	-	-	-
Property tax receivable-2021	-	-	-	-
Accounts receivable	-	44,088	26,380	39,234
Due from other funds	-	-	-	31
Due from other governmental agencies	-	72,712	-	-
Prepaid items	-	-	-	-
TOTAL ASSETS	$ 48,381	$ 1,239,557	$ 1,794,570	$ 5,231,175
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	$ -	$ 61,275	$ 31,304	$ 176,979
Retainage payable	-	-	-	-
Salaries payable	-	9,188	4,089	-
Other current liabilities	-	-	32,258	-
Unearned revenue	-	72,712	7,655	-
Due to other funds	-	8	-	192,578
Total liabilities	-	143,183	75,306	369,557
Deferred inflows of resources				
Unavailable revenue	21,992	8	-	-
Property taxes levied for future periods	-	-	-	-
Total deferred inflows of resources	21,992	8	-	-
Fund balances				
Nonspendable	-	-	-	-
Restricted	25,609	-	-	-
Committed	-	859,482	1,711,666	4,859,751
Assigned	780	236,884	7,598	1,867
Unassigned (deficit)	-	-	-	-
Total fund balances	26,389	1,096,366	1,719,264	4,861,618
TOTAL LIABILITES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 48,381	$ 1,239,557	$ 1,794,570	$ 5,231,175

Special Revenue Funds (Continued)

Children's Advocacy Center Fund	Child Exchange Center Fund	Juvenile Drug Court Fund	Off Duty Assignment Fund	Sheriff's Weight Scale Fund	Sheriff's Restricted Fund	Arrestee's Medical Cost Fund
$ 122,237	$ 1,385,715	$ 2,172	$ 187,789	$ 555,134	$ 3,579,630	$ 117,395
-	287,879	417	-	217,452	545,608	7,412
-	-	-	-	-	-	-
-	-	-	-	-	1,331	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
6,736	-	-	46,181	13,214	173,065	1,865
-	-	-	-	-	-	-
160,332	-	-	-	-	250	-
-	-	-	-	2,063	-	-
$ 289,305	$ 1,673,594	$ 2,589	$ 233,970	$ 787,863	$ 4,299,884	$ 126,672
$ 40,888	$ -	$ -	$ -	$ 3,780	$ 66,156	$ -
-	-	-	-	-	-	-
8,546	-	-	18,182	18,586	-	-
-	-	-	-	-	-	-
37,081	-	-	-	-	-	-
60,965	-	-	141,817	76,642	-	-
147,480	-	-	159,999	99,008	66,156	-
164,316	-	-	-	-	8	-
-	-	-	-	-	-	-
164,316	-	-	-	-	8	-
-	-	-	-	2,063	-	-
-	-	2,563	-	-	-	-
-	1,668,918	26	69,192	496,022	1,335,462	126,672
-	4,676	-	4,779	190,770	2,898,258	-
(22,491)	-	-	-	-	-	-
(22,491)	1,673,594	2,589	73,971	688,855	4,233,720	126,672
$ 289,305	$ 1,673,594	$ 2,589	$ 233,970	$ 787,863	$ 4,299,884	$ 126,672

(Continued)

Will County, Illinois

Nonmajor Governmental Funds
Combining Balance Sheet (Continued)
November 30, 2021

	Sheriff's Traffic Control Fund	Sheriff's DOJ Federal Forfeiture Fund	Sheriff's DOT Federal Forfeiture Fund	Sheriff's State Money Laundering Fund
Assets				
Cash and cash equivalents	$ 39,645	$ 74,024	$ 1,245,671	$ 214,405
Investments	-	-	-	-
Restricted cash and cash equivalents	-	-	-	183,679
Accrued interest	-	-	-	-
Property tax receivable, net	-	-	-	-
Property tax receivable-2021	-	-	-	-
Accounts receivable	2,863	-	5,937	-
Due from other funds	-	-	-	-
Due from other governmental agencies	-	-	-	-
Prepaid items	-	-	-	-
TOTAL ASSETS	$ 42,508	$ 74,024	$ 1,251,608	$ 398,084
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	$ -	$ 60,211	$ -	$ -
Retainage payable	-	-	-	-
Salaries payable	-	-	-	-
Other current liabilities	-	-	-	-
Unearned revenue	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	-	60,211	-	-
Deferred inflows of resources				
Unavailable revenue	-	-	-	-
Property taxes levied for future periods	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances				
Nonspendable	-	-	-	-
Restricted	-	13,813	1,251,608	398,084
Committed	42,508	-	-	-
Assigned	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances	42,508	13,813	1,251,608	398,084
TOTAL LIABILITES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 42,508	$ 74,024	$ 1,251,608	$ 398,084

Special Revenue Funds (Continued)

Sheriff's State Drug Forfeiture Fund	Sheriff's Pre-Adjudicated Forfeiture Fund	Foreclosure Mediation Fund	Illinois Department of Nuclear Safety Fund	EMA Warning and Training Fund	ARPM Relief Program Fund	County Clerk Assignment Automation Fund
$ 231,290	$ 38,217	$ 251,639	$ 172,421	$ 101,848	$ 96,806	$ 29,702
-	-	52,322	56,779	39,795	-	5,819
-	-	-	-	-	-	-
-	-	-	139	97	-	15
-	-	-	-	-	-	-
-	-	-	-	-	-	-
7,890	-	3,300	-	-	-	-
-	-	-	-	-	-	-
-	-	-	31,571	150,575	-	-
-	-	-	-	-	-	-
$ 239,180	$ 38,217	$ 307,261	$ 260,910	$ 292,315	$ 96,806	$ 35,536
$ -	$ -	$ 2,701	$ 3,445	$ 31,193	$ -	$ -
-	-	-	-	-	-	-
-	-	-	196	202	-	-
-	-	-	-	-	-	-
-	-	-	32,284	-	-	-
-	-	-	-	3,369	-	-
-	-	2,701	35,925	34,764	-	-
-	-	-	1	33,089	-	-
-	-	-	-	-	-	-
-	-	-	1	33,089	-	-
-	-	-	-	-	-	-
239,180	38,217	-	220,908	126,135	96,806	-
-	-	304,560	-	-	-	33,086
-	-	-	4,076	98,327	-	2,450
-	-	-	-	-	-	-
239,180	38,217	304,560	224,984	224,462	96,806	35,536
$ 239,180	$ 38,217	$ 307,261	$ 260,910	$ 292,315	$ 96,806	$ 35,536

(Continued)

Will County, Illinois

Nonmajor Governmental Funds
Combining Balance Sheet (Continued)
November 30, 2021

	County Clerk Document Storage Fund	Treasurer's Automation Fund	Recorder's Automation Fund	County Owned Parking Facility Fund
Assets				
Cash and cash equivalents	$ 432,748	$ 189,260	$ 1,651,467	$ 1,252,967
Investments	50,738	94,821	184,382	344,321
Restricted cash and cash equivalents	-	-	-	-
Accrued interest	124	231	450	-
Property tax receivable, net	-	-	-	-
Property tax receivable-2021	-	-	-	-
Accounts receivable	406	131,062	42,550	1,335
Due from other funds	-	-	829	-
Due from other governmental agencies	-	-	-	-
Prepaid items	-	-	-	-
TOTAL ASSETS	$ 484,016	$ 415,374	$ 1,879,678	$ 1,598,623
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	$ -	$ 11,049	$ 52,840	$ 10,808
Retainage payable	-	-	-	-
Salaries payable	-	445	7,819	-
Other current liabilities	-	-	-	-
Unearned revenue	-	-	-	-
Due to other funds	-	-	66,000	-
Total liabilities	-	11,494	126,659	10,808
Deferred inflows of resources				
Unavailable revenue	1	1	3	-
Property taxes levied for future periods	-	-	-	-
Total deferred inflows of resources	1	1	3	-
Fund balances				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	445,660	53,492	1,288,893	1,585,446
Assigned	38,355	350,387	464,123	2,369
Unassigned (deficit)	-	-	-	-
Total fund balances	484,015	403,879	1,753,016	1,587,815
TOTAL LIABILITES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 484,016	$ 415,374	$ 1,879,678	$ 1,598,623

Special Revenue Funds (Continued)

Veteran's Assistance Commission Fund	911 Emergency Fund	Solid Waste Management Fund	Foreclosure Settlement Program Fund	Community Development Block Grants Fund	Community Development Home Program Fund	Local Law Enforcement Block Grant Fund
$ 189,508	$ 6,184,455	$ 661,671	$ 1,316	$ 204,636	$ 77,611	$ 987
-	5,006,927	1,886,897	-	-	-	-
-	-	-	-	-	-	-
-	12,218	4,605	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	2,474,958	355,911	-	-	-	-
44,514	-	-	-	-	-	-
29,397	48,280	-	-	688,160	233,485	-
-	297,397	-	-	-	-	-
$ 263,419	$ 14,024,235	$ 2,909,084	$ 1,316	$ 892,796	$ 311,096	$ 987
$ 32,425	$ 894,917	$ 86,917	$ -	$ 584,373	$ 200,781	$ -
-	-	-	-	-	-	-
5,996	15,533	5,512	-	3,597	1,152	-
-	-	-	-	-	-	-
68,784	1,108	-	-	188,079	-	-
153	580,875	124,155	-	47,973	-	-
107,358	1,492,433	216,584	-	824,022	201,933	-
-	809,324	28	-	-	-	-
-	-	-	-	-	-	-
-	809,324	28	-	-	-	-
-	297,397	-	-	-	-	-
-	-	-	1,316	68,774	109,163	987
-	10,349,602	-	-	-	-	-
156,061	1,075,479	2,692,472	-	-	-	-
-	-	-	-	-	-	-
156,061	11,722,478	2,692,472	1,316	68,774	109,163	987
$ 263,419	$ 14,024,235	$ 2,909,084	$ 1,316	$ 892,796	$ 311,096	$ 987

(Continued)

Will County, Illinois

Nonmajor Governmental Funds
Combining Balance Sheet (Continued)
November 30, 2021

	Special Revenue Funds (Continued)			
	Workforce Development Fund	Workforce Services Fund	Neighborhood Stabilization Fund	Emergency Rental Assistance Fund
Assets				
Cash and cash equivalents	$ 11,966	$ 117,918	$ 188,859	$ 6,497,330
Investments	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
Accrued interest	-	-	-	-
Property tax receivable, net	-	-	-	-
Property tax receivable-2021	-	-	-	-
Accounts receivable	-	-	-	8,882
Due from other funds	-	-	-	-
Due from other governmental agencies	-	48,876	-	-
Prepaid items	-	-	-	-
TOTAL ASSETS	$ 11,966	$ 166,794	$ 188,859	$ 6,506,212
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	$ 975	$ 330,601	$ -	$ 20,000
Retainage payable	-	-	-	-
Salaries payable	2,235	26,158	4,955	-
Other current liabilities	-	-	-	-
Unearned revenue	-	-	-	6,480,388
Due to other funds	3,669	100,494	-	-
Total liabilities	6,879	457,253	4,955	6,500,388
Deferred inflows of resources				
Unavailable revenue	-	-	-	-
Property taxes levied for future periods	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances				
Nonspendable	-	-	-	-
Restricted	5,087	-	183,904	3,973
Committed	-	-	-	1,851
Assigned	-	-	-	-
Unassigned (deficit)	-	(290,459)	-	-
Total fund balances	5,087	(290,459)	183,904	5,824
TOTAL LIABILITES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 11,966	$ 166,794	$ 188,859	$ 6,506,212

Total All Nonmajor Special Revenue Funds	Debt Service Funds: Clearview Debt Service Fund	Road Improvement Debt Service Fund - 2010	Refunded Adult Detention Facility Debt Service Fund - 2012	Refunded Adult Detention Facility Debt Service Fund - 2014	Refunded Adult Detention Facility Debt Service Fund - 2015	Refunded Bonds Debt Service Fund - 2020
$ 78,529,866	$ 81,810	$ 3,721,143	$ 2,536,815	$ 1,845,112	$ 43,465	$ 1,881,890
35,297,569	66,591	5,652,294	314,246	-	625,073	4,353,436
264,553	-	-	-	-	-	-
58,862	163	13,792	767	-	1,525	7,736
1,050,231	9,649	-	-	-	-	-
18,399,076	67,153	-	-	-	-	-
4,997,844	-	-	-	-	-	-
1,584,542	-	-	-	-	-	-
19,023,023	-	-	-	-	-	-
300,340	-	-	-	-	-	-
$ 159,505,906	$ 225,366	$ 9,387,229	$ 2,851,828	$ 1,845,112	$ 670,063	$ 6,243,062
$ 8,306,841	$ -	$ 500	$ 550	$ -	$ -	$ -
89,558	-	-	-	-	-	-
1,684,315	-	-	-	-	-	-
37,080	-	-	-	-	-	-
7,585,046	-	-	-	-	-	-
4,217,283	-	-	-	-	-	-
21,920,123	-	500	550	-	-	-
9,268,287	1	83	5	-	9	20
18,399,076	67,153	-	-	-	-	-
27,667,363	67,154	83	5	-	9	20
300,340	-	-	-	-	-	-
40,789,780	158,212	9,386,646	2,851,273	1,845,112	670,054	6,243,042
49,556,982	-	-	-	-	-	-
19,584,268	-	-	-	-	-	-
(312,950)	-	-	-	-	-	-
109,918,420	158,212	9,386,646	2,851,273	1,845,112	670,054	6,243,042
$ 159,505,906	$ 225,366	$ 9,387,229	$ 2,851,828	$ 1,845,112	$ 670,063	$ 6,243,062

(Continued)

Will County, Illinois

Nonmajor Governmental Funds
Combining Balance Sheet (Continued)
November 30, 2021

	Debt Service Funds (Continued)				
	Building Will Debt Service Fund - 2016	Building Will Debt Service Fund - 2019	Renewable Energy Facility Debt Service Fund - 2021A	Total All Nonmajor Debt Service Funds	Community Health Center Fund
Assets					
Cash and cash equivalents	$ 56,099	$ 3,573,841	$ 759,997	$ 14,500,172	$ 51
Investments	2,992,822	1,503,495	997,607	16,505,564	-
Restricted cash and cash equivalents	-	-	-	-	-
Accrued interest	7,304	3,669	2,435	37,391	-
Property tax receivable, net	-	-	-	9,649	-
Property tax receivable-2021	-	-	-	67,153	-
Accounts receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governmental agencies	-	-	-	-	-
Prepaid items	-	-	-	-	-
TOTAL ASSETS	$ 3,056,225	$ 5,081,005	$ 1,760,039	$ 31,119,929	$ 51
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities					
Accounts payable	$ -	$ -	$ -	$ 1,050	$ -
Retainage payable	-	-	-	-	-
Salaries payable	-	-	-	-	-
Other current liabilities	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	-	-	-	1,050	-
Deferred inflows of resources					
Unavailable revenue	44	22	15	199	-
Property taxes levied for future periods	-	-	-	67,153	-
Total deferred inflows of resources	44	22	15	67,352	-
Fund balances					
Nonspendable	-	-	-	-	-
Restricted	3,056,181	5,080,983	1,760,024	31,051,527	-
Committed	-	-	-	-	51
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balances	3,056,181	5,080,983	1,760,024	31,051,527	51
TOTAL LIABILITES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 3,056,225	$ 5,081,005	$ 1,760,039	$ 31,119,929	$ 51

Capital Projects Funds						
Capital Improvement/ Repair Fund	Judicial Facility Fee Fund	Vehicle Replacement Fund	Facilities Capital Equipment Replacement Fund	Renewable Energy Facility 2021A Bond Proceeds Fund	Total All Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
$ 6,916,351	$ 752,732	$ 231,079	$ 679,172	$ 31,498,457	$ 40,077,842	$ 133,107,880
4,867,982	2,500,602	-	1,980,775	-	9,349,359	61,152,492
-	-	-	-	-	-	264,553
11,879	6,102	-	2,919	-	20,900	117,153
-	-	-	-	-	-	1,059,880
-	-	-	-	-	-	18,466,229
73,896	99,038	14,450	18,563	-	205,947	5,203,791
300,000	-	-	72,252	-	372,252	1,956,794
-	-	-	-	-	-	19,023,023
490	-	982,525	-	-	983,015	1,283,355
$ 12,170,598	$ 3,358,474	$ 1,228,054	$ 2,753,681	$ 31,498,457	$ 51,009,315	$ 241,635,150
$ 250,544	$ -	$ 982,525	$ 10,000	$ 5,436,671	$ 6,679,740	$ 14,987,631
-	-	-	-	2,174,876	2,174,876	2,264,434
-	-	-	-	-	-	1,684,315
-	-	-	-	-	-	37,080
-	-	-	-	-	-	7,585,046
-	-	-	-	-	-	4,217,283
250,544	-	982,525	10,000	7,611,547	8,854,616	30,775,789
72	37	-	13,258	-	13,367	9,281,853
-	-	-	-	-	-	18,466,229
72	37	-	13,258	-	13,367	27,748,082
490	-	982,525	-	-	983,015	1,283,355
-	-	-	-	-	-	71,841,307
11,919,492	3,303,734	-	2,725,479	23,886,910	41,835,666	91,392,648
-	54,703	-	4,944	-	59,647	19,643,915
-	-	(736,996)	-	-	(736,996)	(1,049,946)
11,919,982	3,358,437	245,529	2,730,423	23,886,910	42,141,332	183,111,279
$ 12,170,598	$ 3,358,474	$ 1,228,054	$ 2,753,681	$ 31,498,457	$ 51,009,315	$ 241,635,150

Will County, Illinois

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended November 30, 2021

	Sunny Hill Sanitarium Fund	Health Fund	Animal Control Fund	Laraway Communications Consolidated Dispatch Center Fund
Revenues				
Property taxes	$ 645,464	$ 9,981,562	$ -	$ -
Licenses and permits	-	1,912,184	-	-
Intergovernmental	-	15,873,818	-	-
Charges for services	9,524	8,678,481	1,445,939	4,628,080
Fines and forfeitures	-	-	5,217	-
Investment income	-	-	(6,182)	1,673
Miscellaneous revenues	439	217,683	-	289,551
Total revenues	655,427	36,663,728	1,444,974	4,919,304
Expenditures				
Current				
General and administrative	-	-	-	-
Public safety	-	-	1,255,828	5,721,719
Judicial	-	-	-	-
Health and welfare	600,299	36,541,405	-	-
Highway and roads	-	-	-	-
Debt service - principal	-	-	-	-
Debt service - interest and fiscal charges	-	-	-	-
Debt service - bond issuance costs	-	-	-	-
Capital outlay	-	177,324	411,077	-
Total expenditures	600,299	36,718,729	1,666,905	5,721,719
Excess (deficiency) of revenues over expenditures	55,128	(55,001)	(221,931)	(802,415)
Other financing sources (uses)				
Transfers in	-	91,728	-	1,751,371
Debt issuance	-	-	-	-
Refunding bonds issued	-	-	-	-
Premium on bonds sold	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Transfers out	-	-	-	(72,252)
Total other financing sources (uses)	-	91,728	-	1,679,119
Net change in fund balances	55,128	36,727	(221,931)	876,704
Fund balance (deficit) at beginning of year	1,729,206	8,755,315	1,954,563	4,237,950
Fund balance (deficit) at end of year	$ 1,784,334	$ 8,792,042	$ 1,732,632	$ 5,114,654

Special Revenue Funds						
Geographical Information System Fund	Cannabis Retailers Tax Fund	Highway Fund	RTA Tax Revenue Fund	Township Motor Fuel Tax Fund	Bridge Fund	Federal Matching Tax Fund
$ -	$ -	$ 7,030,883	$ -	$ -	$ 645,458	$ 69,153
-	-	461,745	-	-	-	-
-	1,347,205	-	32,760,010	3,217,604	-	-
2,322,430	-	281,935	-	-	-	-
-	-	-	-	-	-	-
205	374	-	-	(8,756)	-	-
-	-	1,247	-	66,375	3,633	-
2,322,635	1,347,579	7,775,810	32,760,010	3,275,223	649,091	69,153
1,736,759	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	8,861,458	982,000	2,638,551	237,761	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	678,931	12,116,877	-	-	-
1,736,759	-	9,540,389	13,098,877	2,638,551	237,761	-
585,876	1,347,579	(1,764,579)	19,661,133	636,672	411,330	69,153
-	-	2,992,845	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	(14,745,000)	-	-	-
-	-	2,992,845	(14,745,000)	-	-	-
585,876	1,347,579	1,228,266	4,916,133	636,672	411,330	69,153
488,225	469,467	4,914,161	3,302,000	5,258,156	1,004,072	106,002
$ 1,074,101	$ 1,817,046	$ 6,142,427	$ 8,218,133	$ 5,894,828	$ 1,415,402	$ 175,155

(Continued)

Will County, Illinois

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Year Ended November 30, 2021

	County Option Motor Fuel Tax Fund	Circuit Court Automation Fund	Alimony and Child Support Fund	Court Document Storage Fund
Revenues				
Property taxes	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	15,904,447	-	18,774	-
Charges for services	-	1,255,582	102,472	1,227,426
Fines and forfeitures	-	-	-	-
Investment income	5,146	(11,268)	26	1,995
Miscellaneous revenues	-	-	-	-
Total revenues	15,909,593	1,244,314	121,272	1,229,421
Expenditures				
Current				
General and administrative	-	-	-	-
Public safety	-	-	-	-
Judicial	-	1,183,598	109,746	830,752
Health and welfare	-	-	-	-
Highway and roads	74,554	-	-	-
Debt service - principal	-	-	-	-
Debt service - interest and fiscal charges	-	-	-	-
Debt service - bond issuance costs	-	-	-	-
Capital outlay	3,964,852	12,370	-	-
Total expenditures	4,039,406	1,195,968	109,746	830,752
Excess (deficiency) of revenues over expenditures	11,870,187	48,346	11,526	398,669
Other financing sources (uses)				
Transfers in	-	-	-	-
Debt issuance	-	-	-	-
Refunding bonds issued	-	-	-	-
Premium on bonds sold	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Transfers out	-	(600,000)	-	-
Total other financing sources (uses)	-	(600,000)	-	-
Net change in fund balances	11,870,187	(551,654)	11,526	398,669
Fund balance (deficit) at beginning of year	11,009,457	4,324,821	227,141	1,367,984
Fund balance (deficit) at end of year	$ 22,879,644	$ 3,773,167	$ 238,667	$ 1,766,653

Special Revenue Funds (Continued)

Circuit Clerk Operations and Administrative Fund	Circuit Clerk Electronic Citation Fund	Circuit Court CASA Fund	Public Defender Automation Fund	State's Attorney Automation Fund	State's Attorney Money Laundering Fund	State's Attorney State Drug Forfeiture Fund
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
-	-	-	-	-	200,675	-
632,764	338,246	30,537	15,062	26,097	-	-
-	-	-	-	-	-	239,171
147	(202)	1	11	(60)	227	227
-	-	-	-	-	-	-
632,911	338,044	30,538	15,073	26,037	200,902	239,398
-	-	-	-	-	-	-
-	-	-	-	-	-	-
354,210	162,268	30,537	-	39,035	95,939	45,153
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	11,567	-	-
354,210	162,268	30,537	-	50,602	95,939	45,153
278,701	175,776	1	15,073	(24,565)	104,963	194,245
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
278,701	175,776	1	15,073	(24,565)	104,963	194,245
780,523	528,150	831	12,550	66,392	414,247	318,011
$ 1,059,224	$ 703,926	$ 832	$ 27,623	$ 41,827	$ 519,210	$ 512,256

(Continued)

Will County, Illinois

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Year Ended November 30, 2021

	State's Attorney Federal Drug Forfeiture Fund	State's Attorney Drug Prosecution Fund	Law Library Fund	Probation Services Fund
Revenues				
Property taxes	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	25,606	748,868	2,345	-
Charges for services	-	600,313	401,500	569,883
Fines and forfeitures	-	-	-	-
Investment income	3	(1,363)	-	-
Miscellaneous revenues	-	1,813	-	-
Total revenues	25,609	1,349,631	403,845	569,883
Expenditures				
Current				
General and administrative	-	-	-	-
Public safety	-	-	-	-
Judicial	-	1,087,420	334,247	263,868
Health and welfare	-	-	-	-
Highway and roads	-	-	-	-
Debt service - principal	-	-	-	-
Debt service - interest and fiscal charges	-	-	-	-
Debt service - bond issuance costs	-	-	-	-
Capital outlay	-	21,616	-	68,772
Total expenditures	-	1,109,036	334,247	332,640
Excess (deficiency) of revenues over expenditures	25,609	240,595	69,598	237,243
Other financing sources (uses)				
Transfers in	-	-	-	-
Debt issuance	-	-	-	-
Refunding bonds issued	-	-	-	-
Premium on bonds sold	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Transfers out	-	-	-	(192,522)
Total other financing sources (uses)	-	-	-	(192,522)
Net change in fund balances	25,609	240,595	69,598	44,721
Fund balance (deficit) at beginning of year	780	855,771	1,649,666	4,816,897
Fund balance (deficit) at end of year	$ 26,389	$ 1,096,366	$ 1,719,264	$ 4,861,618

Special Revenue Funds (Continued)

Children's Advocacy Center Fund	Child Exchange Center Fund	Juvenile Drug Court Fund	Off Duty Assignment Fund	Sheriff's Weight Scale Fund	Sheriff's Restricted Fund	Arrestee's Medical Cost Fund
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
878,364	-	-	-	-	250	-
29,852	-	-	529,962	-	1,267,596	25,511
-	-	-	-	213,269	-	-
-	-	-	-	-	2,856	-
51,185	-	-	-	-	1,118,148	-
959,401	-	-	529,962	213,269	2,388,850	25,511
-	-	-	-	-	-	-
-	-	-	522,402	252,014	1,865,359	-
1,084,219	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
12,880	-	-	-	81,276	-	-
1,097,099	-	-	522,402	333,290	1,865,359	-
(137,698)	-	-	7,560	(120,021)	523,491	25,511
150,000	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
150,000	-	-	-	-	-	-
12,302	-	-	7,560	(120,021)	523,491	25,511
(34,793)	1,673,594	2,589	66,411	808,876	3,710,229	101,161
$ (22,491)	$ 1,673,594	$ 2,589	$ 73,971	$ 688,855	$ 4,233,720	$ 126,672

(Continued)

Will County, Illinois

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Year Ended November 30, 2021

	Sheriff's Traffic Control Fund	Sheriff's DOJ Federal Forfeiture Fund	Sheriff's DOT Federal Forfeiture Fund	Sheriff's State Money Laundering Fund
Revenues				
Property taxes	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	16,677	173,024	29,172
Charges for services	-	-	-	-
Fines and forfeitures	31,218	-	-	-
Investment income	-	114	601	227
Miscellaneous revenues	-	-	-	-
Total revenues	31,218	16,791	173,625	29,399
Expenditures				
Current				
General and administrative	-	-	-	-
Public safety	-	359,492	45,186	7,065
Judicial	-	-	-	-
Health and welfare	-	-	-	-
Highway and roads	-	-	-	-
Debt service - principal	-	-	-	-
Debt service - interest and fiscal charges	-	-	-	-
Debt service - bond issuance costs	-	-	-	-
Capital outlay	-	68,132	53,523	-
Total expenditures	-	427,624	98,709	7,065
Excess (deficiency) of revenues over expenditures	31,218	(410,833)	74,916	22,334
Other financing sources (uses)				
Transfers in	-	-	-	-
Debt issuance	-	-	-	-
Refunding bonds issued	-	-	-	-
Premium on bonds sold	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	31,218	(410,833)	74,916	22,334
Fund balance (deficit) at beginning of year	11,290	424,646	1,176,692	375,750
Fund balance (deficit) at end of year	$ 42,508	$ 13,813	$ 1,251,608	$ 398,084

Special Revenue Funds (Continued)

Sheriff's State Drug Forfeiture Fund	Sheriff's Pre-Adjudicated Forfeiture Fund	Foreclosure Mediation Fund	Illinois Department of Nuclear Safety Fund	EMA Warning and Training Fund	ARPM Relief Program Fund	County Clerk Assignment Automation Fund
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
41,579	37,952	-	65,502	210,996	-	-
-	-	34,950	-	-	-	10,520
-	-	-	-	-	-	-
85	11	-	(89)	(93)	-	(7)
-	-	-	140	12,268	-	-
41,664	37,963	34,950	65,553	223,171	-	10,513
-	-	-	-	-	-	1,416
25,000	82,607	-	44,932	129,648	-	-
-	-	30,900	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	3,236	-	-
25,000	82,607	30,900	44,932	132,884	-	1,416
16,664	(44,644)	4,050	20,621	90,287	-	9,097
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
16,664	(44,644)	4,050	20,621	90,287	-	9,097
222,516	82,861	300,510	204,363	134,175	96,806	26,439
$ 239,180	$ 38,217	$ 304,560	$ 224,984	$ 224,462	$ 96,806	$ 35,536

(Continued)

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Year Ended November 30, 2021

	County Clerk Document Storage Fund	Treasurer's Automation Fund	Recorder's Automation Fund	County Owned Parking Facility Fund
Revenues				
Property taxes	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	72,738	144,526	1,647,655	133,726
Fines and forfeitures	-	-	-	-
Investment income	72	(213)	507	-
Miscellaneous revenues	-	23,740	175	-
Total revenues	72,810	168,053	1,648,337	133,726
Expenditures				
Current				
General and administrative	5,273	136,308	1,269,003	65,844
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	5,273	136,308	1,269,003	65,844
Excess (deficiency) of revenues over expenditures	67,537	31,745	379,334	67,882
Other financing sources (uses)				
Transfers in	-	-	-	-
Debt issuance	-	-	-	-
Refunding bonds issued	-	-	-	-
Premium on bonds sold	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Transfers out	-	-	(66,000)	(100,000)
Total other financing sources (uses)	-	-	(66,000)	(100,000)
Net change in fund balances	67,537	31,745	313,334	(32,118)
Fund balance (deficit) at beginning of year	416,478	372,134	1,439,682	1,619,933
Fund balance (deficit) at end of year	$ 484,015	$ 403,879	$ 1,753,016	$ 1,587,815

Special Revenue Funds (Continued)

Veteran's Assistance Commission Fund	911 Emergency Fund	Solid Waste Management Fund	Foreclosure Settlement Program Fund	Community Development Block Grants Fund	Community Development Home Program Fund	Local Law Enforcement Block Grant Fund
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
126,591	47,172	253,635	-	4,210,967	1,138,009	-
-	9,941,389	1,862,803	-	-	-	-
-	-	-	-	-	-	-
-	(4,065)	(10,697)	-	-	-	-
-	85,296	10	-	-	-	-
126,591	10,069,792	2,105,751	-	4,210,967	1,138,009	-
-	-	-	-	-	-	-
-	5,632,443	-	-	-	-	-
-	-	-	-	-	-	-
1,469,262	-	1,941,043	-	4,091,925	820,696	-
-	-	-	-	-	-	-
-	429,026	-	-	-	-	-
-	34,276	-	-	-	-	-
-	-	-	-	-	-	-
37,535	593,764	-	-	-	-	-
1,506,797	6,689,509	1,941,043	-	4,091,925	820,696	-
(1,380,206)	3,380,283	164,708	-	119,042	317,313	-
1,346,360	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	(160,000)	(2,641,585)	-	-	-	-
1,346,360	(160,000)	(2,641,585)	-	-	-	-
(33,846)	3,220,283	(2,476,877)	-	119,042	317,313	-
189,907	8,502,195	5,169,349	1,316	(50,268)	(208,150)	987
$ 156,061	$ 11,722,478	$ 2,692,472	$ 1,316	$ 68,774	$ 109,163	$ 987

(Continued)

Will County, Illinois

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Year Ended November 30, 2021

	Special Revenue Funds (Continued)			
	Workforce Development Fund	Workforce Services Fund	Neighborhood Stabilization Fund	Emergency Rental Assistance Fund
Revenues				
Property taxes	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	390,000	5,608,415	-	20,475,076
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	(19)	81	-	1,851
Miscellaneous revenues	-	111,210	-	-
Total revenues	389,981	5,719,706	-	20,476,927
Expenditures				
Current				
General and administrative	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Health and welfare	412,154	5,564,588	-	20,471,103
Highway and roads	-	-	-	-
Debt service - principal	-	-	-	-
Debt service - interest and fiscal charges	-	-	-	-
Debt service - bond issuance costs	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	412,154	5,564,588	-	20,471,103
Excess (deficiency) of revenues over expenditures	(22,173)	155,118	-	5,824
Other financing sources (uses)				
Transfers in	-	-	-	-
Debt issuance	-	-	-	-
Refunding bonds issued	-	-	-	-
Premium on bonds sold	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(22,173)	155,118	-	5,824
Fund balance (deficit) at beginning of year	27,260	(445,577)	183,904	-
Fund balance (deficit) at end of year	$ 5,087	$ (290,459)	$ 183,904	$ 5,824

	Total All Nonmajor Special Revenue Funds	Clearview Debt Service Fund	Road Improvement Debt Service Fund - 2010	Refunded Adult Detention Facility Debt Service Fund - 2012	Refunded Adult Detention Facility Debt Service Fund - 2014	Refunded Adult Detention Facility Debt Service Fund - 2015	Refunded Bonds Debt Service Fund - 2020
		Debt Service Funds					
	$ 18,372,520	$ 66,927	$ -	$ -	$ -	$ -	$ -
	2,373,929	-	-	-	-	-	-
	103,802,733	-	-	-	-	-	-
	38,267,499	-	-	-	-	-	-
	488,875	-	-	-	-	-	-
	(26,574)	(174)	(13,449)	2,767	227	(1,115)	(10,960)
	1,982,913	-	-	-	-	-	-
	165,261,895	66,753	(13,449)	2,767	227	(1,115)	(10,960)
	3,214,603	-	-	-	-	-	-
	15,943,695	-	-	-	-	-	-
	5,651,892	-	-	-	-	-	-
	71,912,475	-	-	-	-	-	-
	12,794,324	-	-	-	-	-	-
	429,026	63,253	4,960,000	2,175,000	-	1,415,000	2,195,000
	34,276	3,896	3,035,158	101,100	220,200	537,950	4,751,488
	-	-	-	-	-	-	1,153,140
	18,313,732	-	-	-	-	-	-
	128,294,023	67,149	7,995,158	2,276,100	220,200	1,952,950	8,099,628
	36,967,872	(396)	(8,008,607)	(2,273,333)	(219,973)	(1,954,065)	(8,110,588)
	6,332,304	-	7,920,000	2,400,000	1,740,000	470,000	13,200,000
	-	-	-	-	-	-	-
	-	-	-	-	-	-	170,800,000
	-	-	-	-	-	-	-
	-	-	-	-	-	-	(169,646,370)
	(18,577,359)	-	-	-	-	-	-
	(12,245,055)	-	7,920,000	2,400,000	1,740,000	470,000	14,353,630
	24,722,817	(396)	(88,607)	126,667	1,520,027	(1,484,065)	6,243,042
	85,195,603	158,608	9,475,253	2,724,606	325,085	2,154,119	-
	$ 109,918,420	$ 158,212	$ 9,386,646	$ 2,851,273	$ 1,845,112	$ 670,054	$ 6,243,042

(Continued)

Will County, Illinois

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Year Ended November 30, 2021

	Debt Service Funds (Continued)			
	Building Will Debt Service Fund - 2016	Building Will Debt Service Fund - 2019	Renewable Energy Facility Debt Service Fund - 2021A	Total All Nonmajor Debt Service Funds
Revenues				
Property taxes	$ -	$ -	$ -	$ 66,927
Licenses and permits	-	-	-	-
Intergovernmental	500,000	-	-	500,000
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	(7,745)	(2,604)	174	(32,879)
Miscellaneous revenues	-	-	-	-
Total revenues	492,255	(2,604)	174	534,048
Expenditures				
Current				
General and administrative	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Health and welfare	-	-	-	-
Highway and roads	-	-	-	-
Debt service - principal	-	2,210,000	-	13,018,253
Debt service - interest and fiscal charges	727,175	2,584,825	761,735	12,723,527
Debt service - bond issuance costs	-	-	-	1,153,140
Capital outlay	-	-	-	-
Total expenditures	727,175	4,794,825	761,735	26,894,920
Excess (deficiency) of revenues over expenditures	(234,920)	(4,797,429)	(761,561)	(26,360,872)
Other financing sources (uses)				
Transfers in	960,000	5,000,000	2,521,585	34,211,585
Debt issuance	-	-	-	-
Refunding bonds issued	-	-	-	170,800,000
Premium on bonds sold	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	(169,646,370)
Transfers out	(7,100,000)	-	-	(7,100,000)
Total other financing sources (uses)	(6,140,000)	5,000,000	2,521,585	28,265,215
Net change in fund balances	(6,374,920)	202,571	1,760,024	1,904,343
Fund balance (deficit) at beginning of year	9,431,101	4,878,412	-	29,147,184
Fund balance (deficit) at end of year	$ 3,056,181	$ 5,080,983	$ 1,760,024	$ 31,051,527

Capital Projects Funds							
Community Health Center Fund	Capital Improvement/ Repair Fund	Judicial Facility Fee Fund	Vehicle Replacement Fund	Facilities Capital Equipment Replacement Fund	Renewable Energy Facility 2021A Bond Proceeds Fund	Total All Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 18,439,447
-	-	-	-	-	-	-	2,373,929
-	-	-	-	-	-	-	104,302,733
-	491,909	1,429,699	-	-	-	1,921,608	40,189,107
-	-	-	159,050	-	-	159,050	647,925
-	(7,638)	(4,846)	29	(15,931)	8,883	(19,503)	(78,956)
-	1,446,110	-	60	149,940	-	1,596,110	3,579,023
-	1,930,381	1,424,853	159,139	134,009	8,883	3,657,265	169,453,208
-	1,044,993	-	-	-	-	1,044,993	4,259,596
-	-	-	-	-	-	-	15,943,695
-	-	-	-	-	-	-	5,651,892
-	-	-	-	-	-	-	71,912,475
-	-	-	-	-	-	-	12,794,324
-	51,108	-	-	-	-	51,108	13,498,387
-	2,588	-	-	-	-	2,588	12,760,391
-	-	-	-	-	528,967	528,967	1,682,107
-	2,789,459	-	17,475	34,500	24,122,075	26,963,509	45,277,241
-	3,888,148	-	17,475	34,500	24,651,042	28,591,165	183,780,108
-	(1,957,767)	1,424,853	141,664	99,509	(24,642,159)	(24,933,900)	(14,326,900)
-	15,400,000	-	-	1,472,252	-	16,872,252	57,416,141
-	-	-	-	-	39,245,000	39,245,000	39,245,000
-	-	-	-	-	-	-	170,800,000
-	-	-	-	-	9,284,069	9,284,069	9,284,069
-	-	-	-	-	-	-	(169,646,370)
-	(525,000)	(1,300,000)	-	-	-	(1,825,000)	(27,502,359)
-	14,875,000	(1,300,000)	-	1,472,252	48,529,069	63,576,321	79,596,481
-	12,917,233	124,853	141,664	1,571,761	23,886,910	38,642,421	65,269,581
51	(997,251)	3,233,584	103,865	1,158,662	-	3,498,911	117,841,698
$ 51	$ 11,919,982	$ 3,358,437	$ 245,529	$ 2,730,423	$ 23,886,910	$ 42,141,332	$ 183,111,279

Will County, Illinois **EXHIBIT 16**

Sunny Hill Sanitarium Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	$ 644,206	$ 644,206	$ 645,464	$ 1,258
Charges for services	11,100	11,100	9,524	(1,576)
Miscellaneous revenues	-	-	439	439
Total revenues	655,306	655,306	655,427	121
Expenditures				
Health and welfare				
Personal services				
Salaries	284,852	284,852	274,403	10,449
Benefits	139,644	139,644	176,870	(37,226)
Total personal services	424,496	424,496	451,273	(26,777)
Commodities				
Office supplies	4,000	5,550	4,803	747
Office supplies - toner cartridges	-	800	590	210
Copy machine supplies	250	250	-	250
Fax supplies	-	1,000	305	695
Telephone supplies	250	250	-	250
Educational materials	900	900	-	900
Books and periodicals	150	150	61	89
Computer supplies	6,500	6,840	2,726	4,114
Buildings/grounds maintenance supplies	1,300	1,950	1,726	224
Carpet and flooring	-	1,605	1,517	88
Bottled water	400	401	401	-
Operating supplies/materials	2,500	2,500	803	1,697
Food and beverages - human	2,200	2,481	2,481	-
Medical supplies	11,760	11,460	3,354	8,106
Drugs and medicines	42,000	31,105	15,149	15,956
Fuel and lubricants	750	775	775	-
Furniture and equipment - small value	2,000	1,230	167	1,063
Machinery and equipment - small value	4,000	4,000	360	3,640
Electricity - energy supplies	10,000	4,484	-	4,484
Total commodities	88,960	77,731	35,218	42,513
Contractual services				
Medical services	30,700	40,700	37,440	3,260
Interpreter services	2,000	2,000	1,286	714
Laboratory services	25,000	25,000	15,188	9,812
Other professional services	15,000	14,700	9,675	5,025
Non-employee transportation	800	800	-	800
Custodial janitorial service	8,000	379	-	379

(Continued)

Sunny Hill Sanitarium Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Contractual services (continued)				
Security service contract	$ 30,000	$ 30,000	$ 26,239	$ 3,761
Equipment maintenance agreement	8,000	7,500	6,152	1,348
Copier maintenance agreement	100	364	364	-
Machinery - repairs and maintenance	4,000	4,000	200	3,800
Buildings/grounds - repairs and maintenance	3,500	3,500	563	2,937
Rentals - land and building	-	4,620	4,235	385
Printing/publishing	1,200	1,200	584	616
Postage/mailing services	850	850	400	450
Education, training, and seminars	2,500	2,500	1,149	1,351
Mileage and travel	6,000	6,000	4,556	1,444
Meals and lodging	2,000	2,000	-	2,000
Dues and subscriptions	250	3,869	3,445	424
Telephone service - regular	1,400	1,622	1,622	-
Freight and cartage service	200	900	435	465
Fuel surcharge	25	25	1	24
Finance charges/late fees	25	125	4	121
Total contractual services	141,550	152,654	113,538	39,116
Capital outlay				
Office furniture and equipment	-	125	-	125
Other expenditures	300	300	270	30
Total expenditures	655,306	655,306	600,299	55,007
Net change in fund balance	$ -	$ -	55,128	$ 55,128
Fund balance at beginning of year			1,729,206	
Fund balance at end of year			$ 1,784,334	

Will County, Illinois **EXHIBIT 17**

Health Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	$ 10,015,000	$ 10,015,000	$ 9,981,562	$ (33,438)
Licenses and permits	1,665,500	1,665,500	1,912,184	246,684
Intergovernmental	10,351,618	16,423,323	15,873,818	(549,505)
Charges for services	9,213,454	9,213,454	8,678,481	(534,973)
Fines and forfeitures	500	500	-	(500)
Miscellaneous revenues	6,180,400	119,470	217,683	98,213
Total revenues	37,426,472	37,437,247	36,663,728	(773,519)
Expenditures				
Health and welfare				
Health administration				
Personal services				
Salaries	1,675,084	1,971,416	1,930,312	41,104
Benefits	725,005	860,446	775,105	85,341
Total personal services	2,400,089	2,831,862	2,705,417	126,445
Commodities				
Office supplies	3,000	20,991	20,990	1
Office supplies - toner cartridges	-	1,725	1,703	22
Copy machine supplies	5,000	2,376	2,184	192
Telephone supplies	2,000	4,037	4,036	1
Janitorial and cleaning supplies	1,000	1,812	644	1,168
Books and periodicals	100	555	552	3
Computer supplies	11,000	204,282	192,466	11,816
Operating supplies/materials	5,000	90,134	80,070	10,064
Food and beverages - human	500	2,837	2,837	-
Medical supplies	-	86,295	86,125	170
Drugs and medicines	15,000	15,000	14,400	600
Fuel and lubricants	3,000	2,003	1,896	107
Machinery and equipment parts	1,000	855	690	165
Sign and safety supplies	-	25,997	12,344	13,653
Furniture and equipment - small value	15,000	97,270	97,253	17
Machinery and equipment - small value	2,000	12,987	10,025	2,962
Gas - energy supplies	42,000	25,192	22,898	2,294
Electricity - energy supplies	70,000	77,200	77,010	190
Water and sewer	5,500	6,205	6,205	-
Total commodities	181,100	677,753	634,328	43,425

(Continued)

Health Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Health administration (continued)				
Contractual services				
Auditing services	$ 5,000	$ 5,000	$ -	$ 5,000
Medical services	3,000	3,000	65	2,935
Consulting services	42,873	42,873	10,000	32,873
Systems analyst/planning	27,200	93,098	66,065	27,033
Contractual instruction service	9,000	25,888	11,253	14,635
Interpreter services	150	562	561	1
Other professional services	13,000	91,148	37,482	53,666
Temporary contracted services	1,500	942,793	941,062	1,731
Subgrant awards/obligations	-	138,000	138,000	-
Custodial janitorial service	-	26,855	26,593	262
Garbage disposal - cleaning	-	12,460	12,390	70
Security service contract	90,000	94,033	89,768	4,265
Equipment maintenance agreement	91,000	38,794	38,793	1
Copier maintenance agreement	1,200	5,672	5,671	1
Computer maintenance agreement	-	3,850	34,312	(30,462)
Machinery - repairs and maintenance	300	300	-	300
Auto repairs and maintenance	3,500	2,460	-	2,460
Rentals - land and building	288,000	282,600	277,406	5,194
Rentals - equipment	4,000	4,000	2,234	1,766
Advertising, legal notices	1,000	1,350,362	1,350,362	-
Printing/publishing	10,000	33,595	31,473	2,122
Postage/mailing services	12,000	12,000	10,313	1,687
Education, training, and seminars	6,000	3,000	149	2,851
Mileage and travel	4,000	10,996	8,949	2,047
Meals and lodging	1,000	5,517	3,623	1,894
Dues and subscriptions	94,000	194,635	175,937	18,698
Telephone service - regular	75,400	87,331	87,330	1
Telephone service - cellular	3,000	7,831	7,817	14
Telephone and other communication	-	1,940	1,940	-
Freight and cartage service	1,000	2,845	2,845	-
Fuel surcharge	100	100	32	68
Finance charges/late fees	100	185	184	1
Contingency	-	818,158	2	818,156
Total contractual services	787,323	4,341,881	3,372,611	969,270

(Continued)

Will County, Illinois **EXHIBIT 17**

Health Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Health administration (continued)				
Capital outlay				
Office furniture and equipment	$ 30,000	$ 219,622	$ 138,237	$ 81,385
Computer hardware/software	10,000	48,100	16,975	31,125
Total capital outlay	40,000	267,722	155,212	112,510
Other expenditures	6,000,000	(60,930)	-	(60,930)
Total health administration	9,408,512	8,058,288	6,867,568	1,190,720
Environmental				
Personal services				
Salaries	1,601,520	1,681,980	1,452,568	229,412
Benefits	862,556	858,533	780,734	77,799
Total personal services	2,464,076	2,540,513	2,233,302	307,211
Commodities				
Office supplies	3,000	3,844	3,843	1
Office supplies - toner cartridges	-	332	200	132
Copy machine supplies	2,000	1,973	1,604	369
Telephone supplies	500	500	-	500
Computer supplies	10,000	55,668	42,214	13,454
Operating supplies/materials	85,000	87,004	87,003	1
Chemicals	72,000	72,000	71,984	16
Food and beverages - human	200	101	-	101
Uniforms, clothing allowance	300	230	220	10
Machinery and equipment parts	2,000	800	-	800
Furniture and equipment - small value	3,000	46	-	46
Machinery and equipment - small value	3,000	3,106	3,105	1
Total commodities	181,000	225,604	210,173	15,431
Contractual services				
Systems analyst/planning	21,500	10,819	10,819	-
Temporary contracted services	-	1,480	1,480	-
Laboratory services	5,500	5,700	3,517	2,183
Other professional services	3,000	1,948	-	1,948
Equipment maintenance agreement	26,000	6,138	6,137	1

(Continued)

Health Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Environmental (continued)				
Contractual services (continued)				
Copier maintenance agreement	$ 8,300	$ 8,300	$ 2,663	$ 5,637
Machinery - repairs and maintenance	6,500	6,500	5,838	662
Rentals - equipment	1,400	1,400	-	1,400
Advertising, legal notices	15,500	15,865	14,462	1,403
Printing/publishing	4,000	4,030	3,740	290
Postage/mailing services	5,100	9,900	3,446	6,454
Education, training, and seminars	4,000	3,937	615	3,322
Mileage and travel	70,000	56,175	52,879	3,296
Meals and lodging	900	22	22	-
Dues and subscriptions	17,000	17,159	15,457	1,702
Telephone service - regular	3,000	2,820	19	2,801
Telephone service - cellular	9,000	8,972	8,193	779
Telephone and other communication	-	228	227	1
Freight and cartage service	5,000	5,908	5,907	1
Fuel surcharge	50	50	20	30
Finance charges/late fees	-	16	6	10
Refunds	2,000	1,350	510	840
Total contractual services	207,750	168,717	135,957	32,760
Capital outlay				
Computer hardware/software	-	1,917	-	1,917
Total environmental	2,852,826	2,936,751	2,579,432	357,319
Mental health				
Personal services				
Salaries	3,431,778	3,189,354	2,867,629	321,725
Benefits	1,642,564	1,499,670	1,276,192	223,478
Total personal services	5,074,342	4,689,024	4,143,821	545,203
Commodities				
Office supplies	2,000	3,105	3,054	51
Copy machine supplies	2,000	1,986	1,043	943
Telephone supplies	500	907	907	-
Educational materials	600	625	624	1
Books and periodicals	600	595	190	405
Computer supplies	10,000	95,822	95,860	(38)

(Continued)

Health Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Mental health (continued)				
Commodities (continued)				
Operating supplies/materials	$ 1,000	$ 1,000	$ 377	$ 623
Medical supplies	250	250	250	-
Therapy/recreational supplies	2,500	1,697	1,271	426
Furniture and equipment - small value	2,500	935	-	935
Total commodities	21,950	106,922	103,576	3,346
Contractual services				
Medical services	671,718	600,905	296,210	304,695
Interpreter services	3,086	3,086	1,418	1,668
Laboratory services	100	100	-	100
Other professional services	54,000	43,219	33,625	9,594
Temporary contracted services	2,000	2,000	-	2,000
Equipment maintenance agreement	18,000	18,000	3,638	14,362
Copier maintenance agreement	17,756	16,633	2,765	13,868
Printing/publishing	1,500	1,582	1,139	443
Postage/mailing services	500	237	-	237
Education, training, and seminars	4,000	7,681	7,681	-
Mileage and travel	30,000	25,443	22,138	3,305
Meals and lodging	1,000	402	-	402
Dues and subscriptions	61,500	34,003	19,541	14,462
Telephone service - regular	5,000	4,864	4,863	1
Telephone service - cellular	10,000	19,486	18,030	1,456
Telephone and other communication	-	8,086	8,081	5
Freight and cartage service	100	541	448	93
Fuel surcharge	50	50	15	35
Finance charges/late fees	100	122	122	-
Refunds	100	100	-	100
Total contractual services	880,510	786,540	419,714	366,826
Total mental health	5,976,802	5,582,486	4,667,111	915,375
Health clinic				
Personal services				
Salaries	7,419,579	7,543,284	7,187,915	355,369
Benefits	3,306,339	3,283,725	2,922,090	361,635
Total personal services	10,725,918	10,827,009	10,110,005	717,004

(Continued)

Health Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Health clinic (continued)				
Commodities				
Office supplies	$ 11,700	$ 20,131	$ 20,131	$ -
Office supplies - toner cartridges	2,500	3,515	3,055	460
Copy machine supplies	7,680	4,434	4,433	1
Fax supplies	200	20	-	20
Telephone supplies	8,000	3,119	2,627	492
Janitorial and cleaning supplies	9,260	6,204	4,461	1,743
Educational materials	1,000	1,000	345	655
Books and periodicals	700	782	731	51
Computer supplies	9,720	135,840	111,467	24,373
Buildings/grounds maintenance supplies	860	2,922	1,979	943
Operating supplies/materials	14,000	44,144	5,554	38,590
Food and beverages - human	300	300	-	300
Medical supplies	168,946	146,240	146,211	29
Drugs and medicines	749,000	879,000	824,866	54,134
Oxygen	480	480	272	208
Dental supplies	67,120	65,489	46,934	18,555
Uniforms, clothing allowance	4,400	4,400	3,467	933
Fuel and lubricants	500	500	-	500
Vehicle licenses	100	100	-	100
Sign and safety supplies	-	835	835	-
Furniture and equipment - small value	9,600	46,748	26,437	20,311
Machinery and equipment - small value	3,700	16,861	15,435	1,426
Gas - energy supplies	8,880	8,880	4,948	3,932
Electricity - energy supplies	38,400	52,958	52,668	290
Water and sewer	4,850	6,914	5,879	1,035
Total commodities	1,121,896	1,451,816	1,282,735	169,081
Contractual services				
Auditing services	3,500	3,500	3,000	500
Medical services	502,000	354,803	272,662	82,141
Consulting services	13,000	13,000	-	13,000
Systems analyst/planning	500	1,150	-	1,150
Interpreter services	7,000	22,600	10,321	12,279
Laboratory services	117,700	59,064	21,527	37,537
Other professional services	62,233	125,521	38,132	87,389
Temporary contracted services	1,020	46,395	44,101	2,294

(Continued)

Health Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Health clinic (continued)				
Contractual services (continued)				
Subgrant awards/obligations	$ 13,125	$ 13,125	$ 15,625	$ (2,500)
Non-employee transportation	650	650	97	553
Garbage disposal - cleaning	8,720	8,720	7,408	1,312
Security service contract	55,000	58,496	58,496	-
Equipment maintenance agreement	11,000	13,246	13,108	138
Copier maintenance agreement	13,500	11,502	2,670	8,832
Machinery - repairs and maintenance	5,200	5,200	2,394	2,806
Copiers/faxes - repairs and maintenance	250	250	-	250
Auto repairs and maintenance	9,000	8,700	7,955	745
Rentals - equipment	2,100	1,668	1,409	259
Advertising, legal notices	22,000	22,000	20,653	1,347
Printing/publishing	6,400	7,426	6,190	1,236
Postage/mailing services	10,200	9,947	3,244	6,703
Education, training, and seminars	33,600	26,980	15,418	11,562
Mileage and travel	9,600	9,932	3,979	5,953
Meals and lodging	16,000	3,782	2,770	1,012
Dues and subscriptions	408,000	444,213	397,432	46,781
Telephone service - regular	8,000	4,450	2,993	1,457
Telephone service - cellular	6,900	8,823	8,823	-
Telephone and other communication	-	10,275	9,480	795
Freight and cartage service	2,000	2,234	2,212	22
Fuel surcharge	250	9	1	8
Finance charges/late fees	200	1,683	1,680	3
Refunds	2,000	14,877	14,730	147
Total contractual services	1,350,648	1,314,221	988,510	325,711
Capital outlay				
Buildings and structures	16,000	16,000	15,800	200
Machinery and equipment	-	6,362	6,312	50
Total capital outlay	16,000	22,362	22,112	250
Total health clinic	13,214,462	13,615,408	12,403,362	1,212,046

(Continued)

Health Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Family health/case management				
Personal services				
Salaries	$ 4,760,972	$ 4,671,749	$ 4,435,610	$ 236,139
Benefits	2,235,443	2,359,027	2,194,571	164,456
Total personal services	6,996,415	7,030,776	6,630,181	400,595
Commodities				
Office supplies	12,070	7,119	4,347	2,772
Office supplies - toner cartridges	-	237	49	188
Copy machine supplies	-	2,138	2,137	1
Telephone supplies	1,000	3,263	1,188	2,075
Educational materials	1,600	196	-	196
Books and periodicals	400	1,446	1,445	1
Computer supplies	8,800	28,797	27,956	841
Operating supplies/materials	51,866	32,710	32,391	319
Food and beverages - human	1,500	123	96	27
Medical supplies	23,000	31,010	31,000	10
Drugs and medicines	90,000	71,248	71,248	-
Uniforms, clothing allowance	700	180	151	29
Machinery and equipment - small value	-	3,004	2,364	640
Furniture and equipment - small value	3,000	7,434	7,434	-
Machinery and equipment parts	-	30	28	2
Total commodities	193,936	188,935	181,834	7,101
Contractual services				
Medical services	600	47	-	47
Contractual instruction service	11,000	91,008	83,230	7,778
Interpreter services	400	18,534	18,534	-
Other professional services	11,000	11,927	11,807	120
Temporary contracted services	10,000	3,235,856	2,575,633	660,223
Garbage disposal - cleaning	942	1,942	1,247	695
Equipment maintenance agreement	1,000	1,000	-	1,000
Copier maintenance agreement	8,900	6,313	6,311	2
Machinery - repairs and maintenance	-	1,549	1,548	1
Rentals - land and building	-	14,460	12,961	1,499
Advertising, legal notices	14,500	50,305	50,155	150
Printing/publishing	2,200	10,347	7,989	2,358
Postage/mailing services	100	144	144	-
Education, training, and seminars	2,865	634	550	84
Mileage and travel	17,300	14,034	11,785	2,249

(Continued)

Will County, Illinois **EXHIBIT 17**

Health Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	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)				
Meals and lodging	$ 5,051	$ 23	$ -	$ 23
Dues and subscriptions	24,700	6,804	5,438	1,366
Telephone service - regular	4,500	2,522	1,233	1,289
Telephone service - cellular	20,046	60,018	59,924	94
Telephone and other communication	-	11,134	11,133	1
Freight and cartage service	500	1,308	1,256	52
Fuel surcharge	50	50	28	22
Finance charges/late fees	15	553	161	392
Refunds	15	15	-	15
Total contractual services	135,684	3,540,527	2,861,067	679,460
Total family health/case management	7,326,035	10,760,238	9,673,082	1,087,156
Emergency preparedness & response				
Personal services				
Salaries	257,490	338,731	345,324	(6,593)
Benefits	119,121	124,402	130,900	(6,498)
Total personal services	376,611	463,133	476,224	(13,091)
Commodities				
Office supplies	1,165	1,115	1,090	25
Telephone supplies	100	535	435	100
Computer supplies	300	19,762	19,580	182
Operating supplies/materials	655	447	3	444
Medical supplies	1,145	4,259	4,259	-
Furniture and equipment - small value	200	200	-	200
Total commodities	3,565	26,318	25,367	951
Contractual services				
Systems analyst/planning	400	400	-	400
Contractual instruction service	3,150	3,150	3,000	150
Other professional services	3,900	886	-	886
Rentals - land and building	190	108	-	108
Printing/publishing	350	350	37	313
Postage/mailing services	10	10	-	10
Education, training, and seminars	1,700	1,636	90	1,546
Mileage and travel	2,500	717	264	453

(Continued)

Health Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Emergency preparedness & response (continued)				
Contractual services (continued)				
Meals and lodging	$ 2,000	$ 1,799	$ 17	$ 1,782
Dues and subscriptions	-	15,928	15,595	333
Telephone service - regular	400	67	28	39
Telephone service - cellular	7,650	7,143	7,143	-
Telephone and other communication	-	333	315	18
Freight and cartage service	50	94	94	-
Fuel surcharge	20	20	-	20
Total contractual services	22,320	32,641	26,583	6,058
Total emergency preparedness & response	402,496	522,092	528,174	(6,082)
Total expenditures	39,181,133	41,475,263	36,718,729	4,756,534
Deficiency of revenues over expenditures	(1,754,661)	(4,038,016)	(55,001)	3,983,015
Other financing sources				
Transfers in	628,759	628,759	91,728	(537,031)
Net change in fund balance	$ (1,125,902)	$ (3,409,257)	36,727	$ 3,445,984
Fund balance at beginning of year			8,755,315	
Fund balance at end of year			$ 8,792,042	

Animal Control Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	$ 1,500,000	$ 1,500,000	$ 1,445,939	$ (54,061)
Fines and forfeitures	-	-	5,217	5,217
Investment income	35,000	35,000	(6,182)	(41,182)
Total revenues	1,535,000	1,535,000	1,444,974	(90,026)
Expenditures				
Public safety				
Personal services				
Salaries	733,283	733,283	695,309	37,974
Benefits	354,207	354,207	345,125	9,082
Total personal services	1,087,490	1,087,490	1,040,434	47,056
Commodities				
Office supplies	8,000	8,000	4,762	3,238
Copy machine supplies	300	500	450	50
Fax supplies	200	200	-	200
Telephone supplies	1,000	1,000	-	1,000
Educational materials	1,000	1,000	-	1,000
Computer supplies	9,000	7,800	198	7,602
Operating supplies/materials	6,500	6,500	3,892	2,608
Rabies tags	9,000	11,000	-	11,000
Food and beverages - human	1,000	1,000	533	467
Food - canine	1,000	1,000	60	940
Drugs and medicines	2,000	2,000	524	1,476
Cleaning and laundry	300	300	-	300
Fuel and lubricants	30,000	20,000	7,767	12,233
Auto parts/maintenance	5,000	5,000	-	5,000
Vehicle licenses	100	100	-	100
Furniture and equipment - small value	5,000	3,000	690	2,310
Machinery and equipment - small value	2,000	2,000	1,161	839
Bottled water	500	500	-	500
Gas - energy supplies	2,500	2,500	1,544	956
Electricity - energy supplies	6,500	29,000	25,180	3,820
Water and sewer	1,200	1,200	753	447
Total commodities	92,100	103,600	47,514	56,086
Contractual services				
Impounding/disposal	75,000	70,000	67,811	2,189
Spaying of animals	100,000	100,000	44,898	55,102
Security service contract	2,000	2,000	-	2,000

(Continued)

Animal Control Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Contractual services (continued)				
Medical services	$ 2,000	$ 2,000	$ -	$ 2,000
Systems analyst/planning	20,000	12,500	7,955	4,545
Other professional services	6,000	6,000	1,571	4,429
Custodial janitorial service	3,500	1,500	-	1,500
Grounds/landscaping services	2,500	5,500	5,200	300
Garbage disposal - cleaning	500	500	331	169
Machinery - repairs and maintenance	250	250	-	250
Computers/printers - repairs	1,000	1,000	18	982
Radios/phones - repairs and maintenance	1,000	1,000	335	665
Auto repairs and maintenance	20,000	20,000	8,802	11,198
Advertising, legal notices	1,000	1,000	400	600
Printing/publishing	2,000	2,000	6	1,994
Postage/mailing services	6,000	6,000	3,489	2,511
Education, training, and seminars	5,000	5,000	590	4,410
Uniforms, clothing allowance	4,000	3,000	751	2,249
Employee physicals	1,000	1,000	462	538
Mileage and travel	3,000	3,000	160	2,840
Meals and lodging	3,000	3,000	-	3,000
Dues and subscriptions	6,000	6,000	4,419	1,581
Telephone service - regular	8,000	8,000	7,065	935
Telephone service - cellular	7,200	7,000	6,596	404
Telephone and other communication	-	1,000	124	876
Freight and cartage service	7,000	7,000	6,153	847
Fuel surcharge	1,000	1,000	663	337
Finance charges/late fees	-	200	81	119
Contingency	1,000	1,000	-	1,000
Total contractual services	288,950	277,450	167,880	109,570
Capital outlay				
Buildings and structures	-	411,077	411,077	-
Vehicles	100,000	100,000	-	100,000
Office furniture and equipment	43,000	43,000	-	43,000
Computer hardware/software	10,000	10,000	-	10,000
Total capital outlay	153,000	564,077	411,077	153,000
Total expenditures	1,621,540	2,032,617	1,666,905	365,712
Net change in fund balance	$ (86,540)	$ (497,617)	(221,931)	$ 275,686
Fund balance at beginning of year			1,954,563	
Fund balance at end of year			$ 1,732,632	

Will County, Illinois **EXHIBIT 19**

Laraway Communications Consolidated Dispatch Center Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	$ 4,824,677	$ 4,824,677	$ 4,628,080	$ (196,597)
Investment income	-	-	1,673	1,673
Miscellaneous revenues	300,000	300,000	289,551	(10,449)
Total revenues	5,124,677	5,124,677	4,919,304	(205,373)
Expenditures				
Public safety				
Personal services				
Salaries	4,609,545	4,533,014	4,090,144	442,870
Benefits	2,094,153	2,094,153	1,486,889	607,264
Total personal services	6,703,698	6,627,167	5,577,033	1,050,134
Commodities				
Office supplies	15,000	13,970	6,083	7,887
Telephone supplies	-	720	720	-
Computer supplies	3,000	17,313	17,309	4
Food and beverages - human	500	500	196	304
Machinery and equipment - small value	5,000	-	-	-
Furniture and equipment - small value	5,000	18,263	18,263	-
Electricity - energy supplies	25,450	27,452	27,452	-
Total commodities	53,950	78,218	70,023	8,195
Contractual services				
Other professional services	2,000	50,465	30,515	19,950
Rentals - equipment	2,000	5,500	4,563	937
Postage/mailing services	200	200	29	171
Telephone and other communication	13,000	-	-	-
Education, training, and seminars	5,500	10,500	7,249	3,251
Mileage and travel	1,000	2,000	3,934	(1,934)
Meals and lodging	1,500	1,500	413	1,087
Dues and subscriptions	13,000	22,275	22,006	269
Freight and cartage service	-	136	136	-
Fuel surcharge	-	5	4	1
Finance charges/late fees	200	200	184	16
Contingency	7,748	5,630	5,630	-
Total contractual services	46,148	98,411	74,663	23,748
Total expenditures	6,803,796	6,803,796	5,721,719	1,082,077
Deficiency of revenues over expenditures	(1,679,119)	(1,679,119)	(802,415)	876,704

(Continued)

Laraway Communications Consolidated Dispatch Center Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Other financing sources (uses)				
Transfers in	$ 1,751,371	$ 1,751,371	$ 1,751,371	$ -
Transfers out	(72,252)	(72,252)	(72,252)	-
Total other financing sources (uses)	1,679,119	1,679,119	1,679,119	-
Net change in fund balance	$ -	$ -	876,704	$ 876,704
Fund balance at beginning of year			4,237,950	
Fund balance at end of year			$ 5,114,654	

Geographical Information System Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	$ 1,470,000	$ 1,470,000	$ 2,322,430	$ 852,430
Investment income	5,000	5,000	205	(4,795)
Total revenues	1,475,000	1,475,000	2,322,635	847,635
Expenditures				
General and administrative				
GIS mapping - executive				
Personal services				
Salaries	309,866	316,534	316,534	-
Benefits	129,070	129,070	129,642	(572)
Total personal services	438,936	445,604	446,176	(572)
Commodities				
Office supplies	3,200	3,050	2,542	508
Books and periodicals	100	100	-	100
Computer supplies	258,000	245,985	229,413	16,572
Operating supplies/materials	500	500	-	500
Food and beverages - human	250	250	238	12
Machinery and equipment - small value	-	150	33	117
Furniture and equipment - small value	15,000	15,000	14,714	286
Bottled water	-	-	-	-
Total commodities	277,050	265,035	246,940	18,095
Contractual services				
Other professional services	20,000	775	299	476
Equipment maintenance agreement	72,701	97,048	96,472	576
Advertising, legal notices	100	100	-	100
Postage/mailing services	100	100	-	100
Education, training, and seminars	3,500	3,500	995	2,505
Mileage and travel	2,500	2,500	-	2,500
Meals and lodging	4,000	4,000	-	4,000
Dues and subscriptions	1,000	1,000	392	608
Freight and cartage service	100	325	322	3
Total contractual services	104,001	109,348	98,480	10,868
Total GIS mapping - executive	819,987	819,987	791,596	28,391

(Continued)

Will County, Illinois **EXHIBIT 20**

Geographical Information System Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	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	$ 641,002	$ 641,002	$ 592,081	$ 48,921
Benefits	342,705	342,705	309,442	33,263
Total personal services	983,707	983,707	901,523	82,184
Commodities				
Office supplies	1,300	1,300	740	560
Office supplies - toner cartridges	6,000	5,738	3,148	2,590
Computer supplies	5,500	14,107	8,732	5,375
Operating supplies/materials	-	-	-	-
Furniture and equipment - small value	5,500	494	-	494
Total commodities	18,300	21,639	12,620	9,019
Contractual services				
Systems analyst/planning	10,000	4,625	19	4,606
Other professional services	25,000	27,047	27,047	-
Education, training, and seminars	3,000	3,000	2,590	410
Mileage and travel	2,500	2,489	492	1,997
Meals and lodging	3,460	3,460	872	2,588
Total contractual services	43,960	40,621	31,020	9,601
Total mapping/planning - supervisor of assessments	1,045,967	1,045,967	945,163	100,804
Total expenditures	1,865,954	1,865,954	1,736,759	129,195
Net change in fund balance	$ (390,954)	$ (390,954)	585,876	$ 976,830
Fund balance at beginning of year			488,225	
Fund balance at end of year			$ 1,074,101	

Cannabis Retailers Tax Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	$ 585,000	$ 585,000	$ 1,347,205	$ 762,205
Investment income	-	-	374	374
Total revenues	585,000	585,000	1,347,579	762,579
Expenditures				
General and administrative				
Contractual services				
Contingency	585,000	585,000	-	585,000
Net change in fund balance	$ -	$ -	1,347,579	$ 1,347,579
Fund balance at beginning of year			469,467	
Fund balance at end of year			$ 1,817,046	

Will County, Illinois **EXHIBIT 22**

Highway Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	$ 7,030,890	$ 7,030,890	$ 7,030,883	$ (7)
Licenses and permits	406,000	406,000	461,745	55,745
Intergovernmental	90,387	90,387	-	(90,387)
Charges for services	219,172	219,172	281,935	62,763
Miscellaneous revenues	100,000	100,000	1,247	(98,753)
Total revenues	7,846,449	7,846,449	7,775,810	(70,639)
Expenditures				
Highways and roads				
Personal services				
Salaries	5,817,241	5,817,241	5,366,639	450,602
Benefits	2,464,550	2,464,550	2,291,786	172,764
Total personal services	8,281,791	8,281,791	7,658,425	623,366
Commodities				
Office supplies	6,000	6,000	4,444	1,556
Office supplies - toner cartridges	-	1,700	580	1,120
Copy machine supplies	2,500	2,500	995	1,505
Telephone supplies	1,500	1,500	37	1,463
Janitorial and cleaning supplies	30,000	24,580	24,576	4
Educational materials	700	242	-	242
Books and periodicals	2,200	600	90	510
Computer supplies	36,400	35,309	20,247	15,062
Buildings/grounds maintenance supplies	7,100	6,690	4,943	1,747
Operating supplies/materials	15,000	14,591	13,933	658
Food and beverages - human	3,000	2,000	1,105	895
Fuel and lubricants	21,000	20,898	19,907	991
Vehicle licenses	600	600	-	600
Auto parts/maintenance	15,000	48,525	48,388	137
Machinery and equipment parts	150,001	128,088	126,578	1,510
Shop supplies	76,232	100,145	100,397	(252)
Engineering supplies	4,400	2,425	1,298	1,127
Sign and safety supplies	19,000	21,619	21,444	175
Furniture and equipment - small value	-	1,241	1,241	-
Machinery and equipment - small value	10,000	17,655	17,655	-
Gas - energy supplies	34,000	22,444	14,945	7,499
Electricity - energy supplies	20,000	33,120	33,120	-
Electric energy - street lights	68,000	68,919	61,532	7,387

(Continued)

Will County, Illinois **EXHIBIT 22**

Highway Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Highways and roads (continued)				
Commodities (continued)				
Water and sewer	$ 3,500	$ 3,516	$ 3,516	$ -
Bottled water	3,500	3,500	2,672	828
Total commodities	529,633	568,407	523,643	44,764
Contractual services				
Engineering services	5,000	4,950	-	4,950
Medical services	5,000	5,000	4,891	109
Systems analyst/planning	2,300	47	-	47
Court reporter services	1,000	21	-	21
Laboratory services	-	1,076	1,076	-
Other professional services	500	6,840	6,840	-
Garbage disposal - cleaning	26,000	26,000	25,618	382
Grounds/landscaping services	8,500	6,180	3,450	2,730
Security service contract	2,000	1,500	600	900
Equipment maintenance agreement	4,500	3,924	2,421	1,503
Copier maintenance agreement	2,000	2,000	-	2,000
Fire equipment	-	2,459	2,459	-
Machinery - repairs and maintenance	110,000	94,432	94,425	7
Buildings/grounds - repairs and maintenance	90,000	114,635	114,635	-
Copiers/faxes - repairs and maintenance	-	150	115	35
Computers/printers - repairs	600	600	243	357
Radios/phones - repairs and maintenance	6,000	290	-	290
Auto repairs and maintenance	150,000	227,501	227,346	155
Rentals - equipment	2,500	2,500	2,093	407
Construction-roads	122,525	86,504	-	86,504
Construction-maintenance	300,000	254,908	132,108	122,800
Construction-bridges	24,988	11,466	-	11,466
Construction-culverts	4,500	16	-	16
Advertising, legal notices	1,000	1,000	500	500
Postage/mailing services	4,000	825	-	825
Education, training, and seminars	13,000	10,768	9,576	1,192
Uniforms, clothing allowance	12,250	9,650	11,713	(2,063)
Mileage and travel	15,000	2,962	425	2,537
Meals and lodging	6,500	2,677	276	2,401
Dues and subscriptions	9,600	9,100	8,678	422
Telephone and other communication	17,300	15,178	12,459	2,719
Telephone service - regular	7,300	9,494	9,494	-
Telephone service - cellular	400	400	314	86

(Continued)

Highway Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Highways and roads (continued)				
Contractual services (continued)				
Surety premiums	$ 60	$ 60	$ -	$ 60
Freight and cartage service	6,700	7,136	7,131	5
Fuel surcharge	500	500	473	27
Finance charges/late fees	65	65	31	34
Total contractual services	961,588	922,814	679,390	243,424
Capital outlay				
Right of way/easements	-	6,500	6,500	-
Infrastructure	350,887	368,583	388,516	(19,933)
Buildings and structures	-	12,470	12,470	-
Machinery and equipment	909,550	813,026	138,903	674,123
Vehicles	73,000	100,606	100,290	316
Office furniture and equipment	-	26,500	26,500	-
Computer hardware/software	-	5,752	5,752	-
Total capital outlay	1,333,437	1,333,437	678,931	654,506
Total expenditures	11,106,449	11,106,449	9,540,389	1,566,060
Deficiency of revenues over expenditures	(3,260,000)	(3,260,000)	(1,764,579)	1,495,421
Other financing sources				
Transfers in	3,000,000	3,000,000	2,992,845	(7,155)
Net change in fund balance	$ (260,000)	$ (260,000)	1,228,266	$ 1,488,266
Fund balance at beginning of year			4,914,161	
Fund balance at end of year			$ 6,142,427	

RTA Tax Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	$ 25,200,000	$ 25,200,000	$ 32,760,010	$ 7,560,010
Expenditures				
Highways and roads				
Contractual services				
Engineering services	1,000,000	1,000,000	976,732	23,268
Other professional services	60,000	60,000	5,268	54,732
Total contractual services	1,060,000	1,060,000	982,000	78,000
Capital outlay				
Right of way/easements	2,575,400	5,514,918	5,514,918	-
Infrastructure	9,453,500	6,513,982	6,601,959	(87,977)
Total capital outlay	12,028,900	12,028,900	12,116,877	(87,977)
Total expenditures	13,088,900	13,088,900	13,098,877	(9,977)
Excess of revenues over expenditures	12,111,100	12,111,100	19,661,133	7,550,033
Other financing uses				
Transfers out	(14,970,000)	(14,970,000)	(14,745,000)	225,000
Net change in fund balance	$ (2,858,900)	$ (2,858,900)	4,916,133	$ 7,775,033
Fund balance at beginning of year			3,302,000	
Fund balance at end of year			$ 8,218,133	

 EXHIBIT 24

Township Motor Fuel Tax Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	$ 3,261,472	$ 3,261,472	$ 3,217,604	$ (43,868)
Investment income	30,000	30,000	(8,756)	(38,756)
Miscellaneous revenues	50,000	50,000	66,375	16,375
Total revenues	3,341,472	3,341,472	3,275,223	(66,249)
Expenditures				
Highways and roads				
Commodities				
Bulk Salt	1,352,196	1,352,196	120,558	1,231,638
Contractual services				
Engineering services	1,000,000	1,000,000	210,353	789,647
Grounds/landscaping services	80,000	80,000	24,350	55,650
Construction-roads	700,000	700,000	-	700,000
Construction-maintenance	2,400,000	2,392,912	1,808,940	583,972
Construction-bridges	1,000,000	1,000,000	467,262	532,738
Freight and cartage service	-	7,088	7,088	-
Total contractual services	5,180,000	5,180,000	2,517,993	2,662,007
Other expenditures	50,000	50,000	-	50,000
Total expenditures	6,582,196	6,582,196	2,638,551	3,943,645
Net change in fund balance	$ (3,240,724)	$ (3,240,724)	636,672	$ 3,877,396
Fund balance at beginning of year			5,258,156	
Fund balance at end of year			$ 5,894,828	

Bridge Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	$ 627,000	$ 627,000	$ 645,458	$ 18,458
Miscellaneous revenues	-	-	3,633	3,633
Total revenues	627,000	627,000	649,091	22,091
Expenditures				
Highways and roads				
Contractual services				
Engineering services	220,000	220,000	163,206	56,794
Construction-bridges	936,030	936,030	74,555	861,475
Total expenditures	1,156,030	1,156,030	237,761	918,269
Net change in fund balance	$ (529,030)	$ (529,030)	411,330	$ 940,360
Fund balance at beginning of year			1,004,072	
Fund balance at end of year			$ 1,415,402	

Will County, Illinois **EXHIBIT 26**

Federal Matching Tax Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	$ 57,589	$ 57,589	$ 69,153	$ 11,564
Expenditures				
Highways and roads				
Capital outlay				
Infrastructure	103,667	103,667	-	103,667
Net change in fund balance	$ (46,078)	$ (46,078)	69,153	$ 115,231
Fund balance at beginning of year			106,002	
Fund balance at end of year			$ 175,155	

County Option Motor Fuel Tax Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	$ 16,350,000	$ 16,350,000	$ 15,904,447	$ (445,553)
Investment income	-	-	5,146	5,146
Total revenues	16,350,000	16,350,000	15,909,593	(440,407)
Expenditures				
Highways and roads				
Contractual services				
Engineering services	3,000,000	3,000,000	-	3,000,000
Construction-maintenance	1,000,000	1,000,000	74,554	925,446
Construction-materials	1,000,000	1,000,000	-	1,000,000
Construction-signs	1,000,000	1,000,000	-	1,000,000
Construction-roads	1,000,000	1,000,000	-	1,000,000
Construction-bridges	1,000,000	1,000,000	-	1,000,000
Freight and cartage service	5,000	5,000	-	5,000
Contingency	345,000	345,000	-	345,000
Total contractual services	8,350,000	8,350,000	74,554	8,275,446
Capital outlay				
Right of Way/Easements	400,000	2,114,219	2,114,219	-
Infrastructure	14,600,000	12,885,781	1,850,633	11,035,148
Total capital outlay	15,000,000	15,000,000	3,964,852	11,035,148
Total expenditures	23,350,000	23,350,000	4,039,406	19,310,594
Net change in fund balance	$ (7,000,000)	$ (7,000,000)	11,870,187	$ 18,870,187
Fund balance at beginning of year			11,009,457	
Fund balance at end of year			$ 22,879,644	

Circuit Court Automation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	$ 1,260,000	$ 1,260,000	$ 1,255,582	$ (4,418)
Investment income	30,000	30,000	(11,268)	(41,268)
Miscellaneous revenues	100,000	100,000	-	(100,000)
Total revenues	1,390,000	1,390,000	1,244,314	(145,686)
Expenditures				
Judicial				
Personal services				
Salaries	693,500	693,500	519,845	173,655
Benefits	273,381	273,381	198,818	74,563
Total personal services	966,881	966,881	718,663	248,218
Commodities				
Office supplies	6,000	6,000	4,911	1,089
Educational materials	1,000	1,000	-	1,000
Computer supplies	225,000	230,186	53,953	176,233
Furniture and equipment - small value	125,000	103,276	24,553	78,723
Total commodities	357,000	340,462	83,417	257,045
Contractual services				
Legal services	2,500	2,500	1,973	527
Systems analyst/planning	720,000	720,000	303,632	416,368
Other professional services	2,000	2,466	861	1,605
Equipment maintenance agreement	60,000	60,000	19,355	40,645
Computers/printers - repairs	5,000	5,000	-	5,000
Rentals - land and building	22,000	22,000	18,912	3,088
Education, training, and seminars	1,000	1,000	-	1,000
Tuition reimbursement	2,000	2,000	-	2,000
Mileage and travel	8,000	8,000	-	8,000
Meals and lodging	5,000	5,000	-	5,000
Dues and subscriptions	1,500	12,062	12,062	-
Telephone and other communication	19,000	24,510	24,510	-
Freight and cartage service	1,000	1,000	213	787
Total contractual services	849,000	865,538	381,518	484,020

(Continued)

Circuit Court Automation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Capital outlay				
Office furniture and equipment	$ 20,000	$ 20,000	$ 12,370	$ 7,630
Computer hardware/software	130,000	130,000	-	130,000
Total capital outlay	150,000	150,000	12,370	137,630
Other expenditures	100,000	100,000	-	100,000
Total expenditures	2,422,881	2,422,881	1,195,968	1,226,913
Excess (deficiency) of revenues over expenditures	(1,032,881)	(1,032,881)	48,346	(1,372,599)
Other financing uses				
Transfers out	(600,000)	(600,000)	(600,000)	-
Net change in fund balance	$ (1,632,881)	$ (1,632,881)	$ (551,654)	$ (1,372,599)
Fund balance at beginning of year			4,324,821	
Fund balance at end of year			$ 3,773,167	

Alimony and Child Support Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	$ 38,000	$ 38,000	$ 18,774	$ (19,226)
Charges for services	110,000	110,000	102,472	(7,528)
Investment income	2,500	2,500	26	(2,474)
Total revenues	150,500	150,500	121,272	(29,228)
Expenditures				
Judicial				
Personal services				
Salaries	84,460	84,460	65,984	18,476
Benefits	51,921	51,921	41,949	9,972
Total personal services	136,381	136,381	107,933	28,448
Commodities				
Office supplies	500	500	-	500
Computer supplies	2,000	2,000	178	1,822
Total commodities	2,500	2,500	178	2,322
Contractual services				
Equipment maintenance agreement	500	500	-	500
Printing/publishing	1,000	1,000	113	887
Postage/mailing services	1,800	1,800	1,522	278
Freight and cartage service	200	200	-	200
Contingency	8,119	8,119	-	8,119
Total contractual services	11,619	11,619	1,635	9,984
Total expenditures	150,500	150,500	109,746	40,754
Net change in fund balance	$ -	$ -	11,526	$ 11,526
Fund balance at beginning of year			227,141	
Fund balance at end of year			$ 238,667	

Will County, Illinois **EXHIBIT 30**

Court Document Storage Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	$ 1,200,000	$ 1,200,000	$ 1,227,426	$ 27,426
Investment income	10,000	10,000	1,995	(8,005)
Total revenues	1,210,000	1,210,000	1,229,421	19,421
Expenditures				
Judicial				
Personal services				
Salaries	525,550	525,550	367,864	157,686
Benefits	311,707	311,707	227,934	83,773
Total personal services	837,257	837,257	595,798	241,459
Commodities				
Office supplies	20,000	12,236	3,179	9,057
Office supplies - toner cartridges	5,000	5,000	-	5,000
Furniture and equipment - small value	5,000	4,400	1,075	3,325
Total commodities	30,000	21,636	4,254	17,382
Contractual services				
Film processing services	200,000	200,000	165,484	34,516
Other professional services	5,000	5,000	2,800	2,200
Machinery - repairs and maintenance	2,500	2,500	1,819	681
Rentals - land and building	3,000	3,000	-	3,000
Printing/publishing	50,000	57,764	57,740	24
Education, training, and seminars	-	600	600	-
Freight and cartage service	3,500	3,500	2,257	1,243
Contingency	66,743	66,743	-	66,743
Total contractual services	330,743	339,107	230,700	108,407
Capital outlay				
Office furniture and equipment	12,000	12,000	-	12,000
Total expenditures	1,210,000	1,210,000	830,752	379,248
Net change in fund balance	$ -	$ -	398,669	$ 398,669
Fund balance at beginning of year			1,367,984	
Fund balance at end of year			$ 1,766,653	

Will County, Illinois **EXHIBIT 31**

Circuit Clerk Operations and Administrative Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	$ 470,000	$ 470,000	$ 632,764	$ 162,764
Investment income	3,000	3,000	147	(2,853)
Total revenues	473,000	473,000	632,911	159,911
Expenditures				
Judicial				
Personal services				
Salaries	317,225	317,225	253,395	63,830
Benefits	131,797	131,797	100,815	30,982
Total personal services	449,022	449,022	354,210	94,812
Commodities				
Office supplies	5,000	5,000	-	5,000
Books and periodicals	5,000	5,000	-	5,000
Furniture and equipment - small value	5,000	5,000	-	5,000
Food and beverages - human	1,000	1,000	-	1,000
Total commodities	16,000	16,000	-	16,000
Contractual services				
Consulting services	15,000	15,000	-	15,000
Other professional services	5,000	5,000	-	5,000
Systems analyst/planning	18,000	18,000	-	18,000
Contingency	500	500	-	500
Education, training, and seminars	1,000	1,000	-	1,000
Mileage and travel	2,500	2,500	-	2,500
Meals and lodging	3,000	3,000	-	3,000
Total contractual services	45,000	45,000	-	45,000
Total expenditures	510,022	510,022	354,210	155,812
Net change in fund balance	$ (37,022)	$ (37,022)	278,701	$ 315,723
Fund balance at beginning of year			780,523	
Fund balance at end of year			$ 1,059,224	

Circuit Clerk Electronic Citation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	$ 175,000	$ 175,000	$ 338,246	$ 163,246
Investment income	-	-	(202)	(202)
Total revenues	175,000	175,000	338,044	163,044
Expenditures				
Judicial				
Personal services				
Salaries	54,800	54,800	53,629	1,171
Benefits	28,330	28,330	27,901	429
Total personal services	83,130	83,130	81,530	1,600
Commodities				
Computer supplies	6,870	6,870	-	6,870
Contractual services				
Systems analyst/planning	85,000	85,000	80,738	4,262
Total expenditures	175,000	175,000	162,268	12,732
Net change in fund balance	$ -	$ -	175,776	$ 175,776
Fund balance at beginning of year			528,150	
Fund balance at end of year			$ 703,926	

Circuit Court CASA Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	$ 50,000	$ 50,000	$ 30,537	$ (19,463)
Investment income	-	-	1	1
Total revenues	50,000	50,000	30,538	(19,462)
Expenditures				
Judicial				
Contractual services				
Other professional services	50,000	50,000	30,537	19,463
Net change in fund balance	$ -	$ -	1	$ 1
Fund balance at beginning of year			831	
Fund balance at end of year			$ 832	

Public Defender Automation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	$ 8,000	$ 8,000	$ 15,062	$ 7,062
Investment income	-	-	11	11
Total revenues	8,000	8,000	15,073	7,073
Expenditures				
Judicial				
Personal services				
Benefits	1,000	-	-	-
Commodities				
Office supplies	-	1,000	-	1,000
Contractual services				
Other professional services	5,000	5,000	-	5,000
Contingency	2,000	2,000	-	2,000
Total contractual services	7,000	7,000	-	7,000
Total expenditures	8,000	8,000	-	8,000
Net change in fund balance	$ -	$ -	15,073	$ 15,073
Fund balance at beginning of year			12,550	
Fund balance at end of year			$ 27,623	

State's Attorney Automation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	$ 30,000	$ 30,000	$ 26,097	$ (3,903)
Investment income	1,000	1,000	(60)	(1,060)
Total revenues	31,000	31,000	26,037	(4,963)
Expenditures				
Judicial				
Commodities				
Office supplies	-	10	8	2
Office supplies - toner cartridges	-	4,000	2,608	1,392
Computer supplies	104,300	102,826	36,415	66,411
Furniture and equipment - small value	7,311	4,775	-	4,775
Total commodities	111,611	111,611	39,031	72,580
Contractual services				
Freight and cartage service	100	100	4	96
Contingency	15,000	15,000	-	15,000
Total contractual services	15,100	15,100	4	15,096
Capital outlay				
Computer hardware/software	25,000	25,000	11,567	13,433
Total expenditures	151,711	151,711	50,602	101,109
Net change in fund balance	$ (120,711)	$ (120,711)	(24,565)	$ 96,146
Fund balance at beginning of year			66,392	
Fund balance at end of year			$ 41,827	

Will County, Illinois **EXHIBIT 36**

State's Attorney Money Laundering Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	$ 55,000	$ 55,000	$ 200,675	$ 145,675
Investment income	5,000	5,000	227	(4,773)
Miscellaneous revenues	-	-	-	-
Total revenues	60,000	60,000	200,902	140,902
Expenditures				
Judicial				
Personal services				
Salaries	100,000	100,000	46,441	53,559
Benefits	18,980	18,980	16,607	2,373
Total personal services	118,980	118,980	63,048	55,932
Commodities				
Office supplies	1,000	1,000	-	1,000
Computer supplies	-	13,000	12,498	502
Food and beverages - human	3,500	500	-	500
Fuel and lubricants	700	700	-	700
Furniture and equipment - small value	15,000	-	-	-
Total commodities	20,200	15,200	12,498	2,702
Contractual services				
Other professional services	5,000	5,000	1,000	4,000
Expert witness services	7,000	7,000	-	7,000
Advertising, legal notices	300	2,300	2,000	300
Printing/publishing	5,000	5,000	214	4,786
Freight and cartage service	100	100	-	100
Finance charges/late fees	-	50	29	21
Contingency	7,000	1,950	1,000	950
Dues and subscriptions	-	5,000	5,000	-
Education, training, and seminars	10,000	13,000	11,150	1,850
Mileage and travel	1,500	1,500	-	1,500
Meals and lodging	1,500	1,500	-	1,500
Total contractual services	37,400	42,400	20,393	22,007
Capital outlay				
Vehicles	50,000	50,000	-	50,000
Office furniture and equipment	10,000	10,000	-	10,000
Total capital outlay	60,000	60,000	-	60,000
Total expenditures	236,580	236,580	95,939	140,641
Net change in fund balance	$ (176,580)	$ (176,580)	104,963	$ 281,543
Fund balance at beginning of year			414,247	
Fund balance at end of year			$ 519,210	

Will County, Illinois **EXHIBIT 37**

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, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Fines and forfeitures	$ 100,000	$ 100,000	$ 239,171	$ 139,171
Investment income	3,000	3,000	227	(2,773)
Total revenues	103,000	103,000	239,398	136,398
Expenditures				
Judicial				
Commodities				
Educational materials	3,000	17,000	7,500	9,500
Computer supplies	1,000	31,000	-	31,000
Operating supplies/materials	5,000	5,000	2,095	2,905
Food and beverages - human	450	450	-	450
Furniture and equipment - small value	5,000	5,000	-	5,000
Total commodities	14,450	58,450	9,595	48,855
Contractual services				
Court reporter services	200	200	-	200
Expert witness services	15,000	15,000	-	15,000
Laboratory services	5,500	5,500	-	5,500
Other professional services	7,000	8,000	8,000	-
Printing/publishing	5,000	5,000	-	5,000
Education, training, and seminars	10,000	10,000	-	10,000
Mileage and travel	2,500	2,500	-	2,500
Meals and lodging	1,500	1,500	-	1,500
Dues and subscriptions	350	350	-	350
Freight and cartage service	100	100	5	95
Contingency	221,400	176,400	27,553	148,847
Total contractual services	268,550	224,550	35,558	188,992
Capital outlay				
Vehicles	25,000	25,000	-	25,000
Office furniture and equipment	15,000	15,000	-	15,000
Computer hardware/software	5,000	5,000	-	5,000
Total capital outlay	45,000	45,000	-	45,000
Total expenditures	328,000	328,000	45,153	282,847
Net change in fund balance	$ (225,000)	$ (225,000)	194,245	$ 419,245
Fund balance at beginning of year			318,011	
Fund balance at end of year			$ 512,256	

State's Attorney Drug Prosecution Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	$ 806,000	$ 806,000	$ 748,868	$ (57,132)
Charges for services	737,500	737,500	600,313	(137,187)
Investment income	-	-	(1,363)	(1,363)
Miscellaneous revenues	100,000	100,000	1,813	(98,187)
Total revenues	1,643,500	1,643,500	1,349,631	(293,869)
Expenditures				
Judicial				
Personal services				
Salaries	661,876	661,876	540,799	121,077
Benefits	284,104	284,104	203,972	80,132
Total personal services	945,980	945,980	744,771	201,209
Commodities				
Office supplies	30,000	30,000	1,997	28,003
Office supplies - toner cartridges	2,000	2,000	269	1,731
Telephone supplies	400	400	-	400
Janitorial and cleaning supplies	2,500	2,500	167	2,333
Educational materials	14,000	14,000	7,591	6,409
Books and periodicals	5,000	5,000	1,330	3,670
Computer supplies	8,000	11,371	5,541	5,830
Buildings/grounds maintenance supplies	5,000	5,000	2,297	2,703
Operating supplies/materials	25,000	25,000	18,696	6,304
Food and beverages - human	4,000	4,000	1,943	2,057
Medical supplies	35,000	35,000	24,335	10,665
Drugs and medicines	500	500	-	500
Linens and bedding	500	500	85	415
Fuel and lubricants	400	400	-	400
Vehicle licenses	700	700	664	36
Furniture and equipment - small value	5,000	5,000	130	4,870
Machinery and equipment - small value	1,000	4,300	4,300	-
Gas - energy supplies	5,000	5,000	4,021	979
Electricity - energy supplies	7,000	7,000	6,031	969
Water and sewer	7,000	7,000	5,901	1,099
Bottled water	1,000	1,700	1,593	107
Total commodities	159,000	166,371	86,891	79,480
Contractual services				
Medical services	52,500	57,740	56,722	1,018
Consulting services	500	500	-	500
Systems analyst/planning	1,000	1,000	-	1,000

(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, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Contractual services (continued)				
Other professional services	$ 265,000	$ 252,659	$ 147,157	$ 105,502
Grounds/landscaping services	500	500	170	330
Security service contract	2,000	2,000	1,109	891
Copier maintenance agreement	600	600	-	600
Machinery - repairs and maintenance	3,000	3,000	-	3,000
Buildings/grounds - repairs and maintenance	25,000	25,000	7,040	17,960
Auto repairs and maintenance	7,000	7,000	1,243	5,757
Rentals - land and building	1,000	1,000	-	1,000
Rentals - equipment	150	150	-	150
Advertising, legal notices	500	500	-	500
Printing/publishing	2,000	2,000	267	1,733
Postage/mailing services	400	400	-	400
Education, training, and seminars	13,000	13,000	8,248	4,752
Tuition reimbursement	1,000	1,000	1,000	-
Mileage and travel	13,250	13,250	2,749	10,501
Meals and lodging	19,000	19,000	7,713	11,287
Dues and subscriptions	12,000	30,079	20,315	9,764
Non-employee transportation	4,000	4,000	34	3,966
Telephone service - regular	2,000	2,000	1,317	683
Telephone service - cellular	200	200	-	200
Freight and cartage service	1,400	1,400	606	794
Finance charges/late fees	100	213	68	145
Employee parking reimbursement	5,000	5,000	-	5,000
Contingency	37,100	18,638	-	18,638
Total contractual services	469,200	461,829	255,758	206,071
Capital outlay				
Buildings and structures	300,000	300,000	-	300,000
Vehicles	25,000	25,000	21,616	3,384
Computer hardware/software	6,000	6,000	-	6,000
Total capital outlay	331,000	331,000	21,616	309,384
Other expenditures	100,000	100,000	-	100,000
Total expenditures	2,005,180	2,005,180	1,109,036	896,144
Net change in fund balance	$ (361,680)	$ (361,680)	240,595	$ 602,275
Fund balance at beginning of year			855,771	
Fund balance at end of year			$ 1,096,366	

Law Library Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	$ 17,000	$ 17,000	$ 2,345	$ (14,655)
Charges for services	465,000	465,000	401,500	(63,500)
Total revenues	482,000	482,000	403,845	(78,155)
Expenditures				
Judicial				
Personal services				
Salaries	146,868	174,077	157,222	16,855
Benefits	70,898	70,898	60,582	10,316
Total personal services	217,766	244,975	217,804	27,171
Commodities				
Office supplies	5,700	5,700	2,206	3,494
Telephone supplies	300	300	-	300
Educational materials	1,200	1,200	-	1,200
Books and periodicals	5,500	5,500	-	5,500
Computer supplies	10,000	13,336	7,390	5,946
Food and beverages - human	1,000	1,000	271	729
Furniture and equipment - small value	15,600	10,391	7,958	2,433
Total commodities	39,300	37,427	17,825	19,602
Contractual services				
Interpreter services	1,000	1,000	877	123
Other professional services	-	2,170	2,170	-
Equipment maintenance agreement	1,600	1,600	-	1,600
Computers/printers - repairs	1,000	1,000	-	1,000
Printing/publishing	500	500	150	350
Education, training, and seminars	500	1,000	597	403
Dues and subscriptions	195,000	189,450	93,259	96,191
Telephone and other communication	600	1,100	948	152
Freight and cartage service	500	1,000	612	388
Fuel surcharge	-	50	5	45
Contingency	24,234	728	-	728
Total contractual services	224,934	199,598	98,618	100,980
Total expenditures	482,000	482,000	334,247	147,753
Net change in fund balance	$ -	$ -	69,598	$ 69,598
Fund balance at beginning of year			1,649,666	
Fund balance at end of year			$ 1,719,264	

Will County, Illinois **EXHIBIT 40**

Probation Services Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	$ 640,000	$ 640,000	$ 569,883	$ (70,117)
Expenditures				
Judicial				
Commodities				
Office supplies	72,500	36,500	3,866	32,634
Office supplies - toner cartridges	-	396	396	-
Computer supplies	69,575	130,530	123,597	6,933
Operating supplies/materials	24,000	18,605	17,903	702
Fuel and lubricants	1,000	1,000	25	975
Auto parts/maintenance	1,000	1,000	46	954
Sign and safety supplies	13,872	13,872	3,638	10,234
Furniture and equipment - small value	20,000	19,311	10,776	8,535
Machinery and equipment - small value	-	1,688	1,394	294
Total commodities	201,947	222,902	161,641	61,261
Contractual services				
Medical services	46,000	36,000	12,327	23,673
Systems analyst/planning	10,000	9,000	4,748	4,252
Contractual instruction service	20,000	8,400	-	8,400
Interpreter services	5,760	1,405	392	1,013
Laboratory services	72,000	66,500	4,725	61,775
Other professional services	3,000	25,500	20,550	4,950
Temporary contracted services	27,000	10,500	-	10,500
Computers/printers - repairs	5,000	4,700	580	4,120
Auto repairs and maintenance	15,000	15,000	12,079	2,921
Printing/publishing	750	750	305	445
Education, training, and seminars	10,300	10,300	4,868	5,432
Uniforms, clothing allowance	2,000	2,000	-	2,000
Mileage and travel	10,000	10,000	394	9,606
Meals and lodging	10,000	10,000	1,999	8,001
Dues and subscriptions	4,800	4,800	1,513	3,287
Telephone and other communication	10,500	10,500	7,969	2,531
Freight and cartage service	1,000	1,300	1,278	22
Employee parking reimbursement	23,000	28,500	28,500	-
Total contractual services	276,110	255,155	102,227	152,928

(Continued)

Will County, Illinois **EXHIBIT 40**

Probation Services Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Capital outlay				
Vehicles	$ 76,000	$ 76,000	$ 68,772	$ 7,228
Office furniture and equipment	25,000	25,000	-	25,000
Computer hardware/software	31,000	31,000	-	31,000
Total capital outlay	132,000	132,000	68,772	63,228
Total expenditures	610,057	610,057	332,640	277,417
Excess of revenues over expenditures	29,943	29,943	237,243	207,300
Other financing uses				
Transfers out	(245,276)	(245,276)	(192,522)	52,754
Net change in fund balance	$ (215,333)	$ (215,333)	44,721	$ 260,054
Fund balance at beginning of year			4,816,897	
Fund balance at end of year			$ 4,861,618	

Children's Advocacy Center Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	$ 902,367	$ 902,367	$ 878,364	$ (24,003)
Charges for services	50,000	50,000	29,852	(20,148)
Miscellaneous revenues	176,980	176,980	51,185	(125,795)
Total revenues	1,129,347	1,129,347	959,401	(169,946)
Expenditures				
Judicial				
Personal services				
Salaries	660,319	663,243	663,243	-
Benefits	314,776	314,776	307,308	7,468
Total personal services	975,095	978,019	970,551	7,468
Commodities				
Office supplies	3,000	19,500	6,048	13,452
Office supplies - toner cartridges	-	1,000	816	184
Telephone supplies	500	500	-	500
Educational materials	800	800	-	800
Computer supplies	1,200	70,200	31,773	38,427
Food and beverages - human	1,000	1,000	-	1,000
Food - canine	-	5,500	1,640	3,860
Buildings/grounds maintenance supplies	-	6,000	4,900	1,100
Furniture and equipment - small value	-	44,000	25,293	18,707
Total commodities	6,500	148,500	70,470	78,030
Contractual services				
Other professional services	19,952	22,395	22,395	-
Interpreter services	1,000	1,000	-	1,000
Custodial janitorial service	-	8,557	5,350	3,207
Copier maintenance agreement	500	500	-	500
Printing/publishing	5,000	3,500	1,304	2,196
Postage/mailing services	2,000	3,000	-	3,000
Education, training, and seminars	3,500	3,500	3,355	145
Mileage and travel	2,700	2,700	1,653	1,047
Meals and lodging	3,000	3,000	1,834	1,166
Dues and subscriptions	3,100	8,800	6,993	1,807
Freight and cartage service	-	500	314	186
Contingency	257,000	82,376	-	82,376
Total contractual services	297,752	139,828	43,198	96,630

(Continued)

Children's Advocacy Center Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Judicial (continued)				
Capital outlay				
Office furniture and equipment	$ -	$ 13,000	$ 12,880	$ 120
Total expenditures	1,279,347	1,279,347	1,097,099	182,248
Deficiency of revenues over expenditures	(150,000)	(150,000)	(137,698)	12,302
Other financing sources				
Transfers in	-	-	150,000	150,000
Net change in fund balance	$ (150,000)	$ (150,000)	12,302	$ 162,302
Fund deficit at beginning of year			(34,793)	
Fund deficit at end of year			$ (22,491)	

Child Exchange Center Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	$ 130,000	$ 130,000	$ -	$ (130,000)
Expenditures				
Judicial				
Personal services				
Salaries	40,000	40,000	-	40,000
Benefits	3,060	3,060	-	3,060
Total personal services	43,060	43,060	-	43,060
Contractual services				
Contingency	86,940	86,940	-	86,940
Total expenditures	130,000	130,000	-	130,000
Net change in fund balance	$ -	$ -	-	$ -
Fund balance at beginning of year			1,673,594	
Fund balance at end of year			$ 1,673,594	

Off Duty Assignment Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	$ 610,000	$ 610,000	$ 529,962	$ (80,038)
Expenditures				
Public safety				
Personal services				
Salaries	400,000	400,000	383,836	16,164
Benefits	199,000	199,000	138,566	60,434
Total personal services	599,000	599,000	522,402	76,598
Contractual services				
Auto repairs and maintenance	5,000	5,000	-	5,000
General liabilities deductible	6,000	6,000	-	6,000
Total contractual services	11,000	11,000	-	11,000
Total expenditures	610,000	610,000	522,402	87,598
Net change in fund balance	$ -	$ -	7,560	$ 7,560
Fund balance at beginning of year			66,411	
Fund balance at end of year			$ 73,971	

Will County, Illinois **EXHIBIT 44**

Sheriff's Weight Scale Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Fines and forfeitures	$ 590,000	$ 590,000	$ 213,269	$ (376,731)
Expenditures				
Public safety				
Personal services				
Salaries	225,000	225,000	203,795	21,205
Benefits	81,226	81,226	-	81,226
Total personal services	306,226	306,226	203,795	102,431
Commodities				
Office supplies	20,000	13,182	4,170	9,012
Educational materials	4,000	4,048	3,994	54
Books and periodicals	500	500	-	500
Operating supplies/materials	-	638	638	-
Computer supplies	3,650	3,650	2,656	994
Squad car supply/arsenal	2,000	750	-	750
Machinery and equipment parts	4,000	1,500	-	1,500
Furniture and equipment - small value	3,000	3,000	-	3,000
Machinery and equipment - small value	20,000	21,102	21,102	-
Total commodities	57,150	48,370	32,560	15,810
Contractual services				
Other professional services	5,000	7,500	5,400	2,100
Equipment maintenance agreement	-	5,000	1,912	3,088
Machinery - repairs and maintenance	1,500	7,680	7,077	603
Auto repairs and maintenance	10,000	10,000	-	10,000
Printing/publishing	500	452	-	452
Education, training, and seminars	6,000	1,000	-	1,000
Uniforms, clothing allowance	1,624	522	-	522
Mileage and travel	500	500	-	500
Meals and lodging	5,000	5,000	-	5,000
Dues and subscriptions	500	1,750	1,250	500
Freight and cartage service	1,000	1,000	20	980
Total contractual services	31,624	40,404	15,659	24,745

(Continued)

Will County, Illinois **EXHIBIT 44**

Sheriff's Weight Scale Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Capital outlay				
Machinery and equipment	$ 150,000	$ 103,000	$ -	$ 103,000
Vehicles	35,000	82,000	81,276	724
Computer hardware/software	10,000	10,000	-	10,000
Total capital outlay	195,000	195,000	81,276	113,724
Total expenditures	590,000	590,000	333,290	256,710
Net change in fund balance	$ -	$ -	(120,021)	$ (120,021)
Fund balance at beginning of year			808,876	
Fund balance at end of year			$ 688,855	

Will County, Illinois **EXHIBIT 45**

Sheriff's Restricted Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	$ 5,000	$ 5,000	$ 250	$ (4,750)
Charges for services	1,200,000	1,200,000	1,267,596	67,596
Investment income	25,000	25,000	2,856	(22,144)
Miscellaneous revenues	852,000	852,000	1,118,148	266,148
Total revenues	2,082,000	2,082,000	2,388,850	306,850
Expenditures				
Public safety				
Commodities				
Office supplies	25,000	1,000	223	777
Telephone supplies	1,000	-	-	-
Educational materials	1,000	-	-	-
Books and periodicals	1,000	-	-	-
Computer supplies	40,000	-	-	-
Buildings/grounds maintenance supplies	1,000	500	-	500
Fuel and lubricants	500	500	-	500
Squad car supply/arsenal	4,000	-	-	-
Machinery and equipment parts	3,000	3,500	3,110	390
Furniture and equipment - small value	24,000	-	-	-
Machinery and equipment - small value	7,500	-	-	-
Total commodities	108,000	5,500	3,333	2,167
Contractual services				
Consulting services	13,000	-	-	-
Other professional services	3,000	3,000	-	3,000
Equipment maintenance agreement	10,000	-	-	-
Machinery - repairs and maintenance	5,000	-	-	-
Buildings/grounds - repairs and maintenance	1,000	1,000	-	1,000
Computers/printers - repairs	4,000	-	-	-
Auto repairs and maintenance	5,000	-	-	-
Printing/publishing	2,000	2,000	-	2,000
Education, training, and seminars	53,000	-	-	-
Uniforms, clothing allowance	2,500	2,500	-	2,500
Mileage and travel	1,000	1,000	-	1,000
Meals and lodging	1,000	1,000	-	1,000
Dues and subscriptions	13,000	-	-	-
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, 2021

	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	$ 14	$ 2,486
Total contractual services	117,000	14,000	14	13,986
Other expenditures	1,857,000	2,062,500	1,862,012	200,488
Total expenditures	2,082,000	2,082,000	1,865,359	216,641
Net change in fund balance	$ -	$ -	523,491	$ 523,491
Fund balance at beginning of year			3,710,229	
Fund balance at end of year			$ 4,233,720	

Arrestee's Medical Cost Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	$ 20,000	$ 20,000	$ 25,511	$ 5,511
Expenditures				
Public safety				
Contractual services				
Medical services	20,000	20,000	-	20,000
Net change in fund balance	$ -	$ -	25,511	$ 25,511
Fund balance at beginning of year			101,161	
Fund balance at end of year			$ 126,672	

Will County, Illinois **EXHIBIT 47**

Sheriff's DOJ Federal Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	$ 300,000	$ 300,000	$ 16,677	$ (283,323)
Investment income	-	-	114	114
Total revenues	300,000	300,000	16,791	(283,209)
Expenditures				
Public safety				
Commodities				
Office supplies	50,000	739	511	228
Operating supplies/materials	50,000	8,344	6,761	1,583
Vehicle licenses	-	9,060	4,032	5,028
Furniture and equipment - small value	200,000	-	-	-
Machinery and equipment - small value	-	178,077	211,789	(33,712)
Total commodities	300,000	196,220	223,093	(26,873)
Contractual services				
Other professional services	20,000	37,871	37,871	-
Equipment maintenance agreement	-	7,139	7,139	-
Buildings/grounds - repairs and maintenance	-	13,470	13,470	-
Auto repairs and maintenance	-	21,185	19,505	1,680
Uniforms, clothing allowance	-	5,000	1,813	3,187
Dues and subscriptions	-	37,004	36,151	853
Telephone service - cellular	25,000	25,000	18,752	6,248
Freight and cartage service	-	2,111	1,698	413
Total contractual services	45,000	148,780	136,399	12,381
Capital outlay				
Machinery and equipment	200,000	200,000	6,395	193,605
Vehicles	300,000	300,000	61,737	238,263
Total capital outlay	500,000	500,000	68,132	431,868
Total expenditures	845,000	845,000	427,624	417,376
Net change in fund balance	$ (545,000)	$ (545,000)	(410,833)	$ 134,167
Fund balance at beginning of year			424,646	
Fund balance at end of year			$ 13,813	

Sheriff's DOT Federal Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	$ 350,000	$ 350,000	$ 173,024	$ (176,976)
Investment income	-	-	601	601
Total revenues	350,000	350,000	173,625	(176,375)
Expenditures				
Public safety				
Commodities				
Office supplies	50,000	50,000	-	50,000
Operating supplies/materials	80,000	80,000	-	80,000
Furniture and equipment - small value	50,000	50,000	-	50,000
Machinery and equipment - small value	10,000	10,000	-	10,000
Total commodities	190,000	190,000	-	190,000
Contractual services				
Education, training, and seminars	50,000	50,000	-	50,000
Dues and subscriptions	50,000	50,000	45,186	4,814
Total contractual services	100,000	100,000	45,186	54,814
Capital outlay				
Machinery and equipment	300,000	282,188	-	282,188
Vehicles	200,000	200,000	35,711	164,289
Computer hardware/software	-	17,812	17,812	-
Total capital outlay	500,000	500,000	53,523	446,477
Total expenditures	790,000	790,000	98,709	691,291
Net change in fund balance	$ (440,000)	$ (440,000)	74,916	$ 514,916
Fund balance at beginning of year			1,176,692	
Fund balance at end of year			$ 1,251,608	

Will County, Illinois **EXHIBIT 49**

Sheriff's State Money Laundering Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	$ 150,000	$ 150,000	$ 29,172	$ (120,828)
Investment income	1,000	1,000	227	(773)
Total revenues	151,000	151,000	29,399	(121,601)
Expenditures				
Public safety				
Commodities				
Office supplies	30,500	30,500	-	30,500
Computer supplies	40,000	36,800	-	36,800
Operating supplies/materials	40,000	35,230	-	35,230
Furniture and equipment - small value	40,000	40,000	-	40,000
Total commodities	150,500	142,530	-	142,530
Contractual services				
Systems analyst/planning	-	3,200	3,200	-
Auto repairs and maintenance	-	4,770	3,865	905
Total contractual services	-	7,970	7,065	905
Capital outlay				
Vehicles	40,000	40,000	-	40,000
Total expenditures	190,500	190,500	7,065	183,435
Net change in fund balance	$ (39,500)	$ (39,500)	22,334	$ 61,834
Fund balance at beginning of year			375,750	
Fund balance at end of year			$ 398,084	

Sheriff's State Drug Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	$ 100,000	$ 100,000	$ 41,579	$ (58,421)
Investment income	3,000	3,000	85	(2,915)
Total revenues	103,000	103,000	41,664	(61,336)
Expenditures				
Public safety				
Commodities				
Office supplies	30,000	5,000	-	5,000
Operating supplies/materials	30,000	30,000	-	30,000
Furniture and equipment - small value	30,000	30,000	-	30,000
Total commodities	90,000	65,000	-	65,000
Contractual services				
Education, training, and seminars	12,250	12,250	-	12,250
Dues and subscriptions	50,000	50,000	-	50,000
Informant pay	-	25,000	25,000	-
Total contractual services	62,250	87,250	25,000	62,250
Capital outlay				
Vehicles	40,500	40,500	-	40,500
Total expenditures	192,750	192,750	25,000	167,750
Net change in fund balance	$ (89,750)	$ (89,750)	16,664	$ 106,414
Fund balance at beginning of year			222,516	
Fund balance at end of year			$ 239,180	

Sheriff's Pre-Adjudicated Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	$ 150,000	$ 150,000	$ 37,952	$ (112,048)
Investment income	-	-	11	11
Total revenues	150,000	150,000	37,963	(112,037)
Expenditures				
Public safety				
Contractual services				
Other professional services	210,000	210,000	82,607	127,393
Net change in fund balance	$ (60,000)	$ (60,000)	(44,644)	$ 15,356
Fund balance at beginning of year			82,861	
Fund balance at end of year			$ 38,217	

Foreclosure Mediation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	$ 350,000	$ 350,000	$ 34,950	$ (315,050)
Expenditures				
Judicial				
Commodities				
Office supplies	7,000	7,000	-	7,000
Contractual services				
Other professional services	340,000	340,000	30,900	309,100
Printing/publishing	3,000	3,000	-	3,000
Total contractual services	343,000	343,000	30,900	312,100
Total expenditures	350,000	350,000	30,900	319,100
Net change in fund balance	$ -	$ -	4,050	$ 4,050
Fund balance at beginning of year			300,510	
Fund balance at end of year			$ 304,560	

Will County, Illinois **EXHIBIT 53**

Illinois Department of Nuclear Safety Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	$ 132,586	$ 132,586	$ 65,502	$ (67,084)
Investment income	2,000	2,000	(89)	(2,089)
Miscellaneous revenues	4,000	4,000	140	(3,860)
Total revenues	138,586	138,586	65,553	(73,033)
Expenditures				
Public safety				
Personal services				
Salaries	22,248	22,907	22,474	433
Benefits	11,394	11,394	11,793	(399)
Total personal services	33,642	34,301	34,267	34
Commodities				
Office supplies	4,500	4,067	-	4,067
Computer supplies	8,000	8,000	6,940	1,060
Operating supplies/materials	3,500	2,754	29	2,725
Food and beverages - human	2,500	2,500	-	2,500
Furniture and equipment - small value	9,500	9,500	-	9,500
Machinery and equipment - small value	8,000	8,000	-	8,000
Total commodities	36,000	34,821	6,969	27,852
Contractual services				
Other professional services	3,000	50	-	50
Temporary contracted services	4,000	4,000	-	4,000
Machinery - repairs and maintenance	-	577	577	-
Education, training, and seminars	2,000	2,000	-	2,000
Mileage and travel	2,000	2,000	-	2,000
Meals and lodging	2,000	2,000	-	2,000
Dues and subscriptions	1,000	4,119	3,119	1,000
Freight and cartage service	520	294	-	294
Contingency	4,424	4,424	-	4,424
Total contractual services	18,944	19,464	3,696	15,768
Other expenditures	50,000	50,000	-	50,000
Total expenditures	138,586	138,586	44,932	93,654
Net change in fund balance	$ -	$ -	20,621	$ 20,621
Fund balance at beginning of year			204,363	
Fund balance at end of year			$ 224,984	

Will County, Illinois **EXHIBIT 54**

EMA Warning and Training Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	$ 668,636	$ 668,636	$ 210,996	$ (457,640)
Investment income	-	-	(93)	(93)
Miscellaneous revenues	112,000	112,000	12,268	(99,732)
Total revenues	780,636	780,636	223,171	(557,465)
Expenditures				
Public safety				
Personal services				
Salaries	31,768	31,768	24,456	7,312
Benefits	14,988	14,988	10,780	4,208
Total personal services	46,756	46,756	35,236	11,520
Commodities				
Office supplies	4,500	4,500	2,138	2,362
Educational materials	1,500	1,500	-	1,500
Computer supplies	5,000	7,500	-	7,500
Operating supplies/materials	40,000	32,577	23,743	8,834
Food and beverages - human	200	700	346	354
Sign and safety supplies	-	2,500	2,087	413
Machinery and equipment - small value	20,500	18,000	-	18,000
Total commodities	71,700	67,277	28,314	38,963
Contractual services				
Subgrant awards/obligations	450,000	450,000	-	450,000
Other professional services	78,930	78,930	61,817	17,113
Temporary contracted services	5,000	5,000	-	5,000
Printing/publishing	4,000	4,113	113	4,000
Uniforms, clothing allowance	500	500	-	500
Employee physicals	2,500	2,500	-	2,500
Mileage and travel	2,000	2,000	-	2,000
Meals and lodging	1,000	1,000	-	1,000
Dues and subscriptions	500	4,360	3,776	584
Freight and cartage service	250	450	391	59
Fuel surcharge	-	250	1	249
Total contractual services	544,680	549,103	66,098	483,005
Capital outlay				
Machinery and equipment	-	3,236	3,236	-
Vehicles	17,500	14,264	-	14,264
Total capital outlay	17,500	17,500	3,236	14,264
Other expenditures	100,000	100,000	-	100,000
Total expenditures	780,636	780,636	132,884	647,752
Net change in fund balance	$ -	$ -	90,287	$ 90,287
Fund balance at beginning of year			134,175	
Fund balance at end of year			$ 224,462	

Will County, Illinois **EXHIBIT 55**

County Clerk Assignment Automation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	$ 2,000	$ 2,000	$ 10,520	$ 8,520
Investment income	200	200	(7)	(207)
Total revenues	2,200	2,200	10,513	8,313
Expenditures				
General and administrative				
Commodities				
Office supplies	2,500	2,500	80	2,420
Computer supplies	4,000	4,000	-	4,000
Furniture and equipment - small value	3,700	3,700	1,336	2,364
Total commodities	10,200	10,200	1,416	8,784
Contractual services				
Machinery - repairs and maintenance	250	250	-	250
Total expenditures	10,450	10,450	1,416	9,034
Net change in fund balance	$ (8,250)	$ (8,250)	9,097	$ 17,347
Fund balance at beginning of year			26,439	
Fund balance at end of year			$ 35,536	

County Clerk Document Storage Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	$ 65,000	$ 65,000	$ 72,738	$ 7,738
Investment income	1,700	1,700	72	(1,628)
Total revenues	66,700	66,700	72,810	6,110
Expenditures				
General and administrative				
Personal services				
Salaries	32,000	32,000	-	32,000
Benefits	2,448	2,448	-	2,448
Total personal services	34,448	34,448	-	34,448
Commodities				
Office supplies	2,450	2,450	-	2,450
Computer supplies	2,000	2,000	-	2,000
Furniture and equipment - small value	1,000	1,000	-	1,000
Total commodities	5,450	5,450	-	5,450
Contractual services				
Other professional services	50,000	50,000	-	50,000
Printing/publishing	10,000	10,000	5,075	4,925
Freight and cartage service	500	500	198	302
Contingency	20,000	20,000	-	20,000
Refunds	50	50	-	50
Total contractual services	80,550	80,550	5,273	75,277
Total expenditures	120,448	120,448	5,273	115,175
Net change in fund balance	$ (53,748)	$ (53,748)	67,537	$ 121,285
Fund balance at beginning of year			416,478	
Fund balance at end of year			$ 484,015	

Treasurer's Automation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	$ 75,000	$ 75,000	$ 144,526	$ 69,526
Investment income	500	500	(213)	(713)
Miscellaneous revenues	50,000	50,000	23,740	(26,260)
Total revenues	125,500	125,500	168,053	42,553
Expenditures				
General and administrative				
Personal services				
Salaries	60,400	60,400	48,483	11,917
Benefits	29,386	29,386	19,677	9,709
Total personal services	89,786	89,786	68,160	21,626
Commodities				
Computer supplies	6,000	7,975	5,233	2,742
Furniture and equipment - small value	11,700	7,725	5,826	1,899
Total commodities	17,700	15,700	11,059	4,641
Contractual services				
Consulting services	27,950	29,100	29,037	63
Systems analyst/planning	12,500	12,850	12,750	100
Machinery - repairs and maintenance	1,000	962	495	467
Other professional services	11,000	11,000	10,625	375
Dues and subscriptions	6,000	6,000	3,735	2,265
Freight and cartage service	200	738	447	291
Total contractual services	58,650	60,650	57,089	3,561
Total expenditures	166,136	166,136	136,308	29,828
Net change in fund balance	$ (40,636)	$ (40,636)	31,745	$ 72,381
Fund balance at beginning of year			372,134	
Fund balance at end of year			$ 403,879	

Will County, Illinois **EXHIBIT 58**

Recorder's Automation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	$ 1,100,000	$ 1,100,000	$ 1,647,655	$ 547,655
Investment income	8,000	8,000	507	(7,493)
Miscellaneous revenues	-	-	175	175
Total revenues	1,108,000	1,108,000	1,648,337	540,337
Expenditures				
General and administrative				
Recorder's automation				
Personal services				
Salaries	234,869	419,081	419,081	-
Benefits	133,310	133,310	234,184	(100,874)
Total personal services	368,179	552,391	653,265	(100,874)
Commodities				
Office supplies	5,000	5,000	3,512	1,488
Computer supplies	50,000	15,835	15,829	6
Food and beverages - human	150	150	40	110
Furniture and equipment - small value	2,500	2,500	1,885	615
Total commodities	57,650	23,485	21,266	2,219
Contractual services				
Systems analyst/planning	10,000	-	-	-
Other professional services	180,000	143,235	153,342	(10,107)
Equipment maintenance agreement	181,000	168,700	187,450	(18,750)
Printing/publishing	650	5,650	4,600	1,050
Mileage and travel	2,000	731	375	356
Meals and lodging	2,000	2,000	1,817	183
Dues and subscriptions	1,000	1,000	-	1,000
Freight and cartage service	1,000	1,000	91	909
Total contractual services	377,650	322,316	347,675	(25,359)
Capital outlay				
Computer hardware/software	8,867	-	-	-
Total recorder's automation	812,346	898,192	1,022,206	(124,014)
Recorder's automation - GIS				
Personal services				
Salaries	191,136	61,936	61,936	-
Benefits	107,555	107,555	39,712	67,843
Total personal services	298,691	169,491	101,648	67,843
Contractual services				
Equipment maintenance agreement	1,000	1,000	1,000	-
Total recorder's automation - GIS	299,691	170,491	102,648	67,843

(Continued)

Recorder's Automation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
General and administrative (continued)				
Recorder's automation - rental housing program				
Personal services				
Salaries	$ 50,938	$ 94,292	$ 93,641	$ 651
Benefits	27,425	27,425	50,508	(23,083)
Total recorder's automation - rental housing program	78,363	121,717	144,149	(22,432)
Total expenditures	1,190,400	1,190,400	1,269,003	(78,603)
Excess (deficiency) of revenues over expenditures	(82,400)	(82,400)	379,334	461,734
Other financing uses				
Transfers out	(66,000)	(66,000)	(66,000)	-
Net change in fund balance	$ (148,400)	$ (148,400)	313,334	$ 461,734
Fund balance at beginning of year			1,439,682	
Fund balance at end of year			$ 1,753,016	

County Owned Parking Facility Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	$ 400,000	$ 400,000	$ 133,726	$ (266,274)
Expenditures				
General and administrative				
Personal services				
Salaries	136,327	136,327	-	136,327
Benefits	80,800	80,800	-	80,800
Total personal services	217,127	217,127	-	217,127
Commodities				
Office supplies	250	250	-	250
Computer supplies	1,000	1,000	-	1,000
Buildings/grounds maintenance supplies	200	520	320	200
Electricity - energy supplies	2,600	2,600	585	2,015
Bottled water	200	200	-	200
Total commodities	4,250	4,570	905	3,665
Contractual services				
Other professional services	-	1,816	-	1,816
Contracted snow removal	7,500	-	-	-
Equipment maintenance agreement	-	15,020	14,360	660
Machinery - repairs and maintenance	150	150	-	150
Buildings/grounds - repairs and maintenance	2,500	21,118	19,173	1,945
Radios/phones - repairs and maintenance	250	250	-	250
Rentals - equipment	250	250	-	250
Employee parking reimbursement	-	16,000	16,000	-
Education, training, and seminars	32,000	11,566	7,230	4,336
Uniforms, clothing allowance	1,000	1,000	-	1,000
Mileage and travel	32,000	24,614	868	23,746
Meals and lodging	32,000	15,546	7,308	8,238
Freight and cartage service	60	60	-	60
Total contractual services	107,710	107,390	64,939	42,451
Other expenditures	6,500	6,500	-	6,500
Total expenditures	335,587	335,587	65,844	269,743
Excess of revenues over expenditures	64,413	64,413	67,882	(536,017)
Other financing uses				
Transfers out	(100,000)	(100,000)	(100,000)	-
Net change in fund balance	$ (35,587)	$ (35,587)	(32,118)	$ (536,017)
Fund balance at beginning of year			1,619,933	
Fund balance at end of year			$ 1,587,815	

Veteran's Assistance Commission Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	$ -	$ 147,488	$ 126,591	$ (20,897)
Expenditures				
Health and welfare				
Personal services				
Salaries	436,742	493,766	487,187	6,579
Benefits	206,794	210,578	256,304	(45,726)
Total personal services	643,536	704,344	743,491	(39,147)
Commodities				
Office supplies	2,785	3,185	3,343	(158)
Computer supplies	7,000	25,141	2,793	22,348
Personal products	14,000	10,750	2,500	8,250
Food and beverages - human	1,000	1,000	381	619
Fuel and lubricants	1,500	1,500	972	528
Vehicle licenses	125	31,625	-	31,625
Furniture and equipment - small value	250	57,726	52,256	5,470
Machinery and equipment - small value	500	500	-	500
Gas - energy supplies	7,000	2,000	738	1,262
Electricity - energy supplies	17,000	7,000	1,669	5,331
Water and sewer	9,100	3,100	637	2,463
Total commodities	60,260	143,527	65,289	78,238
Contractual services				
Architectural services	-	15,000	15,000	-
Systems analyst/planning	500	500	-	500
Non-employee transportation	-	10,000	147	9,853
Other professional services	30,000	525,000	498,946	26,054
Auto repairs and maintenance	5,000	5,000	-	5,000
Rentals - land and building	135,000	176,589	110,086	66,503
Advertising, legal notices	6,000	46,002	19,700	26,302
Printing/publishing	2,000	2,000	667	1,333
Postage/mailing services	2,500	2,500	1,552	948
Education, training, and seminars	5,000	8,890	4,445	4,445
Mileage and travel	8,000	10,198	2,573	7,625
Meals and lodging	12,000	5,365	4,268	1,097
Dues and subscriptions	1,300	1,300	1,275	25

(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, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Contractual services (continued)				
Telephone service - cellular	$ -	$ 2,050	$ 1,815	$ 235
Freight and cartage service	600	300	8	292
Total contractual services	207,900	810,694	660,482	150,212
Capital outlay				
Buildings and structures	-	3,672	-	3,672
Vehicles	-	31,480	31,480	-
Computer hardware/software	-	6,055	6,055	-
Total capital outlay	-	41,207	37,535	3,672
Total expenditures	911,696	1,699,772	1,506,797	192,975
Deficiency of revenues over expenditures	(911,696)	(1,552,284)	(1,380,206)	172,078
Other financing sources				
Transfers in	800,000	1,243,640	1,346,360	102,720
Net change in fund balance	$ (111,696)	$ (308,644)	(33,846)	$ 274,798
Fund balance at beginning of year			189,907	
Fund balance at end of year			$ 156,061	

Will County, Illinois **EXHIBIT 61**

911 Emergency Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	$ -	$ -	$ 47,172	$ 47,172
Charges for services	8,400,000	8,400,000	9,941,389	1,541,389
Investment income	-	-	(4,065)	(4,065)
Miscellaneous revenues	700,000	700,000	85,296	(614,704)
Total revenues	9,100,000	9,100,000	10,069,792	969,792
Expenditures				
Public safety				
Personal services				
Salaries	1,401,912	1,401,912	1,384,157	17,755
Benefits	534,260	534,260	547,341	(13,081)
Total personal services	1,936,172	1,936,172	1,931,498	4,674
Commodities				
Office supplies	6,000	6,000	5,016	984
Office supplies - toner cartridges	1,400	1,400	1,023	377
Copy machine supplies	1,000	1,000	110	890
Telephone supplies	2,000	4,000	626	3,374
Janitorial and cleaning supplies	1,500	1,300	186	1,114
Educational materials	50,000	42,000	21,272	20,728
Books and periodicals	1,000	2,000	1,201	799
Computer supplies	397,536	492,536	426,654	65,882
Operating supplies/materials	5,000	105,000	90,854	14,146
Food and beverages - human	2,000	2,000	836	1,164
Fuel and lubricants	9,000	9,000	3,249	5,751
Auto parts/maintenance	5,500	5,500	138	5,362
Vehicle licenses	158	158	-	158
Furniture and equipment - small value	50,000	30,000	1,497	28,503
Machinery and equipment - small value	133,000	113,000	59,418	53,582
Machinery and equipment parts	10,000	9,000	-	9,000
Bottled water	720	1,920	1,031	889
Total commodities	675,814	825,814	613,111	212,703
Contractual services				
Legal services	18,000	17,999	12,200	5,799
General liabilities administration	27,000	27,718	27,718	-
Systems analyst/planning	50,000	-	-	-
Contractual instruction service	28,000	27,282	731	26,551

(Continued)

911 Emergency Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	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
Interpreter services	6,000	7,001	6,779	222
Other professional services	125,000	172,000	169,504	2,496
Garbage disposal - cleaning	-	2,118	1,617	501
Equipment maintenance agreement	1,900,000	1,714,115	1,146,855	567,260
Copier maintenance agreement	897	897	897	-
Computer maintenance agreement	-	188,885	148,143	40,742
Machinery - repairs and maintenance	2,000	2,000	-	2,000
Radios/phones - repairs and maintenance	1,500	1,500	-	1,500
Auto repairs and maintenance	6,000	6,000	2,951	3,049
Rentals - land and building	6,816	6,816	5,177	1,639
Rentals - vehicles	-	2,000	-	2,000
Rentals - equipment	18,972	18,972	17,178	1,794
Advertising, legal notices	2,000	2,000	-	2,000
Printing/publishing	13,000	2,882	2,035	847
Postage/mailing services	1,000	1,000	490	510
Education, training, and seminars	60,000	93,900	77,149	16,751
Uniforms, clothing allowance	4,000	12,000	10,156	1,844
Mileage and travel	12,000	14,000	4,803	9,197
Meals and lodging	35,000	35,000	12,166	22,834
Employee physicals	1,500	1,500	45	1,455
Dues and subscriptions	14,000	15,000	9,664	5,336
Telephone and other communication	217,770	250,770	236,452	14,318
Telephone service - regular	9,768	11,768	9,083	2,685
Telephone service - cellular	25,320	25,320	19,461	5,859
Freight and cartage service	6,000	6,000	4,788	1,212
Finance charges/late fees	100	200	37	163
Fuel surcharge	100	100	5	95
Contingency	337,271	91,271	-	91,271
Surcharge reappropriation program	1,500,000	1,500,000	1,161,750	338,250
Total contractual services	4,429,014	4,259,014	3,087,834	1,171,180
Debt service - principal	464,000	464,000	429,026	34,974
Debt service - interest and fiscal charges	-	-	34,276	(34,276)

(Continued)

911 Emergency Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Public safety (continued)				
Capital outlay				
Machinery and equipment	$ 60,000	$ 60,000	$ -	$ 60,000
Vehicles	35,000	35,000	-	35,000
Office furniture and equipment	-	28,469	8,469	20,000
Computer hardware/software	700,000	691,531	585,295	106,236
Total capital outlay	795,000	815,000	593,764	221,236
Other expenditures	700,000	700,000	-	700,000
Total expenditures	9,000,000	9,000,000	6,689,509	2,310,491
Excess of revenues over expenditures	100,000	100,000	3,380,283	3,280,283
Other financing uses				
Transfers out	(200,000)	(200,000)	(160,000)	40,000
Net change in fund balance	$ (100,000)	$ (100,000)	3,220,283	$ 3,320,283
Fund balance at beginning of year			8,502,195	
Fund balance at end of year			$ 11,722,478	

Solid Waste Management Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	$ 100,000	$ 100,000	$ -	$ (100,000)
Intergovernmental	187,000	187,000	253,635	66,635
Charges for services	1,630,000	1,630,000	1,862,803	232,803
Investment income	60,000	60,000	(10,697)	(70,697)
Miscellaneous revenues	170,000	170,000	10	(169,990)
Total revenues	2,147,000	2,147,000	2,105,751	(41,249)
Expenditures				
Health and welfare				
Personal services				
Salaries	705,676	705,676	692,164	13,512
Benefits	296,558	296,558	272,459	24,099
Total personal services	1,002,234	1,002,234	964,623	37,611
Commodities				
Office supplies	1,300	1,285	250	1,035
Telephone supplies	100	100	-	100
Books and periodicals	100	100	-	100
Computer supplies	3,669	3,669	418	3,251
Food and beverages - human	400	400	145	255
Fuel and lubricants	230	27,000	25,028	1,972
Auto parts/maintenance	500	500	-	500
Machinery and equipment - small value	-	740	740	-
Total commodities	6,299	33,794	26,581	7,213
Contractual services				
Legal services	150,000	150,000	143,285	6,715
Architectural services	50,000	50,000	-	50,000
Engineering services	300,000	300,000	198,382	101,618
Consulting services	70,000	70,000	5,400	64,600
Subgrant awards/obligations	503,000	476,980	48,320	428,660
Court reporter services	20,000	20,000	-	20,000
Laboratory services	50,000	48,000	-	48,000
Auto repairs and maintenance	2,000	2,000	995	1,005
Rentals - land and building	22,153	22,153	17,011	5,142
Rentals - equipment	1,000	1,000	15	985
Construction-signs	500	500	137	363
Advertising, legal notices	25,000	25,000	7,999	17,001
Printing/publishing	3,000	3,000	492	2,508
Postage/mailing services	2,000	2,000	663	1,337

(Continued)

Solid Waste Management Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Contractual services (continued)				
Education, training, and seminars	$ 8,000	$ 8,000	$ 1,185	$ 6,815
Uniforms, clothing allowance	-	500	250	250
Mileage and travel	2,000	2,000	-	2,000
Meals and lodging	3,000	3,000	-	3,000
Dues and subscriptions	5,000	5,000	4,016	984
Telephone and other communication	300	300	-	300
Freight and cartage service	1,500	1,500	522	978
Fuel surcharge	-	10	6	4
Finance charges/late fees	-	15	11	4
Recycling program	525,000	525,000	491,897	33,103
Total contractual services	1,743,453	1,715,958	920,586	795,372
Capital outlay				
Buildings and structures	1,000,000	6,113,372	-	6,113,372
Machinery and equipment	15,000	15,000	-	15,000
Vehicles	35,000	35,000	-	35,000
Computer hardware/software	500	500	-	500
Total capital outlay	1,050,500	6,163,872	-	6,163,872
Other expenditures	120,000	120,000	29,253	90,747
Total expenditures	3,922,486	9,035,858	1,941,043	7,094,815
Excess (Deficiency) of revenues over expenditures	(1,775,486)	(6,888,858)	164,708	7,053,566
Other financing uses				
Transfers out	(3,620,000)	(3,620,000)	(2,641,585)	978,415
Net change in fund balance	$ (5,395,486)	$ (10,508,858)	(2,476,877)	$ 8,031,981
Fund balance at beginning of year			5,169,349	
Fund balance at end of year			$ 2,692,472	

Community Development Block Grants Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	$ 3,923,641	$ 3,923,641	$ 4,210,967	$ 287,326
Miscellaneous revenues	400,000	400,000	-	(400,000)
Total revenues	4,323,641	4,323,641	4,210,967	(112,674)
Expenditures				
Health and welfare				
Personal services				
Salaries	289,114	341,617	337,679	3,938
Benefits	117,139	142,298	141,392	906
Total personal services	406,253	483,915	479,071	4,844
Commodities				
Office supplies	1,500	1,500	499	1,001
Copy machine supplies	500	500	-	500
Fax supplies	500	500	-	500
Telephone supplies	500	500	123	377
Books and periodicals	500	500	-	500
Computer supplies	5,000	5,000	4,312	688
Food and beverages - human	500	500	-	500
Furniture and equipment - small value	500	500	-	500
Total commodities	9,500	9,500	4,934	4,566
Contractual services				
Auditing services	5,000	500	-	500
Subgrant awards/obligations	3,557,000	3,588,338	3,587,756	582
Court reporter services	1,000	1,000	-	1,000
Other professional services	3,000	3,000	-	3,000
Temporary contracted services	5,000	500	-	500
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	2,341	159
Printing/publishing	2,000	2,000	5	1,995
Postage/mailing services	1,500	1,500	700	800
Education, training, and seminars	2,500	2,500	450	2,050
Mileage and travel	2,500	2,500	-	2,500
Meals and lodging	2,500	2,500	-	2,500
Dues and subscriptions	3,000	3,000	2,830	170

(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, 2021

	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	$ -	$ 500
Fuel surcharge	150	150	-	150
Contingency	200,000	100,000	-	100,000
Total contractual services	3,807,888	3,730,226	3,607,920	122,306
Other expenditures	100,000	100,000	-	100,000
Total expenditures	4,323,641	4,323,641	4,091,925	231,716
Net change in fund balance	$ -	$ -	119,042	$ 119,042
Fund deficit at beginning of year			(50,268)	
Fund balance at end of year			$ 68,774	

Will County, Illinois **EXHIBIT 64**

Community Development Home Program Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	$ 1,409,375	$ 1,409,375	$ 1,138,009	$ (271,366)
Miscellaneous revenues	100,000	100,000	-	(100,000)
Total revenues	1,509,375	1,509,375	1,138,009	(371,366)
Expenditures				
Health and welfare				
Personal services				
Salaries	109,663	109,663	104,465	5,198
Benefits	44,433	53,977	43,601	10,376
Total personal services	154,096	163,640	148,066	15,574
Contractual services				
Subgrant awards/obligations	1,250,000	1,240,456	672,630	567,826
Postage/mailing services	100	100	-	100
Mileage and travel	500	500	-	500
Meals and lodging	500	500	-	500
Contingency	2,179	2,179	-	2,179
Total contractual services	1,253,279	1,243,735	672,630	571,105
Other expenditures	102,000	102,000	-	102,000
Total expenditures	1,509,375	1,509,375	820,696	688,679
Net change in fund balance	$ -	$ -	317,313	$ 317,313
Fund deficit at beginning of year			(208,150)	
Fund balance at end of year			$ 109,163	

Will County, Illinois **EXHIBIT 65**

Local Law Enforcement Block Grant Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	$ 80,000	$ 80,000	$ -	$ (80,000)
Expenditures				
Public safety				
Commodities				
Medical supplies	1,000	1,000	-	1,000
Drugs and medicines	9,000	9,000	-	9,000
Furniture and equipment - small value	30,000	30,000	-	30,000
Total commodities	40,000	40,000	-	40,000
Contractual services				
Other professional services	40,000	40,000	-	40,000
Total expenditures	80,000	80,000	-	80,000
Net change in fund balance	$ -	$ -	-	$ -
Fund balance at beginning of year			987	
Fund balance at end of year			$ 987	

Will County, Illinois **EXHIBIT 66**

Workforce Development Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	$ 461,010	$ 461,010	$ 390,000	$ (71,010)
Investment income	-	-	(19)	(19)
Miscellaneous revenues	25,000	25,000	-	(25,000)
Total revenues	486,010	486,010	389,981	(96,029)
Expenditures				
Health and welfare				
Personal services				
Salaries	232,155	232,155	230,612	1,543
Benefits	98,180	98,180	96,270	1,910
Total personal services	330,335	330,335	326,882	3,453
Commodities				
Office supplies	2,500	2,500	563	1,937
Telephone supplies	3,000	1,000	630	370
Books and periodicals	1,000	1,000	-	1,000
Food and beverages - human	200	2,200	638	1,562
Furniture and equipment - small value	2,500	2,500	-	2,500
Total commodities	9,200	9,200	1,831	7,369
Contractual services				
Consulting services	20,000	5,000	-	5,000
General liabilities administration	4,000	4,000	3,287	713
Copier maintenance agreement	1,500	1,500	847	653
Rentals - land and building	26,400	26,400	24,200	2,200
Advertising, legal notices	1,000	1,000	360	640
Printing/publishing	1,500	1,500	175	1,325
Postage/mailing services	500	500	61	439
Education, training, and seminars	5,000	5,000	90	4,910
Mileage and travel	7,500	7,500	734	6,766
Meals and lodging	3,500	3,500	-	3,500
Dues and subscriptions	49,500	64,500	53,442	11,058
Telephone service - cellular	450	450	245	205
Freight and cartage service	300	300	-	300
Fuel surcharge	25	25	-	25
Employee parking reimbursement	300	300	-	300
Total contractual services	121,475	121,475	83,441	38,034
Other expenditures	25,000	25,000	-	25,000
Total expenditures	486,010	486,010	412,154	73,856
Net change in fund balance	$ -	$ -	(22,173)	$ (22,173)
Fund balance at beginning of year			27,260	
Fund balance at end of year			$ 5,087	

Will County, Illinois **EXHIBIT 67**

Workforce Services Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	$ 9,659,231	$ 9,659,231	$ 5,608,415	$ (4,050,816)
Investment income	200	200	81	(119)
Miscellaneous revenues	1,070,000	1,070,000	111,210	(958,790)
Total revenues	10,729,431	10,729,431	5,719,706	(5,009,725)
Expenditures				
Health and welfare				
Personal services				
Salaries	2,062,515	2,062,515	1,520,068	542,447
Benefits	581,625	581,625	592,232	(10,607)
Total personal services	2,644,140	2,644,140	2,112,300	531,840
Commodities				
Office supplies	70,000	42,902	18,793	24,109
Office supplies - toner cartridges	10,000	10,000	7,716	2,284
Telephone supplies	1,000	1,000	34	966
Educational materials	20,000	20,000	2,159	17,841
Books and periodicals	6,500	6,500	6,147	353
Computer supplies	30,000	39,949	39,043	906
Buildings/grounds maintenance supplies	600	600	-	600
Food and beverages - human	7,000	7,000	2,007	4,993
Fuel and lubricants	9,975	8,655	2,884	5,771
Auto parts/maintenance	25	3,845	3,592	253
Machinery and equipment - small value	-	3,362	3,362	-
Furniture and equipment - small value	1,000	3,601	3,601	-
Gas - energy supplies	3,800	3,800	2,196	1,604
Electricity - energy supplies	15,000	15,701	15,701	-
Total commodities	174,900	166,915	107,235	59,680
Contractual services				
Consulting services	30,000	30,000	304	29,696
Subgrant awards/obligations	2,173,783	2,173,783	1,430,484	743,299
Contractual instruction service	4,152,578	4,122,878	1,536,276	2,586,602
WIA supportive services	40,000	40,000	9,236	30,764
Interpreter services	500	1,300	1,219	81
Other professional services	480	11,202	11,060	142
Custodial janitorial service	8,500	11,000	10,972	28
Copier maintenance agreement	3,500	3,500	1,381	2,119
Buildings/grounds - repairs and maintenance	2,500	-	-	-
Auto repairs and maintenance	10,000	10,000	4,026	5,974
Rentals - land and building	220,000	227,070	224,077	2,993

(Continued)

Workforce Services Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Expenditures (continued)				
Health and welfare (continued)				
Contractual services (continued)				
Advertising, legal notices	$ 100,000	$ 100,000	$ 13,005	$ 86,995
Printing/publishing	16,000	16,000	1,347	14,653
Postage/mailing services	2,500	2,500	80	2,420
Education, training, and seminars	45,000	45,000	18,430	26,570
Security service contract	40,000	40,000	28,758	11,242
Tuition reimbursement	5,000	5,000	-	5,000
Uniforms, clothing allowance	250	550	548	2
Mileage and travel	8,000	8,485	2,649	5,836
Meals and lodging	4,000	4,000	-	4,000
Dues and subscriptions	31,000	46,000	43,870	2,130
Telephone and other communication	10,000	9,400	47	9,353
Telephone service - regular	3,600	6,958	4,918	2,040
Telephone service - cellular	2,000	2,550	1,935	615
Freight and cartage service	1,200	1,200	431	769
Total contractual services	6,910,391	6,918,376	3,345,053	3,573,323
Other expenditures	1,000,000	1,000,000	-	1,000,000
Total expenditures	10,729,431	10,729,431	5,564,588	5,164,843
Net change in fund balance	$ -	$ -	155,118	$ 155,118
Fund deficit at beginning of year			(445,577)	
Fund deficit at end of year			$ (290,459)	

Emergency Rental Assistance Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	$ -	$ 20,475,076	$ 20,475,076	$ -
Investment income	-	-	1,851	1,851
Total revenues	-	20,475,076	20,476,927	1,851
Expenditures				
Health and welfare				
Commodities				
Office supplies	-	326	326	-
Contractual services				
Other professional services	-	409,176	405,203	3,973
Subgrant awards/obligations	-	20,065,574	20,065,574	-
Total contractual services	-	20,474,750	20,470,777	3,973
Total expenditures	-	20,475,076	20,471,103	3,973
Net change in fund balance	$ -	$ -	5,824	$ 5,824
Fund balance at beginning of year			-	
Fund balance at end of year			$ 5,824	

Clearview Debt Service Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Property taxes	$ 67,150	$ 67,150	$ 66,927	$ (223)
Investment income	100	100	(174)	(274)
Total revenues	67,250	67,250	66,753	(497)
Expenditures				
Debt service - principal	64,000	64,000	63,253	747
Debt service - interest and fiscal charges	4,500	4,500	3,896	604
Total expenditures	68,500	68,500	67,149	1,351
Net change in fund balance	$ (1,250)	$ (1,250)	(396)	$ 854
Fund balance at beginning of year			158,608	
Fund balance at end of year			$ 158,212	

Road Improvement Debt Service Fund - 2010
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Investment income	$ 25,000	$ 25,000	$ (13,449)	$ (38,449)
Expenditures				
Debt service - principal	4,965,000	4,964,900	4,960,000	4,900
Debt service - interest and fiscal charges	3,042,000	3,042,100	3,035,158	6,942
Total expenditures	8,007,000	8,007,000	7,995,158	11,842
Deficiency of revenues over expenditures	(7,982,000)	(7,982,000)	(8,008,607)	(26,607)
Other financing sources				
Transfers in	7,920,000	7,920,000	7,920,000	-
Net change in fund balance	$ (62,000)	$ (62,000)	(88,607)	$ (26,607)
Fund balance at beginning of year			9,475,253	
Fund balance at end of year			$ 9,386,646	

Will County, Illinois **EXHIBIT 71**

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, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Investment income	$ -	$ -	$ 2,767	$ 2,767
Expenditures				
Debt service - principal	-	2,175,000	2,175,000	-
Debt service - interest and fiscal charges	-	201,000	101,100	99,900
Total expenditures	-	2,376,000	2,276,100	99,900
Deficiency of revenues over expenditures	-	(2,376,000)	(2,273,333)	102,667
Other financing sources				
Transfers in	-	2,373,000	2,400,000	27,000
Net change in fund balance	$ -	$ (3,000)	126,667	$ 129,667
Fund balance at beginning of year			2,724,606	
Fund balance at end of year			$ 2,851,273	

Will County, Illinois **EXHIBIT 72**

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, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Investment income	$ 1,000	$ 1,000	$ 227	$ (773)
Expenditures				
Debt service - interest and fiscal charges	227,000	227,000	220,200	6,800
Deficiency of revenues over expenditures	(226,000)	(226,000)	(219,973)	6,027
Other financing sources				
Transfers in	1,740,000	1,740,000	1,740,000	-
Net change in fund balance	$ 1,514,000	$ 1,514,000	1,520,027	$ 6,027
Fund balance at beginning of year			325,085	
Fund balance at end of year			$ 1,845,112	

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, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Investment income	$ 1,492,000	$ 1,492,000	$ (1,115)	$ (1,493,115)
Expenditures				
Debt service - principal	1,420,000	1,420,000	1,415,000	5,000
Debt service - interest and fiscal charges	542,000	542,000	537,950	4,050
Total expenditures	1,962,000	1,962,000	1,952,950	9,050
Deficiency of revenues over expenditures	(470,000)	(470,000)	(1,954,065)	(1,484,065)
Other financing sources				
Transfers in	470,000	470,000	470,000	-
Net change in fund balance	$ -	$ -	(1,484,065)	$ (1,484,065)
Fund balance at beginning of year			2,154,119	
Fund balance at end of year			$ 670,054	

Will County, Illinois **EXHIBIT 74**

Refunded Bonds Debt Service Fund - 2020
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	$ 500,000	$ 500,000	$ -	$ (500,000)
Investment income	19,500	19,500	(10,960)	(30,460)
Total revenues	519,500	519,500	(10,960)	(530,460)
Expenditures				
Debt service - principal	2,180,000	2,200,000	2,195,000	5,000
Debt service - interest and fiscal charges	8,609,500	4,758,950	4,751,488	7,462
Debt service - bond issuance costs	-	-	1,153,140	(1,153,140)
Total expenditures	10,789,500	6,958,950	8,099,628	(1,140,678)
Deficiency of revenues over expenditures	(10,270,000)	(6,439,450)	(8,110,588)	(1,671,138)
Other financing sources (uses)				
Transfers in	10,270,000	7,897,000	13,200,000	5,303,000
Refunding bonds issued	-	-	170,800,000	170,800,000
Payment to refunded bond escrow agent	-	-	(169,646,370)	(169,646,370)
Total other financing sources (uses)	10,270,000	7,897,000	14,353,630	6,456,630
Net change in fund balance	$ -	$ 1,457,550	6,243,042	$ 4,785,492
Fund balance at beginning of year			-	
Fund balance at end of year			$ 6,243,042	

Building Will Debt Service Fund - 2016
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Intergovernmental	$ -	$ -	$ 500,000	$ 500,000
Investment income	-	-	(7,745)	(7,745)
Total revenues	-	-	492,255	492,255
Expenditures				
Debt service - interest and fiscal charges	-	1,454,550	727,175	727,375
Deficiency of revenues over expenditures	-	(1,454,550)	(234,920)	1,219,630
Other financing sources (uses)				
Transfers in	-	-	960,000	960,000
Transfers out	-	-	(7,100,000)	(7,100,000)
Total other financing sources (uses)	-	-	(6,140,000)	(6,140,000)
Net change in fund balance	$ -	$ (1,454,550)	(6,374,920)	$ (4,920,370)
Fund balance at beginning of year			9,431,101	
Fund balance at end of year			$ 3,056,181	

Building Will Debt Service Fund - 2019
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Investment income	$ 6,400	$ 6,400	$ (2,604)	$ (9,004)
Expenditures				
Debt service - principal	2,215,000	2,215,000	2,210,000	5,000
Debt service - interest and fiscal charges	2,592,500	2,592,500	2,584,825	7,675
Total expenditures	4,807,500	4,807,500	4,794,825	12,675
Deficiency of revenues over expenditures	(4,801,100)	(4,801,100)	(4,797,429)	3,671
Other financing sources				
Transfers in	4,950,000	4,950,000	5,000,000	50,000
Net change in fund balance	$ 148,900	$ 148,900	202,571	$ 53,671
Fund balance at beginning of year			4,878,412	
Fund balance at end of year			$ 5,080,983	

Renewable Energy Facility Debt Service Fund - 2021A
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Investment income	$ -	$ -	$ 174	$ 174
Expenditures				
General and administrative				
Contractual services				
Contingency	83,400	83,400	-	83,400
Debt service - interest and fiscal charges	3,416,600	3,416,600	761,735	2,654,865
Total expenditures	3,500,000	3,500,000	761,735	2,738,265
Deficiency of revenues over expenditures	(3,500,000)	(3,500,000)	(761,561)	2,738,439
Other financing sources				
Transfers in	3,500,000	3,500,000	2,521,585	(978,415)
Net change in fund balance	$ -	$ -	1,760,024	$ 1,760,024
Fund balance at beginning of year			-	
Fund balance at end of year			$ 1,760,024	

Capital Improvement/Repair Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	$ 445,000	$ 445,000	$ 491,909	$ 46,909
Investment income	-	-	(7,638)	(7,638)
Miscellaneous revenues	1,050,000	1,050,000	1,446,110	396,110
Total revenues	1,495,000	1,495,000	1,930,381	435,381
Expenditures				
General and administrative				
Commodities				
Buildings/grounds maintenance supplies	-	100,000	-	100,000
Furniture and equipment - small value	-	1,700	1,637	63
Total commodities	-	101,700	1,637	100,063
Contractual services				
Systems analyst/planning	-	294,951	264,806	30,145
Other professional services	100,000	708,349	722,810	(14,461)
Equipment maintenance agreement	-	-	2,940	(2,940)
Contingency	200,000	200,000	52,800	147,200
Total contractual services	300,000	1,203,300	1,043,356	159,944
Capital outlay				
Buildings and structures	770,000	15,471,875	1,288,722	14,183,153
Office furniture and equipment	600,000	600,000	-	600,000
Computer hardware/software	1,500,000	93,125	-	93,125
Total capital outlay	2,870,000	16,165,000	1,288,722	14,876,278
Total general and administrative	3,170,000	17,470,000	2,333,715	15,136,285
Judicial				
Capital outlay				
Buildings and structures	-	(108,783)	1,500,737	(1,609,520)
Health and welfare				
Capital outlay				
Buildings and structures	-	108,783	-	108,783
Debt service - principal	-	-	51,108	(51,108)
Debt service - interest and fiscal charges	-	-	2,588	(2,588)
Total expenditures	3,170,000	17,470,000	3,888,148	13,581,852

(Continued)

Capital Improvement/Repair Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis) (Continued)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Deficiency of revenues over expenditures	$ (1,675,000)	$ (15,975,000)	$ (1,957,767)	$ 14,017,233
Other financing uses (uses)				
Transfers in	1,100,000	800,000	15,400,000	14,600,000
Transfers out	(1,050,000)	(1,050,000)	(525,000)	525,000
Total other financing sources (uses)	50,000	(250,000)	14,875,000	15,125,000
Net change in fund balance	$ (1,625,000)	$ (16,225,000)	12,917,233	$ 29,142,233
Fund deficit at beginning of year			(997,251)	
Fund balance at end of year			$ 11,919,982	

Judicial Facility Fee Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Charges for services	$ 1,450,000	$ 1,450,000	$ 1,429,699	$ (20,301)
Investment income	-	-	(4,846)	(4,846)
Total revenues	1,450,000	1,450,000	1,424,853	(25,147)
Expenditures				
Judicial				
Contractual services				
Contingency	150,000	150,000	-	150,000
Excess of revenues over expenditures	1,300,000	1,300,000	1,424,853	124,853
Other financing uses				
Transfers out	(1,300,000)	(1,300,000)	(1,300,000)	-
Net change in fund balance	$ -	$ -	124,853	$ 124,853
Fund balance at beginning of year			3,233,584	
Fund balance at end of year			$ 3,358,437	

Vehicle Replacement Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Fines and forfeitures	$ 430,000	$ 430,000	$ 159,050	$ (270,950)
Investment income	10,000	10,000	29	(9,971)
Miscellaneous revenues	-	-	60	60
Total revenues	440,000	440,000	159,139	(280,861)
Expenditures				
General and administrative				
Capital outlay				
Vehicles	-	14,375	14,375	-
Public Safety				
Capital outlay				
Vehicles	1,000,000	3,100	3,100	-
Office furniture and equipment	-	982,525	-	982,525
Total public safety	1,000,000	985,625	3,100	982,525
Total expenditures	1,000,000	1,000,000	17,475	982,525
Net change in fund balance	$ (560,000)	$ (560,000)	141,664	$ 701,664
Fund balance at beginning of year			103,865	
Fund balance at end of year			$ 245,529	

Will County, Illinois **EXHIBIT 81**

Facilities Capital Equipment Replacement Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Investment income	$ -	$ -	$ (15,931)	$ (15,931)
Miscellaneous revenues	50,000	50,000	149,940	99,940
Total revenues	50,000	50,000	134,009	84,009
Expenditures				
General and administrative				
Contractual services				
Education, training, and seminars	2,252	2,252	-	2,252
Capital outlay				
Buildings and structures	2,020,000	1,995,500	10,000	1,985,500
Total general and administrative	2,022,252	1,997,752	10,000	1,987,752
Public Safety				
Capital outlay				
Buildings and structures	-	24,500	24,500	-
Total expenditures	2,022,252	2,022,252	34,500	1,987,752
Excess (deficiency) of revenues over expenditures	(1,972,252)	(1,972,252)	99,509	2,071,761
Other financing sources				
Transfers in	1,472,252	1,472,252	1,472,252	-
Net change in fund balance	$ (500,000)	$ (500,000)	1,571,761	$ 2,071,761
Fund balance at beginning of year			1,158,662	
Fund balance at end of year			$ 2,730,423	

Renewable Energy Facility 2021A Bond Proceeds Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual (GAAP Basis)
Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Investment income	$ -	$ -	$ 8,883	$ 8,883
Expenditures				
Health and welfare				
Contractual services				
Other professional services	500,000	500,000	-	500,000
Capital outlay				
Buildings and structures	44,400,000	44,400,000	24,122,075	20,277,925
Total Health and welfare	44,900,000	44,900,000	24,122,075	20,777,925
Debt service - bond issuance costs	550,000	550,000	528,967	21,033
Debt service - interest and fiscal charges	550,000	550,000	-	550,000
Total expenditures	46,000,000	46,000,000	24,651,042	21,348,958
Deficiency of revenues over expenditures	(46,000,000)	(46,000,000)	(24,642,159)	21,357,841
Other financing sources				
Debt issuance	36,000,000	36,000,000	39,245,000	(3,245,000)
Premium on bonds sold	10,000,000	10,000,000	9,284,069	715,931
Total other financing sources	46,000,000	46,000,000	48,529,069	(2,529,069)
Net change in fund balance	$ -	$ -	23,886,910	$ 18,828,772
Fund balance at beginning of year			-	
Fund balance at end of year			$ 23,886,910	

FIDUCIARY FUNDS

CUSTODIAL FUNDS

Custodial 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

To Replace

Custodial Funds
Combining Balance Sheet
November 30, 2021

	Assets				
	Cash and Cash Equivalents	Investments	Accrued Interest	Accounts Receivable	Total
County treasurer					
Property taxes-all county taxing bodies	$ 7,760,887	$ -	$ -	$ -	$ 7,760,887
Special trust funds	2,315,489	-	-	-	2,315,489
Federal state and FICA taxes	543	-	-	-	543
Other treasurer's accounts	2,271,416	395,541	-	232,323	2,899,280
Total county treasurer	12,348,335	395,541	-	232,323	12,976,199
Circuit clerk					
Court fees	14,777,567	42,887	-	-	14,820,454
Alimony and child support	50,723	-	-	-	50,723
Total circuit clerk	14,828,290	42,887	-	-	14,871,177
Sheriff					
Sheriff's account	8,655,567	-	-	-	8,655,567
Total sheriff	8,655,567	-	-	-	8,655,567
County clerk					
County clerk accounts	1,978,849	563	-	55	1,979,467
County coroner	-	-	-	-	-
Sunny Hill nursing home					
Patients' trust account	14,178	-	-	-	14,178
Security deposits	164,953	32,247	-	-	197,200
Other accounts	125,039	-	-	-	125,039
Total Sunny Hill nursing home	304,170	32,247	-	-	336,417
Adult detention facility					
Prisoners' account	315,351	-	-	-	315,351
Total adult detention facility	315,351	-	-	-	315,351
State's Attorney	17,184	-	-	-	17,184
River Valley detention facility	-	-	-	-	-
Recorder of deeds	34,909	-	-	-	34,909
Regional office of education	5,461,595	-	-	-	5,461,595
Total Custodial funds	$ 43,944,250	$ 471,238	$ -	$ 232,378	$ 44,647,866

To Replace

EXHIBIT 78

Liabilities		
Accounts Payable	Amounts Held for Others	Total
$ -	$ 7,760,885	$ 7,760,885
-	2,315,489	2,315,489
-	543	543
62,844	2,836,437	2,899,281
62,844	12,913,354	12,976,198
-	14,871,177	14,871,177
-	-	-
-	14,871,177	14,871,177
-	8,655,567	8,655,567
-	8,655,567	8,655,567
8,324	1,971,143	1,979,467
-	-	-
-	-	-
-	197,200	197,200
-	139,216	139,216
-	336,416	336,416
-	315,351	315,351
-	315,351	315,351
-	52,092	52,092
-	-	-
-	-	-
-	5,461,595	5,461,595
$ 71,168	$ 44,576,695	$ 44,647,863

Will County, Illinois **EXHIBIT 79**

Custodial Funds
Combining Statement of Changes in Assets and Liabilities
Year Ended November 30, 2021

	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	$ 10,429,773	$ 13,045,651	$ 7,187,030	$ 7,760,887
Accrued interest	-	-	-	-
Total assets	10,429,773	13,045,651	7,187,030	7,760,887
Liabilities				
Amounts held for others	10,429,773	13,045,651	7,187,030	7,760,885
Total liabilities	$ 10,429,773	$ 13,045,651	$ 7,187,030	$ 7,760,885
Special trust funds				
Assets				
Cash and cash equivalents	$ 12,035,087	$ 2,262,202	$ 12,400,959	$ 2,315,489
Investments	-	-	-	-
Accrued interest	766	-	766	-
Accounts receivable	-	5,400	-	-
Total assets	12,035,853	2,267,602	12,401,725	2,315,489
Liabilities				
Accounts payable	-	-	-	-
Amounts held for others	12,035,853	2,267,602	12,401,725	2,315,489
Total liabilities	$ 12,035,853	$ 2,267,602	$ 12,401,725	$ 2,315,489
Federal state and FICA taxes				
Assets				
Cash and cash equivalents	$ 12,297	$ 43,329,834	$ 41,543,073	$ 543
Investments	237	-	-	-
Accrued interest	-	-	-	-
Accounts receivable	-	-	-	-
Total assets	12,534	43,329,834	41,543,073	543
Liabilities				
Accounts payable	400	15,476,456	15,476,456	-
Amounts held for others	12,134	27,853,378	26,066,617	543
Total liabilities	$ 12,534	$ 43,329,834	$ 41,543,073	$ 543

(Continued)

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)

					Fiscal Year
Primary Government:	**2012**	**2013**	**2014**	**2015**	**2016**
Governmental activities					
Net investment in capital assets	$ 290,853,169	$ 289,532,352	$ 336,730,809	$ 312,066,941	$ 328,024,690
Restricted	112,818,893	134,567,332	126,979,237	122,532,817	125,126,916
Unrestricted	95,965,630	104,882,784	98,784,791	46,038,737	38,897,753
Total governmental activities net position	$ 499,637,692	$ 528,982,468	$ 562,494,837	$ 480,638,495	$ 492,049,359

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.

Note: In FY2016, the County changed its method of accounting for certain Sheriff's Department Forfeiture Funds. This change in accounting principle resulted in a restatement of net position and fund balances. Amounts from prior years have not been restated.

Note: In FY2017, the County implemented GASB Statements 74 and 75. These standards established measuring and recognizing items related to OPEB. Amounts from prior years have not been restated.

Sources: Will County Financial Statements 2012-2021.

TABLE 1

2017	2018	2019	2020	2021
$ 353,565,765	$ 381,922,036	$ 392,291,218	$ 440,425,401	$ 437,641,803
110,070,007	104,924,439	118,192,070	119,190,849	154,898,088
(7,714,142)	(5,079,080)	4,397,906	32,651,531	93,746,344
$ 455,921,630	$ 481,767,395	$ 514,881,194	$ 592,267,781	$ 686,286,235

Will County, Illinois

Changes in Net Position
Last Ten Fiscal Years
(Unaudited)

	2012	2013	2014	2015	Fiscal Year 2016
Expenses					
Governmental activities					
General and administrative	$ 54,460,828	$ 47,612,229	$ 54,219,996	$ 48,755,800	$ 53,547,947
Public safety	82,033,483	88,471,073	91,087,145	93,547,330	99,895,636
Judicial	45,527,413	45,442,597	44,490,019	50,175,630	54,883,398
Health and welfare	61,572,793	61,559,210	63,026,668	62,527,603	63,145,540
Highway and roads	16,010,797	32,043,864	34,855,928	73,156,753	24,586,414
Interest on debt	6,997,385	6,521,355	6,267,995	5,838,586	7,007,820
Total governmental activities expenses	266,602,699	281,650,328	293,947,751	334,001,702	303,066,755
Revenues					
Governmental activities program revenues					
Fees, fines, and charges for services					
General and administrative	8,942,389	9,602,667	9,387,055	10,118,827	10,853,755
Public safety	10,795,904	11,519,234	11,203,856	11,388,257	11,522,822
Judicial	20,218,748	18,390,919	17,699,743	17,999,744	17,504,930
Health and welfare	23,209,611	25,853,248	25,421,713	24,511,053	23,430,660
Highway and roads	535,611	423,019	992,488	1,745,167	674,845
Total fees, fines, and charges for services	63,702,263	65,789,087	64,704,855	65,763,048	63,987,012
Operating grants and contributions					
General and administrative	803,853	1,305,048	466,977	456,724	780,550
Public safety	4,549,397	5,014,178	5,064,216	5,129,080	6,147,146
Judicial	4,935,254	4,462,104	5,038,266	8,308,115	7,266,042
Health and welfare	29,109,759	27,822,421	27,623,467	24,064,280	25,674,672
Highway and roads	34,867,659	37,491,137	39,911,596	36,252,065	36,011,658
Total operating grants and contributions	74,265,922	76,094,888	78,104,522	74,210,264	75,880,068
Capital grants and contributions					
General and administrative	16,500	-	-	-	-
Public safety	957,787	1,453,426	2,633,975	48,118	712,171
Judicial	-	565,600	1,273,000	-	-
Health and welfare	-	3,200,000	3,200,000	-	-
Highway and roads	4,354,121	7,281,041	17,443,301	13,467,566	2,281,961
Total capital grants and contributions	5,328,408	12,500,067	24,550,276	13,515,684	2,994,132
Total governmental activities program revenues	143,296,593	154,384,042	167,359,653	153,488,996	142,861,212
Net (expense)/revenue					
Governmental activities	(123,306,106)	(127,266,286)	(126,588,098)	(180,512,706)	(160,205,543)
General revenues					
Governmental activities					
Property taxes	114,234,848	115,202,584	116,570,711	117,368,416	120,191,423
Intergovernmental revenues-coronavirus relief fund	-	-	-	-	-
Replacement taxes	3,512,926	3,894,393	4,009,205	3,783,435	3,788,185
Income tax	9,264,827	10,046,455	10,095,324	11,219,260	10,264,052
Sales tax	22,062,183	22,575,453	23,836,141	24,492,967	25,199,171
Other taxes	1,040,529	675,405	924,333	1,123,981	1,055,816
Investment earnings	4,584,947	884,386	2,128,189	3,594,312	1,972,123
Other general revenues	5,068,775	3,332,386	2,536,564	2,939,801	5,529,306
Total governmental activities	159,769,035	156,611,062	160,100,467	164,522,172	168,000,076
Change in net position					
Governmental activities	$ 36,462,929	$ 29,344,776	$ 33,512,369	$ (15,990,534)	$ 7,794,533

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.

Note: In FY2016, the County changed its method of accounting for certain Sheriff's Department Forfeiture Funds. This change in accounting principle resulted in a restatement of net position and fund balances. Amounts from prior years have not been restated.

Note: In FY2017, the County implemented GASB Statements 74 and 75. These standards established measuring and recognizing items related to OPEB. Amounts from prior years have not been restated.

Sources: Will County Financial Statements 2012-2021.

TABLE 2

2017	2018	2019	2020	2021
$ 53,998,592	$ 55,805,815	$ 54,550,823	$ 53,456,338	$ 50,112,560
105,166,201	111,013,433	106,833,729	124,787,046	101,504,420
56,044,510	51,011,273	54,901,541	58,409,803	47,781,809
61,656,269	60,856,184	61,630,027	119,184,413	115,306,487
28,149,561	24,497,788	26,479,212	30,076,531	26,887,330
14,265,841	12,320,450	14,160,474	14,027,942	13,620,204
319,280,974	315,504,943	318,555,806	399,942,073	355,212,810
10,704,962	10,916,994	10,487,890	11,423,246	13,789,228
11,334,987	19,591,569	20,980,337	19,554,214	19,221,525
17,103,512	17,289,430	17,982,739	14,719,451	16,879,773
26,198,099	25,963,510	24,912,300	24,947,206	26,196,746
318,486	658,323	856,364	696,368	718,491
65,660,046	74,419,826	75,219,630	71,340,485	76,805,763
1,152,170	893,943	281,965	630,851	1,276,310
6,551,394	7,479,301	7,934,543	5,312,171	5,981,510
5,895,405	9,657,092	6,822,031	9,645,218	10,592,658
23,118,208	26,062,298	28,921,210	30,544,661	55,947,201
37,897,368	39,066,766	39,815,373	57,136,122	69,283,838
74,614,545	83,159,400	83,775,122	103,269,023	143,081,517
-	-	-	-	-
8,000	27,095	-	-	-
-	-	-	-	-
-	73,147	-	-	-
5,116,547	2,062,235	3,657,751	11,846,042	8,720,065
5,124,547	2,162,477	3,657,751	11,846,042	8,720,065
145,399,138	159,741,703	162,652,503	186,455,550	228,607,345
(173,881,836)	(155,763,240)	(155,903,303)	(213,486,523)	(126,605,465)
123,292,663	125,930,565	128,829,472	132,174,620	135,250,834
-	-	-	100,188,009	20,341,318
4,492,236	3,636,899	4,521,554	4,041,109	7,094,223
9,684,669	10,097,671	11,223,039	11,458,160	13,908,551
26,383,018	27,733,400	28,589,760	29,247,670	39,129,531
1,029,739	1,407,522	1,456,473	2,761,680	1,326,974
2,186,922	4,455,070	10,464,866	6,648,779	(509,849)
3,675,465	8,347,878	3,931,938	4,353,083	4,082,337
170,744,712	181,609,005	189,017,102	290,873,110	220,623,919
$ (3,137,124)	$ 25,845,765	$ 33,113,799	$ 77,386,587	$ 94,018,454

Will County, Illinois

Fund Balances - Governmental Funds
Last Ten Fiscal Years
(Unaudited)

	2012	2013	2014	2015	Fiscal Year 2016
General fund					
Nonspendable	$ 884,951	$ 1,679,267	$ 599,023	$ 1,681,493	$ 1,186,106
Restricted	25,197,855	24,443,737	25,615,187	25,998,466	23,818,589
Committed	11,556,082	12,932,838	5,443,132	5,443,132	5,443,132
Unassigned	52,916,801	56,502,889	59,812,579	51,900,189	50,125,375
Total general fund	90,555,689	95,558,731	91,469,921	85,023,280	80,573,202
All other governmental funds					
Nonspendable	1,134,107	1,600,312	1,510,498	1,641,210	1,662,542
Restricted	119,484,281	110,404,811	101,622,353	108,495,476	306,661,022
Committed	50,884,974	53,006,145	53,293,942	54,579,948	58,691,550
Assigned	23,922,414	24,672,181	24,509,298	25,630,945	27,678,915
Unassigned	(2,626,039)	(3,452,075)	(4,679,176)	(2,679,035)	(1,141,393)
Total all other governmental funds	$ 192,799,737	$ 186,231,374	$ 176,256,915	$ 187,668,544	$ 393,552,636

Note: In FY2016, the County changed its method of accounting for certain Sheriff's Department Forfeiture Funds. This change in accounting principle resulted in a restatement of net position and fund balances. Amounts from prior years have not been restated.

Sources: Will County Financial Statements 2012-2021.

TABLE 3

2017	2018	2019	2020	2021
$ 15,965	$ 7,921	$ 3,826	$ 602	$ 479,229
22,594,560	22,628,195	22,992,857	20,563,602	17,616,359
5,443,132	8,528,917	8,648,573	47,637,200	28,770,783
52,292,956	56,357,645	61,049,613	64,276,811	64,743,458
80,346,613	87,522,678	92,694,869	132,478,215	111,609,829
2,013,623	1,709,478	1,421,978	1,720,241	2,244,785
255,883,531	184,357,810	157,480,862	104,295,940	134,895,428
60,254,871	68,589,495	75,143,904	68,875,199	110,072,344
30,315,818	35,090,996	39,144,660	40,958,268	40,974,233
(267,680)	(326,905)	(589,538)	(1,833,459)	(1,266,106)
$ 348,200,163	$ 289,420,874	$ 272,601,866	$ 214,016,189	$ 286,920,684

Will County, Illinois

Changes in Fund Balances - Governmental Funds
Last Ten Fiscal Years
(Unaudited)

	2012	2013	2014	2015	Fiscal Year 2016
Revenues					
Property taxes	$ 114,302,554	$ 115,307,150	$ 116,568,187	$ 117,372,804	$ 120,191,423
Licenses and permits	2,645,532	2,498,785	2,456,551	3,794,128	2,678,873
Intergovernmental	110,136,543	113,033,847	116,287,506	115,806,739	114,851,027
Charges for services	57,458,223	58,860,467	57,907,292	57,740,001	56,894,394
Fines and forfeitures	4,030,249	4,182,769	3,615,815	3,717,282	3,421,217
Interest revenue	4,742,449	495,510	2,244,056	1,868,439	1,493,145
Miscellaneous revenues	5,305,988	3,332,384	2,535,022	2,840,804	5,599,017
Total revenues	298,621,538	297,710,912	301,614,429	303,140,197	305,129,096
Expenditures					
Current:					
General and administrative	51,126,038	47,265,400	51,430,741	51,655,818	52,353,840
Public safety	77,011,338	82,789,474	83,991,083	88,793,905	93,722,982
Judicial	44,664,938	44,380,608	45,929,743	48,619,897	48,758,107
Health and welfare	60,501,596	60,632,974	62,197,373	61,124,264	58,528,077
Highway and roads	13,383,346	12,776,534	12,779,224	14,870,940	13,856,661
Debt service - principal	9,959,085	6,955,426	7,611,315	7,782,400	7,439,567
Debt service - interest and fiscal charges	7,179,906	6,737,092	6,497,322	5,760,411	5,797,930
Debt service - bond issuance costs	226,799	-	-	393,015	1,293,476
Capital outlay	35,621,609	37,738,725	47,294,678	19,571,463	32,378,511
Total expenditures	299,674,655	299,276,233	317,731,479	298,572,113	314,129,151
Other Financing Sources (Uses)					
Transfers In	20,191,328	19,012,490	19,419,198	29,016,397	37,908,082
Issuance of bonds/debt certificates	-	-	-	-	175,000,000
Premium on bonds/debt certificates	-	-	-	-	31,817,738
Refunding bonds issued	15,770,000	-	-	26,360,000	-
Premium on refunding bonds issued	2,864,147	-	-	2,828,309	-
Proceeds from loan	-	-	-	-	-
Proceeds from capital leases	-	-	2,053,781	-	-
Value of Intergovernmental Agreement	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Payment to refunded bond escrow agent	(18,407,348)	-	-	(28,791,405)	-
Transfers out	(20,191,328)	(19,012,490)	(19,419,198)	(29,016,397)	(37,908,082)
Total other financing sources (uses)	226,799	-	2,053,781	396,904	206,817,738
Net change in fund balances	$ (826,318)	$ (1,565,321)	$ (14,063,269)	$ 4,964,988	$ 197,817,683
Debt service as a percentage of noncapital expenditures	6.6%	5.1%	5.2%	4.9%	4.7%

Sources: Will County Financial Statements 2012-2021.

TABLE 4

2017	2018	2019	2020	2021
$ 123,292,663	$ 125,592,175	$ 129,167,862	$ 132,174,620	$ 135,250,834
2,522,426	3,272,542	2,789,118	3,322,634	3,887,151
116,181,137	126,975,757	130,465,027	255,902,912	230,683,835
62,088,709	67,506,474	68,153,221	66,432,067	71,841,990
3,167,653	3,580,304	2,829,969	1,520,291	2,466,945
3,809,047	4,723,600	10,651,076	6,827,320	(479,437)
3,700,397	7,533,103	4,679,025	4,318,334	4,169,138
314,762,032	339,183,955	348,735,298	470,498,178	447,820,456
49,009,089	49,677,164	49,976,726	54,837,473	54,914,251
97,555,172	96,226,536	102,617,766	108,163,337	111,816,001
51,303,816	51,913,668	52,739,804	54,850,520	54,749,642
57,480,941	57,651,699	59,557,280	115,299,812	117,801,125
16,783,655	12,639,031	14,176,033	14,735,222	17,464,547
8,596,058	13,727,880	9,496,056	11,354,490	14,148,387
15,832,296	13,705,221	14,907,044	15,522,726	12,760,391
-	-	593,588	-	1,682,107
65,928,368	97,700,233	122,068,669	114,536,929	60,130,595
362,489,395	393,241,432	426,132,966	489,300,509	445,467,046
37,873,027	28,899,899	35,375,115	32,123,875	57,794,663
-	-	62,455,000	-	39,245,000
-	-	3,142,403	-	9,284,069
-	-	-	-	170,800,000
-	-	-	-	-
-	-	-	-	-
2,148,301	-	153,448	-	-
-	2,454,253	-	-	-
-	-	-	-	-
-	-	-	-	(169,646,370)
(37,873,027)	(28,899,899)	(35,375,115)	(32,123,875)	(57,794,663)
2,148,301	2,454,253	65,750,851	-	49,682,699
$ (45,579,062)	$ (51,603,224)	$ (11,646,817)	$ (18,802,331)	$ 52,036,109
8.2%	9.2%	8.0%	7.1%	7.0%

Will County, Illinois

Program Revenues by Function/Program
Last Ten Fiscal Years
(Unaudited)

					Fiscal Year
	2012	**2013**	**2014**	**2015**	**2016**
Functions/programs					
Revenues					
Charges for services	$ 63,702,263	$ 65,789,087	$ 64,704,855	$ 65,763,048	$ 63,987,012
Operating grants and contributions	74,265,922	76,094,888	78,104,522	74,210,264	75,880,068
Capital grants and contributions	5,328,408	12,500,067	24,550,276	13,515,684	2,994,132
Total governmental activities program revenues	143,296,593	154,384,042	167,359,653	153,488,996	142,861,212
Component Unit					
Charges for services	8,080,112	7,324,722	8,401,971	7,770,919	7,382,608
Operating grants and contributions	-	272,587	110,729	-	5,400
Capital grants and contributions	1,664,735	1,219,926	1,288,442	3,417,826	1,288,497
Total component unit program revenues	9,744,847	8,817,235	9,801,142	11,188,745	8,676,505
Total reporting unit program revenues	$ 153,041,440	$ 163,201,277	$ 177,160,795	$ 164,677,741	$ 151,537,717

Sources: Will County Financial Statements 2012-2021.

TABLE 5

2017	2018	2019	2020	2021
$ 65,660,046	$ 74,419,826	$ 75,219,630	$ 71,340,485	$ 76,805,763
74,614,545	83,159,400	83,775,122	103,269,023	143,081,517
5,124,547	2,162,477	3,657,751	11,846,042	8,720,065
145,399,138	159,741,703	162,652,503	186,455,550	228,607,345
2,034,375	1,530,353	2,018,201	1,670,148	1,255,901
7,000	8,821	3,045	40,628	496,132
869,514	661,974	1,639,045	1,753,654	4,414,743
2,910,889	2,201,148	3,660,291	3,464,430	6,166,776
$ 148,310,027	$ 161,942,851	$ 166,312,794	$ 189,919,980	$ 234,774,121

Will County, Illinois **Table 6**

Tax Revenues by Source - Governmental Activities
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Property	Replacement	Income	Sales	Other	Total
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
2016	120,191,423	3,788,185	10,264,052	25,199,171	1,055,816	160,498,647
2017	123,292,663	4,492,236	9,684,669	26,383,018	1,029,739	164,882,325
2018	125,930,565	3,636,899	10,097,671	27,733,400	1,407,522	168,806,057
2019	128,829,472	4,521,554	11,223,039	28,589,760	1,456,473	174,620,298
2020	132,174,620	4,041,109	11,458,160	29,247,670	2,761,680	179,683,239
2021	135,250,834	7,094,223	13,908,551	39,129,531	1,326,974	196,710,113
Change 2012–2021	18.4%	101.9%	50.1%	77.4%	27.5%	31.0%

Sources: Will County Financial Statements 2011-2020.

Will County, Illinois **Table 7**

Direct and Overlapping Property Tax Rates
Last Ten Tax Years
(rate per $100 of assessed value)
(Unaudited)

	Year Taxes are Payable									
	2011	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**
Direct rate - County	0.5551	0.5908	0.6216	0.6433	0.6358	0.6147	0.5986	0.5927	0.5842	0.5788
Overlapping rates:										
Municipalities	1.0242	1.1186	1.3306	1.3583	4.8755	4.7237	4.5450	4.1327	3.7929	1.1881
High school districts	2.2318	2.6074	2.6861	2.8114	2.7675	2.8344	2.6638	2.5897	2.5281	2.5098
Unit school districts	4.8312	5.3539	5.6656	5.8779	5.8439	5.7231	5.6791	5.6484	5.5422	5.4502
Elementary school districts	2.9744	3.3102	3.5496	3.7307	3.6816	3.6351	3.5897	3.5593	3.5247	3.4878
Junior colleges	0.3338	0.3927	0.4087	0.4302	0.4241	0.4310	0.4089	0.4009	1.9832	0.3700
Townships	0.3481	0.3817	0.4104	0.4258	0.4258	0.4115	0.4039	0.3933	0.3792	0.3724
Sanitary districts	0.1122	0.1332	0.1528	0.1606	0.1858	0.1148	0.1386	0.1318	0.1236	0.1170
Park district	0.3116	0.3600	0.3803	0.4222	0.3983	0.3898	0.3929	0.3802	0.3796	0.3688
Forest Preserve	0.1693	0.1859	0.1970	0.1977	0.1937	0.1944	0.1895	0.1504	0.1462	0.1443
Fire protection	0.6364	0.7126	0.7631	0.7938	0.7950	0.7720	0.7809	0.7881	0.7813	0.8310
Libraries	0.2132	0.2425	0.2521	0.2669	0.2685	0.2631	0.2721	0.2680	0.2625	0.2657

Note: These totals are comprised of differently weighted averages which include most, but not all units of local government (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.

Source: Will County Clerk - Tax Extension Department.

Note: Tax Rates are per $100 of assessed valuation. Rates are based on a 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:

Tax Year	Equalized Assessed Value	Total Tax Extension	Resulting Typical Tax Rate
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
2015	18,461,135,662	1,788,010,184	0.09685
2016	19,395,051,940	1,828,592,928	0.09428
2017	20,277,434,014	1,878,076,737	0.09262
2018	21,169,412,813	1,939,369,397	0.09161
2019	22,132,551,989	1,997,078,460	0.09023
2020	23,097,453,346	2,058,585,639	0.08913

Will County, Illinois

Property Tax Rates and Tax Levies
Last Ten Tax Years
(Unaudited)

	Current Limit	2011	2012	2013	Tax Year 2014
General	0.2500	0.3122	0.3319	0.3511	0.3650
Worker's compensation	None	0.0218	0.0299	0.0312	0.0318
Liability insurance	None	0.0182	0.0195	0.0204	0.0208
Illinois Municipal Retirement Fund	None	0.0673	0.0685	0.0715	0.0729
Sunny Hill sanitarium	0.0750	0.0031	0.0033	0.0035	0.0036
Highway	0.1000	0.0344	0.0367	0.0383	0.0390
Health	0.1000	0.0468	0.0499	0.0521	0.0535
Bridge	0.0500	0.0014	0.0011	0.0011	0.0035
Matching tax	0.0500	0.0002	0.0002	0.0003	0.0004
Social security	None	0.0297	0.0286	0.0299	0.0305
Will County Building Commission	None	0.0200	0.0212	0.0222	0.0223
		0.5551	0.5908	0.6216	0.6433
Clearview debt service fund	None	2.0002	2.2155	2.5170	2.6205
Will County Special Services Area #1 (Bonnie Brae)	None	-	-	-	
General		$ 62,851,028	$ 62,848,467	$ 63,757,334	$ 65,809,135
Worker's compensation		4,388,701	5,661,853	5,665,704	5,733,508
Liability insurance		3,663,961	3,692,513	3,704,499	3,750,219
Illinois Municipal Retirement Fund		13,548,604	12,971,136	12,983,906	13,143,797
Sunny Hill sanitarium		624,081	624,887	635,576	649,076
Highway		6,925,289	6,949,499	6,955,015	7,031,661
Health		9,421,615	9,449,046	9,461,000	9,645,997
Bridge		281,843	208,296	199,752	631,047
Matching tax		40,263	37,872	54,478	72,120
Social security		5,979,102	5,415,686	5,429,633	5,499,120
Will County Building Commission		4,026,331	4,014,425	4,031,367	4,020,668
Clearview debt service fund		67,151	67,150	67,149	67,151
Will County Special Services Area #1 (Bonnie Brae)		-	-	-	-
		$ 111,817,969	$ 111,940,830	$ 112,945,414	$ 116,053,498

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

	2015	2016	2017	2018	2019	2020
	0.3640	0.3739	0.3682	0.3720	0.3730	0.3764
	0.0311	0.0296	0.0283	0.0271	0.0070	0.0067
	0.0203	0.0194	0.0185	0.0177	0.0070	0.0067
	0.0712	0.0677	0.0653	0.0625	0.0788	0.0755
	0.0035	0.0034	0.0032	0.0031	0.0030	0.0028
	0.0381	0.0363	0.0347	0.0332	0.0318	0.0305
	0.0523	0.0498	0.0494	0.0473	0.0452	0.0433
	0.0034	0.0033	0.0031	0.0030	0.0029	0.0028
	0.0003	0.0003	0.0003	0.0003	0.0003	0.0003
	0.0298	0.0284	0.0276	0.0265	0.0352	0.0338
	0.0218	0.0026	-	-	-	-
	0.6358	0.6147	0.5986	0.5927	0.5842	0.5788
	2.6257	2.3965	2.2060	2.0127	1.8446	1.7180
	-	-	-	-	-	-
	$ 67,198,534	$ 72,518,099	$ 74,661,512	$ 78,750,216	$ 82,554,419	$ 86,938,814
	5,741,413	5,740,935	5,738,514	5,736,911	1,549,279	1,547,529
	3,747,611	3,762,640	3,751,325	3,746,986	1,549,279	1,547,529
	13,144,329	13,130,450	13,241,164	13,230,883	17,440,451	17,438,577
	646,140	659,432	648,878	656,252	663,977	646,729
	7,033,693	7,040,404	7,036,270	7,028,245	7,038,152	7,044,723
	9,655,174	9,658,736	10,017,052	10,013,132	10,003,913	10,001,197
	627,679	640,037	628,600	635,082	641,844	646,729
	55,383	58,185	60,832	63,508	63,398	69,292
	5,501,418	5,508,195	5,596,572	5,609,894	7,790,658	7,806,939
	4,024,528	504,271	-	-	-	-
	67,150	67,151	67,151	67,152	67,152	67,150
	-	-	-	-	-	-
	$ 117,443,051	$ 119,288,535	$ 121,447,871	$ 125,538,262	$ 129,362,520	$ 133,755,210

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
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
2016	2015	18,388,005,407	55,164,016,221	73,130,255	219,390,765	0.6358
2017	2016	19,317,917,084	57,953,751,252	77,134,856	231,404,568	0.6147
2018	2017	20,204,215,469	60,612,646,407	73,218,545	219,655,635	0.5986
2019	2018	21,093,272,268	63,279,816,804	76,140,545	228,421,635	0.5927
2020	2019	22,054,020,250	66,162,060,750	78,531,739	235,595,217	0.5842
2021	2020	23,012,310,904	69,036,932,712	85,142,442	255,427,326	0.5788

Source: Will County Clerk.

TABLE 9

Total Assessed Value	Total Estimated Value	Percent of Total Assessed Value to Total Estimated Value
$ 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%
18,461,135,662	55,383,406,986	33.333%
19,395,051,940	58,185,155,820	33.333%
20,277,434,014	60,832,302,042	33.333%
21,169,412,813	63,508,238,439	33.333%
22,132,551,989	66,397,655,967	33.333%
23,097,453,346	69,292,360,038	33.333%

Will County, Illinois **Table 10**

Principal Property Taxpayers,
Current Year and Nine Years Ago
(Unaudited)

		Fiscal Year 2012		Fiscal Year 2021	
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 LLC (1)	Utility	$ 472,732,916	2.29%	$ 472,732,916	1.81%
Exxon Mobil Oil Refining	Manufacturing	357,941,926	1.73%	329,258,294	1.26%
PDV Midwest Refining	Industrial	264,947,867	1.28%	229,044,237	0.87%
CenterPoint Intermodal LLC	Industrial	30,553,891	0.15%	119,908,277	0.46%
Prologis Exchange IL	Industrial			88,876,929	0.34%
Jackson Generaltion LLC	Industrial			87,356,524	0.33%
LIT Industrial LP	Industrial			68,862,550	0.26%
Walmart	Retail	77,459,932	0.38%	62,043,007	0.24%
Duke Realty LP	Industrial			58,159,139	0.22%
Hart I55 Industries LLC	Industrial	41,586,553	0.20%	51,638,009	0.20%
Desplaines Development	Manufacturing	25,838,490	0.13%		
Menard Inc.	Retail	24,257,691	0.12%		
Liberty Property LP	Industrial	23,807,462	0.12%		
Start-West Louise Joliet LLC	Medical	23,716,445	0.11%		
Total		$ 1,342,843,173	6.51%	$ 1,567,879,882	5.99%

(1) - Formerly Commonwealth Edison.

Source: Will County Supervisor of Assessments.

Property Tax Levies and Collections
Last Ten Fiscal Years
(Unaudited)

			County				
		Taxes Levied	Collected within the Fiscal Year of the Levy		** Collections	Total Collected for the Levy	
Fiscal Year	Levy Year	for the Fiscal Year	Amount	Percentage of Levy	in Subsequent Years	Amount	Percentage of Levy
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%
2016	2015	117,444,235	116,950,514	99.58%	-	116,950,514	99.58%
2017	2016	119,289,716	119,018,782	99.77%	-	119,018,782	99.77%
2018	2017	121,449,116	121,248,695	99.83%	-	121,248,695	99.83%
2019	2018	125,539,501	125,332,473	99.84%	-	125,332,473	99.84%
2020	2019	129,296,589	129,044,952	99.81%	-	129,044,592	99.81%
2021	2020	133,756,481	133,392,910	99.73%	-	133,392,910	99.73%

			Forest Preserve District				
		** Taxes Levied	Collected within the Fiscal Year of the Levy		** Collections	Total Collected for the Levy	
Fiscal Year	Levy Year	for the Fiscal Year	Amount	Percentage of Levy	in Subsequent Years	Amount	Percentage of Levy
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%
2016	2015	35,759,224	35,676,212	99.77%	-	35,676,212	99.77%
2017	2016	37,703,985	37,629,688	99.80%	-	37,629,688	99.80%
2018	2017	38,425,739	38,382,495	99.89%	-	38,382,495	99.89%
2019	2018	31,838,798	31,797,292	99.87%	-	31,797,292	99.87%
2020	2019	32,357,753	32,295,669	99.81%	-	32,295,669	99.81%
2021	2020	33,329,630	33,242,655	99.74%	-	33,242,655	99.74%

****** 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)

	Fiscal Year				
	2012	**2013**	**2014**	**2015**	**2016**
Debt limit	$ 1,157,570,178	$ 1,088,817,973	$ 1,047,875,842	$ 1,036,719,250	$ 1,061,515,301
Total net debt applicable to limit	144,481,168	137,740,028	134,293,078	128,048,053	326,647,806
Legal debt margin	$ 1,013,089,010	$ 951,077,945	$ 913,582,764	$ 908,671,197	$ 734,867,495
Total net debt applicable to the limit as a percentage of debt limit	12.48%	12.65%	12.82%	12.35%	30.77%

Notes: Only the County's debt margin is presented.
In FY2014 through FY2021, the County included Unamortized Premium on Bonds in the amount Debt applicable to limit: Bonds. Amounts from prior years have not been restated.

Source: Will County Clerk.

TABLE 12

Legal Debt Margin Calculation for Fiscal Year 2021	
Assessed value	$ 23,097,453,346
Debt limit (5.75% of assessed value)	1,328,103,567
Debt applicable to limit:	
Bonds	391,141,883
Legal debt margin	$ 936,961,684

2017	**2018**	**2019**	**2020**	**2021**
$ 1,115,215,487	$ 1,165,952,456	$ 1,217,241,237	$ 1,272,621,739	$ 1,328,103,567
316,457,488	303,100,885	358,997,032	347,022,621	391,141,883
$ 798,757,999	$ 862,851,571	$ 858,244,205	$ 925,599,118	$ 936,961,684
28.38%	26.00%	29.49%	27.27%	29.45%

Will County, Illinois **Table 13**

Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Gross General Bonded Debt	Contribution Payable	Capital Leases	Intergovernmental Agreement Payable	Total Outstanding Debt	Percentage of Personal Income (1)	Population (2)	Total Outstanding Debt Per Capita
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	0.40%	684,769	186.99
2016	326,647,806	-	1,615,903	-	328,263,709	0.99%	691,019	472.70
2017	316,457,488	-	3,730,017	-	320,187,505	0.94%	692,661	456.87
2018	303,100,885	-	2,096,543	2,118,253	307,315,681	0.84%	692,310	437.81
2019	358,997,032	-	1,387,464	1,514,703	361,899,199	0.97%	690,743	519.73
2020	347,022,621	-	925,969	888,303	348,836,893	0.88%	688,726	503.86
2021	391,141,883	-	445,835	238,303	391,826,021	1.00%	697,252	560.98

Note: In FY2014 though FY2021, 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, and Will County Financial Reports 2012-2021.

(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 Net General Bonded Debt to Assessed Value (2)	Net General Bonded Debt Per Capita (3)
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
2016	326,647,806	24,643,229	302,004,577	1.64%	437.04
2017	316,457,488	26,017,159	290,440,329	1.50%	419.31
2018	303,100,885	22,840,151	280,260,734	1.38%	404.82
2019	358,997,032	27,896,930	331,100,102	1.56%	479.34
2020	347,022,621	28,523,200	318,499,421	1.44%	462.45
2021	391,141,883	39,290,444	351,851,439	1.52%	504.63

Note: In FY2014 through FY2021, 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, and Will County Financial Reports 2012-2021.
(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, 2021
(Unaudited)

Governmental Unit	Debt Outstanding (1)	Percentage Applicable to County (2)	Amount Applicable to County
Overlapping debt			
Forest Preserve	$ 80,805,000	100.00%	$ 80,805,000
Municipalities	960,235,057	Various	531,225,683
School Districts:			
Elementary and Unit School Districts	1,249,238,001	Various	862,958,398
High School Districts	359,550,665	Various	311,510,700
Community College Districts	326,470,000	Various	108,778,231
Park Districts	130,813,210	Various	89,680,140
Library Districts	60,225,000	Various	39,209,333
Fire Protection Districts	34,601,676	Various	32,232,817
Special Service Areas	22,415,000	100.00%	22,415,000
New Lenox Township	498,230	100.00%	498,230
Homer Township	900,000	100.00%	900,000
Subtotal, overlapping debt			2,080,213,532
Will County direct debt	391,826,021	100.00%	391,826,021
Total direct and overlapping debt			$ 2,472,039,553

Sources: Speer Financial Inc.
(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 2021 EAV, the most current available.

Notes: EAV and outstanding debt are 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
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%
2016	7,405,384	5,797,930	13,203,314	296,696,306	4.45%
2017	8,561,875	15,832,296	24,394,171	319,363,958	7.64%
2018	13,391,880	13,705,221	27,097,101	326,009,370	8.31%
2019	9,442,360	14,907,044	24,349,404	318,618,381	7.64%
2020	11,305,846	15,517,674	26,823,520	418,933,965	6.40%
2021	14,097,279	12,757,803	26,855,082	415,820,540	6.46%

Sources: Will County Financial Statements 2012-2021.

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 entire County.

Will County, Illinois **Table 17**

Demographic Statistics
Last Ten Calendar Years
(Unaudited)

Year	(1) Population	(1) Median Age	(2) School Enrollment	(3) Unemployment Rate
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%
2016	691,019	37.4	113,039	6.0%
2017	692,661	38.0	112,405	5.2%
2018	692,310	38.1	110,028	4.0%
2019	690,743	38.4	111,511	3.8%
2020	688,726	37.9	104,656	9.5%
2021	697,252	38.6	104,471	5.7%

Sources: **(1)** Bureau of the Census:

Population: 2012-2015 based on estimates.
2016 based on estimates from the Workforce Investment Force of Will County .
2017-2021 based on estimates from US Census Bureau.

Median Age: 2012-2021 is from Will County Center for Economic Development.

(2) Will County Superintendent of Schools.

(3) Illinois Department of Employment Security.

Will County, Illinois **Table 18**

Principal Employers
Current Year and Nine Years Ago
(Unaudited)

	Fiscal Year 2012			Fiscal Year 2021		
	Employees	Rank	Percentage of County	Employees	Rank	Percentage of County
Amazon				7,000	1	1.00%
Valley View School District 365U				3,400	2	0.49%
Plainfield School District 202				3,216	3	0.46%
Silver Cross Hospital	1,800	2	0.26%	2,912	4	0.42%
Amita Health St. Joseph Medical Center (1)				2,598	5	0.37%
Will County Government				2,308	6	0.33%
Joliet School District 86				1,737	7	0.25%
Joliet Junior College				1,550	8	0.22%
Weather Tech				1,535	9	0.22%
Ulta Beauty				1,440	10	0.21%
Provena Saint Joseph Medical Center	2,673	1	0.39%			
Caterpillar	1,500	3	0.22%			
Harrah's Casino Joliet	1,100	4	0.16%			
Midwest Generation	987	5	0.14%			
Southern Win & Spirits of Illinois	900	6	0.13%			
Quantum Foods Inc.	700	7	0.10%			
Comcast Cable Call Center	700	8	0.10%			
Applied Systems	700	9	0.10%			
RR Donnelley	700	10	0.10%			
County Population	682,518			697,252		

(1) - Formerly Presence.
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)
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	13,400,000,000,000	32,100,000,000	42,094	46,823
2016	323,127,513	691,019	14,000,000,000,000	33,200,000,000	43,431	48,000
2017	325,489,000	692,661	14,400,000,000,000	33,900,000,000	44,360	49,000
2018	319,024,307	692,310	15,400,000,000,000	36,700,000,000	48,146	52,953
2019	328,239,523	690,743	16,400,000,000,000	37,200,000,000	49,981	53,895
2020	331,449,281	688,726	19,500,000,000,000	39,700,000,000	58,952	57,700
2021	331,893,745	697,252	21,100,000,000,000	39,100,000,000	63,445	56,089

Sources:

(1) U.S. Census Bureau:
  2012-2021 based on estimates.

(2) Bureau of Economic 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.

TABLE 19

Civilian Labor Force - Will County			Motor Vehicles
Employed (3)	Unemployed (3)	Unemployment Rate (3)	Registered (4)
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
339,209	21,761	6.0%	633,987
342,895	18,697	5.2%	648,651
342,785	14,441	4.0%	660,620
343,602	13,634	3.8%	645,986
311,763	32,572	9.5%	619,381
334,452	20,390	5.7%	649,069

Full-time Equivalent County Government Employees by Function
Last Ten Fiscal Years
(Unaudited)

	Full-time Equivalent Employees as of November 30									
	2012	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**
Function										
General and administrative	292	283	228	233	232	290	229	231	234	233
Public safety	730	735	719	738	745	733	743	747	738	745
Judicial	395	390	389	396	396	391	392	388	391	381
Health and welfare	581	581	666	686	552	549	612	616	628	602
Highway	73	76	72	73	69	70	74	74	73	74
Total	2,071	2,065	2,074	2,126	1,994	2,033	2,050	2,056	2,064	2,035

Note: Based on internal HR reports (E-4 form).

Source: Will County Executive - Finance Department.

Capital Asset Statistics by Function
Last Ten Fiscal Years
(Unaudited)

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Function										
General and administrative										
Land and right of way	4	4	4	4	4	4	4	4	4	4
Building and building improvements	37	37	38	40	42	43	43	47	47	47
Equipment	197	241	243	252	265	265	256	263	267	282
Construction in progress	5	3	3	12	18	14	12	19	23	52
Total	243	285	288	308	329	326	315	333	341	385
Public safety										
Land and right of way	6	13	13	7	7	7	7	7	7	7
Building and building improvements	30	31	32	34	38	36	40	40	40	42
Equipment	991	1,035	1,092	1,132	1,218	1,293	1,346	1,127	1,142	1,160
Construction in progress	12	11	6	11	17	27	24	23	24	20
Total	1,039	1,090	1,143	1,184	1,280	1,363	1,417	1,197	1,213	1,229
Judicial										
Land and right of way	3	3	3	3	3	3	3	3	3	3
Building and building improvements	49	53	55	55	56	59	60	61	61	62
Equipment	85	95	102	112	115	132	129	140	143	145
Construction in progress	5	6	4	4	7	8	9	8	3	6
Total	142	157	164	174	181	202	201	212	210	216
Health and welfare										
Land and right of way	2	2	2	2	2	2	2	2	2	2
Building and building improvements	43	44	46	46	49	50	52	55	59	61
Equipment	115	110	112	119	119	128	126	127	143	149
Construction in progress	2	4	1	3	2	1	6	7	11	18
Total	162	160	161	170	172	181	186	191	215	230
Highway										
Land and right of way	98	98	95	107	107	114	122	128	132	140
Building and building improvements	18	20	25	25	25	30	31	40	42	43
Equipment	180	183	185	190	200	212	202	218	229	246
Infrastructures	321	327	331	359	355	359	372	379	386	390
Construction in progress	73	78	74	85	67	62	61	61	69	64
Total	690	706	710	766	754	777	788	826	858	883
Total capital assets	2,276	2,398	2,466	2,602	2,716	2,849	2,907	2,759	2,837	2,943

Source: Will County Executive - Finance Department.

Will County, Illinois **Table 22**

Operating Indicators by Program
Last Ten Fiscal Years
(Unaudited)

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Program										
Law enforcement:										
Physical arrest total county (1)	3,430	2,808	2,503	2,620	2,304	2,071	1,736	1,739	9,592	N/A
Physical drug arrest total county(1)	3,621	3,838	3,822	3,767	2,956	1,666	1,274	1,133	721	N/A
Physical arrest by sheriff (1)	577	617	544	518	606	518	345	276	209	160
Traffic violations (2)	107,785	107,781	108,781	97,835	87,535	87,321	83,417	91,961	66,855	75,847
Police protection - rural areas (3):										
Employees, including jail	590	601	604	665	649	479	582	634	643	648
Sworn employees	464	468	466	461	481	125	469	513	526	481
Non-sworn employees - full time	126	133	131	124	126	33	113	112	109	113
Non-sworn employees - part time	8	9	7	50	10	11	9	9	8	8
Twelfth Judicial Circuit Court (4):										
Total filed caseload	158,763	150,925	150,758	137,658	126,080	126,681	122,342	130,266	95,545	106,387
Total disposed caseload	168,510	159,551	157,462	143,824	132,407	130,014	125,772	131,020	89,489	111,293
Pending civil caseload	26,402	22,054	17,452	14,998	13,513	13,258	13,413	15,395	15,883	15,365
Pending felony caseload	3,067	2,948	2,502	2,786	2,746	2,928	3,171	3,491	4,428	7,974
Pending juvenile caseload	961	887	1,201	1,211	1,107	1,124	1,007	1,018	991	1,040
Will County 9-1-1 (5):										
Emergency response calls	343,177	325,408	336,629	347,120	322,928	311,641	308,875	323,985	316,042	327,117
Health department / Community health center (6):										
Total number of physician visits	32,971	29,652	26,745	23,021	19,585	19,800	19,503	15,430	19,394	13,848
Total number of nursing visits	7,619	8,352	8,078	10,149	13,355	11,691	9,701	10,118	10,739	12,888
Total number of dental visits	5,635	5,310	6,160	6,470	5,868	4,726	4,293	6,112	2,141	4,754
Clinical lab performed	71,310	52,665	48,606	52,596	49,617	44,421	67,591	46,042	53,436	63,613
Waste generation / refuse collection:										
Total Will County generated municipal waste (MW) (tons per year) (7)	492,395	485,909	485,299	843,822	779,943	784,009	788,096	785,541	937,427	870,175
Total Will County recycled municipal waste (MW) (tons per year) (7)	197,162	201,361	261,962	397,955	337,864	339,625	315,238	274,940	492,534	474,211
Refuse collected in Prairie View landfill (tons per year) (8)	704,956	793,998	743,845	799,845	728,703	721,179	737,463	779,629	775,110	780,706
Building permits (7):										
Building permits issued	2,236	2,026	2,278	2,056	2,212	3,073	2,188	2,696	3,010	2,589
Fire protection (9):										
Rural areas - fire protection district	38	38	38	38	38	38	36	43	42	43
Supervisor of assessments (10):										
Total land - square miles	849	849	849	849	849	849	849	849	849	849
Public schools (11):										
High schools	19	19	19	19	19	19	19	19	19	19
Preschools	66	66	66	66	57	55	55	55	55	55
Elementary schools	144	144	144	143	143	142	139	138	135	138
Number of full time teachers	8,429	8,687	8,546	8,618	8,653	6,925	6,952	7,182	6,933	7,067

(Continued)

Will County, Illinois **Table 22**

Operating Indicators by Program (Continued)
Last Ten Fiscal Years
(Unaudited)

	Fiscal Year									
	2012	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**
Program										
Highway department (12):										
Centerline miles of incorporated	99.93	101.18	98.18	95.01	95.01	104.11	100.36	103.96	104.69	104.69
Centerline miles of unincorporated	155.86	153.63	153.49	161.26	161.26	151.28	155.45	148.22	147.49	147.49
Lane miles	597.7	599.1	600.4	620.0	620.7	619.1	623.4	619.1	619.5	619.5
Forest Preserve (13):										
Acres preserved	21,477	21,657	21,807	21,873	21,876	21,876	21,925	21,925	22,408	22,408
Miles of walking / biking trails	123	127	128	128	127	129	130	130	130	130
Miles of equestrian trails	38	38	32	32	32	32	32	32	32	32
Number of picnic shelters	35	35	33	33	33	34	35	35	35	35
Number other facilities	6	6	6	6	6	5	5	5	5	5
Number of federal parks	1	1	1	1	1	1	1	1	1	1
Number of state parks	7	7	7	7	10	7	7	7	7	7
Number of forest preserves	82	82	82	82	82	82	82	82	83	83

N/A - Information not currently available.

Sources:
(1) Illinois State Police: Uniform Crime Reports.
State of Illinois Uniform Crime Reports separates Crime and Drug Crime arrests. All years are revised to include separation.
(2) Illinois Supreme Court: Annual Report of the Courts &
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 & Will County Circuit Court: Reports A, B, C & D.
(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 Assessments.
(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, 2021
(Unaudited)

BOLINGBROOK:

- Akira Fashion entered into a lease for 352,338-sf at 150 E. Crossroads Parkway. The women's fashion retailer consolidated several facilities and will occupy the entire building for the next five years.
- Best Buy leased 650,000-sf building.
- GAATU signed a long-term lease at Prologis Bolingbrook 30 for 229,556-sf. Gaatu is an e-commerce logistics company that specialties in auto parts and home and furniture products.
- Goya Foods expanded their existing lease at 1401 Remington Blvd. by 138,540-sf.
- Hello Fresh has entered a lease at 581 Territorial Drive for 448,500-sf. Hello Fresh is a German publicly traded meal-kit company based in Berlin and founded in 2011. It is the largest meal-kit provider in the United States.
- Hyzon Motors, which develops hydrogen-powered trucks, aims to start production by end of year in a 80,000-sf building next year. The facility will produce the most critical part of the hydrogen fuel cell, but also house research and development. 50 employees will be hired by end of 2021, with plans to grow to 100 in 2022.
- Lithotype, a commercial printing company is leasing 81,079-sf at 2 Territorial Drive. The move from another Bolingbrook location more than doubles their previous space, satisfies their significant power needs, and accommodates the company's future growth plans.
- Nanophase Technologies leased 100% of the 260,000-sf building at 400 Crossroads Parkway. The space will support expansion of the filling and assembly of products from the company's Solesence subsidiary, which makes materials for skin protection and other beauty products. The company is headquartered in Romeoville and has rapidly expanded in the last few years.
- Symbia Logistics leased 269,590 at 1150 W. 115th Street. Symbia develops customized solutions and processes for logistics clients since 1989. Headquartered in Edwards, Colorado, Symbia is a third generation privately held business with over 150 years of combined experience to a variety of industries including sporting goods, apparel, dry grocery, health and beauty, aerospace, chemical, industrial goods, and direct-to-consumer fulfillment services. This is Symbia's second fulfillment center in Will County and tenth location nationwide.
- TAGG Logistics expanded their existing list at 389-501 E. South Frontage Road to 325,617-sf. The Company offers order fulfillment, outsourced distribution, contract packaging, reverse logistics, and returns processing services.
- Tazza Brands East expanded and extended their current lease by 160,779-sf at 340 W. Crossroads Parkway. Their total leased space stands at 299,520-sf.
- UNIS leased 573,752-sf at 775 Veterans Parkway. UNIS is a same day e-commerce fulfillment and transportation servicing provider. The location marks the third in the Chicago area. UNIS counts Kroger, Amazon, and Walmart among its partners.
- Walmart pre-leased one of two speculative buildings being developed by Northern Builders in Carlow Corporate Center. The lease is for the entire building encompassing 402,000-sf building at 925 Dalton Lane.
- World Depot leased 190,080-sf at 335 W. Crossroads Parkway. World Depot is a New England based provider of hardwood & granite.

CHANNAHON:

- Global Logistical Connections leased 97,841-sf at 23647 W. Eames Street
- Scott's Miracle Grow announced a new long-term lease for a 1.4 build to suit facility. The building is slated for delivery in fourth quarter this year.
- Scotts Miracle-Gro signed a lease for a warehouse facility in development at the Crossroads 55 park. Developer Venture One Real Estate plans to complete construction in the fourth quarter of 2021.

(Continued)

Major Projects in Will County (Continued)
As of November 30, 2021
(Unaudited)

CREST HILL:	• TLC Ingredients founded in 2001 recently began a 55,012-sf addition to their current location, which will increase their warehouse space by 140%. TLC is a high-quality distributor of food ingredients, industrial chemicals, and phenolic resins. Construction is estimated to be completed in the Fall.
JOLIET:	• A speculative building is under construction at 275 W. Laraway Road. The building is 639,600-sf and being developed by the Pritzker Group.
	• Ace Hardware leased approximately 180,000-sf in the 1100 Block of Laraway Road across from the Chicagoland Speedway. Ace Hardware is headquartered in Oak Brook and plans to be operational in this location before the end of the year.
	• Berkot's Super Foods leased 134,260-sf at 1151 E. Laraway Road.
	• Cassidy Tire & Service has entered into a build to suit agreement with Ketone Partners LLC for a 19,000-sf tire service center at 3100 Channahon Road (Frontage Rd. on Route 6) with direct access to the new Houbolt Road bridge. Cassidy Tire & Service is a family-owned business over 100 years old and headquartered in Addison. 20 drive-in doors, 10 service bays and 1,000-sf of office space is included in the building. Construction is expected to begin in July. The project is a partnership between Cassidy and Best-One Tire & Service.
	• CenterPoint Properties announced a new long-term lease with Walmart for their entire 1.128 million-sf spec facility recently completed at 3501 Brandon Road in the CenterPoint Intermodal Center.
	• CenterPoint Properties announced the construction of two 1 million-sf speculative facilities at 3301 and 4300 N. Brandon Road in the CenterPoint Intermodal Center in Joliet and Elwood. Company leaders say their commitment to developing two buildings reflects the significant demand for premium warehouse space adjacent to rail terminals.
	• CJ Logistics America entered into a new lease of 252,356-sf at 4000 Rock Creek Boulevard.
	• Ecolab Inc. entered into a new lease for 115,785-sf at 2700 McDonough Street.
	• Geodis Logistics a French company who provides worldwide transportation, supply chain, and logistics solutions, fully-leased the distribution facility- 476,965-sf at 2780 McDonough Street.
	• Legacy Express Trucking entered a long-term lease in North America's Largest Inland Port – CenterPoint Intermodal Center at 2800 Schweitzer Road. The new 16,000-sf truck maintenance and trailer parking facility will sit on 7.32 acres.
	• Northern Builders announced the construction of a 260,000-sf spec building on 12 acres in the Cherry Hill Business Park plus an additional 90 acres for future development. In an agreement with the City of Joliet, Northern Builders has agreed to widen Cherry Hill Road, adjacent to the property.
	• RPL leased 345,528-sf at 2700 McDonough Street
	• Target Construction expanded their lease by 31,871-sf at 3225 Corporate Drive
	• The Lion Electric Company, an innovative manufacturer of zero-emission vehicles headquartered in Canada, announced it will lease a 900,000-sf spec building at 3835 Youngs Road in Clarius Park. The Will County facility will be Lion's first U.S.-based location. The company plans to invest $120 million in the Joliet plant.
	• Tony's Fresh Market will purchase the property at 1801 West Jefferson Street totaling 9.5 acres. Plans are to redevelop the existing structure into a multi-tenant building including a 70,000-sf full-service grocery store. Plans are for an accelerated timeline and opening in 2021.
LOCKPORT:	• Berlin Packaging has expanded and renewed their lease at 16230 W. 163rd Street now encompassing 302,588-sf., which is the entire Building 2 at the two-building 355 Logistics Center. This location facility is the flagship branch for Berlin's online division providing in-stock solutions and no minimum order quantities offering 98% same-day shipping services.

(Continued)

Major Projects in Will County (Continued)
As of November 30, 2021
(Unaudited)

LOCKPORT (continued):

- Dunkin Donuts is the sole tenant for the entire 306,516-sf within the newly constructed spec building #4 in Prologis Park at 16675 W. Prologis Parkway.
- LG Electronics will lease 542,944-sf in a new building at 14532 S. Gougar Road. The developer is ML Realty Partners.
- Pitney Bowes Global will lease 363,224-sf at 14746 S. Gougar Road
- Press Sense announced a lease expansion of 27,585-sf at Heritage Crossing, 14503 S. Gougar Road, a ML Realty Partners property. They will now occupy a total of 79,590-sf.
- RJW Logistics leased 452,129-sf at 16535 W. Prologis Parkway. The lease represents 100% of this brand new state-of-the-art industrial warehouse identified as Prologis Lockport 3. The building is constructed with many smart building innovative options and is LEED Certified.
- Tesla Motors entered a new lease at 16342 W. 163rd Street for 308,988-sf.

MOKENA:

- Atlas Putty Products leased 37,727-sf at 8905 W. 187th Street. The company provides turn-key contract filling, toll manufacturing, and chemical compounding. The company has served the industrial, commercial and consumer markets since 1949.
- FedEx Corporation leased 154,581-sf at 8965 W. 187th Street

MONEE:

- Home Depot will lease from Hillwood Investments at 879,040-sf industrial building currently under construction at 25101 S. Ridgeland Avenue.

PLAINFIELD:

- Diageo Global announced that it would spend $80 million to install two can-filling lines at a new plant in Illinois to boost production of fast growing ready-to-drink beverages. The new facility will make more than 25 million cases annually including Smirnoff seltzers and spirits-based cocktails from Crown Royal and Ketel One Botanicals. Production will begin by summer 2021.
- The Plainfield Emergency Management Agency (PEMA) will have a new home for its emergency operations in the Plainfield Business Park on Wood Farm Road. Construction of the 15,000-sf building began recently adjacent to the new 65,000-sf PACE Bus Maintenance Garage. Both are being built through a public private partnership between Northern Builders and the Village of Plainfield.

ROCKDALE:

- Pyramid Moving LLC leased 30,000-sf at 132 Harris Drive

ROMEOVILLE:

- B&G Foods, leased 407,385-sf at 50 S. Pinnacle Drive.
- Distribution 2000, a full-service distribution logistics provider expanded their current lease by 152,285-sf at their 1200 N. Schmidt Road location.
- GEA Farm Technologies, Inc. leased 230,081-sf 1375-85 N. Weber Road. GEA is one of the largest suppliers for food processing technology and of related industries. The global group specializes in machinery, plants, as well as process technology and components.
- ODW Logistics has entered a long-term lease for a 193,000-sf distribution center in Romeoville. The former ARYTZA North America, building at 300 Innovation Drive will provide supply chain services to Brynwood’s Great Kitchens Food Company, Inc. a market leader in private label take-and-bake pizzas. The building boasts 100,000-sf of freezer space, 75,000 ambient-temperature space and space to store up to 75 trailers.
- RJW will lease 430,900-sf at 405 Taylor Road.
- Scene 75 Entertainment Center will open in the former Sam’s Club 135,000-sf building on Weber Road by the end of the summer. The project is touted as Illinois’ largest indoor entertainment venue and will include event space for up to 300 people.

(Continued)

Major Projects in Will County (Continued)
As of November 30, 2021
(Unaudited)

ROMEOVILLE (continued)	• Wayfair Inc. will open a new 1.2 million-sf fulfillment center on Renwick Road east of Weber Road. Construction will begin this spring. The project is expected to bring 250 full time jobs and peak at up to 500. The facility is set for delivery in mid-2022. It is owned by Duke Realty. Wayfair brands include Wayfair, Joss & Main, AllModern, Birch Lane and Perigold. The Village partnered with Illinois State Senator John Connor to secure funding for a road extension. As part of that plan, Pinnacle Drive will be connected from Airport Road to Renwick Road, which will give traffic an alternative to using Weber Road or Route 53. The extension is being funded by a grant from the Build Illinois Program. It will cover the new section of Pinnacle, acquisition of land for the road, and a signalized intersection at Pinnacle and Renwick. • XPO Logistics renewed and expanded its presence at Windham Southwest III, leasing the entire 260,605-sf warehouse.
SHOREWOOD:	• Neo Zone, Inc., a freight shipping company leased 212,135-sf at 21450 S.W Frontage Road. The lease significantly expands the company's footprint in the Chicago area. The property is owned by Clarion Partners. • Xpedient Logistics leased 507,000-sf at 21100 SW Frontage Road.
UNIVERSITY PARK:	• Carvana will open a 192,000-sf reconditioning center located on 145 acres on the northeast corner of Steunkel Road and Cicero Avenue. The facility is scheduled to open in 2022 and will bring 500 jobs. • Central Steel & Wire entered into one of the region's largest leases of the year for 897,000-sf build-to-suit state of the art building Gateway 57 Business Park. Central is relocating its headquarters and operational hub from its Gage Park location and sold its former plant to Amazon, which plans to build a distribution center on the site. Gateway 57 is located at the southeast corner of Steger Road and Central Road. • Mac Wholesale leased 171,928-sf at 425 Crossing Drive. Mac Wholesale was established in 2005 in New England. The University Park facility serves as their only warehouse and distribution center. Mac describes itself as the largest closeout wholesaler in New England specializing in closeouts and excess inventory.
WILL COUNTY:	• SCS Energy and Harbour Contractors of Plainfield entered into a contract with Will County to design and build renewable natural gas plant at the Prairie View Landfill in Wilmington. The plant will convert methane to electricity. Construction of the $40 million project is expected to begin this fall and is estimated to generate up to $12 million annually for the County.
WILMINGTON:	• Dynamic 3PL entered a long-term lease for a 500,000-sf building at 30260 Graaskamp Boulevard. The new building is part of the 2,500-acre rail-served Elion Logistics Park 55. Dynamic 3PL provides a full range of warehousing and transportation management services with a focus on cost-effective and value-added solutions to meet complex logistics needs. • Elion Partners is currently building a 1,019,000-sf speculative building on 66 acres on W. Murphy Road within their ELP55 Elion Logistics Park just south of Lorenzo Road. The building is anticipated completion Q1 2022 and boasts 40' clear height ceilings.
WOODRIDGE:	• G3 Enterprises, Inc. leased 265,062-sf at 2400 Internationale Parkway. G3 provides a totally integrated packaging solution from grape to glass. With the nation's most experienced group of experts, we utilize a holistic, advanced analytical approach to assist customers.

Source: Will County Center for Economic Development.