

COUNTY OF LASALLE, ILLINOIS

ANNUAL FINANCIAL REPORT

November 30, 2009

CONTENTS

	<u>Page Number</u>
INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT'S DISCUSSION ANALYSIS (UNAUDITED)	3-17
BASIC FINANCIAL STATEMENTS	
Statements of Net Assets	18-19
Statements of Activities	20
Balance Sheets – Governmental Funds	21
Reconciliation of the Balance Sheets to the Statements Of Net Assets	22
Statements of Revenues, Expenditures and Changes in Fund Balance – Governmental Funds	23
Reconciliation of the Statements of Revenues, Expenditures, And Changes in Fund Balances to the Statement of Activities	24
Statements of Net Assets – Proprietary Funds	25
Statements of Revenues, Expenditures and Changes in Net Assets – Proprietary Funds	26
Statements of Cash Flows – Proprietary Fund Type	27
Statements of Net Assets – Fiduciary Funds	28
Notes to Financial Statements	29-55
REQUIRED SUPPLEMENTARY INFORMATION	
General Fund	
Statements of Revenues	56-58
Statements of Expenditures	59-73
Special Revenue Funds:	
Illinois Municipal Retirement Fund	
Statements of Revenues, Expenditures and Changes In Fund Balances	74-75
Statement of Revenues, Expenditures and Changes In Fund Balance	76
Schedule of Funding Progress – Illinois Municipal Retirement Fund	77

CONTENTS
(Continued)

	<u>Page</u> <u>Number</u>
OTHER SUPPLEMENTARY INFORMATION:	
General Fund	
Balance Sheets	78
Statements of Revenues, Expenditures and	
Changes in Fund Balance	79
Schedules of Fee Office Revenues	80-81
Special Revenue Funds:	
Illinois Municipal Retirement Fund	
Balance Sheets	82
County Bridge Fund	
Balance Sheet	83
Combining Balance Sheet:	
All Non-major Funds	84
General Government Group	85-86
Tax Supported Group	87
Highway and Streets Group	88
Judiciary and Court Related Group	89
Combining Statement of Revenues, Expenditures, And Changes in Fund Balances:	
All Non-major Funds	90
General Government Group	91-92
Tax Supported Group	93
Highway and Streets Group	94
Judiciary and Court Related Group	95
Individual Funds:	
General Government Group:	
Tourism Promotion Fund	
Balance Sheet	96
Statement of Revenues, Expenditures and Changes	
In Fund Balance	97
Recorder's Equipment Fund	
Balance Sheet	98
Statement of Revenues, Expenditures and Changes	
In Fund Balance	99

CONTENTS
(Continued)

	<u>Page Number</u>
County Clerk Records Fund	
Balance Sheet	100
Statement of Revenues, Expenditures and Changes	
In Fund Balance	101
Crime Victim Witness Coordinator Fund	
Balance Sheet	102
Statement of Revenues, Expenditures and Changes	
In Fund Balance	103
State's Attorney Federal Grant Fund	
Balance Sheet	104
Statement of Revenues, Expenditures and Changes	
In Fund Balance	105
E-911 Fund	
Balance Sheet	106
Statement of Revenues, Expenditures and Changes	
In Fund Balance	107
Sheriff's Drug Enforcement Fund	
Balance Sheet	108
Statement of Revenues, Expenditures and Changes	
In Fund Balance	109
Tax Sale Automation Fund	
Balance Sheet	110
Statement of Revenues, Expenditures and Changes	
In Fund Balance	111
Environmental Service and Land Use Fund	
Balance Sheet	112
Statement of Revenues, Expenditures and Changes	
In Fund Balance	113-114
GIS Fund	
Balance Sheet	115
Statement of Revenues, Expenditures and Changes	
In Fund Balance	116
Animal Control Fund	
Balance Sheet	117
Statement of Revenues, Expenditures and Changes	
In Fund Balance	118
Coroner Grant Fund	
Balance Sheet	119
Statement of Revenues, Expenditures and Changes	
In Fund Balance	120

CONTENTS
(Continued)

	<u>Page Number</u>
County Clerk Automation	
Balance Sheet	121
Statement of Revenues, Expenditures and Changes	
In Fund Balance	122
Working Cash Fund	
Balance Sheet	123
Statement of Revenues, Expenditures and Changes	
In Fund Balance	124
HAVA Grant Fund	
Balance Sheet	125
Statement of Revenues, Expenditures and Changes	
In Fund Balance	126
Grant Fund	
Balance Sheet	127
Statement of Revenues, Expenditures and Changes	
In Fund Balance	128
Sheriff Vehicle Fund	
Balance Sheet	129
Statement of Revenues, Expenditures and Changes	
In Fund Balance	130
Public Safety Fund	
Balance Sheet	131
Statement of Revenues, Expenditures and	
In Fund Balance	132
Insurance Fund	
Balance Sheet	133
Statement of Revenues, Expenditures and Changes	
In Fund Balance	134-135
County Health Department Fund	
Balance Sheet	136
Statement of Revenues, Expenditures and Changes	
In Fund Balance	137-140
Tax Support Group:	
Detention Home Fund	
Balance Sheet	141
Statement of Revenues, Expenditures and Changes	
In Fund Balance	142-143

CONTENTS
(Continued)

	<u>Page Number</u>
Mental Health Fund	
Balance Sheet	144
Statement of Revenues, Expenditures and Changes	
In Fund Balance	145-146
Veterans' Assistance Commission Fund	
Balance Sheet	147
Statement of Revenues, Expenditures and Changes	
In Fund Balance	148-149
Highway and Streets Group:	
County Highway Fund	
Balance Sheet	150
Statement of Revenues, Expenditures and Changes	
In Fund Balance	151-153
Motor Fuel Tax Fund	
Balance Sheet	154
Statement of Revenues, Expenditures and Changes	
In Fund Balance	155
Special Tax Matching Fund	
Balance Sheet	156
Statement of Revenues, Expenditures and Changes	
In Fund Balance	157
Judiciary and Court Related Group:	
Circuit Clerk Document Storage Fund	
Balance Sheet	158
Statement of Revenues, Expenditures and Changes	
In Fund Balance	159
Law Library Fund	
Balance Sheet	160
Statement of Revenues, Expenditures and Changes	
In Fund Balance	161
Court Automation Fund	
Balance Sheet	162
Statement of Revenues, Expenditures and Changes	
In Fund Balance	163
Child Support Administration Fund	
Balance Sheet	164
Statement of Revenues, Expenditures and Changes	
In Fund Balance	165
Minors in Possession Fund	
Balance Sheet	166

CONTENTS
(Continued)

	<u>Page</u> <u>Number</u>
Statement of Revenues, Expenditures and Changes In Fund Balance	167
State's Attorney Drug Enforcement Fund	
Balance Sheet	168
Statement of Revenues, Expenditures and Changes In Fund Balance	169
Probation Services Fund	
Balance Sheet	170
Statement of Revenues, Expenditures and Changes In Fund Balance	171
Arrestees Medical Cost Fund	
Balance Sheet	172
Statement of Revenues, Expenditures and Changes In Fund Balance	173
DUI Fund	
Balance Sheet	174
Statement of Revenues, Expenditures and Changes In Fund Balance	175
Circuit Clerk Operations & Administrative Fund	
Balance Sheet	176
Statement of Revenues, Expenditures and Changes In Fund Balance	177
Debt Service Fund:	
Debt Service	
Balance Sheet	178
Statement of Revenues, Expenditures and Changes In Fund Balance	179
Construction and Improvements:	
Current Sites Fund	
Balance Sheet	180
Statement of Revenues, Expenditures and Changes In Fund Balance	181
Enterprise Fund:	
Nursing Home Fund	
Balance Sheet	182-183
Statement of Revenues, Expenditures and Changes In Fund Balance	184
Statement of Operating Expenses	185-187

CONTENTS
(Continued)

	<u>Page</u> <u>Number</u>
Fiduciary Funds-	
Trust and Agency Funds:	
Combining Balance	
Agency Funds	188
County Collector Fund	189
Other Agency Funds	190-191
Combining Schedule of Cash Receipts	
And Disbursements:	
Agency Funds	192
Township Motor Fuel Tax Fund	193
Township Bridge Fund	194
County Collector Fund	195
Other Agency Funds	196-197
Other Management Information:	
Assessed Valuations, Tax Rates, Tax	
Extensions and Tax Collections	198
General Governmental Expenditures by	
Function	199
General Governmental Revenues by	
Source	200
Property Tax Levies and Collections	201
Assessed and Estimated Actual Value of	
Taxable Property	202
Property Tax Rates – All Overlapping	
Governments (Per \$100 of Assessed Value)	203
Principal Taxpayers	204
Computation of Overlapping Debt	205
Computation of Legal Debt Margin	206
Demographic Statistics	207
Bank, Savings and Loan, and Credit Union	
Deposits (Thousands) Last Ten Fiscal Years	208
Miscellaneous Statistics	209



INDEPENDENT AUDITOR'S REPORT

To the Chairman and Members
Of the County Board
County of LaSalle
Ottawa, Illinois

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of LaSalle, Illinois, as of and for the year ended November 30, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County of LaSalle, Illinois. Our responsibility is to express an opinion on these financial statements based on our audit. The prior-year summarized comparative information has been derived from the County's 2008 financial statements, which were subsequently restated to remove compensated absences as a current liability. In our original report dated June 1, 2009, we expressed unqualified opinions on the respective financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of LaSalle, Illinois, as of November 30, 2009, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note 17 to the financial statements, the 2008 fund financial statements have been restated to remove compensated absences as a current liability. We have audited the adjustments discussed in Note 17 that were applied to restate the 2008 fund financial statements. In our opinion, such adjustments are properly applied.

In accordance with Government Auditing Standards, we have also issued our report dated May 4, 2010, on our consideration of the County of LaSalle, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

The Management's Discussion and Analysis that precedes the basic financial statements as well as the Schedule of Revenues and Expenditures Compared with Budget listed in the table of contents on pages 56 through 76 and the Schedule of Funding Progress for the Illinois Municipal Retirement Fund on page 77 both of which are listed in the table of contents as required supplementary information, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was made for the purpose of forming an opinion on the basic financial statements of the County of LaSalle, Illinois taken as a whole. The schedules listed in the table of contents as "Other Supplementary Information" and "Other Management Information" are presented for purposes of additional analysis and are not a required part of the basic financial statements. The "Other Supplementary Information" has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole. The "Other Management Information" however, has not been subjected to the auditing procedures applied in the audit of the basic financial statements and we do not express an opinion or any other form of assurance on it.

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133 Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements.

Sidney, Callihan, Van Osdel & Co., Ltd.

Mendota, Illinois
May 4, 2010

COUNTY OF LASALLE, ILLINOIS
Management's Discussion and Analysis – Unaudited
Year Ended November 30, 2009

This section of the County of LaSalle's (County) Annual Financial Report presents its Management Discussion and Analysis (MD&A), which provides an overview of the County's financial performance for the fiscal year ending November 30, 2009. Please read it in conjunction with the County's financial statements beginning on page 21.

Financial Highlights

The fund financial statements provide more detailed information about the County's most significant funds using the current financial resources measurement focus and modified accrual basis of accounting.

- For fiscal year 2009, taxes and other revenues of the County's governmental activities were \$50,281,206 and expenditures were \$52,560,834.
- The County's governmental funds reported a net change in fund balance of \$1,032,603 for the fiscal year.
- The County's General Fund reported a fund balance of \$16,865,586, a decrease of \$707,289 from fiscal year 2008.

Using this Annual Report

This annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities (on pages 21 - 23) provide information about the activities of the County as a whole and present a long-term view of the County's finances. Fund financial statements start on page 56. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the County's operation in more detail than the government-wide statements by providing information about the County's most significant funds. The remaining statements provide financial information about activities for which the County acts solely as a trustee or agent for the benefit of those outside of the government.

The County's Reporting Entity Presentation

This annual report includes all activities for which the County Board is fiscally responsible. These activities, defined as the County's reporting entity, are operated within separate legal entities that make up the primary government and other separate legal entities that are included as component units. The County has included two component units in its report: E-911 and Self-Insurance Trust.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements, which include: 1) government-wide financial statements, 2) fund financial statements, 3) notes to the financial statements, 4) required supplementary information, and 5) other supplementary information.

COUNTY OF LASALLE, ILLINOIS
Management's Discussion and Analysis – Unaudited
Year Ended November 30, 2009

Government-Wide Financial Statements: The Government-Wide statements report information about the County as a whole using accounting methods similar to those used by private sector companies. The statement of net assets includes all of the County's assets and liabilities, are one way to measure the County's overall financial position. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

- Over time, increases or decreases in the County's net assets are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall financial condition of the County's additional non-financial factors, such as changes in County's property tax base and the condition of buildings and other facilities should be considered.

In the Government-Wide financial statements, the County's activities are divided into three categories:

- Government activities: Most of the County's basic services are reported here, including the police, general administration, and streets. Sales taxes, franchise fees, fines and state and federal grants finance most of these activities.
- Business-type activities: Services provided by the County that are supported wholly by services revenues.
- Component units: These are separate legal entities from the County but are under the control of the County Board. The County is financially accountable for these entities' operations. The County currently has control of two component units.

Fund Financial Statements: Fund financial statements focus on the individual parts of the County government. Fund financial statements also report the County's operations in more detail than the government-wide statements by focusing on its most significant or "major" funds – not the County as a whole. Funds are accounting devices the County uses to keep track of specific sources of funding and spending on particular programs. Some Funds are required by state law and by bond covenants. The County can establish other funds to control and manage monies for particular purposes or to show that it is properly using certain revenues. The three fund activities are:

- Most of the County's basic service is included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances remaining at year-end that are available for spending. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services it provides. Governmental fund information helps you determine (through a review of changes to fund balance) whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. We describe the relationship (or differences) between governmental funds in a reconciliation at the bottom of the fund financial statements. The General Fund is the main operating account of the County and the largest of the governmental funds. Major governmental funds, in addition to the County's General Fund, include Illinois Municipal Retirement Fund and County Bridge. All other governmental funds, which include special revenue funds, debt service funds and capital projects funds, are considered as non major governmental funds.

COUNTY OF LASALLE, ILLINOIS
Management's Discussion and Analysis – Unaudited
Year Ended November 30, 2009

Fund Financial Statements: (Continued)

- Proprietary Funds – Proprietary funds consist of enterprise funds. These funds account for operations that are performed in a manner similar to private business in which costs are charged as a user fee. Proprietary fund financial statements provide both long and short-term financial information. The County's Nursing Home Fund is the County's business-type activity reported in the government-wide statements. The fund financial statements provide more detail and additional information such as cash flows.
- Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's programs. The County's fiduciary funds consist of agency funds. Agency funds are used to account for monies received, held and disbursed, as required by statute.

Notes to the Financial Statements: The notes to the financial statements are an integral part of the government-wide and fund financial statements and provide expanded explanation and detail regarding the information reported in the statements

Required Supplementary Information: The Management's Discussion and Analysis and the Major Funds' Budgetary comparison Schedule represent financial information required by GASB to be presented. Such information provides users of this report with additional data that supplements the government-wide statements, fund financial statements, and notes (referred to as "the basic financial statements").

Other Supplementary Information: This part of the annual report includes optional financial information such as combining statements for the non-major funds (which are added together and shown in the fund financial statements for the non-major funds (which are added together and shown in the fund financial statements in a single column).

Overview of LaSalle County Financial Procedures:

The County of LaSalle discussion and analysis is designed to:

- Assist the reader in focusing on significant financial issues facing the County;
- Provide an overview of the County's financial activity;
- Identify changes in the County's financial position that could impact on its ability to address the next subsequent year challenges;
- Identify any material deviations from the financial plan; and
- Identify individual fund issues or concerns

Since the Financial Management Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes and currently known facts, it should be read in conjunction with the County's audited financial statements.

COUNTY OF LASALLE, ILLINOIS
Management's Discussion and Analysis – Unaudited
Year Ended November 30, 2009

Overview of LaSalle County Financial Procedures: (Continued)

Local governmental financial statements summarize fund-type information on a current financial resource basis. The County's financial statements present two different perspectives each with a different snapshot of the County's finances. The financial statement's focus is on both the County as a whole through the consolidated statements and on the major individual funds. Either perspective allows the reviewer to address relevant questions. The reviewer has a broad basis for comparison, which serves to enhance the County's accountability.

The financial philosophy is to remain fiscally responsible while providing for the growth within the County. The County continued to seek authority to generate non-property tax revenues to meet the growth.

Most vendor claims for compensation are first reviewed by the Budget and Finance Committee and then approved by the County Board prior to payment of the invoice. In addition to regular claims, supplemental claims are reviewed at the end of the month by the Budget and Finance Committee chair to ensure all claims are paid in a timely fashion.

In addition to the General Fund, funded primarily by property taxes, the County maintains several special purpose funds. Those funds are:

- Public Safety
- Insurance Fund
- Illinois Municipal Retirement
- County Health Department
- Motor Fuel Tax
- Tourism Promotion
- Recorder's Equipment
- County Clerk Records
- Crime Victim Witness Coordinator
- State's Attorney Federal Grant
- E-911
- Sheriff's Drug Enforcement
- Tax Sale Automation
- Environmental Service and Land Use
- GIS
- Animal Control
- Coroner Grant
- County Clerk Automation
- Working Cash
- HAVA Grant
- Grant
- Sheriff Vehicle Fund
- Detention Home
- Mental Health
- Veterans' Assistance Commission
- County Highway

COUNTY OF LASALLE, ILLINOIS
Management's Discussion and Analysis – Unaudited
Year Ended November 30, 2009

Overview of LaSalle County Financial Procedures: (Continued)

- Special Tax Matching
- County Bridge
- Circuit Clerk Document Storage
- Law Library
- Court Automation
- Child Support Administration
- Minors in Possession
- State's Attorney Drug Enforcement
- Probation Services
- Arrestees Medical Cost
- DUI
- Circuit Clerk Operations & Administrative Fund
- Debt Service
- Capital Project-Construction and Improvements – Current Sites
- Nursing Home

COUNTY OF LASALLE, ILLINOIS
Management's Discussion and Analysis - Unaudited
Year Ended November 30, 2009

Overview of LaSalle County Financial Procedures: (Continued)

Discussion of Financial Statements (Current Year *versus* Prior Year):

	Net Assets					
	Governmental Activities		Business Type Activities		Total	
	2009	2008	2009	2008	2009	2008
Current Assets	\$ 50,315,429	\$ 46,676,391	\$ 3,519,275	\$ 2,943,639	\$ 53,834,704	\$ 49,620,030
Capital Assets	77,267,733	79,271,930	1,661,213	1,433,415	78,928,946	80,705,345
Total Assets	127,583,162	125,948,321	5,180,488	4,377,054	132,763,650	130,325,375
Current Liabilities	8,212,043	4,875,710	865,867	1,051,794	9,077,910	5,927,504
Noncurrent liabilities	6,260,000	7,495,000	-0-	-0-	6,260,000	7,495,000
Total Liabilities	14,472,043	12,370,710	865,867	1,051,794	15,337,910	13,422,504
Invested in capital assets, net of related debt	69,772,733	70,576,930	1,661,213	1,433,415	71,433,946	72,010,345
Restricted	8,839,178	12,527,603	-0-	-0-	8,839,178	12,527,603
Unrestricted	34,499,208	32,286,214	2,653,408	1,891,845	37,152,616	34,178,059
Total Net Assets	<u>\$ 113,111,119</u>	<u>\$ 115,390,747</u>	<u>\$ 4,314,621</u>	<u>\$ 3,325,260</u>	<u>\$ 117,425,740</u>	<u>\$ 118,716,007</u>

COUNTY OF LASALLE, ILLINOIS
Management's Discussion and Analysis - Unaudited
Year Ended November 30, 2009

Overview of LaSalle County Financial Procedures: (Continued)

Discussion of Financial Statements (Current Year *versus* Prior Year):

	Changes in Net Assets						Total Primary Government	
	Governmental Activities		Business Type Activities					
	2009	2008	2009	2008	2009	2008		
Revenues								
Program Revenues:								
Charges for Services	\$ 9,644,687	\$ 9,268,323	\$ 5,429,113	\$ 4,609,178	\$ 15,073,800	\$ 13,877,501		
Operating Grants	6,060,145	5,436,192	-0-	-0-	6,060,145	5,436,192		
General Revenues:								
Property Taxes	19,746,276	19,775,388	1,344,598	1,346,614	21,090,874	21,122,002		
Other Taxes	12,443,845	14,175,218	-0-	-0-	12,443,845	14,175,218		
Interest	1,336,978	1,810,584	36,909	48,450	1,373,887	1,859,034		
Reimbursements	776,506	710,334	-0-	-0-	776,506	710,334		
Miscellaneous	231,024	95,198	27,903	159,421	258,927	254,619		
Total Revenues	<u>50,239,461</u>	<u>51,271,237</u>	<u>6,838,523</u>	<u>6,163,663</u>	<u>57,077,984</u>	<u>57,434,900</u>		
Program Activities								
General Government	17,564,775	17,526,760	-0-	-0-	17,564,775	17,526,760		
Public Safety	7,687,643	6,930,641	-0-	-0-	7,687,643	6,930,641		
Road and Bridges	11,498,142	6,927,168	-0-	-0-	11,498,142	6,927,168		
Judicial & court related	8,584,422	7,687,699	-0-	-0-	8,584,422	7,687,699		
Health and Welfare	6,194,422	4,651,774	-0-	-0-	6,194,422	4,651,774		
Recreation	447,225	474,932	-0-	-0-	447,225	474,932		
Education	304,426	290,959	-0-	-0-	304,426	290,959		
Unallocated interest expense	279,779	313,548	-0-	-0-	279,779	313,548		
Nursing Home	-0-	-0-	<u>5,807,417</u>	<u>5,236,677</u>	<u>5,807,417</u>	<u>5,236,677</u>		
Total Expenses	<u>52,560,834</u>	<u>44,803,481</u>	<u>5,807,417</u>	<u>5,236,677</u>	<u>58,368,251</u>	<u>50,040,158</u>		
Special Items:								
Transfers	<u>41,745</u>	<u>(208,255)</u>	<u>(41,745)</u>	<u>208,255</u>	<u>-0-</u>	<u>-0-</u>		
Change in Net Assets	(2,279,628)	6,259,501	989,361	1,135,241	(1,290,267)	7,394,742		
Prior Period Adjustment	-0-	(156,531)	-0-	-0-	-0-	(156,531)		
Beginning Net Assets	<u>115,390,747</u>	<u>109,287,777</u>	<u>3,325,260</u>	<u>2,190,019</u>	<u>118,716,007</u>	<u>111,477,796</u>		
Ending Net Assets	<u>\$ 113,111,119</u>	<u>\$ 115,390,747</u>	<u>\$ 4,314,621</u>	<u>\$ 3,325,260</u>	<u>\$ 117,425,740</u>	<u>\$ 118,716,007</u>		

COUNTY OF LASALLE, ILLINOIS
Management's Discussion and Analysis – Unaudited
Year Ended November 30, 2009

Condensed Financial Information:

The County's combined net assets decreased compared to the prior fiscal year- from \$118,716,007 to \$117,425,740. Looking at the net assets and net expenses of governmental and business-type activities separately, however, two very different stories emerge. Our analysis below focuses on the net assets and changes in net assets of the County's governmental and business-type activities.

Net Assets:

Net assets of the County's governmental activities decreased by 2.0 percent (\$115.0 million compared to \$113.1 million). Unrestricted net assets – the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – changed from \$32.3 million to \$34.5 million at the end of this fiscal year.

The net assets of business-type activities increased by 30 percent (\$4.3 million compared to \$3.3 million) in fiscal year 2009. Unrestricted net assets changed from \$1,891,845 to \$2,653,408 at the end of the current fiscal year.

Revenues and Expenditures:

Revenues for the County's governmental activities decreased by 2 percent (\$1.0 million), while total expenses increased 17.3 percent (\$7.8 million). Change in net assets decreased from a gain of \$6.3 million in fiscal year 2008 to a loss of \$2.3 million in fiscal year 2009. The cost of all governmental activities during the current fiscal year was \$52.6 million compared to \$44.8 million in the prior fiscal year.

Revenues for the County's business-type activities increased by 11 percent (\$674,860), while total expenses increased by \$570,740. Change in net assets decreased from \$1,135,241 in fiscal year 2008 to \$989,361 in fiscal year 2009. The cost of all business-type activities during the current fiscal year was \$5.8 million compared to \$5.2 million in the prior fiscal year.

Program Revenues:

County Aid Bridge Fund: This fund is used for the repair/replacement of bridges in the County. The fund has two sources of revenue: a property tax levy and payments by other taxing bodies of their share of bridge repair/replacement. The County inspects all bridges, and has a schedule of maintenance/replacement of the bridges. Any balance in the fund is committed to future projects.

County Highway Fund: The primary source of funding for the Highway Fund is the Property tax levy. The balance in the Highway Department Fund is calculated to fund further projects.

County Motor Fuel Tax Fund: There are three sources of revenue for this fund. Allotments returned by the State based on a formula and the portion of Motor Fuel Taxes collected in the County, payments to the fund from other local taxing bodies for their share of road projects, and interest income on the funds that are held awaiting the start of a committed project.

GIS Fund: This fund is used to collect GIS fees.

County Clerk Automation Fund: The primary source of funding is the automation fees.

Arrestee's Medical Cost Fund: The primary source of revenue are interest income and medical service payments received.

COUNTY OF LASALLE, ILLINOIS
Management's Discussion and Analysis – Unaudited
Year Ended November 30, 2009

Condensed Financial Information (Continued):

Program Revenues (Continued):

Special Tax Matching Fund: This fund is used to meet the local share of Highway Department Projects that qualify for Federal Funding. The fund derives its revenue from property taxes, and from matching funds from other taxing bodies. The balance in the fund is committed to future highway department projects.

Health Department Fund: The primary sources of funding for this budget are Grants supplemented by Fees for Service and property tax dollars.

Illinois Municipal Retirement and Social Security Fund: This fund is used to contribute to the social security system and provide a pension for employees of the County who become vested after eight years. The fund has three sources of revenue: property taxes, employee contributions, and replacement taxes. The two principal sources are the property tax levy and employee contributions to cover the expense of payments to the Illinois Municipal Retirement Fund and Social Security System. The County has also chosen to use a portion of the funding that it received from the State as replacement of the Personal Property Replacement Tax to reduce the property tax levy for this fund.

Circuit Clerk Documentation Storage Fund: The only source of revenue in this fund are fees collected for document storage.

Mental Health Fund: The primary source of revenue is property tax revenue. The county has chosen to allocate a portion of personal property replacement tax revenue to this fund as well.

Detention Home Fund: The sole sources of revenue in this fund are property taxes and salary reimbursements from the State of Illinois.

Law Library Fund: Fees collected on the cases filed before the circuit court fund the law library. The fees are set by the State Statute, and cannot be increased.

Child Support Administration Fund: This fund has two sources of revenue. Actual fees collected from the participants who are ordered to pay child support by the courts as a result of the dissolution of a marriage, and reimbursement from the State of Illinois for services provided in the collection of child support.

Court Automation Fund: This is funded by fees collected by the Circuit Clerk.

Probation Services Fund: The only source of revenue in this fund is probation fee income.

State's Attorney Drug Enforcement Fund: Are derived from fines, funds and property confiscated during drug arrests.

DUI Fund: Fees collected are the only revenue source in this fund

Recorder's Equipment Fund: This is funded by recorder equipment fees and rental house support fees.

COUNTY OF LASALLE, ILLINOIS
Management's Discussion and Analysis – Unaudited
Year Ended November 30, 2009

Condensed Financial Information (Continued):

Program Revenues (Continued):

Tourism Promotion Fund: Motel tax receipts are the primary source of revenue.

Coroner Grant Fund: Motel tax receipts are the primary source of revenue.

Animal Control Fund: Fees collected are the only revenue source in this fund

Minors in Possession: Fees collected are the only revenue source in this fund

State's Attorney Federal Grant Fund: This fund does not have a source of revenue other than domestic violence grants.

Insurance Fund: This is funded by property taxes, in an amount sufficient to cover the costs of paying premiums and claims for general liability, safety and unemployment compensation insurance costs.

HAVA Grant Fund: The only source of revenue in this fund is federal grants.

Grant Fund: The only source of revenue in this fund is state and federal grants.

Working Cash Fund: There were no revenues for the current fiscal year.

E-911 Fund: The only source of revenue in this fund is reimbursements for employee's benefits.

Sheriff Vehicle Fund: This fund is a statutory fund used to account for revenue from the Circuit Clerk.

Nursing Home: This fund is the enterprise fund used to account for the activities of the County's nursing home and revenues generated from their services.

County Clerk Records Fund: This is funded by fees collected by the County Clerk.

Crime Victim Witness Coordinator Fund: The revenues in this fund represent the crime victim witness and crime victim witness assistant's salaries reimbursements.

Construction and Improvements-Current Sites Fund: The sources of revenue in this fund are off track betting revenues, health department rent, and interest income.

Tax Sale Automation: The primary source of funding are fees collected by County Treasurer associated with the tax sale.

Environmental Service and Land Use Fund: This fund is funded from fines, fees and state grants.

Veterans' Assistance Commission Fund: Primary source of revenues is property taxes.

Circuit Clerk Operations & Administrative Fund: Revenues represent clerk fees.

COUNTY OF LASALLE, ILLINOIS
Management's Discussion and Analysis – Unaudited
Year Ended November 30, 2009

Condensed Financial Information (Continued):

Program Expenses:

County Aid Bridge Fund: This fund is sued for the repair/replacement of bridges in the County. The County inspects all bridges, and ahs a schedule of maintenance/replacement of the bridges.

County Highway Fund: Expenditures are related to repair/replacement for highway programs.

County Motor Fuel Tax Fund: Expenditures are related to road construction and maintenance.

GIS Fund: Expenditures are related to the GIS system.

County Clerk Automation Fund: There were no expenditures during the current year.

Arrestee's Medical Cost Fund: Expenditures are related to medical services.

Special Tax Matching Fund: Expenditures are related to local projects that qualify for federal funding.

Health Department Fund: The department operations many health related programs.

Illinois Municipal Retirement and Social Security Fund: This fund is used to contribute to the social security system and provide a pension for employees of the County who are vested. The retirement fund is 100% funded. The County's actuarial obligations changes yearly and notification comes from the IMRF Board as to the contribution needed by the County. The fund benefited from a healthy financial market and the investment program that the fund followed, and as a result, rates were lower in the past few years. With the downturn in the markets, contribution rate by the County has risen.

Mental Health Fund: Expenditures are to various agencies and organizations providing services to citizens of LaSalle County.

Animal Control Fund: Expenditures are limited to animal control activities

Detention Home Fund: Expenses are limited to those related to public safety.

Law Library Fund: Fees collected on the cases filed before the circuit court fund the law library. The fees are set by the State Statute, and cannot be increased. Presiding Judge expends funds for library resources.

Child Support Administration Fund: Expenditures from this fund go toward general cost and partial salary of a Circuit Clerk staff member to coordinate program.

Court Automation Fund: This fund is sued to purchase equipment, software and services to store documents and make the Circuit Clerk's office more efficient.

Probation Services Fund: Expenditures include supplies, equipment and contractual services to provide assessments and ongoing case management.

State's Attorney Drug Enforcement Fund: Expenditures directed to Sheriff to prevent drug use in LaSalle County.

COUNTY OF LASALLE, ILLINOIS
Management's Discussion and Analysis – Unaudited
Year Ended November 30, 2009

Condensed Financial Information (Continued):

Program Expenses (Continued):

DUI Fund: Expenditures in this fund are limited to DUI equipment.

Recorder's Equipment Fund: Expenditures related to maintenance and rent of equipment.

Tourism and Promotion Fund: Expenditures related to tourism and promotion of LaSalle County.

Coroner Grant Fund: Expenditures relating to the Coroner Grant.

State's Attorney Federal Grant Fund: Current year expenditures were related to Violence against Woman Grant.

Sheriff Drug Enforcement Fund: Expenditures for salaries relating to drug enforcement cases.

Insurance Fund: Expenditures cover the costs of paying premiums and claims for liability, unemployment and safety insurance costs.

HAVA Grant: Expenditures related to new election equipment.

Grant fund: Expenditures related to new equipment.

Working Cash Fund: There were no expenditures for the current year.

E-911 Fund: Expenditures represent reimbursements for employee's benefits.

Sheriff Vehicle Fund: Expenditures represent maintenance and repair of equipment.

Nursing Home: Expenditures relating to the operation of County's nursing home.

County Clerk Records Fund: Expenditures necessary to support the record operations.

Crime Victim Witness Coordinator Fund: Expenditures include general cost necessary to the fund.

Minors in Possession: Expenditures included the cost to run the minors in possession program.

Construction and Improvements-Current Sites Fund: Expenditures incurred on capital projects.

Tax Sale Automation: Expenditure associates with the tax sale.

Environmental Service and Land Use Fund: Expenditures associated with solid waste management.

Veterans' Assistance Commission Fund: Expenditures related to veterans assistance.

Circuit Clerk Operation & Administrative Fund: There were no expenditures during the current year.

COUNTY OF LASALLE, ILLINOIS
Management's Discussion and Analysis – Unaudited
Year Ended November 30, 2009

Condensed Financial Information (Continued):

Financial Analysis of the County's Funds:

The County's Governmental Funds provide information on near-term inflows, outflows, and balances of spendable resources. The particular indicator that is useful as a measurement of a government's net resources is the unreserved fund balance, which indicates the net resources available for spending at the end of the fiscal year. These dollars, when coupled with future resources, shape the programs and the expenditures in future years.

The County Board concentrates its financial oversight on the General Fund. At the end of fiscal year 2009, the fund balance for the General Fund was \$16,865,586. This is a decrease of \$707,289 from the prior fiscal year.

Analysis of the County's Financial Position and Results of Operations:

The County remains in a strong financial position despite the slight decrease in the beginning General Fund Balance. There are sufficient cash reserves to prevent cash flow problems.

General Fund Budgetary Highlights

The adopted General Fund budget for fiscal year 2009 was approximately \$26 million which is comparable to the prior year budget of \$24.5 million. Total budgeted revenues decreased from \$22.2 million in the prior year to \$21.6 million in the current year.

The General Fund adopted budget was amended during the 2009 fiscal year. The amended budget increased the total expenditures by \$827,426 for the General Fund.

The following departments in the General Fund were over budget for the current fiscal year:

- Courts and Jury Budgets – over by \$269,284 due to an increase in the court ordered housing juveniles outside of LaSalle County.
- State's Attorney Office – over by \$1,137 due to salary increases.
- Sheriff's Office – over by \$513,573 in back pay. This amount reflects 20 months of increases in salaries following MAPS and FOP contract negotiations.
- Circuit Clerk- due to overtime expense.
- Treasurer's Office – publication expenses caused an overage of \$1,945.
- Auditor's Office – over by \$1,844 from increases in staff salaries
- Microfilm and Printing – over by \$15,736 attributed to office supplies and postage expenses.
- County Radio – over by \$15,226 due to maintenance and repair of equipment;
- Court Security – salary increases resulted in an overage of \$21,407.

COUNTY OF LASALLE, ILLINOIS
Management's Discussion and Analysis – Unaudited
Year Ended November 30, 2009

Capital Assets and Long Term Debt

Capital Assets

The County's investment in capital assets as of November 30, 2009 (net of accumulated depreciation and amortization), is summarized as follows:

	Governmental Activities		Business-type Activities		Total	
	2009	2008	2009	2008	Primary Government	2008
Land	\$ 2,630,603	\$ 2,410,603	\$ 9,950	\$ 9,950	\$2,640,553	\$2,420,553
Construction in progress	1,021,189	-0-	-0-	-0-	1,021,189	-0-
Building & Improvements	24,742,126	25,635,477	1,067,717	1,074,695	25,809,843	26,710,172
Infrastructure	47,451,222	49,654,193	-0-	-0-	47,451,222	49,654,193
Equipment and Vehicle	1,422,593	1,571,657	583,546	348,770	2,006,139	1,920,427
Total Capital Assets	\$77,267,733	\$79,271,930	\$1,661,213	\$1,433,415	\$78,928,946	\$80,705,345

Additional information relative to the County's capital assets can be found in the notes to the financial statements on pages 45-46 (Note 5).

During fiscal year 2009, capital assets for the County had a net decrease (including additions, decreases, depreciation, and amortization) of \$1,776,399. Of this amount, a \$2,004,197 decrease was attributed to governmental activities and a \$227,798 increase was attributable to business-type activities.

Loan Term Debt

The County has maintained its tax-exempt A1 rating with Moody. These ratings historically have allowed the County to sell bonds at interest rates that provide substantial debt service savings over the life of the bonds. At the end of fiscal year 2009, the County has \$7,495,000 of outstanding General Obligation Debt of which \$1,235,000 will be paid in the next fiscal year.

	Outstanding Debt at Year - End			
	Governmental Activities		Total	
	2008	2007	Primary Government	2007
General obligation bonds	\$7,495,000	\$8,695,000	\$7,495,000	\$8,695,000
Totals	\$7,495,000	\$8,695,000	\$7,495,000	\$8,695,000

Additional information relative to the County's long term debt can be found in the notes to the financial statements on pages 47-48 (Note 6).

COUNTY OF LASALLE, ILLINOIS
Management's Discussion and Analysis – Unaudited
Year Ended November 30, 2009

Economic Factors

We are now seeing the end of the current recession, which officially began in December of 2007. This length of time slightly exceeds the prior two longest recessions we have had since the Depression Era. The other two longest post-war recessions were in 1973-75 and 1981-82. Nationwide, the recovery is coming much sooner, and is stronger than most expected. Perhaps people will feel more confident about spending in the coming year and revenues from sales tax will reflect that confidence. The economic indicator that always gets the most attention is the jobless rate. The unemployment rate jumped to 10.2% in October, the highest level since the 1981 recession. However in November, the rate dropped to 10.0% indicating that a number of positive developments are on the horizon.

The County itself continues with the downturn in real estate development, which is typical in almost all areas of the country. Refinancing and new purchases, due to lower than usual interest rates in LaSalle County has created a fairly large amount of Recorder's revenue for the year. The repair of the housing market, still suffering from an oversupply of existing homes, is at the center of economic recovery and the stabilization of credit markets. For now, we can still expect to see lower median house prices. These problems will be evident and reflected in future EAV amounts.

LaSalle County became a self-insurance entity in FY2004 with the issuance of 8.4 million dollars in bonds to cover expenses in the areas of "general liability" and "workman's compensation" claims. The cost savings of this endeavor have been noticeable, with an approximate savings of \$750,000 over the last four years.

The LaSalle County Nursing home continues to run in the black, with a census on average of 92 residents per month. The addition of Medicare/Medicaid compliance has been financially successful for the home.

The County's cash reserves are at a healthy level. Increases in the counties tax levy, although unpopular, have brought our cash position over and above the GASB (Governmental Accounting Standards Board) recommended level. GASB recommends that cash reserves be at least one half, if not more, of the funds' total budget for the fiscal year.

The County has had to cease paying allowable expenses from the Public Safety fund. Though this practice has eased the burden on the General Fund and the Detention Home it has resulted in a depletion of cash reserved specifically for the payment of bonds. Due to the recession, the Public Safety fund has seen a reduction in tax revenue. In order to maintain the required debt service balance in that fund, those monies are no longer available to the General Fund and Detention Home, at least for the next few years.

The County Board continues to strive to cut expenditures and keep tax rate increases to a minimum while continuing to meet the needs of the residents of the County and assess the future needs of the County as population continues, though only slightly, to increase.

Factors Likely to Have a Potential Impact on Financial Position

We do not anticipate any factors that will have a negative impact on our financial position. We do not expect to experience changes in growth but look forward to the recovery from the recession. We are working diligently to improve our competitive position with respect to economic development, and have attempted to anticipate our physical, personal, and fixed assets need for the future.

Contacting the County's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the County Clerk's Office at LaSalle County, 707 Etna Road, Ottawa, IL 61350.

Government-Wide
And
Fund Financial Statements

COUNTY OF LASALLE, ILLINOIS

Statements of Net Assets

November 30, 2009

With Comparative Totals for November 30, 2008

	Primary Government			2009
	Governmental Activities		Proprietary Fund Types	
	General	Business-type Activities		
<u>ASSETS</u>				
Cash	\$ 13,198,462	\$ 992,598	\$ 14,191,060	
Investments	33,199,572	1,418,750	34,618,322	
Accounts receivables	2,905,679	1,044,494	3,950,173	
Accrued interest receivable	329,810	14,461	344,271	
Property taxes receivables (net) of allowance for uncollectibles	593,172	40,391	633,563	
Prepaid expenses	3,425	-0-	3,425	
Inventories	85,309	8,581	93,890	
Capital Assets, net of related depreciation				
Land	2,630,603	9,950	2,640,553	
Construction in progress	1,021,189	-0-	1,021,189	
Infrastructure	47,451,222	-0-	47,451,222	
Buildings and improvements	24,742,126	1,067,717	25,809,843	
Equipment and vehicles	1,422,593	583,546	2,006,139	
Total assets	<u>\$ 127,583,162</u>	<u>\$ 5,180,488</u>	<u>\$ 132,763,650</u>	
<u>LIABILITIES</u>				
Excess of cash drawn over available bank balance	\$ 697,024	\$ -0-	\$ 697,024	
Accounts payable	1,579,939	495,989	2,075,928	
Accrued payroll	952,539	127,274	1,079,813	
Deferred revenue	-0-	-0-	-0-	
Compensated absences	1,869,037	210,013	2,079,050	
Payable from restricted assets	-0-	32,591	32,591	
Net OPEB contribution	1,878,504	-0-	1,878,504	
General obligation debt payable				
Due within one year	1,235,000	-0-	1,235,000	
Due in more than one year	6,260,000	-0-	6,260,000	
Total liabilities	<u>14,472,043</u>	<u>865,867</u>	<u>15,337,910</u>	

Component Units			
E-911	Self-Insurance Trust	2008	
\$ 770,098	\$ 75,778	\$ 25,088,401	
350,000	7,725,003	19,380,330	
34,979	-0-	4,056,902	
-0-	-0-	73,941	
			618,757
			44,502
			357,197
			2,420,553
			-0-
			49,654,193
			26,710,172
18,184	-0-	1,920,427	
<hr/>	<hr/>	<hr/>	
\$ 1,173,261	\$ 7,800,781	\$ 130,325,375	
\$ -0-	\$ -0-	\$ 70,033	
-0-	-0-	1,498,803	
-0-	-0-	972,814	
-0-	-0-	29,300	
-0-	-0-	2,123,107	
-0-	-0-	33,447	
-0-	-0-	-0-	
-0-	830,000	1,200,000	
-0-	4,560,000	7,495,000	
<hr/>	<hr/>	<hr/>	
-0-	5,390,000	13,422,504	

The Notes to Financial Statements are an integral part of this statement.

Component Units		
E-911	Self-Insurance Trust	2008
18,184	-0-	72,010,345
		20
		1,660,336
		6,851,210
		348,616
		3,667,421
	2,410,781	-0-
<u>1,155,077</u>	<u>-0-</u>	<u>34,178,059</u>
<u>\$ 1,173,261</u>	<u>\$ 2,410,781</u>	<u>\$ 118,716,007</u>

The Notes to Financial Statements are an integral part of this statement.

COUNTY OF LASALLE, ILLINOIS

Statements of Net Assets (Continued)

November 30, 2009

With Comparative Totals for November 30, 2008

	Primary Government		2009	
	Governmental Activities	Proprietary Fund Types		
	Business-type			
	General	Activities		
Invested in capital assets, net of related debt	69,772,733	1,661,213	71,433,946	
Restricted for:				
Debt service	20	-0-	20	
Public jail service	1,290,689	-0-	1,290,689	
Road and bridge projects	4,436,351	-0-	4,436,351	
Inventories	85,309	-0-	85,309	
Tort levy	3,026,809	-0-	3,026,809	
Insurance Trust	-0-	-0-	-0-	
Unrestricted	34,499,208	2,653,408	37,152,616	
 Total net assets	 \$ 113,111,119	 \$ 4,314,621	 \$ 117,425,740	

COUNTY OF LASALLE, ILLINOIS

Statements of Activities

November 30, 2009

With Comparative Totals for November 30, 2008

Program Activities	Expenses	Program Revenues		
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government	\$ 17,564,775	\$ 3,482,501	\$ 1,186,919	\$ -0-
Public safety	7,687,643	372,039	432,747	-0-
Road and bridges	11,498,142	1,484,272	24,207	-0-
Judicial & court related	8,584,422	2,648,413	1,628,668	-0-
Health and welfare	6,194,422	415,408	2,787,604	-0-
Recreation	447,225	1,242,054	-0-	-0-
Education	304,426	-0-	-0-	-0-
Unallocated interest expense	<u>279,779</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total governmental activities	<u>52,560,834</u>	<u>9,644,687</u>	<u>6,060,145</u>	<u>-0-</u>
Business-type activities:				
Nursing home	<u>5,807,417</u>	<u>5,429,113</u>	<u>-0-</u>	<u>-0-</u>
Total business-type activities	<u>5,807,417</u>	<u>5,429,113</u>	<u>-0-</u>	<u>-0-</u>
Total primary government	<u>\$ 58,368,251</u>	<u>\$ 15,073,800</u>	<u>\$ 6,060,145</u>	<u>\$ -0-</u>
Component unit:				
E911 fund	\$ 96,741	\$ 321,342	\$ -0-	\$ -0-
Self Insurance Trust	<u>1,400,631</u>	<u>993,866</u>	<u>(1,376)</u>	<u>-0-</u>
Total component unit	<u>\$ 1,497,372</u>	<u>\$ 1,315,208</u>	<u>\$ (1,376)</u>	<u>\$ -0-</u>

General revenues

Taxes:

Property taxes

Other taxes

Interest on investments

Miscellaneous

Reimbursements

Special Items:

Transfers

Total general revenues

Change in net assets

Prior period adjustment

Net assets at beginning of year

Net assets at end of year

Governmental Activities	Business-type Activities	Totals				2008	
		Component Units					
		2009	E-911 fund	Self-Insurance Trust			
\$ (12,895,355)	\$ -0-	\$ (12,895,355)	\$ -0-	\$ -0-	\$ -0-	\$ (13,251,040)	
(6,882,857)	-0-	(6,882,857)	-0-	-0-	-0-	(6,096,503)	
(9,989,663)	-0-	(9,989,663)	-0-	-0-	-0-	(5,013,207)	
(4,307,341)	-0-	(4,307,341)	-0-	-0-	-0-	(3,174,301)	
(2,991,410)	-0-	(2,991,410)	-0-	-0-	-0-	(2,254,569)	
794,829	-0-	794,829	-0-	-0-	-0-	295,161	
(304,426)	-0-	(304,426)	-0-	-0-	-0-	(290,959)	
(279,779)	-0-	(279,779)	-0-	-0-	-0-	(313,548)	
<u>(36,856,002)</u>	<u>-0-</u>	<u>(36,856,002)</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>(30,098,966)</u>	
<u>-0-</u>	<u>(378,304)</u>	<u>(378,304)</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>(627,499)</u>	
<u>-0-</u>	<u>(378,304)</u>	<u>(378,304)</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>(627,499)</u>	
<u>(36,856,002)</u>	<u>(378,304)</u>	<u>(37,234,306)</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>(30,726,465)</u>	
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>224,601</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>(408,141)</u>	<u>-0-</u>	<u>-0-</u>	
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>224,601</u>	<u>(408,141)</u>	<u>-0-</u>	<u>-0-</u>	
<u>19,746,276</u>	<u>1,344,598</u>	<u>21,090,874</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>21,122,002</u>	
<u>12,443,845</u>	<u>-0-</u>	<u>12,443,845</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>14,175,218</u>	
<u>1,336,978</u>	<u>36,909</u>	<u>1,373,887</u>	<u>23,323</u>	<u>218,671</u>	<u>1,859,034</u>		
<u>231,024</u>	<u>27,903</u>	<u>258,927</u>	<u>-0-</u>	<u>44,515</u>	<u>254,619</u>		
<u>776,506</u>	<u>-0-</u>	<u>776,506</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>710,334</u>	
<u>41,745</u>	<u>(41,745)</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	
<u>34,576,374</u>	<u>1,367,665</u>	<u>35,944,039</u>	<u>23,323</u>	<u>263,186</u>	<u>263,186</u>	<u>38,121,207</u>	
<u>(2,279,628)</u>	<u>989,361</u>	<u>(1,290,267)</u>	<u>247,924</u>	<u>(144,955)</u>	<u>(144,955)</u>	<u>7,394,742</u>	
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>(156,531)</u>	
<u>115,390,747</u>	<u>3,325,260</u>	<u>118,716,007</u>	<u>925,337</u>	<u>2,555,736</u>	<u>2,555,736</u>	<u>111,477,796</u>	
<u>\$ 113,111,119</u>	<u>\$ 4,314,621</u>	<u>\$ 117,425,740</u>	<u>\$ 1,173,261</u>	<u>\$ 2,410,781</u>	<u>\$ 2,410,781</u>	<u>\$ 118,716,007</u>	

The Notes to Financial Statements are an integral part of this statement.

COUNTY OF LASALLE, ILLINOIS

Balance Sheets - Governmental Funds

November 30, 2009

With Comparative Totals for November 30, 2008

	Governmental Fund Types				Total	
	Major Funds				November 30,	
	General	IMRF	County Bridge	Non-Major Funds		
ASSETS						
Cash	\$ 6,575,372	\$2,411,638	\$ 319,991	\$ 3,891,461	\$ 13,198,462	\$ 27,806,312
Investments	9,896,875	5,290,625	928,125	17,088,835	33,204,460	16,281,865
Accounts receivables	1,312,421	11,488	687	1,576,195	2,900,791	2,864,667
Accrued interest	112,161	47,867	10,526	159,256	329,810	70,094
Prepaid expenditures	-0-	-0-	-0-	3,425	3,425	44,702
Due from other funds	-0-	-0-	-0-	-0-	-0-	420,563
Inventories	21,536	-0-	-0-	63,773	85,309	348,616
Property taxes receivable	165,976	133,393	33,942	259,861	593,172	579,309
Total assets	<u>\$18,084,341</u>	<u>\$7,895,011</u>	<u>\$1,293,271</u>	<u>\$23,042,806</u>	<u>\$ 50,315,429</u>	<u>\$ 48,416,128</u>
LIABILITIES						
Excess of cash drawn over available bank balance	\$ -0-	\$ -0-	\$ -0-	\$ 697,024	\$ 697,024	\$ 70,033
Accounts payable	517,653	197,924	258,611	608,657	1,582,845	1,179,639
Accrued payroll	701,102	-0-	6,208	242,323	949,633	859,396
Due to other funds	-0-	-0-	-0-	-0-	-0-	224,436
Deferred revenue	-0-	-0-	-0-	-0-	-0-	29,300
Total liabilities	<u>1,218,755</u>	<u>197,924</u>	<u>264,819</u>	<u>1,548,004</u>	<u>3,229,502</u>	<u>2,362,804</u>
FUND BALANCE						
Fund balance						
Reserved for inventories	21,536	-0-	-0-	63,773	85,309	284,843
Unreserved	<u>16,844,050</u>	<u>7,697,087</u>	<u>1,028,452</u>	<u>21,431,029</u>	<u>47,000,618</u>	<u>45,768,481</u>
Total fund balance	<u>16,865,586</u>	<u>7,697,087</u>	<u>1,028,452</u>	<u>21,494,802</u>	<u>47,085,927</u>	<u>46,053,324</u>
Total liabilities and fund balance	<u>\$18,084,341</u>	<u>\$7,895,011</u>	<u>\$1,293,271</u>	<u>\$23,042,806</u>	<u>\$ 50,315,429</u>	<u>\$ 48,416,128</u>

The Notes to Financial Statements are an integral part of this statement.

COUNTY OF LASALLE, ILLINOIS
Reconciliation of the Balance Sheets to the Statement of Net Assets
 November 30, 2009
 With Comparative Totals for November 30, 2008

	November 30,	
	2009	2008
Reconciliation to statement of Net Assets		
Fund balances-total governmental funds	\$ 47,085,927	\$ 46,053,324
Amounts reported for governmental activities in the statement of net assets are different because:		
Some receivables were not received within 60 days therefore they are not recorded as revenue in the funds.	-0-	297,835
Capital assets used in governmental activities, net of accumulated depreciation are not financial resources and, therefore are not reported in the funds.	77,267,733	79,271,930
Some liabilities, including capital debt obligations payable, are not due and payable in the current period and therefore are not reported in the funds.	<u>(11,242,541)</u>	<u>(10,232,342)</u>
Net assets of governmental activities.	<u><u>\$ 113,111,119</u></u>	<u><u>\$ 115,390,747</u></u>

The Notes to Financial Statements are an integral part of this statement.

COUNTY OF LASALLE, ILLINOIS

Statements of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds

November 30, 2009

With Comparative Totals for November 30, 2008

	Governmental Fund Types				Total	
	Major Funds			Non-Major Funds	November 30,	
	General	IMRF	County Bridge		2009	2008
Revenues:						
Property taxes	\$ 5,525,228	\$ 4,440,546	\$ 1,129,910	\$ 8,650,592	\$ 19,746,276	\$ 19,775,388
Other taxes	7,503,916	261,969	-0-	2,449,417	10,215,302	11,876,432
Intergovernmental revenue	1,425,647	-0-	111,449	3,637,146	5,174,242	4,132,608
Federal and state funds	301,685	-0-	-0-	3,863,048	4,164,733	3,081,190
Fines and fees	4,334,473	-0-	43,059	4,080,316	8,457,848	7,726,886
Interest	792,082	117,745	29,406	407,906	1,347,139	1,832,448
Reimbursements	1,024,983	-0-	-0-	65,270	1,090,253	1,038,612
Other	212,561	11,359	-0-	117,583	341,503	1,876,036
Total revenues	21,120,575	4,831,619	1,313,824	23,271,278	50,537,296	51,339,600
Expenditures:						
Current:						
General government	15,290,684	3,190,964	-0-	1,875,076	20,356,724	21,484,469
Public safety	8,742,566	-0-	-0-	1,633,922	10,376,488	9,771,961
Road and bridges	-0-	-0-	1,766,345	6,941,668	8,708,013	6,746,422
Health and welfare	110,493	-0-	-0-	5,910,956	6,021,449	5,278,998
Recreation	108,543	-0-	-0-	-0-	108,543	115,595
Education	186,253	-0-	-0-	-0-	186,253	180,526
Capital projects	-0-	-0-	-0-	1,315,199	1,315,199	199,130
Debt Service:						
Principal	-0-	-0-	-0-	1,200,000	1,200,000	1,165,000
Interest	-0-	-0-	-0-	279,779	279,779	313,548
Other	-0-	-0-	-0-	1,500	1,500	750
Total expenditures	24,438,539	3,190,964	1,766,345	19,158,100	48,553,948	45,256,399
Excess of revenues over (under) expenditures	(3,317,964)	1,640,655	(452,521)	4,113,178	1,983,348	6,083,201
Other financing sources (uses):						
County Contrib. to						
Self-Insurance Trust	-0-	-0-	-0-	(992,490)	(992,490)	(2,014,983)
Operating transfers in	2,610,675	-0-	-0-	1,763,041	4,373,716	6,577,108
Operating transfers out	-0-	-0-	-0-	(4,331,971)	(4,331,971)	(5,499,905)
Total other financing sources (uses)	2,610,675	-0-	-0-	(3,561,420)	(950,745)	(937,780)
Net change in fund balance	(707,289)	1,640,655	(452,521)	551,758	1,032,603	5,145,421
Prior period adjustment	-0-	-0-	-0-	-0-	-0-	1,264,386
Fund balance, beginning of year	17,572,875	6,056,432	1,480,973	20,943,044	46,053,324	39,643,517
Fund balance, end of year	\$16,865,586	\$7,697,087	\$1,028,452	\$21,494,802	\$47,085,927	\$46,053,324

The Notes to Financial Statements are an integral part of this statement.

COUNTY OF LASALLE, ILLINOIS
**Reconciliation of the Statements of Revenues, Expenditures,
 and Changes in Fund Balances to the Statements of Activities**
 November 30, 2009
 With Comparative Totals for November 30, 2008

	November 30, 2009	2008
Reconciliation to statement of Activities		
Net change in fund balance - governmental funds	\$ 1,032,603	\$ 5,145,421
Amounts reported for governmental activities in the statement of activities are different because:		
Some receivables were not received within 60 days therefore they are not recorded as revenue in the funds.	(297,835)	297,835
Repayment of debt principal is an expenditure in the governmental funds but the repayment reduces long-term liabilities in the Statement of Net Assets		
Capital debt obligation principal payments	1,200,000	1,165,000
Additions to compensated absences and the net OPEB obligation are expensed in the Statement of Net Assets but they are not an expenditure of the governmental funds until they are paid.		
Increase in compensated absences	(331,695)	-0-
Increase in net OPEB obligation	(1,878,504)	-0-
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expenses to allocate those expenditures over the life of the assets		
Capital asset purchases capitalized	1,693,307	3,560,787
Capital asset deletions capitalized	(49,816)	-0-
Depreciation expense	<u>(3,647,688)</u>	<u>(3,636,586)</u>
Change in Net assets of Governmental Activities	<u><u>\$ (2,279,628)</u></u>	<u><u>\$ 6,532,457</u></u>

The Notes to Financial Statements are an integral part of this statement.

COUNTY OF LASALLE, ILLINOIS

Statements of Net Assets

Proprietary Funds

November 30, 2009

With Comparative Totals for November 30, 2008

	Enterprise	Total		2008
		2009	November 30,	
ASSETS				
Current Assets:				
Cash	\$ 960,007	\$ 960,007		\$ 1,537,993
Investments	1,418,750	1,418,750		622,050
Receivable from governmental units	1,007,137	1,007,137		864,168
Accounts receivables	37,357	37,357		30,232
Accrued interest receivable	14,461	14,461		3,847
Inventories	8,581	8,581		8,581
Property taxes receivable (net) of allowance for uncollectible	40,391	40,391		39,448
 Total current assets	 3,486,684	 3,486,684		 3,106,319
Non-Current Assets:				
Restricted assets	32,591	32,591		33,447
Capital Assets				
Buildings	4,293,025	4,293,025		4,192,474
Equipment and vehicles	1,457,477	1,457,477		1,078,263
Land	9,950	9,950		9,950
Accumulated Depreciation	(4,099,239)	(4,099,239)		(3,847,272)
 Total non-current assets	 1,693,804	 1,693,804		 1,466,862
 Total assets	 \$ 5,180,488	 \$ 5,180,488		 \$ 4,573,181
LIABILITIES				
Current liabilities				
Accounts payable	\$ 495,989	\$ 495,989		\$ 319,164
Accrued payroll	127,274	127,274		113,418
Due to other funds	-0-	-0-		196,127
Payable from restricted assets	32,591	32,591		33,447
 Total current liabilities	 655,854	 655,854		 662,156
Non-current liabilities				
Compensated absences	210,013	210,013		585,765
 Total non-current liabilities	 210,013	 210,013		 585,765
 Total liabilities	 865,867	 865,867		 1,247,921
NET ASSETS				
Investment in general fixed assets	1,661,213	1,661,213		1,433,415
Unrestricted	2,653,408	2,653,408		1,891,845
 Total net assets	 \$ 4,314,621	 \$ 4,314,621		 \$ 3,325,260

The Notes to Financial Statements are an integral part of this statement.

COUNTY OF LASALLE, ILLINOIS
Statements of Revenues, Expenditures and Changes
in Net Assets - Proprietary Funds
November 30, 2009
With Comparative Totals for November 30, 2008

	Enterprise	2009	2008	Total November 30,
Operating revenues:				
Charges for services	\$ 3,808,955	\$ 3,808,955	\$ 3,718,025	
Medicare	1,620,158	1,620,158	891,153	
Other	<u>27,903</u>	<u>27,903</u>	<u>159,421</u>	
 Total operating revenues	 5,457,016	 5,457,016	 4,768,599	
Operating expenses:				
Health and welfare	5,555,450	5,555,450	5,071,901	
Depreciation	<u>251,967</u>	<u>251,967</u>	<u>164,776</u>	
 Total operating expenses	 <u>5,807,417</u>	 <u>5,807,417</u>	 <u>5,236,677</u>	
 Operating income (loss)	 (350,401)	 (350,401)	 (468,078)	
 Non-operating revenues				
Property taxes	1,344,598	1,344,598	1,346,614	
Interest	<u>36,909</u>	<u>36,909</u>	<u>48,450</u>	
 Total non-operating revenues	 <u>1,381,507</u>	 <u>1,381,507</u>	 <u>1,395,064</u>	
 Operating transfers in	 208,255	 208,255	 208,255	
Operating transfers out	<u>(250,000)</u>	<u>(250,000)</u>	<u>-0-</u>	
 Total other financing sources (uses)	 <u>(41,745)</u>	 <u>(41,745)</u>	 <u>208,255</u>	
 Net income	 989,361	 989,361	 1,135,241	
 Net Assets beginning of year	 <u>3,325,260</u>	 <u>3,325,260</u>	 <u>2,190,019</u>	
 Net Assets end of year	 <u>\$ 4,314,621</u>	 <u>\$ 4,314,621</u>	 <u>\$ 3,325,260</u>	

The Notes to Financial Statements are an integral part of this statement.

COUNTY OF LASALLE, ILLINOIS

Statements of Cash Flows

Proprietary Fund Type

November 30, 2009

With Comparative Totals for November 30, 2008

	Enterprise	Total		
		November 30,		2008
		2009	2008	
Cash flows from operating activities:				
Receipts from customers	\$ 3,658,861	\$ 3,658,861	\$ 3,338,627	
Medicare	1,620,158	1,620,158	891,153	
Payment to suppliers	(5,740,521)	(5,740,521)	(5,178,658)	
Other receipts (payments)	27,903	27,903	159,421	
Net cash provided by (used in) operating activities	(433,599)	(433,599)	(789,457)	
Cash flows from noncapital financing activities:				
Net borrowings on interfund loans	(196,127)	(196,127)	(6,461)	
Net operating transfers	(41,745)	(41,745)	208,255	
Property taxes received	1,343,655	1,343,655	1,356,359	
Net cash provided by (used in) non-capital financing activities	1,105,783	1,105,783	1,558,153	
Cash flows from capital and related financing activities:				
Acquisitions of fixed assets	(479,765)	(479,765)	(341,565)	
Gain (loss) on fixed assets	-0-	-0-	-0-	
Net cash provided by (used in) capital financing activities	(479,765)	(479,765)	(341,565)	
Cash flows from investing activities				
Purchases of investments	(796,700)	(796,700)	(221,150)	
Interest received	26,295	26,295	45,592	
Net cash provided by (used in) investing activities	(770,405)	(770,405)	(175,558)	
Net increase (decrease) in cash	(577,986)	(577,986)	251,573	
Cash, beginning of year	1,537,993	1,537,993	1,286,420	
Cash, end of year	\$ 960,007	\$ 960,007	\$ 1,537,993	
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:				
Operating income (loss)	\$ (350,401)	\$ (350,401)	\$ (468,078)	
Adjustments to reconcile operating income (loss) to cash used in operating activities:				
Depreciation	251,967	251,967	164,776	
Effects on changes in operating assets and liabilities:				
Receivables from governmental units	(142,969)	(142,969)	(367,127)	
Receivables from others	(7,125)	(7,125)	(12,271)	
Inventories	-0-	-0-	-0-	
Accounts payable	176,825	176,825	(78,039)	
Accrued payroll	13,856	13,856	15,288	
Compensated absences payable	(375,752)	(375,752)	(44,006)	
Net cash provided by (used in) operating activities	\$ (433,599)	\$ (433,599)	\$ (789,457)	

The notes to Financial Statements are an integral part of this statement.

COUNTY OF LASALLE, ILLINOIS

Statements of Net Assets

Fiduciary Funds

November 30, 2009

With Comparative Totals for November 30, 2008

ASSETS

Cash in bank	\$ 9,834,132
Investments	811,586
Accrued interest	1,575
Property taxes receivable	123,036
Total assets	<u>\$ 10,770,329</u>

LIABILITIES AND NET ASSETS

Liabilities:	
Due to others	<u>\$ 10,770,329</u>

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2009

Note 1 Summary of Significant Accounting Policies

The financial statements of LaSalle County, Illinois, (County) have been prepared in conformity with generally accepted accounting principles as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. The County has the option to apply FASB pronouncements issued after that date to its business-type activities and enterprise funds, the County has chosen to do so. The more significant accounting policies established in Generally Accepted Accounting Principles (GAAP) and used by the County are discussed below.

A. Reporting Entity

The County is a municipal corporation governed by an elected twenty-nine member board. The County's financial reporting is composed of the following:

Primary Government:

- LaSalle County

Discretely Presented Component Units

- LaSalle County ETSB
- LaSalle County Self-Insurance Trust

GASBS No. 14, paragraphs 20-21, defines a component unit as a legal entity that is either a separate government organization that is not a primary government, a not-for-profit corporation, or a for-profit corporation, that meets any one of the following three conditions:

- The primary government appoints a majority of the component units governing body and
 - The primary government can impose its will on the component unit and/or
 - A financial benefit/burden relationship exists between the primary government and the component unit.
- The component unit is fiscally dependent of the primary government; or
- The primary government's financial statements would be misleading or incomplete if the component unit were excluded.

In determining the financial reporting entity, the County complies with the provision of GASB Statement No. 14, as amended by GASB 39.

Discretely Presented Component Unit – separate legal entities that meet the component unit criteria but do not meet the criteria for blending. The component units that are discretely presented in the County's report are the LaSalle County ETSB and the LaSalle County Self-Insurance Trust.

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2009

Note 1 Summary of Significant Accounting Policies (Continued)

A. Reporting Entity (Continued)

1. The LaSalle County ESTB is governed by an eleven member board appointed by the County Board and they handle all receipts and expenditures related to 911 issues. ESTB serves the constitutions of LaSalle County in emergency situations.
2. The LaSalle County Self-Insurance Trust is governed by a seven-member board appointed by the County. The Self-Insurance Trust is a special purpose Trust which was organized to provide insurance services to the employees of the County of LaSalle.

The component units issue separately audited component unit financial statements. We direct the reader to these individual reports for more detailed information regarding the component units. These reports are located in the LaSalle County Clerk's office at 707 East Etna Road, Ottawa, IL 60350.

B. Basic Financial Statements – Government-Wide Statements

The County's basic financial statements include both government-wide (reporting the County as a whole) and fund financial statements (reporting the County's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The County's police protection, parks, recreation, and general administrative services are classified as governmental activities. The County's nursing home services are classified as business-type activities.

In the government-wide Statement of Net Assets, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column, (b) and are reported on a full accrual, economic resources basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The County's net assets are reported in three parts-invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets. The County first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the County's functions and business-type activities. The functions are also supported by general government revenues (property, sales and use taxes, certain intergovernmental revenues, fines permits and charges, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues and operating and capital grants. Program revenues must be directly associated with the function (police, public works, community and youth services, etc.) or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function or business-type activity) are normally covered by general revenue (property, sales or gas taxes, intergovernmental revenues, interest income, etc.)

The County does not allocate indirect costs. An administrative service fee is charged by the General Fund to the other operating funds that is eliminating like a reimbursement (reducing the revenue and expense in the General Fund) to recover the direct costs of General Fund services provided (finance personnel, purchasing, legal, technology management, etc.).

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2009

Note 1 Summary of Significant Accounting Policies (Continued)

B. Basic Financial Statements – Government-Wide Statements (Continued)

This government-wide focus is more on the sustainability of the County as an entity and the change in the County's net assets resulting from the current year's activities.

C. Basic Financial Statements – Fund Financial Statements

1. Governmental Fund Types

The financial transactions of the County are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separated set of self-balancing accounts that comprise its assets, liabilities, reserves, fund balance revenues and expenditures. The various funds are reported by generic classification within the financial statements.

The emphasis in fund financial statements is on the major funds in the governmental activities categories. The non-major funds are combined in a column in the fund financial statements. A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

- a. Total assets, liabilities, revenue, or expenditures of that individual governmental fund are at least 10 percent of the corresponding total for all funds of that category or type, and;
- b. Total assets, liabilities, revenue, or expenditures of the individual government fund are at least 5 percent of the corresponding total for all governmental funds combined.

The following fund types are used by the County:

1. *Governmental Funds:*

The focus of the governmental funds' measured (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the County:

- a. General Fund – 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.
- b. Special Revenue Funds – are used to account for the proceeds if specific revenue sources (other than special assessments or expendable trusts) that are legally restricted to expenditures for specific purposes. Major Special Revenue Funds identified are as follows:
 1. Illinois Municipal Retirement Funds (IMRF) main purpose is to contribute to the social security system and provide a pension for employees of the County who become vested after eight years. The fund has four sources of revenue: property taxes, employee contributions, replacement taxes and interest income. The two principal sources are the property tax levy and employee contributions to cover the expense of payments to the Illinois Municipal Retirement Fund and Social Security System.

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2009

Note 1 Summary of Significant Accounting Policies (Continued)

C. Basic Financial Statements – Fund Financial Statements (Continued)

2. The County Bridge Fund is used for the repair/replacement of bridges in the County. The fund has two sources of revenue: a property tax levy and payments by other taxing bodies of their share of bridge repair/replacement. The County inspects all bridges, and has a schedule of maintenance/replacement of the bridges. Any balance in the fund is committed to future projects.
- c. Capital Projects Funds – are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The Construction and Improvements – Current Sites Fund account are restricted revenue for the construction of the County projects.
- d. Debt Service Funds – is used to account for the accumulation of resources for and the payment of general long-term debt principal, interest, and related costs.

2. *Proprietary Funds:*

The focus of proprietary fund measurement is upon determination of operating income, changes in net assets, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The following is a description of the proprietary funds of the County:

- a. Enterprise Funds – are required to be used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent is that costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The County has one enterprise fund and it is considered to be a major fund.
 1. Nursing Home Fund – The nursing home provides residence and care to elderly individuals. The main sources of revenue include fees and charges for services and state support.

3. *Fiduciary Funds:*

Fiduciary funds are used to report assets held in an agency capacity for others and therefore are not available to support County programs. The reporting focus is on net assets and is reported using accounting principle similar to proprietary funds.

The County's fiduciary funds are presented in the fiduciary fund financial statements by department or agency. Since by definition these assets are being held for the benefit of third party (other local governments, private parties, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2009

Note 1 Summary of Significant Accounting Policies (Continued)

D. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (revenues and other financing sources) and decreases (expenditures and other financing uses in net current assets).

All proprietary funds and nonexpendable trust funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (revenues) and decreases (expenses) in net total assets.

The modified accrual basis in accounting is used by all governmental fund types excluding agency funds which are operating under the cash basis of accounting based on the nature of the accounts. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (when they become both measureable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The government considers revenues as available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

Those revenues susceptible to accrual are property taxes, franchise taxes, licenses, interest revenue and charges for services. Sales tax collected and held by the state at year-end on behalf of the government also is recognized as revenue.

The accrual basis of accounting is utilized by proprietary fund types and nonexpendable trust funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

The government reports deferred revenue on its combined balance sheet. Deferred revenues arise when potential revenue does not meet both the "measureable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

E. Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2009

Note 1 Summary of Significant Accounting Policies (Continued)

E. Budgets and Budgetary Accounting (Continued)

- At the first meeting in November, the County Finance Committee submits to the County Board a proposed operating budget for the fiscal year commencing December 1. The operating budget includes proposed disbursements and the means of financing them.
- Public hearings are conducted to obtain taxpayer comments on the proposal budget, prior to adoption.
- Formal budgetary integration is employed as a management control device during the year for the General Fund and Special Revenue Funds.
- Appropriations lapse at the end of each fiscal year in accordance with Illinois Revised Statutes.
- The Finance Committee of the County Board is authorized to transfer budgeted amounts between departments within any fund; however, any revisions which change the total budgeted expenditures of any fund must be made by the County Board using the same procedures required of its original adoption.

F. Assets, Liabilities, and Fund Balance

Cash and Cash Equivalent:

The County has defined cash and cash equivalents to include cash on hand, demand deposits, and cash with fiscal agent. Additionally, each fund's balance in the County's investment pool is treated as a cash equivalent because the funds can deposit or effectively withdraw cash at any time without prior notice or penalty.

Investments:

County monies not required for expenditure in any fund are invested during the year by the County Treasurer. Such investments are made in accordance with applicable state laws. Earnings from these investments are allocated to the funds based on their average investment balances as computed by the County Treasurer.

The County maintains and controls cash and investment pools in which the primary government and agencies share. Each fund or agency's portion of a pool is displayed on their respective balance sheet as part of "cash". In addition, non-pooled cash and investments are separately held and reflected in their respective funds or agencies as part of "cash" and "investments", some of which are restricted assets.

Investments are carried at cost, which is not in conformity with Generally Accepted Accounting Principles. The difference between cost and fair market value of the investments is not significant and therefore does not materially affect the financial statements.

Inventories:

Food inventory reported in the proprietary fund is valued at cost.

Inventory of revenue stamps held by the County Recorder are valued at year-end cost.

The first-in-first-out (FIFO) method is used to determine the cost of inventories.

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2009

Note 1 Summary of Significant Accounting Policies (Continued)

F. Assets, Liabilities, and Fund Balance (Continued)

Prepaid Items:

Payments made to vendors for services that will benefit periods beyond November 30, 2009, are recorded as prepaid items.

Capital Assets:

All of the County's fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. The County maintains records relating to fixed assets with values in excess of \$1,000 for GASB 34 requirements. The assets are depreciated under the straight-line method with the following estimated useful lives:

Building	20 to 40 years
Improvements other then Buildings	10 to 20 years
Equipment and Vehicles	5 to 15 years
Infrastructure	10 to 50 years

Infrastructure assets include roads, bridges, underground pipe (other than related to utilities), traffic signs, etc.

Long-term Debt:

All long-term debt to be repaid from governmental resources is reported as liabilities in the government-wide statements.

Long-term debt of governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures.

Fund Balance Classification

Fund balance is classified as net assets and displayed in three components:

- a. Invested in capital assets, net of related debt – consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.
- b. Restricted net assets – consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets – all other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt".

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2009

Note 1 Summary of Significant Accounting Policies (Continued)

F. Assets, Liabilities, and Fund Balance (Continued)

Fund Balance Classification (Continued)

Reserves represent those portions of fund equity not appropriable for expenditures or legally segregated for a specific future use. Reserved balances are first applied for the specific purpose for which they are reserved before the remaining balance is applied.

G. Revenues and Expenditures/Expenses

Revenues

Substantially all governmental fund revenues are accrued. Property taxes are not billed and collected within the same period in which the taxes are levied. Therefore, property taxes receivable and deferred property taxes are recorded. Subsidies and grants, which finance either capital or current operations, are reported as non-operating revenue based on GASB No. 33.

In applying GASB No. 33 to grant revenues, the provider recognizes liabilities and expenses and the recipient recognizes receivables and revenue when the applicable eligibility requirements, including time requirements are met. Resources transmitted before the eligibility requirements are met and reported as advances by the provider and deferred revenue by the recipient.

Program Revenues

In the Statement of Activities, modified accrual basis revenues that are derived directly from each activity or from parties outside the County's taxpayers are reported as program revenues.

All other governmental revenues are reported as general. All taxes are classified as general revenue even if restricted for a specific purpose.

Expenditures:

Expenditures are recognized when the related fund liability is incurred. Inventory costs are reported in the period when inventory items are used, rather than in the period purchased.

Operating Revenues and Expenses

Operating revenues and expenses for proprietary funds and the similar discretely presented component unit result from providing services and producing and delivering goods and/or services. They also include all revenues and expenses not related to capital and related financing, noncapital financing, or investing activities.

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2009

Note 1 Summary of Significant Accounting Policies (Continued)

H. Compensated Absences

Vested or accumulated vacation/sick leave that is expected to be liquidated with expendable available financial resources is reported as expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation/sick leave that are not expected to be liquidated with expendable available financial resources are reported separately and represent a reconciling item between the fund and government-wide presentations. Vested or accumulated vacation/sick leave in proprietary funds is recorded as an expense and liability of those funds as the benefits accrue to employees.

In accordance with the provisions of Statement of Financial Accounting Standards No. 43, Accounting for Compensated Absences, no liability is recorded for non-vesting, accumulating rights to receive vacation/sick leave benefits. However, a liability is recognized for that portion of accumulating vacation/sick leave benefits that it is estimated will be taken as "terminal leave" prior to retirement.

County policy states that an employee must use each year's vacation days prior to the employment anniversary date of the employee. Sick days may be accumulated annual and shall not be terminated at the end of each year. Under the current bargaining list 50% of the accrued sick leave, not to exceed 360 hours, is payable to terminating employees at the time of termination.

I. Interfund Activity

Interfund activity, if any, within and among the governmental fund is reported as follows in the fund financial statements:

1. Interfund loans – Amounts provided with a requirement for repayment are reported as interfund receivables and payables.
2. Interfund transfers – Flow of assets from one fund to another where repayment is not expected are reported as transfers in and out.

Interfund activity and balances, if any, are eliminated or reclassified in the government-wide financial statements as follows:

1. Interfund balances – Amounts reported in the fund financial statements as interfund receivables and payables are eliminated in the governmental and business-type activities columns of the Statement of Net Assets, except for the net residual amount due between governmental activities, which are reported as internal balances.
2. Internal Activities – Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers-Internal Activities.

Refer to Note 12 for a complete list of interfund transfers occurring during the year.

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2009

Note 1 Summary of Significant Accounting Policies (Continued)

J. Receivables and Payables

Receivables:

In the government-wide statements, receivable consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities include taxes, grants and fees.

In the fund financial statements, material receivables in the governmental funds include revenue accruals such as taxes, grants and other similar intergovernmental revenues since they are usually both measurable and available.

In the fund financial statements, material receivables in the governmental funds include revenue accruals such as taxes, grants and other similar intergovernmental revenues since they are usually both measurable and available.

Payables:

Payables in the general, major and on major governmental funds are composed of payables to vendors and accrued salaries and benefits.

K. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

L. Comparative Data

Comparative total data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations. However, comparative data have not been presented in all statements because their inclusion would make certain statements unduly complex and difficult to understand.

Note 2 Stewardship, Compliance, and Accountability

A. Fund Deficits

At the end of the current fiscal year, the E-911 Fund had a deficit fund balance of \$2,718.

Note 3 Deposits and Investments

A. Deposits

The County maintains a cash pool that is available for use by the various funds. In addition, cash and money market accounts are separately held by several of the County's funds.

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2009

Note 3 Deposits and Investments (Continued)

B. Deposits (Continued)

Statutes authorize the County to invest in: 1) securities guaranteed by the full faith and credit of the United States of America; 2) deposits or other investments constituting direct obligations of any bank as defined by the Illinois Banking Act; 3) short-term obligations of corporations organized in the United States which meet other restrictions as defined in Illinois Revised Statutes Chapter 35, Paragraph 902, as amended; 4) money market funds registered under the Investment Company Act of 1940; 5) short-term discount obligations of the Federal National Mortgage Association; 6) shares or other forms of securities legally issuable by savings and loan associations; 7) various share accounts of a credit union chartered under the laws of the State of Illinois or the laws of the United States provided the principal office of any such credit union is located within the State of Illinois; 8) a Public Treasurer's Investment Pool created under Section 17 of "An Act to revise the law in relation to the State Treasurer", approved April 23, 1873, as amended. Bank and savings and loan investments may only be made in institutions which are insured by the Federal Deposit Insurance Corporation or the Federal Savings and Loan Insurance Corporation.

At year-end, the carrying amount of the County's deposits in checking, money market accounts, savings accounts and certificates of deposit was \$54,055,978 and the bank balance was \$56,200,182. Of the bank balance, the entire amount was covered by Federal Depository Insurance or by collateral held by pledging bank's trust department or by its agent in the County's name.

Custodial credit risk is the risk that, in the event of a bank failure, the County's deposits might not be recovered. As of November 30, 2009, none of the County's balance was exposed to custodial credit risk and was uninsured and uncollateralized.

For financial statement purposes, the County shows certificates of deposit as investments.

A. Investments

As of November 30, 2009, the County's investments were as follows:

	Carrying Amount	Market Value
Investment pools	\$ 11,830,490	\$ 11,001,266

Interest Rate Risk:

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The County has no specific policy on the interest rate risk at year-end.

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2009

Note 3 Deposits and Investments (Continued)

Information about the sensitivity of the fair values of the County investments to market interest rate fluctuations is provided by the following table that shows the distribution of the County's investments by maturity:

	<u>Remaining Maturity (in Months)</u>			
	<u>12 Months or Less</u>	<u>13-24 Months</u>	<u>25-60 Months</u>	<u>Total</u>
Investment pools	\$ 11,001,226	\$ -0-	\$ -0-	\$ 11,001,226

Credit Risk:

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the County's investment policy, or debt agreements, and the actual rating as of year end for each investment type:

	<u>Total as of November 30, 2009</u>	<u>AAA</u>	<u>Unrated</u>
Investment pools	\$ 11,001,226	\$ -0-	\$ 11,001,226

Concentration of Credit Risk:

The County has no investments, other than mutual funds that are exempted from this requirement, in any one issuer that represent 5% or more of total County's investments.

Custodial Credit Risk:

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

As of November 30, 2009 there are no investments with custodial credit risk.

Foreign Currency Risk:

The County has no foreign currency risk for investments at year end.

Note 4 Property Taxes

Property taxes attach as an enforceable lien on property as of January 1 of the subsequent year and are payable in two installments in June and September. Property taxes are levied in November of the levy year.

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2009

Note 4 Property Taxes (Continued)

A. General, Special Revenue & Proprietary Funds

Current property taxes are recorded as revenues in the full amount certified as extended by the County Clerk.

Property taxes receivable at November 30, 2009, reflect the uncollected amounts of the current levy net of an allowance for uncollectible of 0.1% of the taxes extended. Delinquent property taxes, receivable from prior years, are not reflected in the financial statements. Collections of prior year's taxes are recorded as revenues in the year received.

The 2008 tax levy \$21,205,840, of which \$20,457,311 was received in the current fiscal year, with the remaining \$633,563 reported as a receivable and will be collected in the next fiscal year, for a total 2008 levy received of \$21,090,874.

B. Property Taxes Agency Fund

Property taxes receivable represent uncollected real estate taxes for 2008 and prior tax year levies.

Note 5 Changes in Capital Assets

The accounting and reporting treatment applied to fixed assets associated with a fund are determined by its measurement focus. All government funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources" and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

The following table shows a summary of changes in fixed assets for governmental activities.

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2009

Note 5 Changes in Capital Assets (Continued)

	Primary Government			
	Beginning Balance	Increase	Decrease	Ending Balance
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 2,410,603	\$ 220,000	\$ -0-	\$ 2,630,603
Construction in progress	<u>-0-</u>	<u>1,021,189</u>	<u>-0-</u>	<u>1,021,189</u>
Total capital assets not being depreciated	<u>2,410,603</u>	<u>1,241,189</u>	<u>-0-</u>	<u>3,651,792</u>
Other capital assets:				
Building and improvements	32,227,710	-0-	94,307	32,133,403
Equipments and vehicles	11,420,202	452,118	86,185	11,786,135
Infrastructure	<u>58,676,371</u>	<u>-0-</u>	<u>-0-</u>	<u>58,676,371</u>
Total other capital assets at historical cost	<u>102,324,283</u>	<u>452,118</u>	<u>180,492</u>	<u>102,595,909</u>
Less accumulated depreciation:				
Buildings and improvements	6,592,233	893,351	94,307	7,391,277
Equipment and vehicles	9,848,545	551,366	36,369	10,363,542
Infrastructure	<u>9,022,178</u>	<u>2,202,971</u>	<u>-0-</u>	<u>11,225,149</u>
Total accumulated depreciation	<u>25,462,956</u>	<u>3,647,688</u>	<u>130,676</u>	<u>28,979,968</u>
Other capital assets, net	<u>76,861,327</u>	<u>(3,195,570)</u>	<u>49,816</u>	<u>73,615,941</u>
Governmental activities capital assets, net	<u><u>\$ 79,271,930</u></u>	<u><u>\$ (1,954,381)</u></u>	<u><u>\$ 49,816</u></u>	<u><u>\$ 77,267,733</u></u>

Depreciation for the governmental activities in the current fiscal year was \$3,647,688. Depreciation was allocated as follows:

General Government	\$ 511,465
Public Safety	119,928
Road & Bridges	2,492,676
Health & Welfare	29,419
Recreation	6,026
Judicial & court related	<u>488,174</u>
 Total	 <u><u>\$ 3,647,688</u></u>

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2009

Note 5 Changes in Capital Assets (Continued)

The following table shows a summary of changes in fixed assets for business-type activities:

	Primary Government			
	Beginning Balance	Increase	Decrease	Ending Balance
Business-Type Activities:				
Capital assets not being depreciated:				
Land and improvements	\$ 9,950	\$ -0-	\$ -0-	\$ 9,950
Total capital assets not being depreciated	<u>9,950</u>	<u>-0-</u>	<u>-0-</u>	<u>9,950</u>
Other capital assets:				
Buildings and improvements	4,192,474	100,551	-0-	4,293,025
Equipments	<u>1,078,263</u>	<u>379,214</u>	<u>-0-</u>	<u>1,457,477</u>
Total other capital assets at historical cost	<u>5,270,737</u>	<u>479,765</u>	<u>-0-</u>	<u>5,750,502</u>
Less accumulated depreciation:				
Buildings and improvements	3,117,779	107,529	-0-	3,225,308
Equipment	<u>729,493</u>	<u>144,438</u>	<u>-0-</u>	<u>873,931</u>
Total accumulated depreciation	<u>3,847,272</u>	<u>251,967</u>	<u>-0-</u>	<u>4,099,239</u>
Other capital assets, net	<u>1,423,465</u>	<u>227,798</u>	<u>-0-</u>	<u>1,651,263</u>
Business-Type activities capital assets, net	<u><u>\$ 1,433,415</u></u>	<u><u>\$ 227,798</u></u>	<u><u>\$ -0-</u></u>	<u><u>\$ 1,661,213</u></u>

Depreciation for the business-type activities in the current fiscal year was \$251,967. All of the depreciation was allocated to nursing home services.

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2009

Note 6 Long-Term Obligations

A. Debt

The following is a summary of debt transactions for the governmental activities of the County for the year ended November 30, 2009:

Description	Balance Nov. 30,				Balance Nov. 30, 2009	Due within 1 year
	2008	Additions	Payments			
General Obligation Debt						
GO Revenue Bonds						
GO Revenue Bonds 02	\$4,725,000	\$ -0-	\$ 655,000	\$4,070,000	\$ 675,000	
GO Revenue Bonds 03	<u>3,970,000</u>	<u>-0-</u>	<u>545,000</u>	<u>3,425,000</u>	<u>560,000</u>	
	<u><u>\$8,695,000</u></u>	<u><u>\$ -0-</u></u>	<u><u>\$1,200,000</u></u>	<u><u>\$7,495,000</u></u>	<u><u>\$1,235,000</u></u>	

The County has issued Refunding Bonds Series 2002 in the amount of \$8,510,000 which refunds Series 2000. The proceeds from the 2002 Bond issue will be invested with a County match of \$2,500,000 (from Public Safety Sales Tax Fund – Advance Debt Payment) in U.S. Treasury Securities and will pay off the remaining semi-annual payments on the 2000 Bonds until the call date of January 1, 2010, at which time all remaining bonds outstanding (2011-2020) will be called in with remaining monies invested in U.S. Treasury Securities. For financial reporting purposes, the Series 2000 Bonds have been considered defeased and therefore removed as a liability from the County's financial statements. As of November 30, 2009, the amount of defeased debt related to the Series 2000 Bonds outstanding but removed from the County's financial statements amounted to \$6,915,000.

As of November 30, 2009, the County had debt service requirements for the Series 2002 GO Bonds as follows:

Description	Year Ended Nov. 30,		Principal	Interest	Total
	2010	2011			
GO Refunding Bonds					
2010	\$ 675,000		\$140,874		\$ 815,874
2011	775,000		115,280		890,280
2012	790,000		86,715		876,715
2013	800,000		56,700		856,700
2014	830,000		24,700		854,700
2015	200,000		4,050		204,050
	<u><u>\$4,070,000</u></u>		<u><u>\$428,319</u></u>		<u><u>\$4,498,319</u></u>

* Interest rates for the GO refunding Bonds 2002 Issue vary from 1.30% to 4.05%.

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2009

Note 6 Long-Term Obligations (Continued)

A. Debt (Continued)

The County has issued Refund Bonds Series 2003 in the amount of \$6,200,000 which refunds Series 2001 Bonds. The proceeds from the 2003 Bond issue will be invested with a County match of \$2,500,000 (from Public Safety Sales Tax fund-Advanced Debt Payments) in U.S. Treasury Securities and will pay off the remaining semi-annual payments on the 2001 Bonds until the call date of January 1, 2011, at which time all remaining bonds outstanding (2012-2021) will be called in with remaining monies invested in U.S. Treasury Securities. For financial reporting purposes, the Series 2001 Bonds have been considered defeased and therefore removed as a liability from the County's financial statements. As of November 30, 2009, the amount of defeased debt related to the Series 2001 Bonds outstanding but removed from the County's financial statements amounted to \$6,040,000.

As of November 30, 2009, the County had debt service requirements for the Series 2003 GO Bonds as follows:

Description	Year Ended		Interest	Total
	Nov. 30,	Principal		
GO Refunding Bonds				
	2010	\$ 560,000	\$109,778	\$ 669,778
	2011	495,000	94,098	589,098
	2012	520,000	79,248	599,248
	2013	555,000	63,128	618,128
	2014	580,000	44,812	624,812
	2015	600,000	25,382	625,382
	2016	115,000	4,083	119,083
		\$3,425,000	\$420,529	\$3,845,529

*Interest rates for GO Refunding Bond 2003 Issue vary from 1.00% to 3.55%

B. Legal Debt Margin

Legal debt margin is the percent of the County's assessed valuation which is subject to debt limitation. The statutory debt limitation for the County is 2.875%. The County's legal debt margin limitation is as follows for the fiscal year ended November 30, 2009:

Assessed valuation (2008)	\$2,300,440,391
Statutory debt limitation (2.875%)	\$ 66,137,661
Amount of debt applicable to debt limitation	8,695,000
Legal Debt Margin	\$ 57,442,661

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2009

Note 7 Employee Pension and Other Benefit Plans

A. Defined Benefit Pension Plan – Illinois Municipal Retirement

Plan Description. 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 affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. 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 financial report that includes financial statements and required supplementary information. That report may be obtained on-line at www.imrf.org.

Funding Policy. As set by statute, the County's Regular plan members are required to contribute 4.5 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's contribution rate for calendar year 2008 was 8.93 percent of annual covered payroll. 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.

Annual Pension Cost. For 2008, the County's **annual pension cost** of \$1,277,991 for the Regular plan was equal to the County's required and actual contributions.

THREE-YEAR TREND INFORMATION FOR THE REGULAR PLAN

Actuarial Valuation	Annual Pension	Percentage of APC	Net Pension
Date	Cost (APC)	Contributed	Obligation
12/31/08	\$1,227,991	100%	\$0
12/31/07	\$1,225,821	100%	\$0
12/31/06	\$1,234,662	100%	\$0

The required contribution for 2008 was determined as part of the December 31, 2006, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2006, included (a) 7.5% investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from .4% to 11.6% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of the County's Regular plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The County's Regular plan's overfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2006, was 24 years.

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2009

Note 7 Employee Pension and Other Benefit Plans (Continued)

B. Defined Benefit Pension Plan – Sheriff's Law Enforcement Personnel Plan

Funded Status and Funding Progress. As of December 31, 2008, the most recent actuarial valuation date, the Regular plan was 77.89 percent funded. The actuarial accrued liability for benefits was \$38,758,636 and the actuarial value of assets was \$30,188,241, resulting in an unfunded actuarial accrued liability (UAAL) of \$8,570,395. The covered payroll (annual payroll of active employees covered by the plan) was \$14,311,213 and the ratio of the UAAL to the covered payroll was 60 percent.

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Plan Description. The County's defined benefit pension plan for Sheriff's Law Enforcement Personnel employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The County's plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. 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 financial report that includes financial statements and required supplementary information. That report may be obtained on-line at www.imrf.org.

Funding Policy. As set by statute, the County's Sheriff's Law Enforcement Personnel plan members are required to contribute 7.5 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's contribution rate for calendar year 2008 was 16.08 percent of annual covered payroll. 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.

Annual Pension Cost. For 2008, the County's **annual pension cost** of \$748,553 for the Sheriff's Law Enforcement Personnel plan was equal to the County's required and actual contributions.

THREE-YEAR TREND INFORMATION FOR THE REGULAR PLAN

Actuarial Valuation <u>Date</u>	Annual Pension <u>Cost (APC)</u>	Percentage of APC <u>Contributed</u>	Net Pension Obligation
12/31/08	\$748,553	100%	\$0
12/31/07	\$731,671	100%	\$0
12/31/06	\$721,807	100%	\$0

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2009

Note 7 Employee Pension and Other Benefit Plans (Continued)

B. Defined Benefit Pension Plan – Sheriff's Law Enforcement Personnel Plan (Continued)

The required contribution for 2008 was determined as part of the December 31, 2006, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2006, included (a) 7.5% investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from .4% to 11.6% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of the County's Sheriff's Law Enforcement Personnel assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The County's Sheriff's Law Enforcement Personnel plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2006, was 24 years.

Funded Status and Funding Progress. As of December 31, 2008, the most recent actuarial valuation date, the Sheriff's Law Enforcement Personnel plan was 67.51 percent funded. The actuarial accrued liability for benefits was \$13,490,905 and the actuarial value of assets was \$9,107,357, resulting in an underfunded actuarial accrued liability (UAAL) of \$4,383,548. The covered payroll (annual payroll of active employees covered by the plan) was \$4,655,182 and the ratio of the UAAL to the covered payroll was 94 percent.

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

C. Defined Benefit Pension Plan – Elected County Official

Plan Description. The County's defined benefit pension plan for Elected County Official employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The County's plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. 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 financial report that includes financial statements and required supplementary information. That report may be obtained on-line at www.imrf.org.

Funding Policy. As set by statute, the County's Elected County Official plan members are required to contribute 7.5 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's contribution rate for calendar year 2008 was 35.99 percent of annual covered payroll. 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.

Annual Pension Cost. For 2008, the County's annual pension cost of \$261,255 for the Elected County Official plan was equal to the County's required and actual contributions.

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2009

Note 7 Employee Pension and Other Benefit Plans (Continued)

C. Defined Benefit Pension Plan – Elected County Official (Continued)

THREE-YEAR TREND INFORMATION FOR THE REGULAR PLAN

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/08	\$261,255	100%	\$0
12/31/07	\$267,736	100%	\$0
12/31/06	\$291,119	100%	\$0

The required contribution for 2008 was determined as part of the December 31, 2006, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2006, included (a) 7.5% investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from .4% to 11.6% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of the County's Elected Official plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The County's Elected County Official plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2006, was 24 years.

Funded Status and Funding Progress. As of December 31, 2008, the most recent actuarial valuation date, the Regular plan was 0.00 percent funded. The actuarial accrued liability for benefits was \$2,752,507 and the actuarial value of assets was \$(692,488), resulting in an underfunded actuarial accrued liability (UAAL) of \$3,444,995. The covered payroll (annual payroll of active employees covered by the plan) was \$725,911 and the ratio of the UAAL to the covered payroll was 475 percent.

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Note 8 Deferred Compensation Plan

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

The plan is sponsored by the National Association of Counties who has selected the LPL Financial Services to be the plan administrator. The assets of the plan are reflected in the accompanying financial statements in an agency fund (Deferred Compensation Plan Fund) at their fair market value.

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2009

Note 8 Deferred Compensation Plan (Continued)

All assets of the plan, including all deferred amounts, property or rights, shall remain (until made available to the employee or other beneficiary) solely the property and rights of the County (without being restricted to the provisions of benefits under the plan) subject only to the claims of creditors of the County. The rights of the participants under this plan shall be those of general creditor of the County in an amount equal to the fair market value of the deferred account maintained for each participant.

Note 9 Risk Management

The County is exposed to various risks of loss related to tort immunity. The County is self-insured for general liability, workers compensation and property damage.

The County's risk management activities are reported with governmental activities and recorded in the Insurance fund. The purpose of this fund is to administer general liability, safety, and unemployment programs of the County. This fund accounts for the risk financing activities of the County.

The LaSalle County Insurance Trust carries all risk related to workers' compensation, general liability, and automobiles programs. The estimated claims for workers' compensation for the year ended November 30, 2009 was \$350,899. The estimated claims for workers' compensation for the year ended November 30, 2008 and November 30, 2007 were \$350,696 and \$189,173, respectively.

For insured programs, there have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years. The County carries reinsurance policies to provide coverage for claims exceeding the reinsurance limit.

Note 10 Employee Health Insurance Program

Employee health benefits are provided by the County under a self-insurance program with a plan year-end of November 30. A medical stop loss policy, effective for the plan year ended November 30, 2009, provides insurance for excess risk. The estimated claims for the health insurance for the year ended November 30, 2009 were \$ 4,185,252. In addition, the estimated claims for the stop/loss insurance were \$296,033 and the administrative expenses were \$375,934. The estimated claims for the health insurance for the year end November 30, 2009 and November 30, 2008 were \$5,005,301 and \$4,447,430, respectively.

The "Specific (Individual) Stop/Loss Coverage" reimburses the General Fund for claims of an individual in excess of \$100,000 annually.

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2009

Note 12 Interfund Transfers

All interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Material interfund transactions occurred in the IMRF and the General Fund. These are routine transfers that occur in order for the other funds to pay for the IMRF and insurance for the salaries paid within those funds.

Refer to the table below for a detail listing to interfund transfers for the current fiscal year.

	Transfers In	Transfers Out
Governmental Funds:		
Major Funds:		
General Fund	\$ 2,610,675	\$ -0-
Non Major Funds	1,763,041	4,331,971
Proprietary Funds:		
Major Funds:		
Nursing Home	208,255	250,000
Total Transfers	\$ 4,581,971	\$ 4,581,971

Note 13 Lease Agreements

A. Operating Leases:

On June 1, 1998, the LaSalle County Health Department entered into a 60 month building lease agreement with the Housing Authority for LaSalle County., at a monthly rate of \$300. The lease payments for the year ending November 30, 2009 were \$3,600.

On May 1, 2007, the LaSalle County Health Department entered into a leasing agreement with the Youth Service LaSalle of Illinois Valley, Inc. The lease will be effective until April 30, 2013 and the lease payments for the year ending November 30, 2009 were \$3,931.

On July 1, 2007, the LaSalle County Health Department entered into a 60 month building lease agreement with Rudy's Liquors Inc. – Patricia Hall, at a monthly rate of \$425. The lease payments for the year ending November 30, 2009 were \$5,100.

Lease payments for the next four years are as follows:

November 30, 2010	\$64,509
November 30, 2011	\$62,834
November 30, 2012	\$57,404
November 30, 2013	\$10,137

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2009

Note 13 Lease Agreements (Continued)

The County has the following operating leases during the audit period:

Lease Description	Start Date	End Date	Terms	Type	Payment
2008 Chevrolet Impala (5)	12/1/2007	11/30/2010	36 months	monthly	\$371
2008 Chevrolet Impala (2)	12/1/2007	11/30/2010	36 months	monthly	\$341
2008 Chevrolet Impala (3)	12/1/2007	11/30/2010	36 months	monthly	\$315
2009 Camry (3)	12/1/2007	11/30/2010	36 months	monthly	\$320
Cannon Image Runner	9/11/2006	9/11/2011	60 months	monthly	\$120
Cannon Copier	6/8/2006	6/8/2011	60 months	monthly	\$315
Postage Machines (4)				quarterly	\$3,657

B. Lessor

The County is also the lessor of land located near the County Nursing Home. According to the agreement, the County received \$9,988 for the year ended November 30, 2008 and \$9,938 for the fiscal year ended November 30, 2009. Under this agreement the Lessee must obtain general liability insurance coverage with the County as a primary additional insured on the policy. Also, before the lessee makes any improvements to the leased land or any new installations, they must first obtain permission from the County.

The County is also a lessor of a UPS Box located near the County's Building. According to the agreement, the County received \$50 for the year ended November 30, 2009.

Note 14 Expenditures Exceeding Appropriations

Disbursements exceeded appropriations for the year ended November 30, 2009 in the following funds:

<u>Funds</u>	<u>Excess</u>
Tourism and Promotion	\$ 52,912
Coroner Grant	\$ 3,064
County Clerk Automation	\$ 965
HAVA Grant	\$103,999
County Health Department	\$130,852
Law Library	\$ 20,580
Child Support Administration	\$ 11,923
DUI	\$ 5,919

Budgets are not legally adopted for the following funds:

- Working Cash Fund
- E-911
- Grant
- Minors in Possession

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2009

Note 15 Contingencies

The County is a defendant in various lawsuits.

A. As of November 30, 2009 there were six tax objection cases pending in the Circuit Court of LaSalle County. These proceedings assert tax refund claims based on an alleged improper levy of taxes for health insurance and risk management pursuant to the Tort Immunity Act. The refunds sought are for the total tort levy; however, the extent of potential exposure in the form of refunds is not known at this time. The County intends to vigorously defend this action.

Although the outcome of these and other lawsuits are not presently determinable, in the opinion of the County Attorney, the resolution of these matters will not have a material adverse effect on the financial condition of the County.

Grants – Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

Note 16 Other Post-Employment Benefits

Plan description. In addition to providing the pension benefits described, the County provides post-employment healthcare benefits (OPEB) for retired employees through a single employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contribution are governed by the County and can be amended by the County through its personnel manual and union contracts. The plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan. The plan does not issue a separate report. The activity of the plan is reported in the County's governmental and business-type activities.

Benefits provided. The County provides continued health insurance coverage at the active employer rate to all eligible employees. To be eligible for the benefits, an employee must qualify for retirement under one of the County's retirement plans.

Membership. At December 1, 2008, membership consisted of:

Retirees and beneficiaries currently receiving benefits	183
Terminated employees entitled to benefits but not yet receiving benefits	-
Active vested plan members	103
Active non-vested plan members	<u>317</u>
 Total	 <u>603</u>
 Number of participating employers	 <u>1</u>

Funding policy. For the fiscal year ending November 30, 2009, retirees contributed \$-0- to the plan. The County is not required to and currently does not 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.

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2009

Note 16 Other Post-Employment Benefits (Continued)

Annual OPEB Cost and Net OPEB Obligation. The County's annual other post-employment benefits (OPEB) cost (expense) for the fiscal year ended November 30, 2009, is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The County's annual OPEB cost of \$3,380,518 was equal to the ARC for the fiscal year, as the transition liability was set at zero as of November 30, 2008. The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2009 was as follows (information for the two preceding years is not available as an actuarial valuation was performed for the first time):

<u>Fiscal Year ended</u>	<u>Annual OPEB Cost</u>	<u>Employer Contributions</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
November 30, 2009	\$3,380,518	\$1,502,014	44.4%	\$1,878,504

The net OPEB obligation as of November 30, 2009, was calculated as follows:

Annual required contribution	\$3,380,518
Interest of net OPEB obligation	-
Adjustment to annual required contribution	-
Annual OPEB cost	3,380,518
Contributions made	<u>(1,502,014)</u>
Increase (decrease) in net OPEB obligation	1,878,504
Net OPEB obligation beginning of year	-
Net OPEB obligation end of year	<u>\$1,878,504</u>

Funded Status and Funding in Process. The funded status of the plan as of November 30, 2009, was as follows:

Actuarial accrued liability (AAL)	\$45,608,000
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	1,878,504
Funded ratio (actuarial value of plan assets/AAL)	-
Covered payroll (active plan members)	20,779,115
UAAL as a percentage of covered payroll	9.0%

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

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2009

Note 16 Other Post-Employment Benefits (Continued):

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

In the November 30, 2009, actuarial valuation, the entry age actuarial cost method was used. The actuarial assumptions included a 5.0% investment rate of return and an initial healthcare cost trend rate of 7.5% with an ultimate healthcare inflation rate of 5.0%. Both rates include a 5.0% inflation assumption. The actuarial value of assets was not determined as the County has not advanced funded its obligation. The plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at November 30, 2009, was 30 years.

Note 17 Prior Period Restatement

The governmental activities in the government-wide statements were restated as of December 1, 2007 to reflect that the activity in the Township Bridge Fund should be considered an Agency Fund. Net assets were reduced \$156,531 to reflect this change. As of December 1, 2007, the fund balances of the governmental funds were increased by \$1,264,386 due to compensated absences being recorded as a liability on the financial statements previously presented. Since these amounts are not due and payable with current financial resources they are not to be presented as a liability on these financial statements.

**REQUIRED SUPPLEMENTARY INFORMATION
(UNAUDITED)**

COUNTY OF LASALLE, ILLINOIS

General Fund

Statement of Revenues

For the Year Ended November 30, 2009

With Comparative Totals for the Year Ended November 30, 2008

	2009				2008
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Taxes					
Property taxes	\$ 5,554,455	\$ 5,554,455	\$ 5,525,228	\$ (29,227)	\$ 5,300,372
Personal property replacement tax	1,325,000	1,325,000	1,164,653	(160,347)	1,444,790
Illinois income tax	2,600,000	2,600,000	2,255,724	(344,276)	2,741,109
Illinois retailers occupation tax	940,000	940,000	771,711	(168,289)	884,655
County wide sales tax	3,100,000	3,100,000	2,914,718	(185,282)	3,291,130
Use tax	400,000	400,000	394,861	(5,139)	463,910
Gambling tax	4,000	4,000	2,249	(1,751)	2,431
Total taxes	<u>13,923,455</u>	<u>13,923,455</u>	<u>13,029,144</u>	<u>(894,311)</u>	<u>14,128,397</u>
Intergovernmental revenue:					
State's attorney and assistants					
salary reimbursement	133,000	133,000	86,935	(46,065)	138,581
Probation officers salary					
reimbursement	375,000	375,000	375,687	687	230,254
Public defender reimbursement	60,000	60,000	35,896	(24,104)	49,995
Election judge salary reimbursement	32,175	32,175	103,422	71,247	14,725
Bailiff's salary reimbursement	240	240	-0-	(240)	-0-
Supervisor of assessments salary reimb	38,211	38,211	17,166	(21,045)	34,332
Nuclear training reimbursement - EMA	10,000	10,000	-0-	(10,000)	(5,000)
Probation reimb from other counties	425,000	425,000	515,443	90,443	433,043
Public defender income from					
other counties	30,000	30,000	40,479	10,479	33,500
Medical reserve corp	-0-	-0-	6,714	6,714	-0-
Dependent child care reimb from					
other counties	20,000	20,000	32,806	12,806	54,557
Dependent child care S.S. reimb	1	1	924	923	2,694
Chief judge salary reimbursement	29,000	29,000	42,829	13,829	38,503
Deputy training reimb from state	10,000	10,000	12,793	2,793	23,064
Income from TIF's	80,000	80,000	136,763	56,763	(32,879)
Central services	<u>10,000</u>	<u>10,000</u>	<u>17,790</u>	<u>7,790</u>	<u>7,662</u>
Total intergovernmental revenue	<u>1,252,627</u>	<u>1,252,627</u>	<u>1,425,647</u>	<u>173,020</u>	<u>1,023,031</u>
Federal/State Funds:					
Homeland security grants	1	1	12,020	12,019	1,472
HMEP Grant	8,850	8,850	1,763	(7,087)	47
EMA reimbursement - FEMA/IEMA	20,000	20,000	-0-	(20,000)	-0-
EMA grant	98,975	98,975	41,634	(57,341)	28,491
Sheriff's grant	1	1	-0-	(1)	(31,541)
Juvenile Justice	20,000	20,000	15,054	(4,946)	30,071
Exelon Grant	-0-	-0-	-0-	-0-	5,000
IPRA Grant	19,704	19,704	10,161	(9,543)	25,491
Youth giving back grant	-0-	-0-	-0-	-0-	50,796

COUNTY OF LASALLE, ILLINOIS
General Fund
Statement of Revenues (Continued)
For Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009			2008	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Federal/State Funds (Cont)					
Safe Haven Grant	175,000	225,000	205,826	(19,174)	214,332
Flood mitigation	68,201	68,201	-0-	(68,201)	5,000
Citizens Corp	5,000	15,000	15,227	227	2,016
Radio grant	1	1	-0-	(1)	-0-
Total federal/state funds	415,733	475,733	301,685	(174,048)	331,175
Fines and fees:					
Inheritance tax collection fees	65,000	65,000	44,612	(20,388)	54,458
Treasurer other fees	20,000	20,000	44,934	24,934	100,672
State's attorney fees	55,000	55,000	76,676	21,676	74,608
Fines and forfeitures	300,000	300,000	295,338	(4,662)	355,131
Other misdemeanors & felony fines	870,000	870,000	863,646	(6,354)	826,939
Assessor's misc fees	4,000	4,000	3,276	(724)	4,622
Assessor's map fees	500	500	-0-	(500)	-0-
Amusement licenses	18,000	18,000	17,180	(820)	16,465
Supt of asset dial-in-service	10,000	10,000	19,475	9,475	18,050
County clerk fees	135,800	135,800	131,681	(4,119)	127,748
County clerk marriage licenses fees	9,750	9,750	10,980	1,230	11,250
County clerk redemption fees	10,000	10,000	13,164	3,164	10,908
County clerk mapping fees	100	100	1	(99)	71
Circuit clerk filing fees	1,100,000	1,100,000	1,009,785	(90,215)	1,114,715
Circuit clerk security fees	210,000	210,000	261,155	51,155	212,622
Recorder recording fees	450,000	450,000	692,575	242,575	548,177
Recorder revenue stamps	450,000	450,000	407,126	(42,874)	495,511
Zoning fees	55,000	55,000	143,074	88,074	99,300
Suprt - rental house fee	15,000	15,000	14,117	(883)	12,790
Sheriff process fees	100,000	100,000	161,616	61,616	138,702
Sheriff misc fees	5,000	5,000	8,507	3,507	4,183
Sheriff boarding of prisoners	36,000	36,000	50,127	14,127	52,399
Sheriff prob trans fee	200	200	560	360	585
Passport fees	10,000	10,000	18,304	8,304	18,852
Dog licenses	-0-	-0-	-0-	-0-	166,011
Animal control fines	-0-	-0-	-0-	-0-	1,840
Liquor licenses	33,000	33,000	32,444	(556)	30,318
Park trail tags	1,500	1,500	1,674	174	1,504
Medical services fees	5,000	5,000	5,592	592	6,570
Coroner fees	5,000	5,000	6,854	1,854	6,615
Total fines and fees	3,973,850	3,973,850	4,334,473	360,623	4,511,616
Interest:					
Treasurer	325,000	325,000	306,014	(18,986)	398,968
Treasurer - penalty	300,000	300,000	475,907	175,907	524,456
Circuit Clerk	18,000	18,000	10,161	(7,839)	21,864
Total interest	643,000	643,000	792,082	149,082	945,288

COUNTY OF LASALLE, ILLINOIS
General Fund
Statement of Revenues (Continued)
For Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009			2008	
	Budget Amounts		Over (Under)	Final	Actual
	Original	Final	Actual	Final Budget	Actual
Reimbursements:					
Prisoners transport reimbursement	2,000	2,000	3,970	1,970	5,349
County/appt counsel reimb	20,000	20,000	19,225	(775)	11,658
Reimbursement for telephone	12,000	12,000	9,067	(2,933)	9,887
Reimbursement sheriff drug gasoline	1	1	-0-	(1)	-0-
Reimbursement public defender	500	500	-0-	(500)	5,000
Health and life insurance:					
Retired Active	205,600	205,600	242,647	37,047	211,682
Employee health insurance	757,596	757,596	736,736	(20,860)	683,881
Cobra premium reimbursement	-0-	-0-	8,049	8,049	-0-
Administration costs:					
Mental health	440	440	-0-	(440)	-0-
States attorney federal grant	660	660	-0-	(660)	-0-
States Attorney crime victim witness	220	220	-0-	(220)	-0-
States Attorney drug enforcement	220	220	-0-	(220)	-0-
Gas and maintenance:					
Detention home	5,000	5,000	-0-	(5,000)	4,454
Nursing home	55,000	55,000	-0-	(55,000)	45,711
Other reimbursements:					
Detention home meals	38,000	38,000	-0-	(38,000)	-0-
Detention home phone	800	800	-0-	(800)	800
Central service - other departments	4,000	4,000	5,289	1,289	12,068
Total reimbursements	1,102,037	1,102,037	1,024,983	(77,054)	990,490
Other revenues:					
Variance fee	1,500	1,500	427	(1,073)	100
Lease/rental income	9,000	9,000	8,800	(200)	9,570
Farm income	9,500	9,500	9,938	438	9,938
Probation home confinement	1,000	1,000	-0-	(1,000)	-0-
Probation substance abuse testing	2,500	2,500	2,511	11	2,750
Probation - parent conflict	100	100	-0-	(100)	-0-
Juvenile court/peer process	1	1	-0-	(1)	-0-
Sheriff's Americall commission	90,000	90,000	78,932	(11,068)	117,417
Sheriff bond post fee	20,000	20,000	28,106	8,106	24,440
Sheriff ins claims and car sales	1	1	-0-	(1)	-0-
TIF Admin fees	1,700	1,700	2,319	619	2,068
Miscellaneous income	78,910	78,910	60,882	(18,028)	103,534
Miscellaneous income - design gifts	1	1	15,000	14,999	-0-
Regional school directory	1	1	-0-	(1)	-0-
Unclaimed money	1	1	-0-	(1)	-0-
Justice benefits	1	1	5,646	5,645	17,683
Total other revenue	214,216	214,216	212,561	(1,655)	287,500
Total revenues	\$ 21,524,918	\$ 21,584,918	\$ 21,120,575	\$ (464,343)	\$ 22,217,497

COUNTY OF LASALLE, ILLINOIS

General Fund

Statement of Expenditures

For the Year Ended November 30, 2009

With Comparative Totals for the Year Ended November 30, 2008

	2009				2008
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures:					
Legislative:					
County Board office:					
Mileage	\$ 28,000	\$ 28,000	\$ 19,114	\$ (8,886)	\$ 24,898
Dues - IL Assoc of City Boards	5,500	5,500	5,324	(176)	5,294
Board Chairman's office expense	100	100	-0-	(100)	-0-
Office supplies and expense	2,000	2,000	1,226	(774)	2,275
Office equipment	3,200	3,200	2,774	(426)	1,390
Miscellaneous	11,100	11,100	2,227	(8,873)	1,014
Payroll supervisor	39,345	39,345	42,637	3,292	38,210
Payroll supervisor II	1	1	-0-	(1)	-0-
County board work	25,000	25,000	25,080	80	20,700
County board committee work	125,000	125,000	112,560	(12,440)	131,280
Temporary help	-0-	3	4,737	4,734	-0-
Overtime	5,000	5,000	4,552	(448)	2,435
Chairman of board	53,000	53,000	53,204	204	15,000
Administrative secretaries	29,705	29,705	32,551	2,846	28,855
Assistant Adm. Secretary	36,064	36,064	36,206	142	35,006
 Total legislative	 363,015	 363,018	 342,192	 (20,826)	 306,357
Planning and zoning:					
Seminars and workshops	250	250	160	(90)	40
Mileage	100	100	-0-	(100)	-0-
Publications	10,000	10,000	12,785	2,785	10,002
Office supplies	200	200	137	(63)	149
New equipment	1	1	2,130	2,129	759
Comp plan update	1	1	-0-	(1)	30,000
Miscellaneous claims	17,105	17,105	9,960	(7,145)	1,625
Zoning/Planning Commission	1	1	-0-	(1)	-0-
Zoning Board of Appeals	10,000	10,000	4,333	(5,667)	6,417
Zoning Inspector	17,400	17,400	18,850	1,450	15,697
Zoning Director	15,000	15,000	15,058	58	16,725
Zoning Co-ordinator	7,000	7,000	7,027	27	6,000
 Total planning and zoning	 77,058	 77,058	 70,440	 (6,618)	 87,414

COUNTY OF LASALLE, ILLINOIS

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2009

With Comparative Totals for the Year Ended November 30, 2008

	2009			2008	
	Budget Amounts		Actual	Over (Under)	Final Budget
	Original	Final		Final Budget	
Industrial development and planning:					
Mileage	200	200	-0-	(200)	-0-
Assistant enforcement officer	5,500	5,500	5,521	21	5,500
Professional services hired	1	1	-0-	(1)	-0-
Part-time clerical	3,000	3,000	4,672	1,672	3,592
Building inspector	9,641	9,641	8,003	(1,638)	16,057
Seminars and workshops	500	500	-0-	(500)	320
Office supplies	200	200	-0-	(200)	3
Enforcement officer	7,000	7,000	7,027	27	8,500
Total industrial development and planning	26,042	26,042	25,223	(819)	33,972
Judicial:					
Circuit court and jury:					
Juries	80,000	80,000	50,963	(29,037)	48,959
Maintenance and repair, security & computer	700	700	-0-	(700)	-0-
Mileage and meals	900	900	815	(85)	404
Jury mileage	45,000	45,000	42,105	(2,895)	38,437
Education	1,500	1,500	-0-	(1,500)	273
Lodging and meals	4,500	4,500	5,091	591	4,307
Publication court ordered	-0-	-0-	670	670	-0-
Child support	190,000	190,000	519,246	329,246	541,684
Dues and memberships	4,000	4,000	4,369	369	4,247
Computer programming	9,000	9,000	9,071	71	-0-
Office supplies and expense	21,000	21,000	21,938	938	15,566
Library supplies	25,000	25,000	22,308	(2,692)	24,867
Clothing	1,500	1,500	1,585	85	305
New equipment	11,950	11,950	10,850	(1,100)	6,908
Jury coordinator	43,220	43,220	50,449	7,229	41,961
Prevention	15,000	15,000	10,000	(5,000)	-0-
Assistant court administrator	36,839	36,839	36,432	(407)	35,776
Administrative secretary	33,266	33,266	33,408	142	32,302
Clerk/typist	33,977	33,977	21,700	(12,277)	32,101
Bailiffs	241,903	241,903	242,185	282	228,812
Per diems	9,000	9,000	5,520	(3,480)	5,100
Temporary help	5,500	5,500	12,760	7,260	5,740
Trial expense	50,000	50,000	32,074	(17,926)	23,177
Overtime	500	500	-0-	(500)	231
Total circuit court and jury	864,255	864,255	1,133,539	269,284	1,091,157

COUNTY OF LASALLE, ILLINOIS
General Fund
Statement of Expenditures (Continued)
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009			2008	
	Original	Final	Actual	Over (Under) Final Budget	Actual
Judicial (Cont):					
Public defender:					
Secretary expense	18,600	18,600	18,648	48	15,500
Mileage and meals	1,200	1,200	1,246	46	2,076
Seminars and workshops	2,400	2,400	1,503	(897)	-0-
Education	2,400	2,400	1,619	(781)	1,392
Library	1,200	1,200	2,010	810	1,791
Office supplies	1,800	1,800	827	(973)	1,587
Law books/statutes/west law	4,800	4,800	4,806	6	3,989
New equipment	1,200	1,200	-0-	(1,200)	1,730
Public defender	92,700	92,700	93,056	356	90,000
Investigators	63,675	63,675	63,346	(329)	61,262
Investigator/office mgr	38,589	38,589	38,737	148	39,728
Trial expense	60,000	60,000	53,766	(6,234)	31,178
Assistant public defenders	135,501	135,501	136,021	520	131,552
 Total public defender	 424,065	 424,065	 415,585	 (8,480)	 381,785
 Court Security:					
Clothing	2,000	2,000	2,000	-0-	1,651
Education	2,000	2,000	49	(1,951)	-0-
Miscellaneous	500	500	-0-	(500)	185
Court security officer	181,615	181,615	207,822	26,207	180,323
Overtime	7,500	7,500	5,151	(2,349)	5,303
 Total court security	 193,615	 193,615	 215,022	 21,407	 187,462
 Circuit clerk's office:					
Maintenance and repair of equip	50	50	79	29	10
Mileage	2,500	2,500	2,083	(417)	1,829
Education	1	1	-0-	(1)	-0-
Seminars and workshops	200	200	147	(53)	135
Bonds	1	1	-0-	(1)	-0-
Association dues	810	810	780	(30)	780
Audit	-0-	-0-	-0-	-0-	-0-
Office supplies and expense	2,000	2,000	2,158	158	2,854
Associate clerk's expense	1	1	-0-	(1)	-0-
Printing	500	500	471	(29)	551
New equipment	1	1	-0-	(1)	-0-
Miscellaneous	1	1	-0-	(1)	-0-
Circuit clerk	53,000	53,000	53,204	204	51,000
Workflow Manager	34,482	34,482	33,896	(586)	25,321
Office supervisors	1,210	1,210	1,170	(40)	9,211
Office manager	4,766	4,766	4,761	(5)	4,618
Admin assistant	29,994	29,994	30,109	115	20,272
Accounting clerk	43,039	43,039	43,201	162	41,787

COUNTY OF LASALLE, ILLINOIS
General Fund
Statement of Expenditures (Continued)
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009			2008	
	Original	Final	Actual	Over (Under) Final Budget	Actual
Judicial (Cont):					
Circuit clerk's office:					
Computer operator	38,677	38,677	38,837	160	37,565
Clerk/stenographers	324,405	324,405	324,710	305	311,160
Counter clerks	497,892	497,892	496,208	(1,684)	476,663
Overtime	1	1	4,434	4,433	71
Total circuit clerk's office	1,033,531	1,033,531	1,036,248	2,717	983,827
Total judicial	2,515,466	2,515,466	2,800,394	284,928	2,644,231
Finance:					
Auditor's office:					
Maintenance and repair of equip	1	1	-0-	(1)	-0-
Mileage and travel	400	400	252	(148)	305
Education	1,000	3,437	3,391	(46)	1,192
Seminars and workshops	1	1	-0-	(1)	99
Publication expense	40	40	29	(11)	25
Dues and subscriptions	540	540	648	108	540
Program maintenance	1	1	-0-	(1)	-0-
Office supplies and expense	600	600	384	(216)	150
New equipment	700	700	360	(340)	5,778
Miscellaneous	1	1	-0-	(1)	-0-
Auditor	53,000	53,000	53,204	204	51,000
Deputy auditors	69,084	69,084	73,519	4,435	67,309
Overtime	1,000	1,000	26	(974)	-0-
Total auditor's office	126,368	128,805	131,813	3,008	126,398
Data processing:					
Additional hardware	9,001	9,001	24,627	15,626	55,873
Maintenance of terminals	32,000	32,000	29,363	(2,637)	29,382
Tele-processing	10,000	10,000	5,796	(4,204)	11,131
New programs	50,000	50,000	53,979	3,979	45,369
CID NET	78,000	78,000	72,000	(6,000)	72,000
Data processing contract	385,366	385,366	346,144	(39,222)	385,339
Software license	17,625	17,625	33,086	15,461	10,902
Forms and paper	3,000	3,000	6,123	3,123	3,320
Temporary help	-0-	6,000	160	(5,840)	-0-
Total data processing	584,992	590,992	571,278	(19,714)	613,316

COUNTY OF LASALLE, ILLINOIS

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2009

With Comparative Totals for the Year Ended November 30, 2008

	2009			2008	
	Original	Final	Actual	Over (Under) Final Budget	Actual
Finance (Cont):					
Finance and miscellaneous claims:					
Mileage	-0-	-0-	36	36	(31)
Per diem	-0-	-0-	300	300	-0-
Seminars and workshops	-0-	-0-	145	145	575
Trial expense - State's attorney	-0-	-0-	-0-	-0-	45
Publications	6,500	6,500	7,996	1,496	5,815
Dependent child care	-0-	-0-	30	30	-0-
Dues	-0-	-0-	11,751	11,751	-0-
Professional services	-0-	-0-	11,100	11,100	13,356
Physician contract	14,000	14,000	14,000	-0-	12,000
Outside audit	38,000	38,000	50,990	12,990	36,000
Environmental protection prof. services					
Court appointed attorney for juvenile	27,000	27,000	27,000	-0-	27,000
Justice benefits	1	1	1,242	1,241	3,890
Payroll checks	6,000	6,000	2,121	(3,879)	4,335
Consultant	1	1	-0-	(1)	-0-
Crime Witness Transfer	1	1	-0-	(1)	-0-
County share of judges' fee	4,000	4,000	3,625	(375)	3,596
New equipment	1	1	-0-	(1)	-0-
Law books and statutes	4,200	4,200	4,930	730	2,310
Contingency	(300,000)	177,815	-0-	(177,815)	-0-
Exelon Settlement	-0-	-0-	-0-	-0-	50,000
TIF expenses	1,000	1,000	48	(952)	286
Miscellaneous claims	30,000	30,000	4,323	(25,677)	13,318
Unclaimed money	1,000	1,000	7	(993)	-0-
County liability for attorney	1	1	-0-	(1)	-0-
Soil and water conservation	30,000	30,000	30,000	-0-	29,500
LaSalle County Extension Service	46,900	46,900	46,900	-0-	46,900
Safe Haven Grant	175,000	225,000	205,797	(19,203)	172,145
Soldier's burial	1,200	1,200	-0-	(1,200)	600
Pauper's burial	1,800	1,800	1,800	-0-	600
Personnel services	1	1	-0-	(1)	428
Merit commissioners' per diem	-0-	-0-	-0-	-0-	-0-
Title V for Youth Service Bureau	68,200	68,200	-0-	(68,200)	-0-
Total finance and miscellaneous claims	154,806	682,621	424,141	(258,480)	422,668

COUNTY OF LASALLE, ILLINOIS
General Fund
Statement of Expenditures (Continued)
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009			2008	
	Original	Final	Actual	Over (Under) Final Budget	Actual
Finance (Cont):					
Treasurer's office:					
Mileage	1,700	1,700	1,427	(273)	1,264
Education	1,000	1,000	294	(706)	1,226
Seminars and workshops	2,275	2,275	2,228	(47)	1,488
Publications	7,900	7,900	11,060	3,160	8,419
Association dues	620	620	620	-0-	620
Office supplies and expense	1,800	1,800	1,824	24	1,720
Directories	300	300	300	-0-	300
Tax bills	8,000	8,000	8,072	72	7,670
New equipment	-0-	-0-	61	61	-0-
Miscellaneous	100	100	-0-	(100)	-0-
County treasurer	53,000	53,000	53,204	204	51,000
Office supervisor	30,403	30,403	30,520	117	29,517
Accounting clerks	59,160	59,160	59,404	244	57,126
Clerk/stenographer	38,523	38,523	38,670	147	37,398
Clerk	28,644	28,644	28,752	108	27,228
Seasonal help	4,000	4,000	3,344	(656)	3,380
Overtime	500	500	90	(410)	154
Total treasurer's office	237,925	237,925	239,870	1,945	228,510
Fee and salary:					
Professional services - physicals	15,000	15,000	10,366	(4,634)	12,960
Arbitrator's fee	10,000	10,000	2,533	(7,467)	-0-
Union attorney	60,000	60,000	47,575	(12,425)	47,136
Total fee and salary	85,000	85,000	60,474	(24,526)	60,096
Total Finance	1,189,091	1,725,343	1,427,576	(297,767)	1,450,988
Law:					
State's attorney office:					
Maintenance of equipment	1,000	1,000	511	(489)	978
Mileage	2,000	2,000	1,849	(151)	1,089
Court Reporter	28,000	28,000	18,372	(9,628)	27,769
Education	4,500	4,500	545	(3,955)	3,663
Seminars and workshops	500	500	-0-	(500)	475
Appellate assistance	20,000	20,000	20,000	-0-	20,000
Office supplies and expense	8,000	8,000	11,583	3,583	8,975
Book expense	17,200	17,200	23,141	5,941	15,600
New equipment	12,400	12,400	11,728	(672)	12,004
Crime investigation	6,000	6,000	6,000	-0-	4,000

COUNTY OF LASALLE, ILLINOIS

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2009

With Comparative Totals for the Year Ended November 30, 2008

	2009			2008	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Law (Cont):					
State's attorney office (Cont):					
State's attorney	154,987	154,987	161,495	6,508	157,456
First assistant state's attorney	204,754	204,754	205,542	788	198,790
Assistant state's attorneys	555,137	613,703	620,529	6,826	550,697
Office supervisor	26,524	26,524	26,622	98	26,065
Paralegals	98,875	139,067	135,020	(4,047)	126,396
Trial expense	60,000	60,000	55,817	(4,183)	63,335
Secretary/administrative assistant	37,002	37,002	37,146	144	35,922
Law clerk (no benefits)	-0-	-0-	4,020	4,020	2,800
Seasonal help	5,990	5,990	4,750	(1,240)	560
Overtime	2,500	2,500	-0-	(2,500)	30
Legal Secretaries	230,292	230,292	230,886	594	228,219
Total state's attorney office	1,475,661	1,574,419	1,575,556	1,137	1,484,823
Total law	1,475,661	1,574,419	1,575,556	1,137	1,484,823
Supervisor of assessments:					
Automobile expense	600	600	601	1	636
Mileage	8,000	8,000	3,806	(4,194)	4,009
Maintenance and repair of machinery	350	350	349	(1)	-0-
Education	2,250	2,250	2,422	172	2,502
Seminars and workshops	500	500	75	(425)	503
Publications	25,000	25,000	20,132	(4,868)	26,355
Professional services hired	5,000	5,000	-0-	(5,000)	63
Office supplies and expense	18,000	18,000	20,249	2,249	4,422
New equipment	7,216	7,216	6,287	(929)	4,219
Supervisor of assessments	76,423	76,423	74,903	(1,520)	70,671
Assistant supervisor assessments	43,276	43,276	43,451	175	41,208
Field appraisers	70,139	70,139	67,437	(2,702)	67,322
Deputy supervisor of assessments	46,764	46,764	46,938	174	45,330
Clerks	177,435	177,435	169,262	(8,173)	154,545
Temporary help	576	576	-0-	(576)	576
Total supervisor of assessments	481,529	481,529	455,912	(25,617)	422,361

COUNTY OF LASALLE, ILLINOIS

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2009

With Comparative Totals for the Year Ended November 30, 2008

	2009			2008	
	Original	Final	Actual	Over (Under) Final Budget	Actual
Recording and reporting:					
County Clerk's office:					
Maintenance and repair of equipment	600	600	-0-	(600)	-0-
Education	400	400	-0-	(400)	-0-
Seminars and workshops	500	500	195	(305)	430
Association dues	500	500	445	(55)	445
Publications	300	300	69	(231)	140
Office supplies and expenses	1,200	1,200	1,179	(21)	249
Non-contract printing	1	1	-0-	(1)	-0-
New equipment	1	1	-0-	(1)	-0-
Miscellaneous	100	100	-0-	(100)	-0-
Birth and death certificates	1	1	-0-	(1)	-0-
County clerk	53,000	53,000	53,204	204	51,000
Supervisor of elections	1,500	1,500	1,506	6	1,500
Office supervisor	37,471	37,471	31,224	(6,247)	35,921
Accounting supervisor	37,761	37,761	37,609	(152)	36,546
Accounting clerk	33,961	33,961	32,905	(1,056)	32,470
Clerk/typist	30,406	30,406	30,497	91	29,338
Clerks	55,744	55,744	54,797	(947)	52,157
Stenographer	34,095	34,095	34,243	148	33,137
Counter clerks	65,368	65,368	64,995	(373)	63,299
Overtime	2,500	2,500	3,405	905	10,451
 Total County Clerk's office	 355,409	 355,409	 346,273	 (9,136)	 347,083
 Microfilm and printing:					
Mileage	1	1	-0-	(1)	-0-
Maintenance contracts	52,000	52,810	52,074	(736)	50,025
Postage	123,000	123,000	120,000	(3,000)	120,015
Postage for election	33,000	33,000	31,927	(1,073)	3,931
Postage for assessment	7,500	7,500	15,779	8,279	1,042
Postage for treasurer	39,000	39,000	38,067	(933)	37,934
Seminars and workshops	1	1	-0-	(1)	109
Office supplies and expense	95,000	95,000	109,881	14,881	111,696
Equipment repairs	1,000	1,000	-0-	(1,000)	-0-
New equipment	1,000	1,000	-0-	(1,000)	580
New equipment (other)	1,000	5,812	5,697	(115)	-0-
Director	42,342	42,342	42,491	149	41,101
Print contract	17,428	17,428	17,388	(40)	9,793
Print stock	19,086	19,086	19,083	(3)	12,260
Printer	32,902	32,902	33,001	99	31,933
Camera operators	90,518	90,518	90,749	231	89,220
Overtime	1	1	-0-	(1)	-0-
 Total microfilm and printing	 554,779	 560,401	 576,137	 15,736	 509,639

COUNTY OF LASALLE, ILLINOIS

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2009

With Comparative Totals for the Year Ended November 30, 2008

	2009			2008	
	Original	Final	Actual	Over (Under) Final Budget	Actual
Election:					
Supervisor's pay	3,000	3,000	2,775	(225)	5,550
Additional hardware/license	90,000	90,000	87,344	(2,656)	25,244
Mileage for election training	3,200	3,200	2,833	(367)	2,119
General maintenance and repairs	80,000	80,000	206	(79,794)	80,710
Machinery, misc equip & repair	5,000	5,000	1,617	(3,383)	3,202
Rent - polling places	15,000	15,000	9,599	(5,401)	18,916
Postage	2,501	2,501	2,271	(230)	1,455
Seminars and workshops	500	500	488	(12)	413
Publications	15,000	15,000	14,195	(805)	19,881
Election judge pay and mileage	150,000	150,000	101,802	(48,198)	203,650
Miscellaneous election expense	10,001	10,001	2,937	(7,064)	5,354
Professional services hired	16,000	16,000	8,489	(7,511)	17,648
National Voter Registration Act of 199	1	1	-0-	(1)	-0-
Maps	3,900	3,900	3,000	(900)	3,007
Printing	125,000	125,000	70,966	(54,034)	155,095
Material for repairs of equipment	600	600	216	(384)	141
New equipment	10,000	10,000	6,318	(3,682)	-0-
Seasonal help	12,000	12,000	5,428	(6,572)	11,363
Overtime	22,800	22,800	1,637	(21,163)	7,765
Chief election clerk	41,375	41,375	41,550	175	40,193
Assistant chief election clerks	60,670	60,670	60,712	42	56,444
Election clerks	32,108	32,108	31,505	(603)	31,190
Training coordinator	37,316	37,316	37,311	(5)	36,235
 Total election	 735,972	 735,972	 493,199	 (242,773)	 725,575
 Recorder's office:					
Mileage	-0-	-0-	-0-	-0-	301
Association dues	600	600	570	(30)	570
Office supplies and expense	-0-	793	1,181	388	689
State revenue stamps	300,000	300,000	263,307	(36,693)	330,290
Recorder of deeds	53,000	53,000	53,204	204	51,000
Office supervisor	42,473	42,473	42,637	164	41,273
Data entry supervisor	38,557	38,557	38,563	6	37,440
Accounting clerk	33,157	33,157	33,283	126	32,199
Clerk/typist	33,157	33,157	33,283	126	18,081
Restoration	1,000	1,000	892	(108)	-0-
Clerks	89,324	89,324	89,506	182	82,603
Overtime	3,000	3,000	6	(2,994)	147
Seasonal help	1	1	-0-	(1)	-0-
 Total recorder's office	 594,269	 595,062	 556,432	 (38,630)	 594,593
 Total recording and reporting	 2,721,958	 2,728,373	 2,427,953	 (300,420)	 2,599,251

COUNTY OF LASALLE, ILLINOIS

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2009

With Comparative Totals for the Year Ended November 30, 2008

	2009			2008	
	Original	Final	Actual	Over (Under) Final Budget	Actual
Insurance:					
Stop loss insurance-aggregate	300,000	300,000	297,791	(2,209)	196,152
Group life insurance	20,000	20,000	12,528	(7,472)	12,251
Life insurance act employee over 70	10,000	10,000	-0-	(10,000)	-0-
Claims expense-employees	6,200,000	6,200,000	4,185,252	(2,014,748)	5,005,301
Administrative expense	375,000	375,000	375,934	934	364,987
Miscellaneous	5,000	5,000	1,164	(3,836)	6,950
Total insurance	6,910,000	6,910,000	4,872,669	(2,037,331)	5,585,641
Administrative officers and boards					
Board of review:					
Mileage	500	500	100	(400)	212
Education	800	-0-	-0-	-0-	-0-
Seminars and workshops	500	475	-0-	(475)	-0-
Publication and notices	6,750	6,750	5,043	(1,707)	4,318
Office supplies and expense	500	500	1,087	587	177
New equipment	-0-	825	-0-	(825)	-0-
Review board members	46,000	46,000	38,646	(7,354)	38,500
Professional services	70,000	70,000	35,460	(34,540)	13,531
Total board of review	125,050	125,050	80,336	(44,714)	56,738
Liquor commission:					
Clerk, general	2,040	2,040	2,040	-0-	2,040
Overtime	1	1	-0-	(1)	-0-
Reporter	300	300	-0-	(300)	-0-
Background check	300	300	353	53	275
Office supplies and expense	1	1	564	563	-0-
Commissioners	7,502	7,502	7,500	(2)	10,500
Total liquor commission	10,144	10,144	10,457	313	12,815
Total administrative officers and board	135,194	135,194	90,793	(44,401)	69,553
County courthouse building:					
Maintenance and repair of equipment	45,000	45,000	26,468	(18,532)	39,854
Typewriter repair	600	600	137	(463)	170
Fuel (gasoline)	240,000	240,000	129,426	(110,574)	194,342
Maintenance and repair of office eq.	1,000	1,000	665	(335)	295
Maintenance and repair of buildings	135,000	135,000	101,855	(33,145)	115,723
Electricity	340,000	340,000	340,976	976	389,977
Telephone	90,000	90,000	115,351	25,351	113,074
Water	25,000	25,000	32,066	7,066	29,411
Gas	230,000	230,000	113,950	(116,050)	241,505
Maintenance contracts	50,000	50,000	40,157	(9,843)	44,730
Education	1,500	1,500	1,020	(480)	-0-
Architect fees	-0-	-0-	-0-	-0-	-0-

COUNTY OF LASALLE, ILLINOIS

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2009

With Comparative Totals for the Year Ended November 30, 2008

	2009			2008	
	Original	Final	Actual	Over (Under) Final Budget	Actual
County courthouse building (Cont.)					
Contract janitor service	95,000	95,000	82,867	(12,133)	92,670
Proprietary expense	50,000	50,000	39,514	(10,486)	48,497
Clothing	1,575	1,575	1,350	(225)	1,350
New equipment	25,000	25,000	49,676	24,676	21,542
Improvements of site	45,000	45,000	3,299	(41,701)	47,637
Construction	25,000	25,000	13,473	(11,527)	13,741
Maintenance supervisor	68,620	68,620	80,886	12,266	66,621
Assistant maintenance supervisor	54,940	54,940	55,151	211	53,340
Maintenance workers	275,714	401,065	357,769	(43,296)	225,843
Compensated absences	-0-	-0-	-0-	-0-	-0-
Summer help	28,000	28,000	28,437	437	21,731
Overtime	30,000	30,000	43,395	13,395	24,990
Total county courthouse buildings	1,856,949	1,982,300	1,657,888	(324,412)	1,787,043
Total General Government	17,270,434	18,037,213	15,290,684	(2,746,529)	16,049,273

Public Safety:

Police protection:

Sheriff's office:

Maintenance and repair of vehicles	50,000	50,000	26,129	(23,871)	52,986
Auto expense	15,000	15,000	15,414	414	15,010
Teletype service	22,035	22,035	28,834	6,799	35,146
Transport prisoners	14,000	14,000	8,854	(5,146)	9,273
D.A.R.E. Program	8,000	8,000	7,717	(283)	25,649
Education	40,000	40,000	21,672	(18,328)	26,140
Seminars and workshops	500	500	975	475	830
Dues	1,500	1,500	955	(545)	905
Mug shots film and processing	251	251	-0-	(251)	429
Ammunition	7,501	7,501	7,496	(5)	10,178
Weapons and repair	3,000	3,000	3,018	18	787
Physicians contract	490,000	490,000	544,437	54,437	490,953
Merit commissioner per diem	6,480	6,480	6,300	(180)	4,740
Office supplies and expense	4,000	4,000	3,913	(87)	3,149
Non-contract printing	250	250	261	11	140
Deputies' uniforms	58,550	58,550	55,089	(3,461)	55,559
Inmate supplies	10,000	10,000	10,214	214	10,000
Expense merit commission	2,000	2,000	3,032	1,032	1,838
Jail supplies	30,000	30,000	24,195	(5,805)	23,848
Laundry and cleaning supplies	13,000	13,000	13,000	-0-	9,940
Random drug testing	4,000	4,000	4,104	104	3,936
Provisions	312,558	312,558	287,205	(25,353)	274,497
Crime prevention	5,400	5,400	5,133	(267)	5,133
New equipment	4,300	4,300	2,914	(1,386)	3,789
New office equipment	1,500	1,500	4,624	3,124	3,022

COUNTY OF LASALLE, ILLINOIS

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2009

With Comparative Totals for the Year Ended November 30, 2008

	2009			2008	
	Original	Final	Actual	Over (Under) Final Budget	Actual
Public Safety (Cont.):					
Police protection (Cont.):					
Sheriff's office (Cont.):					
New automobiles	100,000	145,000	147,425	2,425	87,100
Miscellaneous	1,000	1,000	925	(75)	559
Investigation expense	2,000	2,000	2,000	-0-	2,500
Sheriff	65,000	65,000	65,150	150	63,000
Lieutenant	51,314	51,314	58,040	6,726	62,184
Sergeants	150,342	150,342	170,879	20,537	152,484
Superintendent of Jail	51,255	51,255	57,843	6,588	52,241
Supervisor of Safety	1,500	1,500	1,506	6	1,500
Deputies	1,572,137	1,572,137	1,754,319	182,182	1,530,497
Deputy of corrections	200,843	200,843	224,390	23,547	204,245
Correctional officers	1,741,172	1,741,172	1,945,350	204,178	1,704,579
Captains	59,652	59,652	65,318	5,666	59,652
Clerk I	54,783	54,783	55,036	253	51,101
Dispatchers	278,467	278,467	262,729	(15,738)	262,069
Clerk II	107,109	107,109	106,923	(186)	103,650
Office supervisor	39,025	39,025	39,192	167	37,898
Seasonal help	2	2	4,188	4,186	3,019
Temporary help	3	3	-0-	(3)	-0-
Overtime	667,000	667,000	758,304	91,304	734,582
Total sheriff's office	6,246,429	6,291,429	6,805,002	513,573	6,180,737
County radio:					
Maintenance and repair of equipment	20,000	20,000	37,454	17,454	17,198
Contract	1	1	-0-	(1)	-0-
Base station	1	1	-0-	(1)	-0-
Consultants contract	1	1	-0-	(1)	-0-
Association due	28,890	28,890	26,667	(2,223)	28,890
New equipment	2	2	-0-	(2)	-0-
Total county radio	48,895	48,895	64,121	15,226	46,088
Coroner's office:					
Deputies	35,000	35,000	42,720	7,720	37,680
Stenographer services	2,000	2,000	880	(1,120)	2,040
Mileage for deputies	15,000	15,000	8,826	(6,174)	6,849
Maintenance and repair of vehicles	500	500	432	(68)	492
Telephone	500	500	204	(296)	184
Education	2,500	2,500	857	(1,643)	927

COUNTY OF LASALLE, ILLINOIS

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2009

With Comparative Totals for the Year Ended November 30, 2008

	2009			2008	
	Original	Final	Actual	Over (Under) Final Budget	Actual
Coroner's office (Cont.):					
Seminars and workshops	500	500	676	176	693
Bond	1	1	-0-	(1)	-0-
Dues and subscriptions	693	693	718	25	650
Photo supplies and developing	100	100	14	(86)	10
Professional services for post morten	190,000	190,000	169,615	(20,385)	147,662
Professional services for toxicology	22,000	22,000	21,218	(782)	18,454
Office supplies and expense	700	700	1,040	340	194
Coroner's supplies	4,000	4,000	5,469	1,469	3,829
New equipment	1,000	6,647	6,375	(272)	500
Coroner	53,000	53,000	53,204	204	51,000
Deputy coroner	71,102	71,102	71,372	270	68,356
Overtime	1	1	-0-	(1)	-0-
Total coroner's office	398,597	404,244	383,620	(20,624)	339,520
911 Services:					
Service charges	3,500	3,500	3,075	(425)	3,107
Total 911 services	3,500	3,500	3,075	(425)	3,107
Corrections:					
Juvenile and adult probation:					
Mileage	1	1	-0-	(1)	-0-
Maintenance and repair of vehicles	1	1	-0-	(1)	-0-
Communication expense	1	1	-0-	(1)	-0-
Education	1	1	-0-	(1)	-0-
Seminars and workshops	500	500	-0-	(500)	-0-
Meals	1	1	-0-	(1)	-0-
Dues and memberships	1	1	-0-	(1)	-0-
Substance abuse testing	1	1	-0-	(1)	-0-
JSOP	120,000	120,000	141,085	21,085	117,140
Director of court services	58,820	58,820	59,170	350	89,688
Director of probation services	48,156	48,156	48,341	185	51,816
Probation supervisors	107,768	107,768	94,126	(13,642)	91,035
Probation officers	818,452	818,452	799,572	(18,880)	800,236
Secretaries	151,018	151,018	151,284	266	146,931
Investigation expense	100	100	-0-	(100)	-0-
Juvenile accountability acct	33,000	33,000	27,560	(5,440)	24,799
Overtime	12,000	12,000	7,329	(4,671)	6,912
Alternatives to detention	1	1	-0-	(1)	-0-
Administrative assistant	35,690	35,690	35,827	137	34,651
Total juvenile and adult probation	1,385,512	1,385,512	1,364,294	(21,218)	1,363,208

COUNTY OF LASALLE, ILLINOIS

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2009

With Comparative Totals for the Year Ended November 30, 2008

	2009			2008	
	Original	Final	Actual	Over (Under) Final Budget	Actual
Civil defense:					
EMA:					
Nuclear assistance costs	-0-	-0-	356	356	-0-
Telephone	5,000	5,000	2,060	(2,940)	2,073
Education	500	500	-0-	(500)	100
Seminars and workshops	2,500	2,500	100	(2,400)	286
Vehicle maintenance	2,500	2,500	146	(2,354)	723
Emergency operations center	15,000	15,000	10,330	(4,670)	8,301
Office supplies and expense	1,500	1,500	223	(1,277)	97
LEPC expense	16,500	16,500	48	(16,452)	-0-
New equipment	15,000	15,000	9,125	(5,875)	189
New equipment - grant funded	25,000	25,000	-0-	(25,000)	-0-
Improvements of EOC	1,000	1,000	-0-	(1,000)	-0-
Vehicle lease	9,948	9,948	4,145	(5,803)	12,426
Publication expense	500	500	240	(260)	220
Certifications	5,000	15,000	11,450	(3,550)	3,237
IPRA expense	34,930	34,930	14,187	(20,743)	5,288
Animal rescue team	5,000	5,000	1,539	(3,461)	10,226
Hazmat team	5,000	5,000	-0-	(5,000)	140
Disaster expense	10,000	10,000	-0-	(10,000)	1,311
Technical rescue team	25,000	25,000	25,000	-0-	-0-
Radio maintenance (EMA)	1,000	1,000	-0-	(1,000)	-0-
EMA grants	15,000	15,000	-0-	(15,000)	-0-
Part-time help	1,500	1,500	1,344	(156)	1,920
ESDA - Coordinator salary	42,000	42,000	42,161	161	40,000
 Total EMA	 239,378	 249,378	 122,454	 (126,924)	 86,537
 Total public safety	 8,322,311	 8,382,958	 8,742,566	 359,608	 8,019,197
 Health and Welfare:					
Animal disease control:					
Maintenance and repair of vehicles	-0-	-0-	-0-	-0-	854
Gas, oil, tires	-0-	-0-	-0-	-0-	1,013
Training and seminars	-0-	-0-	-0-	-0-	50
Professional services hired	-0-	-0-	3,258	3,258	35,774
Office supplies and expense	-0-	-0-	-0-	-0-	213
Rabies tags	-0-	-0-	-0-	-0-	1,038
Uniform allowance	-0-	-0-	-0-	-0-	500
New equipment	-0-	-0-	-0-	-0-	201
Administrator	-0-	-0-	-0-	-0-	20,000
Warden	-0-	-0-	-0-	-0-	30,894
Overtime	-0-	-0-	-0-	-0-	1,932
Clerk/typist	-0-	-0-	-0-	-0-	33,176
 Total animal disease control	 -0-	 -0-	 3,258	 3,258	 125,645

COUNTY OF LASALLE, ILLINOIS

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2009

With Comparative Totals for the Year Ended November 30, 2008

	2009			2008	
	Original	Final	Actual	Over (Under) Final Budget	Actual
School service:					
Maintenance and repair of equip.	500	500	334	(166)	307
Mileage	5,450	5,450	3,532	(1,918)	3,787
Education	300	300	-0-	(300)	201
Seminars and workshops	800	800	775	(25)	438
Office supplies and expense	980	980	887	(93)	953
Nursing supplies	300	300	308	8	191
Director	36,457	36,457	36,597	140	35,395
Staff nurse	32,979	32,979	33,106	127	32,018
Clerk/typist	31,588	31,588	31,696	108	30,659
Total school service	109,354	109,354	107,235	(2,119)	103,949
Total health and welfare	109,354	109,354	110,493	1,139	229,594
Recreation:					
County parks:					
Maintenance and repairs of machinery	5,500	5,500	5,370	(130)	4,824
General maintenance and repairs	11,500	11,500	9,726	(1,774)	8,197
Utilities	7,000	7,000	6,548	(452)	7,220
Oil, gas, tires	8,000	8,000	7,024	(976)	6,195
General supplies	3,000	3,000	2,485	(515)	2,848
New equipment	-0-	-0-	-0-	-0-	730
Improvement of site	-0-	-0-	-0-	-0-	12,800
Petty cash	-0-	-0-	22	22	-0-
Custodian	20,802	20,802	20,882	80	20,196
Park manager	40,874	40,874	41,032	158	39,684
Extra help	13,942	13,942	15,454	1,512	12,901
Overtime	1	1	-0-	(1)	-0-
Total recreation	110,619	110,619	108,543	(2,076)	115,595
Education:					
Mileage	7,000	7,000	7,165	165	6,518
Education	1,000	1,000	160	(840)	170
Seminars and workshops	500	500	-0-	(500)	56
Office supplies and expense	1,000	1,000	1,683	683	2,229
Printing	500	500	-0-	(500)	-0-
New equipment	2,000	2,000	2,991	991	3,027
Truant officer	72,353	72,353	72,631	278	70,245
Bookkeeper	33,875	33,875	33,993	118	32,885
Legal stenographer	33,252	33,252	33,387	135	32,282
Clerk/stenographer	34,094	34,094	34,243	149	33,114
Total education	185,574	185,574	186,253	679	180,526
Total general fund expenditures	\$ 25,998,292	\$ 26,825,718	\$ 24,438,539	\$ (2,387,179)	\$ 24,594,185

COUNTY OF LASALLE, ILLINOIS
Illinois Municipal Retirement Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009			2008	
	Budget Amounts		Actual	Over (Under)	
	Original	Final		Final Budget	Actual
Revenues:					
Property taxes	\$ 4,463,097	\$ 4,463,097	\$ 4,440,546	\$ (22,551)	\$ 4,321,632
Intergovernmental revenues:					
Personal property replacement tax	298,000	298,000	261,969	(36,031)	269,123
Interest	140,000	140,000	117,745	(22,255)	135,038
Reimbursements:					
Miscellaneous	1,005,120	1,005,120	11,359	(993,761)	808,945
Total revenues	5,906,217	5,906,217	4,831,619	(1,074,598)	5,534,738
Expenditures:					
General government:					
IMRF:					
County highway employees	198,574	198,574	195,862	(2,712)	188,135
Nursing home employees	274,942	274,942	-0-	(274,942)	204,718
County health employees	118,741	118,741	-0-	(118,741)	116,244
Detention home employees	74,625	74,625	-0-	(74,625)	70,519
General county employees	2,047,099	2,047,099	1,769,087	(278,012)	1,663,151
State's atty drug fund	21,795	21,795	6,119	(15,676)	20,474
Environmental services	13,957	13,957	-0-	(13,957)	10,491
Child support	1,695	1,695	-0-	(1,695)	1,733
Vac	8,333	8,333	-0-	(8,333)	8,349
Law Library	357	357	-0-	(357)	-0-
E911	4,245	4,245	-0-	(4,245)	-0-
Public Safety	-0-	-0-	-0-	-0-	-0-
Recorder's equipment	-0-	-0-	-0-	-0-	-0-
Court security	-0-	-0-	-0-	-0-	-0-
Mental health employees	3,301	3,301	-0-	(3,301)	3,076
Social Security:					
County highway employees	173,988	173,988	183,862	9,874	175,278
Nursing home employees	247,739	247,739	(7,376)	(255,115)	184,442
County health employees	108,269	108,269	(3,909)	(112,178)	105,188
Detention home employees	67,678	67,678	(2,624)	(70,302)	63,814
General county employees	1,045,142	1,045,142	1,034,864	(10,278)	996,889
Mental health employees	2,794	2,794	(104)	(2,898)	2,814
State's atty drug fund	21,474	21,474	6,533	(14,941)	18,890
Vac	7,508	7,508	(279)	(7,787)	7,537

COUNTY OF LASALLE, ILLINOIS
Illinois Municipal Retirement Fund
Statement of Revenues, Expenditures and Changes in Fund Balance (Cont.)
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009			2008	
	Budget Amounts		Over (Under)	Final Budget	Actual
	Original	Final			
Social Security (Cont.):					
Public Safety	-0-	-0-	-0-	-0-	-0-
Recorder's equipment	230	230	262	32	184
Court security	-0-	-0-	8,911	8,911	14,327
Environmental services	12,576	12,576	(353)	(12,929)	9,505
Child support	2,330	2,330	(50)	(2,380)	2,148
Law library	321	321	12	(309)	-0-
E911	3,825	3,825	147	(3,678)	-0-
 Total expenditures	 4,461,538	 4,461,538	 3,190,964	 (1,270,574)	 3,867,906
 Excess (deficiency) of revenues over expenditures	 1,444,679	 1,444,679	 1,640,655	 195,976	 1,666,832
 Fund balance, beginning of year			 6,056,432		 4,389,600
 Fund balance, end of year			 \$ 7,697,087		 \$ 6,056,432

COUNTY OF LASALLE, ILLINOIS
County Bridge Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009				2008	
	Budgeted Amounts		Actual	Over (Under) Final Budget		
	Original	Final				
Revenues:						
Property taxes	\$ 1,242,500	\$ 1,242,500	\$ 1,129,910	\$ (112,590)	\$ 1,051,902	
Intergovernmental revenue:						
Personal prop. replacement tax	18,700	18,700	16,381	(2,319)	5,518	
Municipal bridge income	515,000	515,000	-0-	(515,000)	-0-	
Township bridge reimbursement	392,000	392,000	95,068	(296,932)	9,173	
Bridge engineering fees	50,000	50,000	43,059	(6,941)	39,890	
Risk management	237,000	237,000	-0-	(237,000)	-0-	
State funds	80,000	80,000	-0-	(80,000)	458,739	
Interest	30,000	30,000	29,406	(594)	46,246	
Miscellaneous	1,000	1,000	-0-	(1,000)	(1,919)	
Total revenues	<u>2,566,200</u>	<u>2,566,200</u>	<u>1,313,824</u>	<u>(1,252,376)</u>	<u>1,609,549</u>	
Expenditures:						
Road and bridges:						
Engineering Co. bridge	175,000	175,000	168,758	(6,242)	171,800	
Engineering Twp bridge	125,000	125,000	103,084	(21,916)	125,995	
Township bridge aid	1,284,000	1,284,000	368,496	(915,504)	185,871	
Municipal bridge aid	1,029,000	1,029,000	137,987	(891,013)	427,056	
County bridges	2,009,000	2,009,000	988,020	(1,020,980)	509,878	
Total expenditures	<u>4,622,000</u>	<u>4,622,000</u>	<u>1,766,345</u>	<u>(2,855,655)</u>	<u>1,420,600</u>	
Excess (deficiency) of revenues over expenditures	<u>\$ (2,055,800)</u>	<u>\$ (2,055,800)</u>	<u>(452,521)</u>	<u>\$ 1,603,279</u>	<u>188,949</u>	
Fund balance, beginning of year			1,480,973			1,292,024
Fund balance, end of year			<u>\$ 1,028,452</u>			<u>\$ 1,480,973</u>

COUNTY OF LASALLE, ILLINOIS

Schedule of Funding Progress

November 30, 2009

With Comparative Totals for November 30, 2008

Illinois Municipal Retirement Fund - Regular

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability Entry Age (b)	Unfunded AAL(UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/2008	\$ 30,188,241	\$ 38,758,636	\$ 8,570,395	77.89%	\$ 14,311,213	59.89%
12/31/2007	\$ 36,274,533	\$ 36,702,846	\$ 428,313	98.83%	\$ 13,559,966	3.16%
12/31/2006	\$ 33,938,729	\$ 35,248,472	\$ 1,309,743	96.28%	\$ 13,247,451	9.89%

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability Entry Age (b)	Unfunded AAL(UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/2008	\$ 9,107,357	\$ 13,490,905	\$ 4,383,548	67.51%	\$ 4,655,182	94.16%
12/31/2007	\$ 10,140,135	\$ 12,449,123	\$ 2,308,988	81.45%	\$ 4,544,538	50.81%
12/31/2006	\$ 9,941,313	\$ 12,664,562	\$ 2,723,249	78.50%	\$ 4,466,628	60.97%

Illinois Municipal Retirement Fund - Elected County Officer

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability Entry Age (b)	Unfunded AAL(UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/2008	\$ (692,488)	\$ 2,752,507	\$ 3,444,995	0.00%	\$ 725,911	474.58%
12/31/2007	\$ 135,762	\$ 2,856,865	\$ 2,721,103	4.75%	\$ 724,592	375.54%
12/31/2006	\$ 464,649	\$ 2,918,810	\$ 2,454,161	15.92%	\$ 732,558	335.01%

OTHER SUPPLEMENTARY INFORMATION

COUNTY OF LASALLE, ILLINOIS

General Fund

Balance Sheet

November 30, 2009

With Comparative Totals for November 30, 2008

	2009	2008
<u>ASSETS</u>		
Cash in bank	\$ 6,575,372	\$ 11,639,848
Investments	9,896,875	4,686,400
Accounts receivable	1,312,421	1,801,725
Due from other funds	-0-	236,251
Accrued interest	112,161	22,581
Inventories	21,536	284,843
Prepaids	-0-	40,563
Property taxes receivable	165,976	155,269
 Total assets	 \$ 18,084,341	 \$ 18,867,480
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Accounts payable	\$ 517,653	\$ 670,364
Accrued payroll	701,102	620,222
Due to other funds	-0-	4,019
 Total liabilities	 1,218,755	 1,294,605
Fund Balance:		
Reserved for inventories	21,536	284,843
Unreserved	16,844,050	17,288,032
 Total fund balance	 16,865,586	 17,572,875
 Total liabilities and fund balance	 \$ 18,084,341	 \$ 18,867,480

COUNTY OF LASALLE, ILLINOIS

General Fund

**Statement of Revenues, Expenditures and
Changes in Fund Balance**

For the Year Ended November 30, 2009

With Comparative Totals for the Year Ended November 30, 2008

	2009			2008	
	Original	Final	Actual	Over (Under) Final Budget	Actual
Revenues:					
Taxes	\$ 13,923,455	\$ 13,923,455	\$ 13,029,144	\$ (894,311)	\$ 14,128,397
Intergovernmental	1,252,627	1,252,627	1,425,647	173,020	1,023,031
Federal/State funds	415,733	475,733	301,685	(174,048)	331,175
Fines and fees	3,973,850	3,973,850	4,334,473	360,623	4,511,616
Interest	643,000	643,000	792,082	149,082	945,288
Reimbursements	1,102,037	1,102,037	1,024,983	(77,054)	990,490
Other	214,216	214,216	212,561	(1,655)	287,500
 Total revenues	 21,524,918	 21,584,918	 21,120,575	 (464,343)	 22,217,497
 Expenditures:					
General government	17,270,434	18,037,213	15,290,684	(2,746,529)	16,049,273
Public welfare	8,322,311	8,382,958	8,742,566	359,608	8,019,197
Health and welfare	109,354	109,354	110,493	1,139	229,594
Recreation	110,619	110,619	108,543	(2,076)	115,595
Education	185,574	185,574	186,253	679	180,526
 Total expenditures	 25,998,292	 26,825,718	 24,438,539	 (2,387,179)	 24,594,185
 Excess of revenues over (under) expenditures	 (4,473,374)	 (5,240,800)	 (3,317,964)	 1,922,836	 (2,376,688)
 Other financing sources (uses) - transfer (to) from other funds	 2,610,675	 2,610,675	 2,610,675	 -0-	 4,407,063
 Total other financing sources (uses)	 2,610,675	 2,610,675	 2,610,675	 -0-	 4,407,063
 Net change in fund balance	 \$ (1,862,699)	 \$ (2,630,125)	 (707,289)	 \$ 1,922,836	 2,030,375
 Prior period adjustment			-0-		923,515
 Fund balance, beginning of year			 17,572,875		 14,618,985
 Fund balance, end of year			 \$ 16,865,586		 \$ 17,572,875

COUNTY OF LASALLE, ILLINOIS

General Fund

Schedule of Fee Office Revenues

For the Year Ended November 30, 2009

With Comparative Totals for the Year Ended November 30, 2008

	2009				2008	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual	
	Original	Final				
Inheritance tax collection fees -						
Fines and fees	\$ 65,000	\$ 65,000	\$ 44,612	\$ (20,388)	\$ 54,458	
Treasurer fees						
Fines and fees	\$ 20,000	\$ 20,000	\$ 44,934	\$ 24,934	\$ 100,672	
State's attorney fees						
Fines and fees	\$ 55,000	\$ 55,000	\$ 76,676	\$ 21,676	\$ 74,608	
Assessment office fees:						
Miscellaneous fees	\$ 4,000	\$ 4,000	\$ 3,276	\$ (724)	\$ 4,622	
Map sales	500	500	-0-	(500)	-0-	
Amusement licenses	18,000	18,000	17,180	(820)	16,465	
Dial-in-service	10,000	10,000	19,475	9,475	18,050	
	\$ 32,500	\$ 32,500	\$ 39,931	\$ 7,431	\$ 39,137	
Associate court fees:						
Fines and forfeitures	\$ 300,000	\$ 300,000	\$ 295,338	\$ (4,662)	\$ 355,131	
Other misdemeanor and felony fines	\$ 870,000	\$ 870,000	\$ 863,646	\$ (6,354)	\$ 826,939	
	\$ 1,170,000	\$ 1,170,000	\$ 1,158,984	\$ (11,016)	\$ 1,182,070	
County clerk fees:						
Marriage licenses	\$ 9,750	\$ 9,750	\$ 10,980	\$ 1,230	\$ 11,250	
Redemption fees	10,000	10,000	13,164	3,164	10,908	
Mapping fees	100	100	1	(99)	71	
Other fees	135,800	135,800	131,681	(4,119)	127,748	
	\$ 155,650	\$ 155,650	\$ 155,826	\$ 176	\$ 149,977	
Circuit clerk fees:						
Filing fees	\$ 1,100,000	\$ 1,100,000	\$ 1,009,785	\$ (90,215)	\$ 1,114,715	
Court security fees	\$ 210,000	\$ 210,000	\$ 261,155	\$ 51,155	\$ 212,622	
	\$ 1,310,000	\$ 1,310,000	\$ 1,270,940	\$ (39,060)	\$ 1,327,337	

COUNTY OF LASALLE, ILLINOIS

General Fund

Schedule of Fee Office Revenues

For the Year Ended November 30, 2009

With Comparative Totals for the Year Ended November 30, 2008

	2009			2008	
	Budget Amounts		Actual	Over (Under)	Final Budget
	Original	Final		Final Budget	Actual
Recorder fees:					
Recording fees	\$ 450,000	\$ 450,000	\$ 692,575	\$ 242,575	\$ 548,177
Recorder - rental house fee	15,000	15,000	14,117	(883)	12,790
Revenue stamps	450,000	450,000	407,126	(42,874)	495,511
	<u>\$ 915,000</u>	<u>\$ 915,000</u>	<u>\$ 1,113,818</u>	<u>\$ 198,818</u>	<u>\$ 1,056,478</u>
Sheriff fees:					
Process fees	\$ 100,000	\$ 100,000	\$ 161,616	\$ 61,616	\$ 138,702
Sheriff prob trans fee	200	200	560	360	585
Other fees	5,000	5,000	8,507	3,507	4,183
Medical service fees	5,000	5,000	5,592	592	6,570
Prisoner boarding	36,000	36,000	50,127	14,127	52,399
	<u>\$ 146,200</u>	<u>\$ 146,200</u>	<u>\$ 226,402</u>	<u>\$ 80,202</u>	<u>\$ 202,439</u>
Coroner fees:					
Fines and fees	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 6,854</u>	<u>\$ 1,854</u>	<u>\$ 6,615</u>
County fees:					
Passport fees	\$ 10,000	\$ 10,000	\$ 18,304	\$ 8,304	\$ 18,852
Park trail tag fees	1,500	1,500	1,674	174	1,504
Zoning fees	55,000	55,000	143,074	88,074	99,300
Animal control fines	-0-	-0-	-0-	-0-	1,840
Dog Licenses	-0-	-0-	-0-	-0-	166,011
Liquor Licenses	33,000	33,000	32,444	(556)	30,318
	<u>\$ 99,500</u>	<u>\$ 99,500</u>	<u>\$ 195,496</u>	<u>\$ 95,996</u>	<u>\$ 317,825</u>

COUNTY OF LASALLE, ILLINOIS**Illinois Municipal Retirement Fund****Balance Sheet**

November 30, 2009

With Comparative Totals for November 30, 2008

ASSETS

Cash in bank	\$ 2,411,638
Investments	5,290,625
Accounts receivable	11,488
Accrued interest	47,867
Property taxes receivable	133,393
Due from other funds	-0-
 Total assets	 <u>\$ 7,895,011</u>

LIBILITIES AND FUND BALANCES

Liabilities:

Accounts payable	\$ 197,924
Due to other funds	-0-
 Total liabilities	 197,924
 Fund balance:	
Unreserved fund balance	<u>7,697,087</u>
 Total liabilities and fund balance	 <u>\$ 7,895,011</u>

COUNTY OF LASALLE, ILLINOIS

County Bridge Fund

Balance Sheet

November 30, 2009

With Comparative Totals for November 30, 2008

ASSETS

Cash in bank	\$ 319,991
Investments	928,125
Accounts receivable	687
Property tax receivable	33,942
Accrued interest	<u>10,526</u>
 Total assets	 <u>\$ 1,293,271</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 258,611
Accrued payroll	<u>6,208</u>
 Total liabilities	 264,819
Fund balance:	
Reserved for road and bridge projects	<u>1,028,452</u>
 Total liabilities and fund balance	 <u>\$ 1,293,271</u>

COUNTY OF LASALLE, ILLINOIS

Non-Major Special Revenue Funds

Combining Balance Sheet

November 30, 2009

With Comparative Totals for November 30, 2008

	Governmental Group	Tax Supported Group	Highway & Streets Group
Assets:			
Cash	\$ 623,530	\$ 1,288,171	\$ 996,638
Investments	2,461,138	9,912,072	2,400,000
Accounts Receivable	212,888	647,898	179,751
Prepays	200	3,225	-0-
Inventory	-0-	63,773	-0-
Due from other funds	-0-	-0-	-0-
Accrued interest	27,820	74,361	27,839
Property taxes receivable (net of allowance for uncollectible)	-0-	158,035	101,826
 Total assets	 \$ 3,325,576	 \$ 12,147,535	 \$ 3,706,054
 Liabilities and other credits:			
Excess of checks drawn over available bank balance	\$ 198,276	\$ 460,349	\$ -0-
Accounts payable	65,093	195,433	189,713
Accrued payroll	17,812	102,378	108,442
Due to other funds	-0-	-0-	-0-
Deferred revenue	-0-	-0-	-0-
 Total liabilities and other credits	 281,181	 758,160	 298,155
 Fund balance:			
Reserved for inventories	-0-	63,773	-0-
Unreserved	3,044,395	11,325,602	3,407,899
 Total fund balance	 3,044,395	 11,389,375	 3,407,899
 Total liabilities, other credits and fund balance	 \$ 3,325,576	 \$ 12,147,535	 \$ 3,706,054

Judiciary				Totals	
Court Related Group		Debt Service	Capital Projects	2009	2008
\$ 779,642	\$ 20	\$ 203,460	\$ 3,891,461	\$ 12,137,557	
1,609,375	-0-	706,250	17,088,835	9,659,715	
57,195	-0-	478,463	1,576,195	1,049,048	
-0-	-0-	-0-	3,425	4,139	
-0-	-0-	-0-	63,773	63,773	
-0-	-0-	-0-	-0-	4,019	
17,586	-0-	11,650	159,256	36,326	
-0-	-0-	-0-	259,861	297,440	
<u>\$ 2,463,798</u>	<u>\$ 20</u>	<u>\$ 1,399,823</u>	<u>\$ 23,042,806</u>	<u>\$ 23,252,017</u>	
\$ 38,399	\$ -0-	\$ -0-	\$ 697,024	\$ 70,033	
49,284	-0-	109,134	608,657	269,076	
13,691	-0-	-0-	242,323	239,174	
-0-	-0-	-0-	-0-	220,417	
-0-	-0-	-0-	-0-	29,300	
<u>101,374</u>	<u>-0-</u>	<u>109,134</u>	<u>1,548,004</u>	<u>828,000</u>	
-0-	-0-	-0-	63,773	63,773	
<u>2,362,424</u>	<u>20</u>	<u>1,290,689</u>	<u>21,431,029</u>	<u>22,360,244</u>	
<u>2,362,424</u>	<u>20</u>	<u>1,290,689</u>	<u>21,494,802</u>	<u>22,424,017</u>	
<u>\$ 2,463,798</u>	<u>\$ 20</u>	<u>\$ 1,399,823</u>	<u>\$ 23,042,806</u>	<u>\$ 23,252,017</u>	

COUNTY OF LASALLE, ILLINOIS

Non-Major Special Revenue Funds

General Government Group

Combining Balance Sheet

November 30, 2009

With Comparative Totals for November 30, 2008

	Tourism Promotion	Recorder's Equipment	County Clerk Records	Crime Victim Witness
Assets:				
Cash	\$ 106	\$ 79,728	\$ 34,656	\$ 1,970
Investments	31,250	156,250	75,000	4,888
Accounts Receivable	10,198	2,509	62	-0-
Prepays	-0-	-0-	-0-	-0-
Due from other funds	-0-	-0-	-0-	-0-
Accrued interest	321	1,509	820	-0-
 Total assets	 \$ 41,875	 \$ 239,996	 \$ 110,538	 \$ 6,858
 Liabilities:				
Excess of checks drawn over available bank balance	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Accounts payable	9,455	21,255	360	-0-
Accrued payroll	-0-	73	-0-	3,026
Due to other funds	-0-	-0-	-0-	-0-
Deferred revenue	-0-	-0-	-0-	-0-
 Total liabilities	 9,455	 21,328	 360	 3,026
 Fund balance (deficit)				
Unreserved	32,420	218,668	110,178	3,832
 Total fund balance	 32,420	 218,668	 110,178	 3,832
 Total liabilities, other credits and fund balance	 \$ 41,875	 \$ 239,996	 \$ 110,538	 \$ 6,858

State's Attorney Federal Grant	E-911	Sheriff's Drug Enforcement	Tax Sale Automation	Environmental Service and Land Use
\$ 315	\$ -0-	\$ 55,763	\$ 65,206	\$ 47,931
-0-	-0-	96,875	93,750	1,456,250
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	200
-0-	-0-	-0-	-0-	-0-
-0-	-0-	1,116	1,214	17,389
<u>\$ 315</u>	<u>\$ -0-</u>	<u>\$ 153,754</u>	<u>\$ 160,170</u>	<u>\$ 1,521,770</u>
\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
-0-	497	941	4,650	10,080
-0-	2,221	-0-	804	6,954
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
-0-	2,718	941	5,454	17,034
<u>315</u>	<u>(2,718)</u>	<u>152,813</u>	<u>154,716</u>	<u>1,504,736</u>
<u>315</u>	<u>(2,718)</u>	<u>152,813</u>	<u>154,716</u>	<u>1,504,736</u>
<u>\$ 315</u>	<u>\$ -0-</u>	<u>\$ 153,754</u>	<u>\$ 160,170</u>	<u>\$ 1,521,770</u>

COUNTY OF LASALLE, ILLINOIS

Non-Major Special Revenue Funds

General Government Group

November 30, 2009

With Comparative Totals for November 30, 2008

	GIS Fund	Animal Control Fund	Coroner Grant Fund	County Clerk Automation Fund
Assets:				
Cash	\$ 237,491	\$ 17,095	\$ -0-	\$ -0-
Investments	506,250	31,250	3,125	3,125
Accounts Receivable	2,215	-0-	-0-	33
Prepays	-0-	-0-	-0-	-0-
Due from other funds	-0-	-0-	-0-	-0-
Accrued interest	5,151	197	33	4
 Total assets	<u><u>\$ 751,107</u></u>	<u><u>\$ 48,542</u></u>	<u><u>\$ 3,158</u></u>	<u><u>\$ 3,162</u></u>
 Liabilities:				
Excess of checks drawn over available bank balance	\$ -0-	\$ -0-	\$ 724	\$ 349
Accounts payable	7,593	10,262	-0-	-0-
Accrued payroll	4,734	-0-	-0-	-0-
Due to other funds	-0-	-0-	-0-	-0-
Deferred revenue	-0-	-0-	-0-	-0-
 Total liabilities	<u><u>12,327</u></u>	<u><u>10,262</u></u>	<u><u>724</u></u>	<u><u>349</u></u>
 Fund balance (deficit)				
Unreserved	<u><u>738,780</u></u>	<u><u>38,280</u></u>	<u><u>2,434</u></u>	<u><u>2,813</u></u>
 Total fund balance	<u><u>738,780</u></u>	<u><u>38,280</u></u>	<u><u>2,434</u></u>	<u><u>2,813</u></u>
 Total liabilities and fund balance				
	<u><u>\$ 751,107</u></u>	<u><u>\$ 48,542</u></u>	<u><u>\$ 3,158</u></u>	<u><u>\$ 3,162</u></u>

Working Cash Fund	HAVA Grant Fund	Grant Fund	Sheriff Vehicle Fund	Totals	
				2009	2008
\$ 77,360	\$ 84	\$ -0-	\$ 5,825	\$ 623,530	\$ 1,993,539
-0-	-0-	-0-	3,125	2,461,138	975,850
-0-	-0-	197,203	668	212,888	53,103
-0-	-0-	-0-	-0-	200	200
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	66	27,820	3,721
<u>\$ 77,360</u>	<u>\$ 84</u>	<u>\$ 197,203</u>	<u>\$ 9,684</u>	<u>\$ 3,325,576</u>	<u>\$ 3,026,413</u>
\$ -0-	\$ -0-	\$ 197,203	\$ -0-	\$ 198,276	\$ 70,033
-0-	-0-	-0-	-0-	65,093	77,702
-0-	-0-	-0-	-0-	17,812	20,343
-0-	-0-	-0-	-0-	-0-	15,487
-0-	-0-	-0-	-0-	-0-	-0-
<u>-0-</u>	<u>-0-</u>	<u>197,203</u>	<u>-0-</u>	<u>281,181</u>	<u>183,565</u>
<u>77,360</u>	<u>84</u>	<u>-0-</u>	<u>9,684</u>	<u>3,044,395</u>	<u>2,842,848</u>
<u>77,360</u>	<u>84</u>	<u>-0-</u>	<u>9,684</u>	<u>3,044,395</u>	<u>2,842,848</u>
<u>\$ 77,360</u>	<u>\$ 84</u>	<u>\$ 197,203</u>	<u>\$ 9,684</u>	<u>\$ 3,325,576</u>	<u>\$ 3,026,413</u>

COUNTY OF LASALLE, ILLINOIS

Non-Major Special Revenue Funds

Tax Supported Group

Combining Balance Sheet

November 30, 2009

For Comparative Totals for November 30, 2008

	Public Safety	Insurance	County Health Department
Assets:			
Cash	\$ -0-	\$ -0-	\$ 550,834
Investments	3,487,072	3,403,125	1,293,750
Accounts Receivable	409,895	-0-	229,657
Accrued interest	13,790	33,301	13,981
Prepays	-0-	2,675	300
Inventory	-0-	-0-	63,773
Property taxes receivable	-0-	52,339	23,963
 Total assets	 \$ 3,910,757	 \$ 3,491,440	 \$ 2,176,258
 Liabilities:			
Excess of checks drawn over available bank balances	\$ -0-	\$ 460,349	\$ -0-
Accounts payable	-0-	2,532	49,553
Accrued payroll	-0-	1,750	56,669
Deferred revenue	-0-	-0-	-0-
Due to other funds	-0-	-0-	-0-
 Total liabilities	 -0-	 464,631	 106,222
 Fund balance			
Reserved for inventories	-0-	-0-	63,773
Unreserved	3,910,757	3,026,809	2,006,263
 Total fund balance	 3,910,757	 3,026,809	 2,070,036
 Total liabilities and fund balance	 \$ 3,910,757	 \$ 3,491,440	 \$ 2,176,258

Detention Home	Mental Health	Assistance Commission	Veterans' Totals	
			2009	2008
\$ 204,647	\$ 426,058	\$ 106,632	\$ 1,288,171	\$ 4,310,255
425,000	1,059,375	243,750	9,912,072	5,633,065
3,982	4,364	-0-	647,898	722,886
4,419	6,954	1,916	74,361	17,253
250	-0-	-0-	3,225	550
-0-	-0-	-0-	63,773	63,773
9,844	63,675	8,214	158,035	173,676
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ 648,142	\$ 1,560,426	\$ 360,512	\$ 12,147,535	\$ 10,921,458
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ -0-	\$ -0-	\$ -0-	\$ 460,349	\$ -0-
18,515	123,540	1,293	195,433	163,651
38,261	1,545	4,153	102,378	92,915
-0-	-0-	-0-	-0-	29,300
-0-	-0-	-0-	-0-	199,396
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
56,776	125,085	5,446	758,160	485,262
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
-0-	-0-	-0-	63,773	63,773
591,366	1,435,341	355,066	11,325,602	10,372,423
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
591,366	1,435,341	355,066	11,389,375	10,436,196
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ 648,142	\$ 1,560,426	\$ 360,512	\$ 12,147,535	\$ 10,921,458
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

COUNTY OF LASALLE, ILLINOIS

Non-Major Special Revenue Funds

Highway and Streets Group

Combining Balance Sheet

November 30, 2009

With Comparative Totals for November 30, 2008

	County Highway	Motor Fuel Tax	Special Tax Matching	2009	Totals 2008
Assets:					
Cash	\$ 413,073	\$ 348,946	\$ 234,619	\$ 996,638	\$ 3,308,875
Investments	1,218,750	665,625	515,625	2,400,000	1,832,800
Accounts receivable	2,211	176,853	687	179,751	209,226
Property taxes receivable (net of allowances for uncollectible)	67,884	-0-	33,942	101,826	123,764
Accrued interest	12,030	7,809	8,000	27,839	10,710
Due from other funds	-0-	-0-	-0-	-0-	4,019
 Total assets	<u><u>\$ 1,713,948</u></u>	<u><u>\$ 1,199,233</u></u>	<u><u>\$ 792,873</u></u>	<u><u>\$ 3,706,054</u></u>	<u><u>\$ 5,489,394</u></u>
 Liabilities:					
Excess of checks drawn over available bank balances	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Accounts payable	16,424	-0-	173,289	189,713	-0-
Accrued payroll	41,383	55,539	11,520	108,442	117,923
Due to other funds	-0-	-0-	-0-	-0-	1,234
 Total liabilities	<u><u>57,807</u></u>	<u><u>55,539</u></u>	<u><u>184,809</u></u>	<u><u>298,155</u></u>	<u><u>119,157</u></u>
 Fund balance:					
Unreserved	<u><u>1,656,141</u></u>	<u><u>1,143,694</u></u>	<u><u>608,064</u></u>	<u><u>3,407,899</u></u>	<u><u>5,370,237</u></u>
 Total fund balance	<u><u>1,656,141</u></u>	<u><u>1,143,694</u></u>	<u><u>608,064</u></u>	<u><u>3,407,899</u></u>	<u><u>5,370,237</u></u>
 Total liabilities and fund balance	<u><u>\$ 1,713,948</u></u>	<u><u>\$ 1,199,233</u></u>	<u><u>\$ 792,873</u></u>	<u><u>\$ 3,706,054</u></u>	<u><u>\$ 5,489,394</u></u>

COUNTY OF LASALLE, ILLINOIS

Non-Major Special Revenue Funds

Judicial and Court Related Group

Combining Balance Sheet

November 30, 2009

With Comparative Totals for November 30, 2008

	Circuit Clerk			Child		Minors
	Document	Law	Court	Support		in
	Storage	Library	Automation	Administration		Possession
Assets:						
Cash	\$ 231,045	\$ 13,539	\$ 178,220	\$ 45,932	\$ 34,715	
Investments	506,250	40,625	393,750	106,250	62,500	
Accounts Receivable	17,367	5,382	17,522	3,680	-0-	
Prepays	-0-	-0-	-0-	-0-	-0-	
Due from other funds	-0-	-0-	-0-	-0-	-0-	
Accrued interest	5,348	525	4,331	1,247	-0-	
 Total assets	 \$ 760,010	 \$ 60,071	 \$ 593,823	 \$ 157,109	 \$ 97,215	
 Liabilities:						
Excess of checks drawn over available bank balances	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Accounts payable	24,141	10,976	4,631	160	2,668	
Accrued payroll	3,213	178	2,440	773	-0-	
Due to other funds	-0-	-0-	-0-	-0-	-0-	
 Total liabilities	 27,354	 11,154	 7,071	 933	 2,668	
 Fund balance						
Unreserved	732,656	48,917	586,752	156,176	94,547	
 Total liabilities and fund balance	 \$ 760,010	 \$ 60,071	 \$ 593,823	 \$ 157,109	 \$ 97,215	

State's Attorney		Arrestees			Circuit Clerk		Totals	
Drug Enforcement	Probation Services	Medical Card Fund	D.U.I. Fund	Operations and Administrative		2009	2008	
\$ 145,349	\$ 110,900	\$ -0-	\$ 7,199	\$ 12,743	\$ 779,642	\$ 1,411,332		
109,375	240,625	103,125	15,625	31,250	1,609,375	675,700		
-0-	10,679	1,654	-0-	911	57,195	60,402		
-0-	-0-	-0-	-0-	-0-	-0-	3,389		
-0-	-0-	-0-	-0-	-0-	-0-	-0-		
1,542	2,461	1,640	197	295	17,586	2,573		
\$ 256,266	\$ 364,665	\$ 106,419	\$ 23,021	\$ 45,199	\$ 2,463,798	\$ 2,153,396		
\$ -0-	\$ -0-	\$ 38,399	\$ -0-	\$ -0-	\$ 38,399	\$ -0-		
1,587	5,121	-0-	-0-	-0-	49,284	26,723		
7,087	-0-	-0-	-0-	-0-	13,691	7,993		
-0-	-0-	-0-	-0-	-0-	-0-	4,300		
8,674	5,121	38,399	-0-	-0-	101,374	39,016		
247,592	359,544	68,020	23,021	45,199	2,362,424	2,114,380		
\$ 256,266	\$ 364,665	\$ 106,419	\$ 23,021	\$ 45,199	\$ 2,463,798	\$ 2,153,396		

COUNTY OF LASALLE, ILLINOIS
Non-Major Governmental Funds
Combining Statements of Revenues, Expenditures, and Changes in Fund Balance
November 30, 2009
With Comparative Totals for November 30, 2008

	General Governmental Group	Tax Supported Group	Highway & Streets Group
Revenues:			
Property taxes	\$ -0-	\$ 5,260,864	\$ 3,389,728
Sales taxes	-0-	2,449,417	-0-
Intergovernmental revenue	-0-	757,791	2,879,355
Federal/State funds	507,817	2,559,494	24,207
Fines and fees	2,602,379	233,965	-0-
Interest	72,049	183,011	72,136
Reimbursements	65,270	-0-	-0-
Other	9,774	64,473	39,067
Total revenues	3,257,289	11,509,015	6,404,493
Expenditures:			
General government	1,344,831	143,169	-0-
Public safety	88,237	1,220,015	-0-
Roads and bridges	-0-	-0-	6,941,668
Health and welfare	447,424	5,395,648	-0-
Debt Service			
Principal	-0-	-0-	-0-
Interest	-0-	-0-	-0-
Other	-0-	-0-	-0-
Capital outlay	44,305	-0-	-0-
Total expenditures	1,924,797	6,758,832	6,941,668
Excess of revenues over expenditures	1,332,492	4,750,183	(537,175)
Contribution to Self-Insurance Trust	-0-	(992,490)	-0-
Operating transfers in	105,948	102,235	55,810
Operating transfers out	(1,236,893)	(2,906,749)	-0-
Total other financing sources (uses)	(1,130,945)	(3,797,004)	55,810
Net change in fund balance	201,547	953,179	(481,365)
Prior period adjustment	-0-	-0-	-0-
Fund balance, beginning of year	<u>2,842,848</u>	<u>10,436,196</u>	<u>3,889,264</u>
Fund balance, end of year	<u><u>\$ 3,044,395</u></u>	<u><u>\$ 11,389,375</u></u>	<u><u>\$ 3,407,899</u></u>

Judiciary and Court Related Group	Debt Service	Capital Projects	Totals	
			2009	2008
\$ -0-	\$ -0-	\$ -0-	\$ 8,650,592	\$ 10,153,384
-0-	-0-	-0-	2,449,417	2,779,284
-0-	-0-	-0-	3,637,146	3,109,577
31,878	-0-	739,652	3,863,048	2,750,015
1,204,030	-0-	39,942	4,080,316	3,215,270
46,819	-0-	33,891	407,906	752,122
-0-	-0-	-0-	65,270	48,122
2,371	-0-	1,898	117,583	779,591
1,285,098	-0-	815,383	23,271,278	23,587,365
387,076	-0-	-0-	1,875,076	1,567,290
325,670	-0-	-0-	1,633,922	1,752,764
-0-	-0-	-0-	6,941,668	6,746,422
67,884	-0-	-0-	5,910,956	5,049,404
-0-	1,200,000	-0-	1,200,000	1,165,000
-0-	279,779	-0-	279,779	313,548
-0-	1,500	-0-	1,500	750
68,095	-0-	1,202,799	1,315,199	199,130
848,725	1,481,279	1,202,799	19,158,100	16,794,308
436,373	(1,481,279)	(387,416)	4,113,178	6,793,057
-0-	-0-	-0-	(992,490)	(2,014,983)
-0-	1,481,279	17,769	1,763,041	2,170,045
(188,329)	-0-	-0-	(4,331,971)	(5,499,905)
(188,329)	1,481,279	17,769	(3,561,420)	(5,344,843)
248,044	-0-	(369,647)	551,758	1,448,214
-0-	-0-	-0-	-0-	340,871
2,114,380	20	1,660,336	20,943,044	20,634,932
\$ 2,362,424	\$ 20	\$ 1,290,689	\$ 21,494,802	\$ 22,424,017

COUNTY OF LASALLE, ILLINOIS
Non-Major Special Revenue Funds
General Government Group
Combining Statement of Revenue, Expenditures, and Changes in Fund Balance
November 30, 2009
With Comparative Totals for November 30, 2008

	Tourism Promotion	Recorder's Equipment Fund	County Clerk Records Fund	Crime Victim Witness Fund
Revenues:				
Federal/State funds	\$ 31,308	\$ -0-	\$ -0-	\$ 56,346
Fines and fees	156,708	478,846	24,622	-0-
Interest	1,107	3,482	2,170	-0-
Reimbursements	-0-	-0-	-0-	-0-
Other	-0-	-0-	-0-	-0-
 Total revenues	 189,123	 482,328	 26,792	 56,346
 Expenditures:				
General government	190,663	399,467	9,080	70,825
Public safety	-0-	-0-	-0-	-0-
Health and welfare	-0-	-0-	-0-	-0-
Capital outlay	-0-	-0-	-0-	-0-
 Total expenditures	 190,663	 399,467	 9,080	 70,825
 Excess (deficiency) of revenues over expenditures	 (1,540)	 82,861	 17,712	 (14,479)
 Other financing sources (uses)				
Operating transfers in	-0-	-0-	-0-	91,015
Operating transfers out	<u>(36,893)</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
 Total other financing sources (uses)	 <u>(36,893)</u>	 <u>-0-</u>	 <u>-0-</u>	 <u>91,015</u>
 Net change in fund balance	 (38,433)	 82,861	 17,712	 76,536
 Prior period adjustment	 -0-	 -0-	 -0-	 -0-
 Fund balance, beginning of year	 <u>70,853</u>	 <u>135,807</u>	 <u>92,466</u>	 <u>(72,704)</u>
 Fund balance, end of year	 <u>\$ 32,420</u>	 <u>\$ 218,668</u>	 <u>\$ 110,178</u>	 <u>\$ 3,832</u>

State's Attorney Federal Grant Fund	E-911 Fund	Sheriff's Drug Enforcement Fund	Tax Sale Automation Fund	Environmental Service and Land Use Fund
\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 68,053
-0-	-0-	22,061	36,518	1,240,380
-0-	-0-	3,115	3,435	44,600
-0-	65,270	-0-	-0-	-0-
-0-	-0-	(164)	-0-	-0-
<u>-0-</u>	<u>65,270</u>	<u>25,012</u>	<u>39,953</u>	<u>1,353,033</u>
 -0-	 -0-	 -0-	 19,073	 -0-
(1,742)	65,060	24,919	-0-	-0-
-0-	-0-	-0-	-0-	316,587
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>44,305</u>	<u>-0-</u>
<u>(1,742)</u>	<u>65,060</u>	<u>24,919</u>	<u>63,378</u>	<u>316,587</u>
 1,742	 210	 93	 (23,425)	 1,036,446
 -0-	 -0-	 -0-	 -0-	 14,933
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>(1,200,000)</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>(1,185,067)</u>
 1,742	 210	 93	 (23,425)	 (148,621)
 -0-	 -0-	 -0-	 -0-	 -0-
<u>(1,427)</u>	<u>(2,928)</u>	<u>152,720</u>	<u>178,141</u>	<u>1,653,357</u>
<u>\$ 315</u>	<u>\$ (2,718)</u>	<u>\$ 152,813</u>	<u>\$ 154,716</u>	<u>\$ 1,504,736</u>

COUNTY OF LASALLE, ILLINOIS
Non-Major Special Revenue Funds
General Government Group
Combining Statement of Revenue, Expenditures, and Changes in Fund Balance
November 30, 2009
With Comparative Totals for November 30, 2008

	GIS Fund	Animal Control Fund	Coroner Grant Fund	County Clerk Automation Fund
Revenues:				
Federal/State funds	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fines and fees	465,623	168,787	-0-	720
Interest	13,459	330	69	87
Reimbursements	-0-	-0-	-0-	-0-
Other	9,938	-0-	-0-	-0-
Total revenues	489,020	169,117	69	807
Expenditures:				
General government	291,547	-0-	3,065	1,065
Public safety	-0-	-0-	-0-	-0-
Health and welfare	-0-	130,837	-0-	-0-
Capital Outlay	-0-	-0-	-0-	-0-
Total expenditures	291,547	130,837	3,065	1,065
Excess (deficiency) of revenues over expenditures	197,473	38,280	(2,996)	(258)
Other financing sources (uses)				
Operating transfers in	-0-	-0-	-0-	-0-
Operating transfers out	-0-	-0-	-0-	-0-
Total other financing sources (uses)	-0-	-0-	-0-	-0-
Net change in fund balance	197,473	38,280	(2,996)	(258)
Prior period adjustment	-0-	-0-	-0-	-0-
Fund balance, beginning of year	541,307	-0-	5,430	3,071
Fund balance, end of year	\$ 738,780	\$ 38,280	\$ 2,434	\$ 2,813

Working Cash Fund	HAVA Grant Fund	Grant Fund	Sheriff Vehicle Fund	Totals	
				2009	2008
\$ -0-	\$ 124,000	\$ 228,110	\$ -0-	\$ 507,817	\$ 233,939
-0-	-0-	-0-	8,114	2,602,379	1,892,527
-0-	-0-	-0-	195	72,049	90,461
-0-	-0-	-0-	-0-	65,270	48,122
-0-	-0-	-0-	-0-	9,774	27,477
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
-0-	124,000	228,110	8,309	3,257,289	2,292,526
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
-0-	124,000	228,110	7,936	1,344,831	981,744
-0-	-0-	-0-	-0-	88,237	171,836
-0-	-0-	-0-	-0-	447,424	349,044
-0-	-0-	-0-	-0-	44,305	11,989
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
-0-	124,000	228,110	7,936	1,924,797	1,514,613
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
-0-	-0-	-0-	373	1,332,492	777,913
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
-0-	-0-	-0-	-0-	105,948	14,933
-0-	-0-	-0-	-0-	(1,236,893)	(445,306)
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
-0-	-0-	-0-	-0-	(1,130,945)	(430,373)
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
-0-	-0-	-0-	373	201,547	347,540
-0-	-0-	-0-	-0-	-0-	35,480
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
77,360	84	-0-	9,311	2,842,848	2,459,828
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ 77,360	\$ 84	\$ -0-	\$ 9,684	\$ 3,044,395	\$ 2,842,848
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

COUNTY OF LASALLE, ILLINOIS

Non-Major Special Revenue Funds

Tax Supported Group

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance

November 30, 2009

With Comparative Totals for November 30, 2008

	Public Safety	Insurance	County Health Department	Detention Home Fund
Revenues:				
Property taxes	\$ -0-	\$ 1,742,325	\$ 797,715	\$ 327,679
Sales taxes	2,449,417	-0-	-0-	-0-
Federal/State funds	-0-	-0-	2,559,494	-0-
Fines and fees	-0-	-0-	233,965	-0-
Intergovernmental revenue	-0-	-0-	-0-	658,163
Interest	19,828	93,212	38,954	11,804
Other	-0-	30,011	3,026	30,393
 Total revenues	 2,469,245	 1,865,548	 3,633,154	 1,028,039
 Expenditures:				
General government	-0-	143,169	-0-	-0-
Public safety	1,500	-0-	-0-	1,218,515
Health and welfare	-0-	-0-	3,529,583	-0-
Capital outlay	-0-	-0-	-0-	-0-
 Total expenditures	 1,500	 143,169	 3,529,583	 1,218,515
 Excess (deficiency) of revenues over expenditures	 2,467,745	 1,722,379	 103,571	 (190,476)
 Other financing sources (uses):				
Contribution to self-insurance trust	-0-	(992,490)	-0-	-0-
Operating transfers in	-0-	-0-	32,334	69,901
Operating transfers out	(1,481,279)	(1,370,501)	(50,169)	-0-
 Total other financing sources (uses)	 (1,481,279)	 (2,362,991)	 (17,835)	 69,901
 Net change in fund balance	 986,466	 (640,612)	 85,736	 (120,575)
 Prior period adjustment	 -0-	 -0-	 -0-	 -0-
 Fund balance, beginning of year	 2,924,291	 3,667,421	 1,984,300	 711,941
 Fund balance, end of year	 \$ 3,910,757	 \$ 3,026,809	 \$ 2,070,036	 \$ 591,366

Mental Health Fund	Assistance Commission Fund	Veterans' Totals	
		2009	2008
\$ 2,119,712	\$ 273,433	\$ 5,260,864	\$ 5,928,552
-0-	-0-	2,449,417	2,779,284
-0-	-0-	2,559,494	2,044,182
-0-	-0-	233,965	171,747
99,628	-0-	757,791	591,571
14,894	4,319	183,011	402,466
-0-	1,043	64,473	90,911
<u>2,234,234</u>	<u>278,795</u>	<u>11,509,015</u>	<u>12,008,713</u>
 -0-	 -0-	 143,169	 146,941
 -0-	 -0-	 1,220,015	 1,297,360
 1,718,949	 147,116	 5,395,648	 4,656,615
 -0-	 -0-	 -0-	 -0-
 <u>1,718,949</u>	 <u>147,116</u>	 <u>6,758,832</u>	 <u>6,100,916</u>
 <u>515,285</u>	 <u>131,679</u>	 <u>4,750,183</u>	 <u>5,907,797</u>
 -0-	 -0-	 (992,490)	 (2,014,983)
 -0-	 -0-	 102,235	 602,235
 <u>(1,800)</u>	 <u>(3,000)</u>	 <u>(2,906,749)</u>	 <u>(5,054,599)</u>
 <u>(1,800)</u>	 <u>(3,000)</u>	 <u>(3,797,004)</u>	 <u>(6,467,347)</u>
 513,485	 128,679	 953,179	 (559,550)
 -0-	 -0-	 -0-	 83,452
 <u>921,856</u>	 <u>226,387</u>	 <u>10,436,196</u>	 <u>10,912,294</u>
 <u>\$ 1,435,341</u>	 <u>\$ 355,066</u>	 <u>\$ 11,389,375</u>	 <u>\$ 10,436,196</u>

COUNTY OF LASALLE, ILLINOIS
Non-Major Special Revenue Funds
Highway and Streets Group
Combining Statements of Revenues, Expenditures, and Changes in Fund Balance
November 30, 2009
With Comparative Totals for November 30, 2008

	County	Motor Fuel	Special	Totals	
	Highway Fund	Tax Fund	Tax Matching Fund	2009	2008
Revenues:					
Property taxes	\$ 2,259,818	\$ -0-	\$ 1,129,910	\$ 3,389,728	\$ 4,224,832
Intergovernmental revenue	849,492	2,013,482	16,381	2,879,355	2,518,006
Federal/State funds	-0-	24,207	-0-	24,207	458,739
Interest	29,459	21,561	21,116	72,136	140,812
Other	(18,075)	57,142	-0-	39,067	616,150
Total revenues	3,120,694	2,116,392	1,167,407	6,404,493	7,958,539
Expenditures -					
Roads and bridges	3,266,758	1,961,758	1,713,152	6,941,668	6,746,422
Excess (deficiency) of revenues over expenditures	(146,064)	154,634	(545,745)	(537,175)	1,212,117
Other financing sources (uses):					
Operating transfers in	55,810	-0-	-0-	55,810	55,810
Operating transfers out	-0-	-0-	-0-	-0-	-0-
Total other financing sources (uses)	55,810	-0-	-0-	55,810	55,810
Net change in fund balance	(90,254)	154,634	(545,745)	(481,365)	1,267,927
Prior period adjustment	-0-	-0-	-0-	-0-	212,511
Fund balance, beginning of year	1,746,395	989,060	1,153,809	3,889,264	3,889,799
Fund balance, end of year	\$ 1,656,141	\$ 1,143,694	\$ 608,064	\$ 3,407,899	\$ 5,370,237

COUNTY OF LASALLE, ILLINOIS

Non-Major Special Revenue Funds

Judicial and Court Related Group

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance

November 30, 2009

With Comparative Totals for November 30, 2008

	Circuit Clerk Document Storage Fund	Law Library Fund	Court Automation Fund	Child Support Administration Fund	Minors in Possession
Revenues:					
Fines and fees	\$ 262,005	\$ 82,394	\$ 258,838	\$ 30,817	\$ 91,805
Interest	14,074	1,535	11,214	3,472	4
Federal revenues	-0-	-0-	-0-	31,878	-0-
Reimbursements	-0-	-0-	-0-	-0-	-0-
Other	-0-	-0-	-0-	-0-	78
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	<hr/> 276,079	<hr/> 83,929	<hr/> 270,052	<hr/> 66,167	<hr/> 91,887
Expenditures:					
General government	124,393	102,080	159,012	-0-	-0-
Public safety	-0-	-0-	-0-	-0-	13,482
Health and welfare	-0-	-0-	-0-	67,884	-0-
Capital outlay	<hr/> 19,579	<hr/> -0-	<hr/> 21,213	<hr/> -0-	<hr/> -0-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	<hr/> 143,972	<hr/> 102,080	<hr/> 180,225	<hr/> 67,884	<hr/> 13,482
Excess (deficiency) of revenues over expenditures	<hr/> 132,107	<hr/> (18,151)	<hr/> 89,827	<hr/> (1,717)	<hr/> 78,405
Other financing sources (uses):					
Operating transfers in	-0-	-0-	-0-	-0-	-0-
Operating transfers out	<hr/> -0-	<hr/> -0-	<hr/> -0-	<hr/> -0-	<hr/> -0-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	<hr/> -0-	<hr/> -0-	<hr/> -0-	<hr/> -0-	<hr/> -0-
Net change in fund balance	<hr/> 132,107	<hr/> (18,151)	<hr/> 89,827	<hr/> (1,717)	<hr/> 78,405
Prior period adjustment	<hr/> -0-	<hr/> -0-	<hr/> -0-	<hr/> -0-	<hr/> -0-
Fund balance, beginning of year	<hr/> 600,549	<hr/> 67,068	<hr/> 496,925	<hr/> 157,893	<hr/> 16,142
Fund balance, end of year	<hr/> \$ 732,656	<hr/> \$ 48,917	<hr/> \$ 586,752	<hr/> \$ 156,176	<hr/> \$ 94,547

State's Attorney Drug Enforcement Fund	Arrestees				Circuit Clerk Operations and Administrative	Totals	
	Probation Services Fund	Medical Card Fund Fund	D.U.I. Fund	2009		2008	
\$ 281,522	\$ 139,848	\$ 27,019	\$ 14,180	\$ 15,602	\$ 1,204,030	\$ 1,106,589	
4,529	6,298	4,357	628	708	46,819	62,315	
-0-	-0-	-0-	-0-	-0-	31,878	13,155	
-0-	-0-	-0-	-0-	-0-	-0-	-0-	
-0-	2,293	-0-	-0-	-0-	2,371	10,816	
<u>286,051</u>	<u>148,439</u>	<u>31,376</u>	<u>14,808</u>	<u>16,310</u>	<u>1,285,098</u>	<u>1,192,875</u>	
 -0-	 -0-	 -0-	 -0-	 1,591	 387,076	 438,605	
245,887	43,282	-0-	23,019	-0-	325,670	283,568	
-0-	-0-	-0-	-0-	-0-	67,884	43,745	
-0-	27,303	-0-	-0-	-0-	68,095	87,095	
<u>245,887</u>	<u>70,585</u>	<u>-0-</u>	<u>23,019</u>	<u>1,591</u>	<u>848,725</u>	<u>853,013</u>	
 40,164	 77,854	 31,376	 (8,211)	 14,719	 436,373	 339,862	
 -0-	 -0-	 -0-	 -0-	 -0-	 -0-	 -0-	
<u>(28,329)</u>	<u>-0-</u>	<u>(160,000)</u>	<u>-0-</u>	<u>-0-</u>	<u>(188,329)</u>	<u>-0-</u>	<u>-0-</u>
<u>(28,329)</u>	<u>-0-</u>	<u>(160,000)</u>	<u>-0-</u>	<u>-0-</u>	<u>(188,329)</u>	<u>-0-</u>	<u>-0-</u>
 11,835	 77,854	 (128,624)	 (8,211)	 14,719	 248,044	 339,862	
 -0-	 -0-	 -0-	 -0-	 -0-	 -0-	 -0-	
<u>235,757</u>	<u>281,690</u>	<u>196,644</u>	<u>31,232</u>	<u>30,480</u>	<u>2,114,380</u>	<u>1,765,090</u>	
<u>\$ 247,592</u>	<u>\$ 359,544</u>	<u>\$ 68,020</u>	<u>\$ 23,021</u>	<u>\$ 45,199</u>	<u>\$ 2,362,424</u>	<u>\$ 2,114,380</u>	

COUNTY OF LASALLE, ILLINOIS**Tourism and Promotion Fund****Balance Sheet**

November 30, 2009

With Comparative Totals for November 30, 2008

ASSETS

Cash in bank	\$ 106
Investments	31,250
Accounts receivable	10,198
Accrued interest	321
	<hr/>
Total assets	\$ 41,875

**LIABILITIES AND
FUND BALANCE**

Liabilities:

Accounts payable	\$ 9,455
Total liabilities	9,455
Fund balance	<hr/> 32,420
Total liabilities and fund balance	\$ 41,875

COUNTY OF LASALLE, ILLINOIS
Tourism and Promotion Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009			2008	
	Budgeted Amounts		Actual	Over (Under)	
	Original	Final		Final Budget	Actual
Revenues:					
Fines and fees	\$ 155,000	\$ 155,000	\$ 156,708	\$ 1,708	\$ 152,886
Interest	1,000	1,000	1,107	107	2,149
Grants	20,000	20,000	31,308	11,308	-0-
Miscellaneous income	1	1	-0-	(1)	-0-
 Total revenues	 176,001	 176,001	 189,123	 13,122	 155,035
 Expenditures:					
Seminars & workshops	500	500	1,043	543	689
Tourism distribution	137,251	137,251	189,620	52,369	96,135
 Total expenditures	 137,751	 137,751	 190,663	 52,912	 96,824
 Excess (deficiency) of revenues over expenditures	 38,250	 38,250	 (1,540)	 (39,790)	 58,211
 Other financing sources (uses) -					
Transfers to other funds	(38,250)	(38,250)	(36,893)	1,357	(37,566)
 Net change in fund balance	 \$ -0-	 \$ -0-	 (38,433)	 \$ (38,433)	 20,645
 Fund balance, beginning of year			 70,853		 50,208
 Fund balance, end of year			 \$ 32,420		 \$ 70,853

COUNTY OF LASALLE, ILLINOIS**Recorder's Equipment Fund****Balance Sheet**

November 30, 2009

With Comparative Totals for November 30, 2008

ASSETS

Cash in bank	\$ 79,728
Investments	156,250
Accrued interest	1,509
Other receivable	2,509
	<hr/>
Total assets	\$ 239,996
	<hr/>

**LIABILITIES AND
FUND BALANCE**

Liabilities:

Accounts payable	\$ 21,255
Accrued payroll	73
	<hr/>
Total liabilities	21,328

Fund balance:

Unreserved fund balance	<hr/> 218,668
Total liabilities and fund balance	\$ 239,996

COUNTY OF LASALLE, ILLINOIS
Recorder's Equipment Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009				2008	
	Budgeted Amounts		Actual	Over (Under) Final Budget		
	Original	Final				
Revenues:						
Recorder equipment fees	\$ 130,000	\$ 130,000	\$ 179,184	\$ 49,184	\$ 185,994	
G.I.S. fees	28,000	28,000	32,104	4,104	28,604	
Miscellaneous income	-0-	-0-	-0-	-0-	15,913	
Rental house support fee	250,000	250,000	267,558	17,558	243,001	
Interest	1,000	1,000	3,482	2,482	1,637	
 Total revenues	 409,000	 409,000	 482,328	 73,328	 475,149	
 Expenditures:						
General government:						
Maintenance of equipment	47,000	47,000	74,318	27,318	24,288	
Mileage	1,500	1,500	1,381	(119)	1,187	
Education	600	600	2,030	1,430	2,223	
Rent	8,501	8,501	15,233	6,732	8,411	
Supplies	10,000	10,000	10,748	748	8,405	
G.I.S. supplies	10,000	10,000	3,297	(6,703)	-0-	
Seasonal help	3,000	3,000	3,421	421	2,810	
Offsite storage	-0-	-0-	18,000	18,000	24,000	
State share rent house fee	297,000	297,000	254,107	(42,893)	230,211	
New equipment	69,799	69,799	16,932	(52,867)	20,219	
 Total expenditures	 447,400	 447,400	 399,467	 (47,933)	 321,754	
 Excess (deficiency) of revenues over expenditures	 \$ (38,400)	 \$ (38,400)	 82,861	 \$ 121,261	 153,395	
 Fund balance, beginning of year			 135,807		 (17,588)	
 Fund balance, end of year			 \$ 218,668		 \$ 135,807	

COUNTY OF LASALLE, ILLINOIS**County Clerk Records Fund****Balance Sheet**

November 30, 2009

With Comparative Totals for November 30, 2008

ASSETS

Cash in bank	\$ 34,656
Investments	75,000
Accounts receivable	62
Accrued interest	820
	<hr/>
Total assets	<u>\$ 110,538</u>

**LIABILITIES AND
FUND BALANCE**

Liabilities:

Accounts payable	\$ 360
Fund balance	
Unreserved fund balance	<u>110,178</u>
Total liabilities and fund balance	<u>\$ 110,538</u>

COUNTY OF LASALLE, ILLINOIS

County Clerk Records Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2009

With Comparative Totals for the Year Ended November 30, 2008

	2009				2008	
	Budgeted Amounts		Actual	Over (Under) Final Budget		
	Original	Final				
Revenues:						
Fines and fees:						
County clerk records fees	\$ 14,500	\$ 14,500	\$ 18,652	\$ 4,152	\$ 19,122	
Death certificate fees	1,500	1,500	2,310	810	1,786	
Marriage license fees	2,250	2,250	3,660	1,410	2,170	
Interest	1,000	1,000	2,170	1,170	2,960	
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	
Total revenues	19,250	19,250	26,792	7,542	26,038	
Expenditures:						
General government:						
New equipment	2,500	2,500	314	(2,186)	7,883	
Maintenance and repair						
of equipment	1,500	1,500	517	(983)	692	
Office expense	3,000	3,000	2,279	(721)	4,028	
Book restoration	1,000	1,000	-0-	(1,000)	-0-	
Marriage license fee reimbursement	2,250	2,250	3,660	1,410	2,200	
State death certificate reimbursement	1,500	1,500	2,310	810	1,784	
Miscellaneous	(1)	(1)	-0-	1	14	
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	
Total expenditures	11,749	11,749	9,080	(2,669)	16,601	
Excess (deficiency) of revenues over expenditures	\$ 7,501	\$ 7,501	17,712	\$ 10,211	9,437	
Fund balance, beginning of year			92,466			83,029
Fund balance, end of year			<hr/>	<hr/>	<hr/>	<hr/>
	\$ 110,178		<hr/>	<hr/>	<hr/>	<hr/>

COUNTY OF LASALLE, ILLINOIS
Crime Victim Witness Coordinator Fund
Balance Sheet
November 30, 2009
With Comparative Totals for November 30, 2008

ASSETS

Cash in bank	\$ 1,970
Accounts receivable	<u>4,888</u>
Total assets	<u><u>\$ 6,858</u></u>

LIABILITIES AND
FUND BALANCE

Liabilities:

Accounts payable	\$ -0-
Accrued payroll	<u>3,026</u>
Total liabilities	3,026
Fund balance	
Unreserved fund balance	<u>3,832</u>
Total liabilities and fund balance	<u><u>\$ 6,858</u></u>

COUNTY OF LASALLE, ILLINOIS
Crime Victim Witness Coordinator Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009			2008	
	Budgeted Amounts		Actual	Over (Under)	
	Original	Final		Final Budget	Actual
Revenues:					
Salary - crime victim witness	\$ 24,500	\$ 24,500	\$ 24,500	\$ -0-	\$ 20,418
Salary - crime victim witness assistant	26,293	26,293	31,846	5,553	10,181
Victim impact account	9,000	9,000	-0-	(9,000)	-0-
Benefit reimbursement	9,900	9,900	-0-	(9,900)	-0-
 Total revenues	 69,693	 69,693	 56,346	 (13,347)	 30,599
Expenditures:					
General government -					
Crime victim witness coord.	38,192	38,192	38,339	147	33,730
Crime victim witness assistant	33,347	33,347	32,486	(861)	31,755
Benefit reimbursement	-0-	-0-	-0-	-0-	(7,114)
Admin fees	220	220	-0-	(220)	-0-
 Total expenditures	 71,759	 71,759	 70,825	 (934)	 58,371
 Excess (deficiency) of revenues over expenditures	 (2,066)	 (2,066)	 (14,479)	 (12,413)	 (27,772)
 Other financing sources (uses) -					
Operating transfers in	19,475	19,475	91,015	71,540	-0-
Operating transfers out	(17,409)	(17,409)	-0-	17,409	(1,142)
 Total other financing sources (uses)	 2,066	 2,066	 91,015	 88,949	 (1,142)
 Net change in fund balance	 \$ -0-	 \$ -0-	 76,536	 \$ 76,536	 (28,914)
 Prior period adjustment			-0-		3,115
 Fund balance, beginning of year			 (72,704)		 (46,905)
 Fund balance, end of year			 \$ 3,832		 \$ (72,704)

COUNTY OF LASALLE, ILLINOIS**State's Attorney Federal Grant Fund****Balance Sheet**

November 30, 2009

With Comparative Totals for November 30, 2008

ASSETS

Cash in bank	\$ 315
Accounts receivable	<u>-0-</u>
Total assets	<u><u>\$ 315</u></u>

**LIABILITIES AND
FUND BALANCE**

Liabilities:

Accounts payable	\$ -0-
Accrued payroll	<u>-0-</u>
Total liabilities	-0-
Fund balance	<u><u>315</u></u>
Total liabilities and fund balance	<u><u>\$ 315</u></u>

COUNTY OF LASALLE, ILLINOIS
States Attorney Federal Grant Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009			2008	
	Budgeted Amounts		Actual	Over (Under)	
	Original	Final		Final Budget	Actual
Revenues:					
Domestic Violence revenue	\$ 119,000	\$ 119,000	\$ -0-	\$ (119,000)	\$ 106,098
Total revenues	119,000	119,000	-0-	(119,000)	106,098
Expenditures:					
Gun Violence Grant -					
Benefit reimbursement	-0-	-0-	-0-	-0-	(5,193)
Domestic Violence pros	58,566	58,566	-0-	(58,566)	48,312
Domestic Violence investigator	40,192	40,192	-0-	(40,192)	2,371
Professional services - hire	-0-	-0-	1,867	1,867	45,882
Office	-0-	-0-	-0-	-0-	1,868
Admin fee	220	220	-0-	(220)	5,082
Miscellaneous	-0-	-0-	(3,609)	(3,609)	805
Total expenditures	98,978	98,978	(1,742)	(100,720)	99,127
Excess (deficiency) of revenues over expenditures	20,022	20,022	1,742	(18,280)	6,971
Other financing sources (uses) -					
Operating transfers out	(20,409)	(20,409)	-0-	20,409	(6,598)
Total other financing sources (uses)	(20,409)	(20,409)	-0-	20,409	(6,598)
Net change in fund balance	\$ (387)	\$ (387)	1,742	\$ 2,129	373
Prior period adjustment			-0-		4,669
Fund balance, beginning of year			(1,427)		(6,469)
Fund balance, end of year	\$ 315			\$ (1,427)	

COUNTY OF LASALLE, ILLINOIS

E-911

Balance Sheet

November 30, 2009

With Comparative Totals for November 30, 2008

ASSETS

Cash in bank	\$ <u>-0-</u>
--------------	---------------

**LIABILITIES AND
FUND BALANCE**

Liabilities:

Accounts payable	\$ 497
Accrued payroll	<u>2,221</u>

Total liabilities	2,718
-------------------	-------

Fund balance:

Unreserved fund balance	<u>(2,718)</u>
-------------------------	----------------

Total liabilities and fund balance	<u>\$ -0-</u>
------------------------------------	---------------

COUNTY OF LASALLE, ILLINOIS

E-911

Statement of Revenues, Expenditures and Changes in Fund Balance
 For the Year Ended November 30, 2009
 With Comparative Totals for the Year Ended November 30, 2008

	2009			2008	
	Budgeted Amounts		Actual	Over (Under)	
	Original	Final		Final Budget	Actual
Revenues:					
Reimbursements	\$ -0-	\$ -0-	\$ 65,270	\$ 65,270	\$ 48,122
Total revenues	-0-	-0-	65,270	65,270	48,122
Expenditures:					
IMRF/SS Reimbursements	-0-	-0-	12,983	12,983	9,780
Director of service E-911	-0-	-0-	52,077	52,077	40,500
Total expenditures	-0-	-0-	65,060	65,060	50,280
Excess (deficiency) of revenues over expenditures	\$ -0-	\$ -0-	210	\$ 210	(2,158)
Prior period adjustment			-0-		1,396
Fund balance, beginning of year			(2,928)		(2,166)
Fund balance, end of year			\$ (2,718)		\$ (2,928)

COUNTY OF LASALLE, ILLINOIS

Sheriff's Drug Enforcement Fund

Balance Sheet

November 30, 2009

With Comparative Totals for November 30, 2008

ASSETS

Cash in bank	\$ 55,763
Investments	96,875
Accrued interest	1,116
Accounts receivable	-0-
 Total assets	 <u>\$ 153,754</u>

**LIABILITIES AND
FUND BALANCE**

Liabilities:

Accounts payable	\$ 941
Fund balance	<u>152,813</u>
Total liabilities and fund balance	<u>\$ 153,754</u>

COUNTY OF LASALLE, ILLINOIS
Sheriff's Drug Enforcement Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009				2008	
	Budgeted Amounts		Actual	Over (Under) Final Budget		
	Original	Final				
Revenues:						
State drug enforcement revenue	\$ 40,000	\$ 40,000	\$ 22,061	\$ (17,939)	\$ 21,144	
Federal drug enforcement revenue	500	500	-0-	(500)	-0-	
Interest	4,000	4,000	3,115	(885)	4,872	
Miscellaneous income	1	1	(164)	(165)	855	
 Total revenues	 44,501	 44,501	 25,012	 (19,489)	 26,871	
 Expenditures:						
Public safety -						
Vehicle expense	7,000	7,000	7,141	141	6,559	
Investigation expenses	1	1	-0-	(1)	-0-	
State drug enforcement	40,000	40,000	4,140	(35,860)	14,752	
Federal drug enforcement	1,000	1,000	-0-	(1,000)	-0-	
K-9 expense	1	1	-0-	(1)	-0-	
New equipment	1,000	1,000	13,638	12,638	168	
Vehicle insurance	1	1	-0-	(1)	-0-	
Miscellaneous expense	1	1	-0-	(1)	950	
 Total expenditures	 49,004	 49,004	 24,919	 (24,085)	 22,429	
 Excess (deficiency) of revenues over expenditures	 \$ (4,503)	 \$ (4,503)	 93	 \$ 4,596	 4,442	
 Fund balance, beginning of year			 152,720		 148,278	
 Fund balance, end of year			 \$ 152,813		 \$ 152,720	

COUNTY OF LASALLE, ILLINOIS

Tax Sale Automation Fund

Balance Sheet

November 30, 2009

With Comparative Totals for November 30, 2008

ASSETS

Cash in bank	\$ 65,206
Investments	93,750
Accrued interest	<u>1,214</u>
 Total assets	 <u>\$ 160,170</u>

**LIABILITIES AND
FUND BALANCE**

Liabilities:	
Accounts payable	\$ 4,650
Accrued payroll	<u>804</u>
 Total liabilities	 5,454
 Fund balance	 <u>154,716</u>
 Total liabilities and fund balance	 <u>\$ 160,170</u>

COUNTY OF LASALLE, ILLINOIS
Tax Sale Automation Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009			2008	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Tax sale automation fees	\$ 20,000	\$ 20,000	\$ 30,365	\$ 10,365	\$ 31,705
Sale of duplicate tax bill	6,500	6,500	6,153	(347)	5,637
Interest	1,500	1,500	3,435	1,935	5,385
Total revenues	28,000	28,000	39,953	11,953	42,727
Expenditures:					
Tax sale automation	5,000	5,000	-0-	(5,000)	263
Supervisor	19,000	19,000	19,073	73	17,000
Consultant	5,000	5,000	-0-	(5,000)	-0-
Maintenance & repair of equip.	700	700	-0-	(700)	207
New equipment	35,000	35,000	44,305	9,305	11,989
Total expenditures	64,700	64,700	63,378	(1,322)	29,459
Excess (deficiency) of revenues over expenditures	\$ (36,700)	\$ (36,700)	(23,425)	\$ 13,275	13,268
Fund balance, beginning of year			178,141		164,873
Fund balance, end of year			\$ 154,716		\$ 178,141

COUNTY OF LASALLE, ILLINOIS
Environmental Service And Land Use Fund
Balance Sheet
November 30, 2009
With Comparative Totals for November 30, 2008

ASSETS

Cash in bank	\$ 47,931
Investments	1,456,250
Accounts receivable	-0-
Prepays	200
Accrued interest	<u>17,389</u>
 Total assets	 <u>\$ 1,521,770</u>

**LIABILITIES AND
FUND BALANCE**

Liabilities:

Accounts payable	\$ 10,080
Accrued payroll	6,954
Due to other funds	<u>-0-</u>
 Total liabilities	 17,034

Fund balance:

Unreserved fund balance	<u>1,504,736</u>
 Total liabilities and fund balance	 <u>\$ 1,521,770</u>

COUNTY OF LASALLE, ILLINOIS
Environmental Service And Land Use Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009				2008
	Budgeted Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
State grant	\$ 45,000	\$ 45,000	\$ 68,053	\$ 23,053	\$ 75,597
Tipping fees	415,845	415,845	439,020	23,175	450,632
Enforcement fines	1,500	1,500	-0-	(1,500)	3,500
Building inspection fees	172,700	172,700	801,360	628,660	314,457
Miscellaneous income	1	1	-0-	(1)	-0-
Interest	5,000	5,000	44,600	39,600	54,330
Total revenues	640,046	640,046	1,353,033	712,987	898,516
Expenditures:					
Heath and welfare -					
Solid waste management:					
Mileage	500	500	889	389	730
Telephone	800	800	831	31	885
Printing	1	1	-0-	(1)	-0-
Postage	100	100	139	39	100
Seminars and workshops	500	500	1,164	664	339
Publications and notices	1,250	1,250	-0-	(1,250)	764
Material for public education	5,000	5,000	3,849	(1,151)	4,381
Office supplies and expense	1,500	1,500	2,243	743	1,813
Professional services	20,001	20,001	-0-	(20,001)	28
Recycling Collection	30,000	30,000	1,644	(28,356)	137
New equipment	5,200	5,200	13,737	8,537	3,907
Rural drop-off programs	1	1	-0-	(1)	-0-
Vehicle maintenance	500	500	499	(1)	376
Enforcement fines	1,500	1,500	125	(1,375)	1,004
Director	57,700	57,700	57,972	272	53,128
Supervisor of field operation	39,122	39,122	39,273	151	37,983
Extra help	1	1	-0-	(1)	-0-
Group health & life	25,540	25,540	42,436	16,896	25,540
SS/IMRF contribution	25,411	25,411	26,480	1,069	19,643
Compensated absences	-0-	-0-	-0-	-0-	-0-
Payroll admin	880	880	-0-	(880)	-0-
Building inspector	162,000	162,000	56,822	(105,178)	122,657
Office coordinator	29,588	29,588	29,691	103	28,670
Total solid waste management	407,095	407,095	277,794	(129,301)	302,085

COUNTY OF LASALLE, ILLINOIS
Environmental Service And Land Use Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009			2008	
	Budgeted Amounts		Actual	Over (Under)	
	Original	Final		Final Budget	Actual
Expenditures (Cont.):					
Solid waste enforcement:					
Mileage	200	200	209	9	66
Education	1	1	-0-	(1)	-0-
Office supplies expense	200	200	324	124	6,806
New equipment	1	1	-0-	(1)	3,721
Vehicle maintenance	500	500	282	(218)	417
Landfill inspector	<u>37,978</u>	<u>37,978</u>	<u>37,978</u>	<u>-0-</u>	<u>35,949</u>
Total solid waste enforcement	<u>38,880</u>	<u>38,880</u>	<u>38,793</u>	<u>(87)</u>	<u>46,959</u>
Total expenditures	<u>445,975</u>	<u>445,975</u>	<u>316,587</u>	<u>(129,388)</u>	<u>349,044</u>
Excess (deficiency) of revenues over expenditures	194,071	194,071	1,036,446	842,375	549,472
Other financing sources (uses)					
Transfers to other funds	-0-	14,933	14,933	-0-	14,933
Transfers to other funds	<u>(1,200,000)</u>	<u>(1,200,000)</u>	<u>(1,200,000)</u>	<u>-0-</u>	<u>(400,000)</u>
Total other financing sources (uses)	<u>(1,200,000)</u>	<u>(1,185,067)</u>	<u>(1,185,067)</u>	<u>-0-</u>	<u>(385,067)</u>
Net change in fund balance	<u>\$ (1,005,929)</u>	<u>\$ (990,996)</u>	<u>(148,621)</u>	<u>\$ 842,375</u>	<u>164,405</u>
Prior period adjustment			-0-		12,705
Fund balance, beginning of year			<u>1,653,357</u>		<u>1,476,247</u>
Fund balance, end of year			<u>\$ 1,504,736</u>		<u>\$ 1,653,357</u>

COUNTY OF LASALLE, ILLINOIS
GIS Fund
Balance Sheet
November 30, 2009
With Comparative Totals for November 30, 2008

ASSETS

Cash in bank	\$ 237,491
Investments	506,250
Accounts receivable	2,215
Accrued interest	<u>5,151</u>
 Total assets	 <u>\$ 751,107</u>

**LIABILITIES AND
FUND BALANCE**

Liabilities:	
Accounts payable	\$ 7,593
Accrued payroll	<u>4,734</u>
 Total liabilities	12,327
 Fund balance:	
Unreserved fund balance	<u>738,780</u>
 Total liabilities and fund balance	\$ 751,107

COUNTY OF LASALLE, ILLINOIS

GIS Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2009

With Comparative Totals for the Year Ended November 30, 2008

	2009			2008	
	Budgeted Amounts		Actual	Over (Under)	Final Budget
	Original	Final	Actual		
Revenues:					
Fines and fees:					
GIS recording fee	\$ 420,000	\$ 420,000	\$ 465,623	\$ 45,623	\$ 423,516
Miscellaneous income	8,500	8,500	9,938	1,438	10,709
Interest	13,000	13,000	13,459	459	18,760
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	441,500	441,500	489,020	47,520	452,985
 Expenditures:					
General government:					
GIS mapping contract	164,773	164,773	116,237	(48,536)	261,570
GIS equipment	2,000	2,000	3,314	1,314	4,437
GIS software license	15,000	15,000	14,200	(800)	13,992
GIS coordinator	44,738	44,738	34,938	(9,800)	42,405
Education	11,000	11,000	8,080	(2,920)	4,626
Property tax system coord.	39,255	39,255	39,401	146	38,106
Benefit reimbursement	85,000	85,000	-0-	(85,000)	-0-
Mapping Clerk	33,488	33,488	33,617	129	32,510
GIS researcher	39,140	39,140	39,296	156	35,360
Compensated absences	-0-	-0-	-0-	-0-	-0-
Miscellaneous	20,036	20,036	2,464	(17,572)	17,663
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	454,430	454,430	291,547	(162,883)	450,669
 Excess (deficiency) of revenues over expenditures					
	\$ (12,930)	\$ (12,930)	197,473	\$ 210,403	2,316
Prior period adjustment			-0-		13,595
Fund balance, beginning of year			<hr/>	<hr/>	<hr/>
	\$ 541,307		525,396		
Fund balance, end of year		\$ 738,780		<hr/>	<hr/>
		<hr/>		<hr/>	<hr/>

COUNTY OF LASALLE, ILLINOIS

Animal Control Fund

Balance Sheet

November 30, 2009

With Comparative Totals for November 30, 2008

ASSETS

Cash in bank	\$ 17,095
Investments	31,250
Accrued interest	197
Accounts receivable	<u>-0-</u>
 Total assets	 <u>\$ 48,542</u>

**LIABILITIES AND
FUND BALANCE**

Liabilities:

Accounts payable	\$ 10,262
Fund balance	<u>38,280</u>
Total liabilities and fund balance	<u>\$ 48,542</u>

COUNTY OF LASALLE, ILLINOIS
Animal Control Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009				2008	
	Budgeted Amounts		Actual	Over (Under) Final Budget		
	Original	Final				
Revenues:						
Dog licenses	\$ 161,600	\$ 161,600	\$ 168,787	\$ 7,187	\$	-0-
Interest income	1	1	330	329	329	-0-
Total revenues	161,601	161,601	169,117	7,516	-0-	
Expenditures:						
Health and welfare:						
Professional services	55,000	55,000	37,177	(17,823)	-0-	
Travel and training	300	300	256	(44)	-0-	
Repairs and maintenance	1,000	1,000	415	(585)	-0-	
Supplies	2,400	2,400	2,684	284	-0-	
Claims	800	800	-0-	(800)	-0-	
Warden	65,982	65,982	67,401	1,419	-0-	
Capital outlay	501	501	1,404	903	-0-	
Labor and help	24,501	24,501	21,500	(3,001)	-0-	
Total expenditures	150,484	150,484	130,837	(19,647)	-0-	
Excess (deficiency) of revenues over expenditures	\$ 11,117	\$ 11,117	38,280	\$ 27,163	-0-	
Fund balance, beginning of year			-0-			-0-
Fund balance, end of year			\$ 38,280		\$	-0-

COUNTY OF LASALLE, ILLINOIS
Coroner Grant Fund
Balance Sheet
November 30, 2009
With Comparative Totals for November 30, 2008

ASSETS

Investments	\$ 3,125
Accrued interest	33
Accounts receivable	-0-
	<hr/>
Total assets	<u>3,158</u>

LIABILITIES AND
FUND BALANCE

Liabilities:	
Cash overdraft	\$ 724
	<hr/>
Fund balance	<u>2,434</u>
	<hr/>
Total liabilities and fund balance	<u>3,158</u>

COUNTY OF LASALLE, ILLINOIS
Coroner Grant Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009			2008	
	Budgeted Amounts		Actual	Over (Under)	
	Original	Final		Final Budget	Actual
Revenues:					
Grant funds	\$ 1	\$ 1	\$ -0-	\$ (1)	\$ 5,980
Interest income	-0-	-0-	69	69	21
Total revenues	1	1	69	68	6,001
Expenditures:					
General government:					
Equipment	1	1	3,065	3,064	1,099
Total expenditures	1	1	3,065	3,064	1,099
Excess (deficiency) of revenues over expenditures	\$ -0-	\$ -0-	(2,996)	\$ (2,996)	4,902
Fund balance, beginning of year			5,430		528
Fund balance, end of year	\$ 2,434			\$ 5,430	

COUNTY OF LASALLE, ILLINOIS

County Clerk Automation Fund

Balance Sheet

November 30, 2009

With Comparative Totals for November 30, 2008

ASSETS

Cash in bank	\$	-0-
Investments		3,125
Accounts receivable		33
Accrued interest		4
		<hr/>
Total assets	\$	<u>3,162</u>

**LIABILITIES AND
FUND BALANCE**

Liabilities:		
Cash overdraft	\$	349
		<hr/>
Fund balance		2,813
		<hr/>
Total liabilities and fund balance	\$	<u>3,162</u>

COUNTY OF LASALLE, ILLINOIS
County Clerk Automation Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009			2008	
	Budgeted Amounts		Actual	Over (Under)	
	Original	Final		Final Budget	Actual
Revenues:					
Fines and fees -					
Automation fees	\$ 300	\$ 300	\$ 720	\$ 420	\$ 390
Interest	50	50	87	37	121
Total revenues	350	350	807	457	511
Expenditures:					
General government:					
Automation expenses	100	100	1,065	965	-0-
Total expenditures	100	100	1,065	965	-0-
Excess (deficiency) of revenues over expenditures	\$ 250	\$ 250	(258)	\$ (508)	511
Fund balance, beginning of year			3,071		2,560
Fund balance, end of year	\$ 2,813			\$ 3,071	

COUNTY OF LASALLE, ILLINOIS

Working Cash Fund

Balance Sheet

November 30, 2009

With Comparative Totals for November 30, 2008

ASSETS

Cash in bank	\$ 77,360
--------------	-----------

LIABILITIES AND
FUND BALANCE

Fund balance	\$ 77,360
--------------	-----------

COUNTY OF LASALLE, ILLINOIS
Working Cash Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009			2008	
	Budgeted Amounts		Actual	Over (Under)	
	Original	Final		Final Budget	Actual
Revenues:					
Interest income	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Total revenues	-0-	-0-	-0-	-0-	-0-
Excess (deficiency) of revenues over expenditures	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Fund balance, beginning of year			<u>77,360</u>		<u>77,360</u>
Fund balance, end of year			<u>\$ 77,360</u>		<u>\$ 77,360</u>

COUNTY OF LASALLE, ILLINOIS
HAVA Grant Fund
Balance Sheet
November 30, 2009
With Comparative Totals for November 30, 2008

ASSETS

Cash in bank	\$	84
--------------	----	----

LIABILITIES AND
FUND BALANCE

Liabilities:

Accounts Payable	\$	-0-
------------------	----	-----

Fund balance		84
--------------	--	----

Total liabilities and fund balance	\$	84
------------------------------------	----	----

COUNTY OF LASALLE, ILLINOIS
HAVA Grant Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009			2008	
	Budgeted Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Hava grant revenue	\$ 1	\$ 20,001	\$ 124,000	\$ 103,999	\$ 15,665
Total revenues	1	20,001	124,000	103,999	15,665
Expenditures:					
General government:					
New election equipment	1	20,001	124,000	103,999	15,581
Total expenditures	1	20,001	124,000	103,999	15,581
Excess (deficiency) of revenues over expenditures	\$ -0-	\$ -0-	-0-	\$ -0-	84
Fund balance, beginning of year			84		-0-
Fund balance, end of year			\$ 84		\$ 84

COUNTY OF LASALLE, ILLINOIS

Grant Fund

Balance Sheet

November 30, 2009

With Comparative Totals for November 30, 2008

ASSETS

Accounts receivable	\$ 197,203
---------------------	------------

LIABILITIES AND
FUND BALANCE

Liabilities:

Cash overdraft	\$ 197,203
----------------	------------

Fund balance	-0-
--------------	-----

Total liabilities and fund balance	\$ 197,203
------------------------------------	------------

COUNTY OF LASALLE, ILLINOIS
Grant Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009			2008	
	Budgeted Amounts		Actual	Over (Under)	
	Original	Final		Final Budget	Actual
Revenues:					
Grant reimbursement	\$ 1	\$ 199,001	\$ 197,203	\$ (1,798)	\$ -0-
Title XX	-0-	-0-	30,907	30,907	-0-
Total revenues	1	199,001	228,110	29,109	-0-
Expenditures:					
General government:					
New equipment	1	199,001	197,203	(1,798)	-0-
Title XX	-0-	-0-	30,907	30,907	-0-
Total expenditures	1	199,001	228,110	29,109	-0-
Excess (deficiency) of revenues over expenditures	\$ -0-	\$ -0-	-0-	\$ -0-	-0-
Fund balance, beginning of year			-0-		-0-
Fund balance, end of year			\$ -0-		\$ -0-

COUNTY OF LASALLE, ILLINOIS

Sheriff Vehicle Fund

Balance Sheet

November 30, 2009

With Comparative Totals for November 30, 2008

ASSETS

Cash in bank	\$ 5,825
Investments	3,125
Accounts receivable	668
Accrued interest	66
	<hr/>
Total assets	<u>\$ 9,684</u>

**LIABILITIES AND
FUND BALANCE**

Liabilities:

Accounts Payable	\$ -0-
Fund balance	<hr/> 9,684
Total liabilities and fund balance	<u>\$ 9,684</u>

COUNTY OF LASALLE, ILLINOIS
Sheriff Vehicle Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009				2008	
	Budgeted Amounts		Actual	Over (Under) Final Budget		
	Original	Final				
Revenues:						
Vehicle fines	\$ 7,900	\$ 7,900	\$ 8,114	\$ 214	\$ 7,983	
Interest income	100	100	195	95	226	
Total revenues	8,000	8,000	8,309	309	8,209	
Expenditures:						
General government:						
Maintenance and repair of equipment	8,000	8,000	7,936	(64)	3,375	
Total expenditures	8,000	8,000	7,936	(64)	3,375	
Excess (deficiency) of revenues over expenditures	\$ -0-	\$ -0-	373	\$ 373	4,834	
Fund balance, beginning of year			9,311			4,477
Fund balance, end of year			\$ 9,684			\$ 9,311

COUNTY OF LASALLE, ILLINOIS

Public Safety Fund

Balance Sheet

November 30, 2009

With Comparative Totals for November 30, 2008

ASSETS

Cash in bank	\$ -0-
Investments	3,487,072
Accounts receivable	409,895
Accrued interest	13,790
	<hr/>
Total assets	\$ <u>3,910,757</u>

LIABILITIES AND FUND BALANCES

Liabilities:	
Accounts payable	<hr/> -0-
Total liabilities	-0-
Fund balance:	
Unreserved fund balance	<hr/> 3,910,757
Total liabilities and fund balance	\$ <u>3,910,757</u>

COUNTY OF LASALLE, ILLINOIS
Public Safety Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009			2008	
	Budget Amounts		Actual	Over (Under)	
	Original	Final		Final Budget	Actual
Revenues:					
Public sales tax	\$ 2,400,000	\$ 2,400,000	\$ 2,449,417	\$ 49,417	\$ 2,779,284
Risk management	1	1	-0-	(1)	-0-
Miscellaneous income	1	1	-0-	(1)	-0-
Interest	80,000	80,000	19,828	(60,172)	120,927
Total revenues	2,480,002	2,480,002	2,469,245	(10,757)	2,900,211
Expenditures:					
Public Safety:					
Physicians contractual	5,000	5,000	-0-	(5,000)	-0-
New Equipment	50,001	50,001	-0-	(50,001)	-0-
Car Replacement	100,000	100,000	-0-	(100,000)	100,000
Miscellaneous expense	-0-	-0-	1,500	1,500	1,530
Total expenditures	155,001	155,001	1,500	(153,501)	101,530
Excess (deficiency) of revenues over expenditures	2,325,001	2,325,001	2,467,745	142,744	2,798,681
Other financing sources (uses) -					
Transfers to other funds	(3,684,633)	(3,684,633)	(1,481,279)	2,203,354	(3,679,298)
Total other financing sources (uses)	(3,684,633)	(3,684,633)	(1,481,279)	2,203,354	(3,679,298)
Net change in fund balance	\$ (1,359,632)	\$ (1,359,632)	986,466	\$ 2,346,098	(880,617)
Fund balance, beginning of year			2,924,291		3,804,908
Fund balance, end of year			\$ 3,910,757		\$ 2,924,291

COUNTY OF LASALLE, ILLINOIS

Insurance Fund

Balance Sheet

November 30, 2009

With Comparative Totals for November 30, 2008

ASSETS

Investments	\$ 3,403,125
Accrued interest - investments	33,301
Prepaid expenditures	2,675
Property taxes receivable (net of allowance for uncollectible)	<u>52,339</u>
 Total assets	 <u>\$ 3,491,440</u>

**LIABILITIES AND
FUND BALANCE**

Liabilities:

Cash overdraft	\$ 460,349
Accounts payable	2,532
Accrued payroll	<u>1,750</u>
 Total liabilities	 464,631

Fund Balance:

Reserved for tort levy	<u>3,026,809</u>
 Total liabilities and fund balance	 <u>\$ 3,491,440</u>

COUNTY OF LASALLE, ILLINOIS
Insurance Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009			2008	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Property taxes	\$ 1,750,066	\$ 1,750,066	\$ 1,742,325	\$ (7,741)	\$ 2,701,836
Reimbursements	-0-	-0-	28,291	28,291	42,911
Interest	120,000	120,000	93,212	(26,788)	193,979
Miscellaneous	1	1	1,720	1,719	1,520
Total operating revenue	1,870,067	1,870,067	1,865,548	(4,519)	2,940,246
Expenditures:					
General Government:					
Seminars & workshops	500	500	396	(104)	-0-
Safety training	6,000	6,000	1,159	(4,841)	3,331
Safety membership	600	600	752	152	717
Safety incentive program	4,000	4,000	2,062	(1,938)	2,296
Bonds	4,000	4,000	780	(3,220)	2,775
Professional appraisal service	10,000	10,000	9,335	(665)	2,025
Professional services hired	6,600	6,600	6,600	-0-	6,600
Library	1,000	1,000	450	(550)	423
Workers' compensation	20,000	20,000	19,917	(83)	20,884
Unemployment insurance	120,000	120,000	42,230	(77,770)	51,394
General & professional liability ins.	15,000	15,000	10,930	(4,070)	10,930
Misc. expense -					
aggregate insurance	10,000	10,000	553	(9,447)	2,657
Benefits coordinator	42,305	42,305	45,427	3,122	41,083
Overtime	1	1	2,578	2,577	1,826
Total expenditures	240,006	240,006	143,169	(96,837)	146,941
Excess (deficiency) of revenues over expenditures	1,630,061	1,630,061	1,722,379	92,318	2,793,305
Other sources and (uses):					
Transfers to other funds	(1,370,502)	(1,370,502)	(1,370,501)	1	(1,370,501)
County contribution to Self-Insurance Trust	(1,101,085)	(1,101,085)	(992,490)	108,595	(2,014,983)
Total other sources and (uses)	(2,471,587)	(2,471,587)	(2,362,991)	108,596	(3,385,484)

COUNTY OF LASALLE, ILLINOIS
Insurance Fund
Statement of Revenues, Expenditures and Changes in Fund Balance (Cont.)
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009			2008
	Budget Amounts		Over (Under)	Final Budget
	Original	Final		
Net change in fund balance	\$ (841,526)	<u>\$ (841,526)</u>	(640,612)	\$ 200,914
Prior period adjustment			-0-	2,782
Fund balance, beginning of year			<u>3,667,421</u>	<u>4,256,818</u>
Fund balance, end of year			<u>\$ 3,026,809</u>	<u>\$ 3,667,421</u>

COUNTY OF LASALLE, ILLINOIS**County Health Department Fund****Balance Sheet**

November 30, 2009

With Comparative Totals for November 30, 2008

ASSETS

Cash in bank	\$ 550,834
Investments	1,293,750
Accounts receivable	229,657
Property tax receivable	23,963
Accrued interest	13,981
Prepays	300
Vaccine inventory	<u>63,773</u>
 Total assets	 <u>\$ 2,176,258</u>

LIABILITIES AND FUND BALANCES

Liabilities:	
Accounts payable	\$ 49,553
Accrued payroll	<u>56,669</u>
 Total liabilities	 106,222
 Fund balance:	
Reserved for inventories	63,773
Unreserved fund balance	<u>2,006,263</u>
 Total fund balance	 <u>2,070,036</u>
 Total liabilities and fund balance	 <u>\$ 2,176,258</u>

COUNTY OF LASALLE, ILLINOIS
County Health Department Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009					2008	
	Budget Amounts				Over (Under)	Final Budget	Actual
	Original	Final	Actual	Actual			
Revenues:							
Property taxes	\$ 800,000	\$ 800,000	\$ 797,715		\$ (2,285)	\$ 649,644	
Federal/State funds:							
Basic health protection grant	194,371	194,371	109,982		(84,389)	222,643	
Bioterrorism grant	115,000	115,000	132,755		17,755	127,698	
Health promotion grant	1	1	-0-		(1)	-0-	
Communicable disease control	64,000	64,000	109,419		45,419	38,791	
Immunizations	128,000	128,000	-0-		(128,000)	27,675	
AIDS/Counseling and testing grant	15,000	15,000	10,621		(4,379)	14,592	
Non-community water agreement	7,500	7,500	8,608		1,108	5,675	
Breast & cervical cancer grant	210,000	210,000	193,383		(16,617)	200,119	
Genetic clinic grant	18,200	18,200	10,537		(7,663)	18,533	
Vector control grant	20,000	20,000	23,428		3,428	39,375	
Family health-WIC grant	1,059,240	1,059,240	1,576,040		516,800	924,072	
Family Case Management	371,400	371,400	357,889		(13,511)	369,017	
Health promotion/disease prevention	3,000	3,000	3,500		500	3,400	
Illinois Tobacco Free grant	37,672	37,672	18,651		(19,021)	37,872	
Health Works	18,000	18,000	4,681		(13,319)	14,720	
Fines and fees:							
Licenses - restaurant	84,645	84,645	77,005		(7,640)	66,165	
Licenses - sewage and septic	55,120	55,120	22,770		(32,350)	27,580	
Licenses - wells	20,000	20,000	4,600		(15,400)	10,300	
Licenses - temp food service	10,000	10,000	7,920		(2,080)	7,480	
Tanning booth inspections	4,200	4,200	2,950		(1,250)	2,550	
Subdivision plats	5,500	5,500	1,125		(4,375)	1,900	
Medicaid health insurance	75,000	75,000	117,595		42,595	55,772	
Interest	75,000	75,000	38,954		(36,046)	61,639	

COUNTY OF LASALLE, ILLINOIS
County Health Department Fund
Statement of Revenues, Expenditures and Changes in Fund Balance (Cont.)
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009			2008	
	Original	Final	Actual	Over (Under) Final Budget	Actual
Revenues (Cont.):					
Other:					
Breast cancer -					
reimbursements	3,600	3,600	-0-	(3,600)	-0-
Resources guides	1	1	-0-	(1)	-0-
Mortgage surveys	400	400	210	(190)	240
Miscellaneous income	100	100	2,816	2,716	1,952
Total revenue	3,394,950	3,394,950	3,633,154	238,204	2,929,404
Expenditures:					
Health and welfare:					
Office equipment repair and maintenance	20,000	20,000	13,878	(6,122)	13,921
Local travel	50,000	50,000	37,247	(12,753)	32,965
B.O.H. travel	1,000	1,000	977	(23)	351
Telephone	20,000	20,000	16,251	(3,749)	16,045
Utilities	22,000	22,000	15,489	(6,511)	18,257
Family Case Management	40,000	40,000	31,578	(8,422)	34,725
Immunizations	186,000	186,000	58,000	(128,000)	78,413
Breast & cervical cancer	115,000	115,000	111,304	(3,696)	108,947
STD services	6,000	6,000	3,277	(2,723)	4,122
Family health - WIC	743,000	743,000	1,251,037	508,037	607,558
Rent	-0-	-0-	720	720	54,703
Computer Network					
Adm & Prog	15,000	15,000	-0-	(15,000)	13,487
Postage	15,000	15,000	11,487	(3,513)	11,255
Public notices and advertising	4,000	4,000	600	(3,400)	2,960
Printing - Adm	100	100	102	2	-0-
Printing - E.H.	1,000	1,000	92	(908)	575
Printing - Pers Health	1,000	1,000	900	(100)	866
Education - Adm	1,000	1,000	329	(671)	-0-
Education - E.H.	1,000	1,000	205	(795)	73
Education - Pers Health	2,000	2,000	988	(1,012)	753
Seminars, workshops - Adm	3,000	3,000	765	(2,235)	1,489
Seminars, workshops - E.H.	1,500	1,500	933	(567)	1,089
Seminars, workshops -					
Pers Health	4,500	4,500	2,237	(2,263)	4,027

COUNTY OF LASALLE, ILLINOIS
County Health Department Fund
Statement of Revenues, Expenditures and Changes in Fund Balance (Cont.)
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009			2008	
	Original	Final	Actual	Over (Under) Final Budget	Actual
Expenditures (Cont.):					
Health and welfare (Cont.):					
Books and education - Adm	500	500	59	(441)	-0-
Books and education - E.H.	500	500	4	(496)	199
Books and education -					
Pers Health	1,000	1,000	697	(303)	582
Dues and memberships - Adm	5,000	5,000	4,279	(721)	4,495
Dues and memberships - E.H.	2,250	2,250	725	(1,525)	995
Dues and memberships -					
Pers Health	500	500	482	(18)	310
Property and liability insuranc	17,500	17,500	-0-	(17,500)	-0-
Office supplies and expenses	12,000	12,000	10,585	(1,415)	9,333
Lab tests -					
environmental health	300	300	126	(174)	63
Lab tests - personal health	300	300	-0-	(300)	-0-
Medicine and drugs	2,500	2,500	894	(1,606)	739
Contractual labor - Adm	50,000	50,000	48,321	(1,679)	39,637
Contractual labor - E.H.	1,000	1,000	665	(335)	-0-
Contractual labor - Pers Health	2,000	2,000	1,082	(918)	1,691
Supplies and equipment-Adm	3,000	3,000	1,577	(1,423)	2,462
Supplies and equipment-E.H.	1,500	1,500	577	(923)	1,194
Supplies and equipment-					
Pers Health	6,500	6,500	6,443	(57)	5,627
New equipment - Admin.	12,000	12,000	5,327	(6,673)	13,613
New equipment - E.H.	1,000	1,000	195	(805)	345
New equipment - Pers. Health	1,000	1,000	765	(235)	169
Building alterations	1	1	-0-	(1)	-0-
Benefits	-0-	-0-	-0-	-0-	-0-
Payroll administration cost	9,000	9,000	-0-	(9,000)	-0-
New programs	50,000	50,000	37,985	(12,015)	23,428
Contingency	1	1	-0-	(1)	-0-
Director of nurses	48,426	48,426	48,612	186	47,016
Supervising nurses	44,588	44,588	44,759	171	43,289
Public health nurses	615,404	615,404	593,333	(22,071)	583,814
Director of environmental					
health	56,381	56,381	56,598	217	54,739
Health educators	73,211	73,211	65,492	(7,719)	63,317
Supervising E.H. Practitioner	45,854	45,854	46,031	177	44,518

COUNTY OF LASALLE, ILLINOIS
County Health Department Fund
Statement of Revenues, Expenditures and Changes in Fund Balance (Cont.)
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009			2008		
	Budget Amounts		Actual	Over (Under)	Final Budget	
	Original	Final		Final	Actual	
Expenditures (Cont.):						
Health and welfare (Cont.):						
Environmental Health						
Practitioner	216,048	216,048	211,448	(4,600)	207,979	
Public health Administrator	75,964	75,964	76,256	292	73,751	
Administrative Manager	71,367	71,367	71,641	274	69,211	
Secretaries	168,035	168,035	168,680	645	161,222	
Compensated absences	2,000	2,000	-0-	(2,000)	-0-	
Other salaries	1	1	324	323	(40,095)	
Health and life insurance	320,000	320,000	245,741	(74,259)	265,508	
SS/IMRF contributions	230,000	230,000	221,484	(8,516)	217,523	
Total expenditures	3,398,731	3,398,731	3,529,583	130,852	2,903,255	
Excess (deficiency) of revenues over expenditures	(3,781)	(3,781)	103,571	107,352	26,149	
Other financing sources (uses) -						
Operating transfers in	32,334	32,334	32,334	-0-	32,334	
Operating transfers out	(51,000)	(51,000)	(50,169)	831	-0-	
Total other financing sources (use):	(18,666)	(18,666)	(17,835)	831	32,334	
Net change in fund balance	\$ (22,447)	\$ (22,447)	85,736	\$ 108,183	58,483	
Prior period adjustment			-0-		2,073	
Fund balance, beginning of year			1,984,300		1,923,744	
Fund balance, end of year			\$ 2,070,036		\$ 1,984,300	

COUNTY OF LASALLE, ILLINOIS

Detention Home Fund

Balance Sheet

November 30, 2009

With Comparative Totals for November 30, 2008

ASSETS

Cash in bank	\$ 204,647
Investments	425,000
Accounts receivable	3,982
Accrued interest	4,419
Prepays	250
Property tax receivable	9,844
	<hr/>
Total assets	\$ 648,142
	<hr/>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 18,515
Accrued payroll	38,261
	<hr/>
Total liabilities	56,776
	<hr/>
Fund balance:	
Unreserved fund balance	591,366
	<hr/>
Total liabilities and fund balance	\$ 648,142
	<hr/>

COUNTY OF LASALLE, ILLINOIS
Detention Home Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009				2008	
	Budgeted Amounts		Actual	Over (Under) Final Budget		
	Original	Final				
Revenues:						
Property taxes	\$ 328,352	\$ 328,352	\$ 327,679	\$ (673)	\$ 318,376	
Intergovernmental revenue:						
Personal property replacement tax	37,000	37,000	32,592	(4,408)	29,422	
State of IL, salary reimbursement	475,000	475,000	466,604	(8,396)	321,965	
Federal/State funds	1	1	-0-	(1)	-0-	
State Board of Education	100,000	100,000	141,194	41,194	95,216	
State and Federal lunch and milk reimbursement	12,000	12,000	17,773	5,773	17,367	
Interest	500	500	11,804	11,304	11,672	
Other:						
Commissions - pay telephone	2,400	2,400	24	(2,376)	4,088	
Resident fees	36,000	36,000	30,350	(5,650)	39,950	
Risk management	-0-	-0-	-0-	-0-	-0-	
Miscellaneous	69,901	69,901	19	(69,882)	190	
Total revenues	1,061,154	1,061,154	1,028,039	(33,115)	838,246	

Expenditures:						
Public safety:						
Maintenance and repair of vehicles	14,250	14,250	4,828	(9,422)	5,680	
Auto expense	2,100	2,100	1,210	(890)	365	
Electricity	18,000	18,000	20,817	2,817	21,112	
Telephone	2,000	2,000	1,723	(277)	1,922	
Water	2,750	2,750	1,294	(1,456)	1,373	
Gas	10,175	10,175	4,573	(5,602)	4,514	
Pest control	480	480	-0-	(480)	315	
Fire alarm service	1,800	1,800	1,800	-0-	950	
Maintenance contracts	4,100	4,100	3,300	(800)	2,856	
Staff education	6,200	6,200	5,306	(894)	3,466	
Seminars and workshops	500	500	402	(98)	96	
Hospital and emergency care	3,000	3,000	-0-	(3,000)	-0-	
Dues and memberships	1,400	1,400	190	(1,210)	220	
General supplies	15,000	15,000	13,927	(1,073)	10,909	
Library supplies	200	200	-0-	(200)	-0-	
School supplies	3,000	3,000	2,345	(655)	1,631	
Clothing	2,200	2,200	1,602	(598)	2,049	
Provisions	38,000	38,000	32,482	(5,518)	33,716	
Medicine and drugs	1,000	1,000	-0-	(1,000)	-0-	

COUNTY OF LASALLE, ILLINOIS
Detention Home Fund
Statement of Revenues, Expenditures and Changes in Fund Balance (Continued)
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009			2008	
	Budgeted Amounts	Over (Under)	Final	Actual	Final Budget
Original					
Expenditures (Cont.):					
Public safety (Cont.):					
Material for repairs	7,000	7,000	996	(6,004)	399
New equipment	121,813	121,813	2,216	(119,597)	2,971
Miscellaneous	500	500	-0-	(500)	181
Property & liability ins.	2,432	2,432	-0-	(2,432)	-0-
Superintendent	46,638	46,638	46,909	271	45,781
Assistant superintendent	49,227	49,227	49,416	189	36,025
Shift supervisors	184,052	184,052	184,758	706	186,038
Youth workers	499,369	499,369	458,903	(40,466)	437,538
Teacher	35,726	35,727	24,371	(11,356)	32,043
Teacher's aide	23,970	23,970	24,075	105	23,267
Seasonal help	5,850	5,850	5,234	(616)	5,549
Physician's contract	3,000	3,000	-0-	(3,000)	-0-
Psychological services	16,000	16,000	12,210	(3,790)	12,909
Holiday pay	23,000	23,000	-0-	(23,000)	-0-
Overtime	22,000	22,000	32,792	10,792	34,306
Health and life insurance	247,775	247,775	145,983	(101,792)	155,941
SS/IMRF contributions	151,797	151,797	134,853	(16,944)	131,708
Grant Expense	1	1	-0-	(1)	-0-
Contingency	33,000	33,000	-0-	(33,000)	-0-
Total expenditures	1,599,305	1,599,306	1,218,515	(380,791)	1,195,830
Excess (deficiency) of revenues over expenditures	(538,151)	(538,152)	(190,476)	347,676	(357,584)
Other financing sources (uses)					
Transfers from other funds	569,901	569,901	69,901	(500,000)	569,901
Total other financing sources (uses)	569,901	569,901	69,901	(500,000)	569,901
Net change in fund balance	\$ 31,750	\$ 31,749	(120,575)	\$ (152,324)	212,317
Prior period adjustment			-0-		56,994
Fund balance, beginning of year			711,941		442,630
Fund balance, end of year			\$ 591,366		\$ 654,947

COUNTY OF LASALLE, ILLINOIS

Mental Health Fund

Balance Sheet

November 30, 2009

For Comparative Totals for November 30, 2008

ASSETS

Cash in bank	\$ 426,058
Investments	1,059,375
Accounts receivable	4,364
Property tax receivable	63,675
Accrued interest	6,954
Total assets	<u>\$ 1,560,426</u>

LIABILITIES AND FUND BALANCE

Liabilities:

Accounts payable	\$ 123,540
Accrued payroll	1,545
Total liabilities	125,085

Fund balance:

Unreserved fund balance	<u>1,435,341</u>
Total liabilities and fund balance	<u>\$ 1,560,426</u>

COUNTY OF LASALLE, ILLINOIS
Mental Health Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009			2008	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 2,130,797	\$ 2,130,797	\$ 2,119,712	\$ (11,085)	\$ 2,007,016
Personal property replacement tax	113,289	113,289	99,628	(13,661)	127,601
Interest	5,000	5,000	14,894	9,894	10,403
Miscellaneous	100	100	-0-	(100)	-0-
Total revenues	2,249,186	2,249,186	2,234,234	(14,952)	2,145,020
Expenditures:					
Heath and welfare:					
Executive director	16,871	16,871	16,936	65	16,380
Executive secretary	19,652	19,652	19,728	76	19,080
Labor	100	100	-0-	(100)	-0-
Maintenance of equipment	400	400	-0-	(400)	-0-
Mileage	900	900	525	(375)	338
Telephone	1,000	1,000	554	(446)	600
Rent	-0-	-0-	-0-	-0-	-0-
Postage	500	500	72	(428)	49
Subscriptions and ads	300	300	-0-	(300)	-0-
Education	800	800	-0-	(800)	150
Seminars and workshops	500	500	-0-	(500)	150
Travel	1,200	1,200	157	(1,043)	15
Lodging	1,000	1,000	534	(466)	853
Meals	1,100	1,100	51	(1,049)	109
Professional materials	100	100	-0-	(100)	-0-
Dues and memberships	11,000	11,000	11,246	246	10,652
Distributions to agencies:					
Diagnostic Evaluation Coop.	68,270	68,270	-0-	(68,270)	-0-
Youth Service Bureau	145,679	145,679	145,679	-0-	136,861
Horizon House	213,931	213,931	199,371	(14,560)	207,700
Friendship House	174,571	174,571	174,571	-0-	169,486
Streator Unlimited	129,117	129,117	118,357	(10,760)	125,356
Easter Seal	98,634	98,634	98,634	-0-	95,761
Alternatives to Domestic Viole	76,351	76,351	76,349	(2)	74,127
Open Door	20,000	20,000	17,602	(2,398)	16,627
North Central Behavioral Syste	708,791	708,791	716,463	7,672	688,147
New programs	210,260	210,260	65,128	(145,132)	-0-
Grant seed	76,920	76,920	13,983	(62,937)	13,983

COUNTY OF LASALLE, ILLINOIS
Mental Health Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009			2008	
	Original	Final	Actual	Over (Under)	Final Budget
Expenditures (Cont.):					
Health and welfare (Cont.):					
Bookkeeping services	400	400	-0-	(400)	-0-
General expenses	25,000	25,000	-0-	(25,000)	-0-
Professional services hired	25,000	25,000	-0-	(25,000)	-0-
Office supplies and expense	1,800	1,800	169	(1,631)	126
Printing	400	400	-0-	(400)	-0-
Materials	100	100	-0-	(100)	-0-
Office equipment	3,000	3,000	1,244	(1,756)	-0-
Health and life insurance	32,011	32,011	35,657	3,646	29,302
SS/IMRF contributions	6,255	6,255	5,922	(333)	6,003
Contingency	60,000	60,000	-0-	(60,000)	-0-
Miscellaneous	1,000	1,000	17	(983)	27
Total expenditures	2,132,913	2,132,913	1,718,949	(413,964)	1,611,882
Excess (deficiency) of revenues over expenditures	116,273	116,273	515,285	399,012	533,138
Other financing sources (uses)					
Transfers to other funds	(1,800)	(1,800)	(1,800)	-0-	(1,800)
Net change in fund balance	\$ 114,473	\$ 114,473	513,485	\$ 399,012	531,338
Prior period adjustment			-0-		4,993
Fund balance, beginning of year			921,856		385,525
Fund balance, end of year			\$ 1,435,341		\$ 921,856

COUNTY OF LASALLE, ILLINOIS**Veterans' Assistance Commission Fund****Balance Sheet**

November 30, 2009

With Comparative Totals for November 30, 2008

ASSETS

Cash in bank	\$ 106,632
Investments	243,750
Property tax receivable	8,214
Accrued interest	1,916
	<hr/>
Total assets	<u>\$ 360,512</u>

**LIABILITIES AND
FUND BALANCE**

Liabilities:

Accounts payable	\$ 1,293
Accrued payroll	4,153
	<hr/>
Total liabilities	5,446

Fund balance:

Unreserved fund balance	<u>355,066</u>
	<hr/>
Total liabilities and fund balance	<u>\$ 360,512</u>

COUNTY OF LASALLE, ILLINOIS
Veterans' Assistance Commission Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009				2008	
	Budgeted Amounts		Actual	Over (Under) Final Budget		
	Original	Final				
Revenues:						
Property taxes	\$ 273,719	\$ 273,719	\$ 273,433	\$ (286)	\$ 251,680	
Interest	2,200	2,200	4,319	2,119	3,846	
Miscellaneous income	1	1	1,043	1,042	60	
Total revenues	275,920	275,920	278,795	2,875	255,586	
Expenditures:						
Health and welfare:						
Telephone	3,000	3,000	428	(2,572)	928	
Postage	2,500	2,500	589	(1,911)	480	
Education	500	500	-0-	(500)	-0-	
Conferences & seminars	1,500	1,500	592	(908)	-0-	
Travel and transportation	4,000	4,000	1,082	(2,918)	92	
Dues and memberships	400	400	255	(145)	225	
New programs	300	300	-0-	(300)	-0-	
Office supplies and expense	1,500	1,500	321	(1,179)	266	
Books and periodicals	750	750	630	(120)	643	
Office equipment repair	1,100	1,100	-0-	(1,100)	-0-	
Printing	2,500	2,500	268	(2,232)	270	
New equipment	1,150	1,150	-0-	(1,150)	-0-	
Emergency relief	74,000	74,000	9,151	(64,849)	6,707	
Liability insurance	4,000	4,000	2,626	(1,374)	-0-	
Workers' compensation	700	700	678	(22)	667	
Umbrella insurance	500	500	650	150	650	
Employee dishonesty bond	300	300	101	(199)	2,807	
Catastrophic medical	20,000	20,000	-0-	(20,000)	-0-	
Temporary help	1	1	-0-	(1)	-0-	
Superintendent	57,000	57,000	57,219	219	55,000	
Office supervisor	41,148	41,148	41,322	174	39,957	
Service officer	1	1	-0-	(1)	-0-	
Health and life insurance	20,000	20,000	15,137	(4,863)	17,179	
SS/IMRF contributions	16,070	16,070	16,067	(3)	15,607	
Contingency	20,000	20,000	-0-	(20,000)	-0-	
Total expenditures	272,920	272,920	147,116	(125,804)	141,478	

COUNTY OF LASALLE, ILLINOIS
Veterans' Assistance Commission Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009			2008	
	Budgeted Amounts		Over (Under) Final Budget	Final Budget	Actual
	Original	Final			
Excess (deficiency) of revenues over expenditures	3,000	3,000	131,679	128,679	114,108
Other financing sources (uses) -					
Operating transfers out	(3,000)	(3,000)	(3,000)	-0-	(3,000)
Total other financing sources (uses)	(3,000)	(3,000)	(3,000)	-0-	(3,000)
Net change in fund balance	\$ -0-	\$ -0-	128,679	\$ 128,679	111,108
Prior period adjustment			-0-		16,610
Fund balance, beginning of year			226,387		98,669
Fund balance, end of year			\$ 355,066		\$ 226,387

COUNTY OF LASALLE, ILLINOIS

County Highway Fund

Balance Sheet

November 30, 2009

With Comparative Totals for November 30, 2008

ASSETS

Cash in bank	\$ 413,073
Investments	1,218,750
Accounts receivable	2,211
Property tax receivable	67,884
Accrued interest	12,030
Due from other funds	-0-
 Total assets	 <u>\$ 1,713,948</u>

LIABILITIES AND FUND BALANCES

Liabilities:

Accounts payable	\$ 16,424
Accrued payroll	<u>41,383</u>
 Total liabilities	 57,807

Fund balance:

Unreserved fund balance	<u>1,656,141</u>
 Total liabilities and fund balance	 <u>\$ 1,713,948</u>

COUNTY OF LASALLE, ILLINOIS
County Highway Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009				2008
	Budget Amounts		Over (Under) Final Budget	Actual	Actual
	Original	Final			
Revenues:					
Property taxes	\$ 2,354,212	\$ 2,354,212	\$ (94,394)	\$ 2,259,818	\$ 2,121,028
Intergovernmental revenue:					
Personal property replacement tax	57,000	57,000	(6,921)	50,079	63,256
Federal and State grants	1,000	1,000	(1,000)	-0-	-0-
Township engineering fees	165,000	165,000	12,054	177,054	179,704
Municipal materials and services	100,000	100,000	(4,203)	95,797	133,548
Bituminous construction	60,000	60,000	(60,000)	-0-	-0-
Bituminous seal coat	175,000	175,000	(175,000)	-0-	-0-
Maintenance for other	10,000	10,000	(3,269)	6,731	13,928
Permitted load fees	-0-	1	312,491	312,491	-0-
Access permits	-0-	1	8,744	8,745	-0-
Restitution	-0-	1	198,593	198,594	-0-
Interest	39,000	39,000	(9,541)	29,459	36,764
Lease and rental	1,000	1,000	(1,000)	-0-	-0-
Miscellaneous	30,000	30,000	(48,075)	(18,075)	550,053
 Total revenues	 2,992,212	 2,992,215	 3,120,694	 128,479	 3,098,281
 Expenditures:	 	 	 	 	
Administration:					
Secretaries	117,000	117,000	(260)	116,740	106,735
Software/Licenses	12,000	12,000	1,033	13,033	5,190
Custodian	19,500	19,500	(16,000)	3,500	-0-
Utilities	70,000	70,000	(16,879)	53,121	52,935
Machinery rent	1,000	1,000	(1,000)	-0-	-0-
Burglar alarm service	2,400	2,400	1,831	1,932	(468)
Education	8,000	8,000	2,135	6,805	(1,195)
Publications and notices	7,000	7,000	4,638	4,985	(2,015)
Dues	3,000	3,000	2,602	1,869	(1,131)
General expenses	15,000	15,000	14,326	14,728	(272)
Professional services hired	1,000	1,000	809	755	(245)
Office supplies and expense	15,000	15,000	13,321	13,063	(1,937)
New equipment	5,300	5,300	205	5,300	-0-
Traffic enforcement	10,000	10,000	9,361	9,979	(21)
Contingency	5,000	5,000	-0-	(5,000)	-0-
 Total Administration	 291,200	 291,200	 245,810	 (45,390)	 214,088

COUNTY OF LASALLE, ILLINOIS
County Highway Fund
Statement of Revenues, Expenditures and Changes in Fund Balance (Cont.)
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009			2008	
	Budget Amounts		Actual	Over (Under)	
	Original	Final		Final Budget	Actual
Expenditures (Cont.):					
Bituminous day labor:					
Supervisor	10,000	10,000	-0-	(10,000)	-0-
Special equipment	50,000	50,000	-0-	(50,000)	-0-
Construction	50,000	50,000	-0-	(50,000)	-0-
Blacktop seal coat	125,000	125,000	-0-	(125,000)	-0-
Total Bituminous day labor	235,000	235,000	-0-	(235,000)	-0-
Construction and engineering:					
Appraiser	100,000	100,000	3,500	(96,500)	91,540
Engineering - general	115,000	115,000	117,204	2,204	93,933
Engineering - township highways/county bridge	165,000	165,000	158,190	(6,810)	150,375
Maintenance and repair of engineering equipment	6,500	6,500	2,488	(4,012)	6,077
Professional services hired	100,000	100,000	57,088	(42,912)	97,970
Map printing	1,000	1,000	-0-	(1,000)	-0-
Engineering supplies	12,000	12,000	8,140	(3,860)	6,346
New equipment	2,000	2,000	1,408	(592)	1,982
Contingency	50,000	50,000	-0-	(50,000)	-0-
New construction projects	750,006	750,006	902,117	152,111	241,969
New projects engineering	25,005	25,005	26,464	1,459	-0-
Total Construction and engineering	1,326,511	1,326,511	1,276,599	(49,912)	690,192
Highway maintenance:					
Maintenance personnel	62,000	62,000	64,032	2,032	49,194
Labor for repair of equipment	107,000	107,000	109,122	2,122	99,642
General labor	3,000	3,000	3,715	715	-0-
Maint and repair of equipment	30,000	30,000	51,516	21,516	30,143
Maintenance and repair of buildings	55,000	55,000	62,238	7,238	24,557
Rental of equipment	20,000	20,000	19,610	(390)	19,261
General expenses	13,000	13,000	9,456	(3,544)	8,397
Maintenance supplies	40,000	40,000	38,884	(1,116)	28,287
Gas, oil, grease, fuel, tires, etc.	400,000	400,000	214,864	(185,136)	348,025
Material for repairs of equipment	55,000	55,000	61,905	6,905	48,599

COUNTY OF LASALLE, ILLINOIS
County Highway Fund
Statement of Revenues, Expenditures and Changes in Fund Balance (Cont.)
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009			2008	
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Expenditures (Cont.):					
Highway maintenance (Cont.):					
Material for repairs of buildings	20,000	20,000	19,634	(366)	19,687
Surface	50,000	50,000	54,828	4,828	53,762
Shoulders	70,000	70,000	75,264	5,264	66,375
Ditches and drains	15,000	15,000	13,846	(1,154)	13,259
Bridges and culverts	10,000	10,000	12,976	2,976	9,857
Signs and markings	80,000	80,000	87,515	7,515	81,455
Guard rail	5,000	5,000	3,360	(1,640)	100
Cleaning and clearing right of way	15,000	15,000	12,091	(2,909)	12,803
Snow removal	197,500	197,500	206,704	9,204	204,432
Mowing	40,000	40,000	39,146	(854)	39,661
Township purchase of materials	100,000	100,000	86,305	(13,695)	81,244
Other county department maintenance	10,000	10,000	383	(9,617)	-0-
New equipment	75,000	75,000	85,921	10,921	34,908
Special equipment - radios	3,000	3,000	1,322	(1,678)	300
New trucks	18,001	18,001	18,085	84	134,853
Health and life insurance	350,000	350,000	391,627	41,627	353,756
Contingency	50,000	50,000	-0-	(50,000)	-0-
Total Highway maintenance	1,893,501	1,893,501	1,744,349	(149,152)	1,762,557
Total expenditures	3,746,212	3,746,212	3,266,758	(479,454)	2,666,837
Excess (deficiency) of revenues over expenditures	(754,000)	(753,997)	(146,064)	607,933	431,444
Other financing sources (uses) -					
Operating transfers in	1,000	55,810	55,810	-0-	55,810
Total other financing sources (uses)	1,000	55,810	55,810	-0-	55,810
Net change in fund balance	\$ (753,000)	\$ (698,187)	(90,254)	\$ 607,933	487,254
Prior period adjustment			-0-		192,198
Fund balance, beginning of year			1,746,395		1,066,943
Fund balance, end of year			\$ 1,656,141		\$ 1,746,395

COUNTY OF LASALLE, ILLINOIS

Motor Fuel Tax Fund

Balance Sheet

November 30, 2009

With Comparative Totals for November 30, 2008

ASSETS

Cash in bank	\$ 348,946
Investments	665,625
Accounts receivable	176,853
Accrued interest	7,809
	<hr/>
Total assets	\$ 1,199,233
	<hr/>

**LIABILITIES AND
FUND BALANCE**

Liabilities:

Accounts payable	\$ -0-
Accrued payroll	55,539
Total liabilities	55,539

Fund balance:

Unreserved fund balance	1,143,694
Total liabilities and fund balance	\$ 1,199,233

COUNTY OF LASALLE, ILLINOIS
Motor Fuel Tax Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009				2008	
	Budgeted Amounts		Actual	Over (Under) Final Budget		
	Original	Final				
Revenues:						
Allotments - State of IL	\$ 1,808,510	\$ 1,808,510	\$ 2,013,482	\$ 204,972	\$ 2,066,728	
Federal/State funds	320,500	320,500	24,207	(296,293)		-0-
State Funds	1,000	1,000	-0-	(1,000)		-0-
State TARP Funds	480,000	480,000	-0-	(480,000)		-0-
Reimbursement income						
co-engineer	56,000	56,000	55,900	(100)		54,250
Interest	20,000	20,000	21,561	1,561		33,303
Miscellaneous	1,000	1,000	1,242	242		13,766
 Total revenues	 2,687,010	 2,687,010	 2,116,392	 (570,618)	 2,168,047	
 Expenditures:						
Road and bridges:						
Salary county engineer	112,000	112,000	110,689	(1,311)	108,290	
Maintenance patrol	1,900,000	1,900,000	1,277,222	(622,778)	1,910,032	
Construction project carryover	175,000	175,000	-0-	(175,000)	51,680	
New construction projects	500,005	500,005	500,000	(5)	75,000	
New projects engineering	75,005	75,005	73,847	(1,158)	29,409	
Contingency	100,000	100,000	-0-	(100,000)		-0-
 Total expenditures	 2,862,010	 2,862,010	 1,961,758	 (900,252)	 2,174,411	
 Excess (deficiency) of revenues over expenditures	 \$ (175,000)	 \$ (175,000)	 154,634	 \$ 329,634	 (6,364)	
Prior period adjustment			-0-			20,313
Fund balance, beginning of year			989,060			975,111
Fund balance, end of year			 \$ 1,143,694			 \$ 968,747

COUNTY OF LASALLE, ILLINOIS

Special Tax Matching Fund

Balance Sheet

November 30, 2009

With Comparative Totals for November 30, 2008

ASSETS

Cash in bank	\$ 234,619
Investments	515,625
Accounts receivable	687
Property taxes receivable	33,942
Accrued interest	<u>8,000</u>
 Total assets	 <u>\$ 792,873</u>

**LIABILITIES AND
FUND BALANCE**

Liabilities:

Accounts payable	\$ 173,289
Accrued payroll	<u>11,520</u>
 Total liabilities	 184,809
 Fund balance:	 <u>608,064</u>
 Total liabilities and fund balance	 <u>\$ 792,873</u>

COUNTY OF LASALLE, ILLINOIS
Special Tax Matching Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009				2008	
	Budgeted Amounts		Actual	Over (Under) Final Budget		
	Original	Final				
Revenues:						
Property taxes	\$ 1,270,000	\$ 1,270,000	\$ 1,129,910	\$ (140,090)	\$ 1,051,902	
Personal property replacement ta	18,700	18,700	16,381	(2,319)	6,261	
Federal/State funds	1,000	1,000	-0-	(1,000)	-0-	
Interest	15,000	15,000	21,116	6,116	24,499	
Miscellaneous	1,000	1,000	-0-	(1,000)	-0-	
Total revenues	1,305,700	1,305,700	1,167,407	(138,293)	1,082,662	
Expenditures:						
Road and bridges:						
Contingency	50,000	50,000	-0-	(50,000)	-0-	
New construction projects	1,000,000	1,000,000	1,000,000	-0-	384,225	
New projects engineering	50,000	50,000	43,550	(6,450)	2,045	
New projects right-of-way	150,000	150,000	337,200	187,200	7,575	
Construction project carryover	1,400,000	1,400,000	332,402	(1,067,598)	90,729	
Total expenditures	2,650,000	2,650,000	1,713,152	(936,848)	484,574	
Excess (deficiency) of revenues over expenditures	\$ (1,344,300)	\$ (1,344,300)	(545,745)	\$ 798,555	598,088	
Fund balance, beginning of year			1,153,809			555,721
Fund balance, end of year			\$ 608,064			\$ 1,153,809

COUNTY OF LASALLE, ILLINOIS**Circuit Clerk Document Storage Fund****Balance Sheet**

November 30, 2009

With Comparative Totals for November 30, 2008

ASSETS

Cash in bank	\$ 231,045
Investments	506,250
Accounts receivable	17,367
Accrued interest	5,348
	<hr/>
Total assets	\$ 760,010
	<hr/>

**LIABILITIES AND
FUND BALANCE**

Liabilities:

Accounts payable	\$ 24,141
Accrued payroll	3,213
	<hr/>
Total liabilities	27,354

Fund balance:

Unreserved fund balance	<hr/> 732,656
	<hr/>
Total liabilities and fund balance	\$ 760,010

COUNTY OF LASALLE, ILLINOIS
Circuit Clerk Document Storage Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009				2008	
	Budgeted Amounts		Actual	Over (Under) Final Budget		
	Original	Final				
Revenues:						
Fines and fees:						
Document fees	\$ 250,000	\$ 250,000	\$ 262,005	\$ 12,005	\$ 282,798	
Interest	14,000	14,000	14,074	74	18,434	
Total revenues	<u>264,000</u>	<u>264,000</u>	<u>276,079</u>	<u>12,079</u>	<u>301,232</u>	
Expenditures:						
General government:						
Maintenance of equipment	40,000	40,000	19,218	(20,782)	30,491	
Education	2,500	2,500	1,230	(1,270)	531	
Administrative expense	1,000	1,000	720	(280)	31	
Set up expense	40,000	40,000	2,021	(37,979)	78,494	
Supplies	50,000	50,000	43,185	(6,815)	41,556	
Civil court supervisor	7,305	7,305	12,156	4,851	7,656	
Criminal court supervisor	2,142	2,142	4,606	2,464	2,333	
Extra help	37,503	37,503	41,257	3,754	24,967	
Overtime	-0-	-0-	-0-	-0-	500	
Capital outlay:						
New equipment	50,000	50,000	19,579	(30,421)	44,975	
Total expenditures	<u>230,450</u>	<u>230,450</u>	<u>143,972</u>	<u>(86,478)</u>	<u>231,534</u>	
Excess (deficiency) of revenues over expenditures	<u>\$ 33,550</u>	<u>\$ 33,550</u>	<u>132,107</u>	<u>\$ 98,557</u>	<u>69,698</u>	
Fund balance, beginning of year			<u>600,549</u>			<u>530,851</u>
Fund balance, end of year			<u>\$ 732,656</u>			<u>\$ 600,549</u>

COUNTY OF LASALLE, ILLINOIS

Law Library Fund

Balance Sheet

November 30, 2009

With Comparative Totals for November 30, 2008

ASSETS

Cash in bank	\$ 13,539
Investments	40,625
Accounts receivable	5,382
Accrued interest	525
	<hr/>
Total assets	\$ 60,071
	<hr/>

LIABILITIES AND FUND BALANCE

Liabilities:

Accounts payable	\$ 10,976
Accrued payroll	178
	<hr/>

Total liabilities 11,154

Fund balance:

Unreserved fund balance	48,917
	<hr/>

Total liabilities and fund balance \$ 60,071

COUNTY OF LASALLE, ILLINOIS
Law Library Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009				2008	
	Budgeted Amounts		Actual	Over (Under) Final Budget		
	Original	Final				
Revenues:						
Fines and fees:						
Fees	\$ 81,000	\$ 81,000	\$ 82,394	\$ 1,394	\$ 85,904	
Interest	1,800	1,800	1,535	(265)	2,479	
Miscellaneous	50	50	-0-	(50)	-0-	
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	82,850	82,850	83,929	1,079	88,383	
Expenditures:						
General government:						
Supplies	100	100	-0-	(100)	-0-	
SS/IMRF contribution	700	700	681	(19)	860	
Law library clerk	4,200	4,200	4,152	(48)	4,195	
Law books and statutes	75,000	75,000	97,247	22,247	85,523	
Equipment and furnishings	1,500	1,500	-0-	(1,500)	-0-	
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	81,500	81,500	102,080	20,580	90,578	
Excess (deficiency) of revenues over expenditures	\$ 1,350	\$ 1,350	(18,151)	\$ (19,501)	(2,195)	
Prior period adjustment			-0-		673	
Fund balance, beginning of year			<hr/>	<hr/>	<hr/>	<hr/>
Fund balance, end of year	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 48,917	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

COUNTY OF LASALLE, ILLINOIS

Court Automation Fund

Balance Sheet

November 30, 2009

With Comparative Totals for November 30, 2008

ASSETS

Cash in bank	\$ 178,220
Investments	393,750
Accounts receivable	17,522
Accrued interest	4,331
	<hr/>
Total assets	\$ 593,823
	<hr/>

**LIABILITIES AND
FUND BALANCE**

Liabilities:

Accounts payable	\$ 4,631
Accrued payroll	2,440
	<hr/>
Total liabilities	7,071

Fund balance:

Unreserved fund balance	<hr/> 586,752
Total liabilities and fund balance	\$ 593,823

COUNTY OF LASALLE, ILLINOIS
Court Automation Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009				2008	
	Budgeted Amounts		Actual	Over (Under) Final Budget		
	Original	Final				
Revenues:						
Fines and fees:						
Fees	\$ 250,000	\$ 250,000	\$ 258,838	\$ 8,838	\$ 279,514	
Interest	10,000	10,000	11,214	1,214	13,532	
Total revenues	<u>260,000</u>	<u>260,000</u>	<u>270,052</u>	<u>10,052</u>	<u>293,046</u>	
Expenditures:						
General government:						
Maintenance of equipment	40,000	40,000	45,390	5,390	21,111	
Education	2,500	2,500	-0-	(2,500)	490	
Administration	49,932	49,932	59,736	9,804	27,608	
Set up expense	60,000	60,000	53,886	(6,114)	52,430	
Software, forms, paper, etc.	60,000	60,000	-0-	(60,000)	33,520	
Computer operator	-0-	-0-	-0-	-0-	22,658	
Director of Finance	-0-	-0-	-0-	-0-	3,651	
Overtime	1,000	1,000	-0-	(1,000)	-0-	
Compensated absences	500	500	-0-	(500)	-0-	
Capital outlay:						
New equipment	<u>40,000</u>	<u>40,000</u>	<u>21,213</u>	<u>(18,787)</u>	<u>13,632</u>	
Total expenditures	<u>253,932</u>	<u>253,932</u>	<u>180,225</u>	<u>(73,707)</u>	<u>175,100</u>	
Excess (deficiency) of revenues over expenditures	<u>\$ 6,068</u>	<u>\$ 6,068</u>	<u>89,827</u>	<u>\$ 83,759</u>	<u>117,946</u>	
Prior period adjustment			-0-		4,101	
Fund balance, beginning of year			<u>496,925</u>		<u>374,878</u>	
Fund balance, end of year			<u>\$ 586,752</u>		<u>\$ 496,925</u>	

COUNTY OF LASALLE, ILLINOIS**Child Support Administration Fund****Balance Sheet**

November 30, 2009

With Comparative Totals for November 30, 2008

ASSETS

Cash in bank	\$ 45,932
Investments	106,250
Accounts receivable	3,680
Accrued interest	1,247
	<hr/>
Total assets	\$ 157,109
	<hr/>

**LIABILITIES AND
FUND BALANCE**

Liabilities:

Accounts payable	\$ 160
Accrued payroll	773
	<hr/>
Total liabilities	933

Fund balance:

Unreserved fund balance	156,176
	<hr/>
Total liabilities and fund balance	\$ 157,109
	<hr/>

COUNTY OF LASALLE, ILLINOIS
Child Support Administration Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009				2008	
	Budgeted Amounts		Actual	Over (Under)	Final Budget	Actual
	Original	Final				
Revenues:						
Fines and fees:						
Fees	\$ 40,000	\$ 40,000	\$ 30,817	\$ (9,183)	\$ 36,963	
Federal child support revenue	11,400	11,400	31,878	20,478	13,155	
Interest	4,500	4,500	3,472	(1,028)	5,339	
Miscellaneous	-0-	-0-	-0-	-0-	(181)	
Total revenues	55,900	55,900	66,167	10,267	55,276	
Expenditures:						
Health and welfare:						
Office equipment repair & maintenance	5,000	5,000	6,111	1,111	3,787	
Education	1,500	1,500	-0-	(1,500)	-0-	
Benefit's & administrative fees	1,000	1,000	240	(760)	5,417	
Software, forms, paper, etc.	5,000	5,000	6,451	1,451	2,885	
Administrative assistant	-0-	-0-	-0-	-0-	11,648	
Overtime	2,500	2,500	-0-	(2,500)	-0-	
Seasonal help	27,961	27,961	28,293	332	16,150	
SS/IMRF contributions	4,000	4,000	17,789	13,789	3,831	
New equipment	9,000	9,000	9,000	-0-	27	
Total expenditures	55,961	55,961	67,884	11,923	43,745	
Excess (deficiency) of revenues over expenditures	\$ (61)	\$ (61)	(1,717)	\$ (1,656)	11,531	
Prior period adjustment			-0-		658	
Fund balance, beginning of year			<u>157,893</u>		<u>145,704</u>	
Fund balance, end of year			<u>\$ 156,176</u>		<u>\$ 157,893</u>	

COUNTY OF LASALLE, ILLINOIS**Minors in Possession Fund****Balance Sheet**

November 30, 2009

With Comparative Totals for November 30, 2008

ASSETS

Cash in bank	\$ 34,715
Investments	<u>62,500</u>
Total assets	<u>\$ 97,215</u>

**LIABILITIES AND
FUND BALANCE**

Liabilities:

Accounts payable	<u>\$ 2,668</u>
------------------	-----------------

Total liabilities	2,668
-------------------	-------

Fund balance:

Unreserved fund balance	<u>94,547</u>
-------------------------	---------------

Total liabilities and fund balance	<u>\$ 97,215</u>
------------------------------------	------------------

COUNTY OF LASALLE, ILLINOIS
Minors in Possession Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009				Over (Under)		2008	
	Budgeted Amounts		Actual	Final Budget			Actual	
	Original	Final						
Revenues:								
Fines and fees:								
Drug traffic law enforcement	\$ -0-	\$ -0-	\$ 91,805	\$ 91,805			\$ -0-	
Interest	-0-	-0-	4	4			-0-	
Miscellaneous income	-0-	-0-	78	78			-0-	
Total revenues	-0-	-0-	91,887	91,887			-0-	
Expenditures:								
Public safety:								
Professional services	-0-	-0-	2,450	2,450			-0-	
Travel and training	-0-	-0-	1,378	1,378			-0-	
New programs	-0-	-0-	9,195	9,195			-0-	
Miscellaneous	-0-	-0-	459	459			-0-	
Total expenditures	-0-	-0-	13,482	13,482			-0-	
Excess (deficiency) of revenues over expenditures	-0-	-0-	78,405	78,405			-0-	
Fund balance, beginning of year			16,142				16,142	
Fund balance, end of year			\$ 94,547				\$ 16,142	

COUNTY OF LASALLE, ILLINOIS**State's Attorney Drug Enforcement Fund****Balance Sheet**

November 30, 2009

With Comparative Totals for November 30, 2008

ASSETS

Cash in bank	\$ 145,349
Investments	109,375
Accrued interest	<u>1,542</u>
Total assets	<u>\$ 256,266</u>

**LIABILITIES AND
FUND BALANCE**

Liabilities:	
Accounts payable	\$ 1,587
Accrued payroll	<u>7,087</u>
Total liabilities	8,674
Fund balance:	
Unreserved fund balance	<u>247,592</u>
Total liabilities and fund balance	<u>\$ 256,266</u>

COUNTY OF LASALLE, ILLINOIS
State's Attorney Drug Enforcement Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009				2008	
	Budgeted Amounts		Actual	Over (Under)	Final Budget	Actual
	Original	Final				
Revenues:						
Fines and fees:						
Drug traffic law enforcement	\$ 205,000	\$ 205,000	\$ 281,522	\$ 76,522	\$ 224,615	
Interest	8,300	8,300	4,529	(3,771)	7,438	
Miscellaneous income	10,000	10,000	-0-	(10,000)	10,143	
Total revenues	223,300	223,300	286,051	62,751	242,196	
Expenditures:						
Public safety:						
State drug enforcement						
expense	110,000	110,000	56,549	(53,451)	128,680	
Assist states' attorney	30,000	35,000	35,613	613	21,924	
Administration fees	220	220	-0-	(220)	-0-	
Drug fees attorney	57,289	57,289	57,509	220	55,620	
On call drug attorney	-0-	-0-	-0-	-0-	-0-	
Law clerk	6,000	6,000	17,290	11,290	3,725	
Misdemeanor attorney	1	1	-0-	(1)	-0-	
Crime data analyst	1	1	-0-	(1)	-0-	
Paralegal secretary	2,000	2,000	3,818	1,818	1,996	
Drug task force manager	-0-	32,500	27,000	(5,500)	-0-	
Dom. violence investigator	-0-	-0-	788	788	-0-	
Health and life insurance	4,409	4,409	7,121	2,712	4,041	
SS/IMRF contributions	17,000	17,000	29,612	12,612	12,398	
Compensated absences	-0-	-0-	-0-	-0-	-0-	
Seasonal help	18,000	18,000	10,587	(7,413)	3,304	
Total expenditures	244,920	282,420	245,887	(36,533)	231,688	
Excess (deficiency) of						
revenues over expenditures	(21,620)	(59,120)	40,164	99,284	10,508	
Other financing sources (uses) -						
Operating transfers out	-0-	-0-	(28,329)	(28,329)	-0-	
Total other financing sources (uses)	-0-	-0-	(28,329)	(28,329)	-0-	
Net change in fund balance	\$ (21,620)	\$ (59,120)	11,835	\$ 70,955	10,508	
Prior period adjustment			-0-		3,996	
Fund balance, beginning of year			235,757		221,253	
Fund balance, end of year			\$ 247,592		\$ 235,757	

COUNTY OF LASALLE, ILLINOIS

Probation Services Fund

Balance Sheet

November 30, 2009

With Comparative Totals for November 30, 2008

ASSETS

Cash in bank	\$ 110,900
Investments	240,625
Accounts receivable	10,679
Accrued interest	2,461
	<hr/>
Total assets	\$ 364,665
	<hr/>

**LIABILITIES AND
FUND BALANCE**

Liabilities:

Accounts payable	\$ 5,121
Total liabilities	5,121
Fund balance:	
Unreserved fund balance	359,544
Total liabilities and fund balance	\$ 364,665
	<hr/>

COUNTY OF LASALLE, ILLINOIS
Probation Services Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009				2008	
	Budgeted Amounts		Actual	Over (Under) Final Budget		
	Original	Final				
Revenues:						
Fines and fees:						
Probation service fees	\$ 120,000	\$ 120,000	\$ 139,848	\$ 19,848	\$ 135,353	
Interest	6,000	6,000	6,298	298	7,682	
Miscellaneous	1	1	2,293	2,292	854	
Total revenues	<u>126,001</u>	<u>126,001</u>	<u>148,439</u>	<u>22,438</u>	<u>143,889</u>	
Expenditures:						
Public safety:						
Mileage	9,000	9,000	8,873	(127)	6,312	
Education	8,000	8,000	1,953	(6,047)	4,592	
Communications	4,000	4,000	3,070	(930)	3,009	
Lodging and meals	3,000	3,000	1,947	(1,053)	3,327	
Maintenance and repair of vehicles	8,000	8,000	2,784	(5,216)	6,696	
Family counseling	4,000	4,000	-0-	(4,000)	-0-	
Emergency shelter	1,000	1,000	-0-	(1,000)	33	
Substance evaluation	5,000	5,000	-0-	(5,000)	-0-	
Mental health/evaluation	5,000	5,000	3,725	(1,275)	2,050	
Substance abuse testing	15,000	15,000	8,973	(6,027)	3,228	
Sex offender testing	10,000	10,000	6,500	(3,500)	500	
Car insurance	5,000	5,000	-0-	(5,000)	-0-	
Miscellaneous	15,000	15,000	5,457	(9,543)	6,572	
Capital outlay:						
New equipment	7,000	7,000	1,485	(5,515)	2,943	
New vehicles	<u>27,000</u>	<u>27,000</u>	<u>25,818</u>	<u>(1,182)</u>	<u>25,545</u>	
Total expenditures	<u>126,000</u>	<u>126,000</u>	<u>70,585</u>	<u>(55,415)</u>	<u>64,807</u>	
Excess (deficiency) of revenues over expenditures	\$ 1	\$ 1	77,854	\$ 77,853	79,082	
Fund balance, beginning of year			<u>281,690</u>		<u>202,608</u>	
Fund balance, end of year			<u>\$ 359,544</u>		<u>\$ 281,690</u>	

COUNTY OF LASALLE, ILLINOIS**Arrestees Medical Cost Fund****Balance Sheet**

November 30, 2009

With Comparative Totals for November 30, 2008

ASSETS

Investments	\$ 103,125
Accounts receivable	1,654
Accrued interest	<u>1,640</u>
Total assets	<u>\$ 106,419</u>

FUND BALANCE

Liabilities:

Cash overdraft	\$ 38,399
Fund Balance	<u>68,020</u>

Total liabilities and fund balance	<u>\$ 106,419</u>
------------------------------------	-------------------

COUNTY OF LASALLE, ILLINOIS
Arrestees Medical Cost Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009			2008	
	Budgeted Amounts		Actual	Over (Under)	
	Original	Final		Final Budget	Actual
Revenues:					
Interest income	\$ 1,500	\$ 1,500	\$ 4,357	\$ 2,857	\$ 5,732
Medical services	<u>30,000</u>	<u>30,000</u>	<u>27,019</u>	<u>(2,981)</u>	<u>28,622</u>
Total revenues	31,500	31,500	31,376	(124)	34,354
Expenditures:					
Medical services	-0-	-0-	-0-	-0-	-0-
Total expenditures	-0-	-0-	-0-	-0-	-0-
Excess (deficiency) of revenues over expenditures	31,500	31,500	31,376	(124)	34,354
Other financing (uses) -					
Operating transfers out	<u>(160,000)</u>	<u>(160,000)</u>	<u>(160,000)</u>	<u>-0-</u>	<u>-0-</u>
Net change in fund balance	<u>\$ (128,500)</u>	<u>\$ (128,500)</u>	<u>(128,624)</u>	<u>\$ (124)</u>	<u>34,354</u>
Fund balance, beginning of year			196,644		162,290
Fund balance, end of year			<u>\$ 68,020</u>		<u>\$ 196,644</u>

COUNTY OF LASALLE, ILLINOIS

DUI Fund

Balance Sheet

November 30, 2009

With Comparative Totals for November 30, 2008

ASSETS

Cash in bank	\$	7,199
Investments		15,625
Accrued interest		197
		<hr/>
Total assets	\$	<u>23,021</u>

**LIABILITIES AND
FUND BALANCE**

Liabilities:

Accounts payable	\$	-0-
		<hr/>
Fund Balance		<u>23,021</u>
Total liabilities and fund balance	\$	<u>23,021</u>

COUNTY OF LASALLE, ILLINOIS
DUI Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009				2008
	Budgeted Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
DUI fines	\$ 16,300	\$ 16,300	\$ 14,180	\$ (2,120)	\$ 17,563
Interest Income	800	800	628	(172)	1,085
Total revenues	17,100	17,100	14,808	(2,292)	18,648
Expenditures:					
DUI equipment	17,100	17,100	23,019	5,919	15,561
Total expenditures	17,100	17,100	23,019	5,919	15,561
Excess (deficiency) of revenues over expenditures	\$ -0-	\$ -0-	(8,211)	\$ (8,211)	3,087
Fund balance, beginning of year			31,232		28,145
Fund balance, end of year			\$ 23,021		\$ 31,232

COUNTY OF LASALLE, ILLINOIS
Circuit Clerk Operations & Administrative Fund
Balance Sheet
November 30, 2009
With Comparative Totals for November 30, 2008

ASSETS

Cash in bank	\$ 12,743
Investments	31,250
Accounts receivable	911
Accrued interest	295
	<hr/>
Total assets	<u><u>\$ 45,199</u></u>

FUND BALANCE

Fund Balance	<u><u>\$ 45,199</u></u>
--------------	-------------------------

COUNTY OF LASALLE, ILLINOIS
Circuit Clerk Operations & Administrative Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009				2008	
	Budgeted Amounts			Over (Under) Final Budget	Actual	
	Original	Final	Actual			
Revenues:						
Clerk Fees	\$ 12,000	\$ 12,000	\$ 15,602	\$ 3,602	\$ 15,257	
Interest Income	500	500	708	208	594	
Total revenues	<u>12,500</u>	<u>12,500</u>	<u>16,310</u>	<u>3,810</u>	<u>15,851</u>	
Expenditures	10,000	10,000	1,591	(8,409)	-0-	
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>1,591</u>	<u>(8,409)</u>	<u>-0-</u>	
Excess (deficiency) of revenues over expenditures	\$ 2,500	\$ 2,500	14,719	\$ 12,219	15,851	
Fund balance, beginning of year			30,480			14,629
Fund balance, end of year			<u>\$ 45,199</u>			<u>\$ 30,480</u>

COUNTY OF LASALLE, ILLINOIS

Debt Service

Balance Sheet

November 30, 2009

With Comparative Totals for November 30, 2008

ASSETS

Cash in bank	\$ <u>20</u>
--------------	--------------

FUND BALANCE

Fund balance - reserved for debt service	\$ <u>20</u>
--	--------------

COUNTY OF LASALLE, ILLINOIS
Debt Service
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2009
With Comparative Totals for November 30, 2008

	2009			2008	
	Budgeted Amounts		Actual	Over (Under)	
	Original	Final		Final Budget	Actual
Revenues:					
Interest	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Total revenues	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Expenditures:					
Bond Principal	1,165,000	1,165,000	1,200,000	35,000	1,165,000
Bond Interest	318,133	318,133	279,779	(38,354)	313,548
Miscellaneous fees	1,500	1,500	1,500	-0-	750
Total expenditures	<u>1,484,633</u>	<u>1,484,633</u>	<u>1,481,279</u>	<u>(3,354)</u>	<u>1,479,298</u>
Excess (deficiency) of revenues over expenditures	(1,484,633)	(1,484,633)	(1,481,279)	3,354	(1,479,298)
Other financing sources (uses)-					
Transfers from other funds	<u>1,486,455</u>	<u>1,486,455</u>	<u>1,481,279</u>	<u>(5,176)</u>	<u>1,479,298</u>
Total other financing sources (uses)	<u>1,486,455</u>	<u>1,486,455</u>	<u>1,481,279</u>	<u>(5,176)</u>	<u>1,479,298</u>
Net change in fund balance	<u>\$ 1,822</u>	<u>\$ 1,822</u>	<u>-0-</u>	<u>\$ (1,822)</u>	<u>-0-</u>
Fund balance, beginning of year			20		20
Fund balance, end of year			<u>\$ 20</u>		<u>\$ 20</u>

COUNTY OF LASALLE, ILLINOIS
Construction and Improvements - Current Sites Fund
Balance Sheet
November 30, 2009
With Comparative Totals for November 30, 2008

ASSETS

Cash in bank	\$ 203,460
Investments	706,250
Accounts receivable	478,463
Accrued interest	<u>11,650</u>
 Total assets	 <u>\$ 1,399,823</u>

**LIABILITIES AND
FUND BALANCE**

Liabilities:

Accounts payable	\$ 109,134
 Fund Balance	 <u>1,290,689</u>
Total liabilities and fund balance	<u>\$ 1,399,823</u>

COUNTY OF LASALLE, ILLINOIS
Construction and Improvements - Current Sites Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009				2008	
	Budgeted Amounts		Over (Under)		Final Budget	Actual
	Original	Final	Actual	Final		
Revenues:						
Off track betting	\$ 50,000	\$ 50,000	\$ 39,942	\$ (10,058)	\$ 44,407	
Health department rent	-0-	-0-	-0-	-0-	-0-	-0-
Grant income	956,250	956,250	739,652	(216,598)	-0-	-0-
Interest	50,000	50,000	33,891	(16,109)	56,068	
Miscellaneous income	1	1	1,898	1,897	34,237	
 Total revenues	 1,056,251	 1,056,251	 815,383	 (240,868)	 134,712	
 Expenditures:						
Capital projects:						
Equipment	10,000	10,000	414	(9,586)	-0-	
Downtown courthouse	20,000	20,000	-0-	(20,000)	-0-	
Carpeting	20,000	20,000	15,200	(4,800)	-0-	
Waterproofing	1	1	12,800	12,799	-0-	
Capital improvement	1,750,001	1,750,001	1,174,385	(575,616)	83,019	
Parking lot	10,000	10,000	-0-	(10,000)	17,027	
 Total expenditures	 1,810,002	 1,810,002	 1,202,799	 (607,203)	 100,046	
 Excess (deficiency) of revenues over expenditures	 (753,751)	 (753,751)	 (387,416)	 366,335	 34,666	
 Other financing sources (uses) -						
Transfers from other funds	17,769	17,769	17,769	-0-	17,769	
 Net change in fund balance	 \$ (735,982)	 \$ (735,982)	 (369,647)	 \$ 366,335	 52,435	
 Fund balance, beginning of year			 1,660,336			 1,607,901
 Fund balance, end of year			 \$ 1,290,689			 \$ 1,660,336

COUNTY OF LASALLE, ILLINOIS

Nursing Home Fund

Balance Sheet

November 30, 2009

With Comparative Totals for November 30, 2008

	November 30,	
	2009	2008
ASSETS		
Current assets:		
Cash	\$ 960,007	\$ 1,537,993
Investments	1,418,750	622,050
Receivable from governmental units	1,007,137	864,168
Accounts receivable	37,357	30,232
Accrued interest	14,461	3,847
Inventory	8,581	8,581
Property taxes receivable	<u>40,391</u>	<u>39,448</u>
Total current assets	<u>3,486,684</u>	<u>3,106,319</u>
Restricted assets:		
Residents' trust account	1,711	2,818
Employers' trust account	<u>30,880</u>	<u>30,629</u>
Total restricted assets	<u>32,591</u>	<u>33,447</u>
Fixed assets:		
Land	9,950	9,950
Building and improvements	4,293,025	4,192,474
Equipment	1,457,477	1,078,263
Less accumulated depreciation	<u>(4,099,239)</u>	<u>(3,847,272)</u>
Total fixed assets	<u>1,661,213</u>	<u>1,433,415</u>
Total assets	<u>\$ 5,180,488</u>	<u>\$ 4,573,181</u>

COUNTY OF LASALLE, ILLINOIS
Nursing Home Fund
Balance Sheet (Continued)
November 30, 2009

	November 30,	
	2009	2008
<u>LIABILITIES</u>		
Liabilities (payable from current assets):		
Accounts payable	\$ 495,989	\$ 319,164
Accrued payroll	127,274	113,418
Due to other funds	0	196,127
Compensated absences	<u>210,013</u>	<u>585,765</u>
Total liabilities (payable from current assets)	<u>833,276</u>	<u>1,214,474</u>
Liabilities: (payable from restricted assets):		
Residents' trust account	1,711	2,818
Employees' trust account	<u>30,880</u>	<u>30,629</u>
Total liabilities (payable from restricted assets)	<u>32,591</u>	<u>33,447</u>
Total liabilities	<u>865,867</u>	<u>1,247,921</u>
<u>NET ASSETS</u>		
Net assets:		
Net assets (deficit)	<u>\$ 4,314,621</u>	<u>\$ 3,325,260</u>

COUNTY OF LASALLE, ILLINOIS
Nursing Home Fund
Statement of Revenues, Expenses, and Changes in Fund Balance
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009				2008	
	Budgeted Amounts		Actual	Over (Under) Final Budget		
	Original	Final				
Revenues:						
Property Taxes	\$ 1,350,000	\$ 1,350,000	\$ 1,344,598	\$ (5,402)	\$ 1,346,614	
Charges for services:						
Public aid wire transfer	1,615,419	1,615,419	1,498,504	(116,915)	1,459,784	
Private pay patients	1,801,275	1,801,275	1,649,872	(151,403)	1,821,967	
Patient contributions	520,000	520,000	660,579	140,579	436,274	
Medicare Part A	1,046,720	1,046,720	1,227,852	181,132	880,361	
Medicare part B	100,000	100,001	392,306	292,305	10,792	
Other:						
Miscellaneous	11,000	11,000	27,903	16,903	159,421	
Interest	45,000	45,000	36,909	(8,091)	48,450	
Total revenues	6,489,414	6,489,415	6,838,523	349,108	6,163,663	
Expenses:						
Health and welfare	6,246,299	6,330,326	5,555,450	(774,876)	5,071,901	
Depreciation	150,000	150,000	251,967	101,967	164,776	
Total expenses	6,396,299	6,480,326	5,807,417	(672,909)	5,236,677	
Other financing sources (uses) -						
Operating transfers in	140,000	208,255	208,255	-0-	208,255	
Operating transfers out	(1)	(250,001)	(250,000)	1	-0-	
Total other financing sources (uses)	139,999	(41,746)	(41,745)	1	208,255	
Net income (loss)	\$ 93,115	\$ 9,089	989,361	\$ 980,272	1,135,241	
Fund balance - beginning of year			3,325,260			2,190,019
Fund balance - end of year			\$ 4,314,621			\$ 3,325,260

COUNTY OF LASALLE, ILLINOIS
Nursing Home Fund
Statement of Operating Expenses
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009				2008
	Original	Final	Actual	Over (Under) Final Budget	Actual
Operating expenses:					
Health and welfare:					
Extra help	\$ 150,000	\$ 150,000	\$ 136,259	\$ (13,741)	\$ 412,813
Dietary supplies	5,000	5,000	3,809	(1,191)	4,044
Maintenance and repair of buildings	20,000	20,000	24,307	4,307	23,842
Food purchases	638,630	638,630	609,479	(29,151)	498,280
Special food purchases	-0-	-0-	-0-	-0-	53,874
Housekeeping supplies	20,000	20,000	21,592	1,592	19,912
Laundry supplies for machines	10,000	10,000	11,445	1,445	7,900
Laundry - incontinent	20,000	20,000	21,065	1,065	20,498
Electricity	55,000	55,000	65,482	10,482	64,350
Gas	55,000	55,000	42,711	(12,289)	52,909
Maintenance supplies	20,000	20,000	52,634	32,634	39,544
Maintenance and repair of equipment	9,000	9,000	13,664	4,664	7,778
City of Ottawa sewer	20,000	20,000	24,982	4,982	18,732
Water engineer	4,000	4,000	3,000	(1,000)	3,000
Pest control	2,000	2,000	961	(1,039)	924
Snow removal	100	100	-0-	(100)	-0-
Refuse disposal	12,500	12,500	21,486	8,986	22,276
Maintenance contract	38,000	38,000	29,596	(8,404)	28,584
Provider participation fee	54,351	54,351	50,745	(3,606)	-0-
Medicare part B ancillary cost	50,000	50,000	205,389	155,389	115,762
Contract serve/part A therapy	200,000	200,000	327,283	127,283	299,984
Nursing supplies	70,000	70,000	87,340	17,340	83,759
Linens	10,000	10,000	5,464	(4,536)	7,939
Nursing consultants	25,000	25,000	67,370	42,370	39,804
Activities supplies	10,000	10,000	5,417	(4,583)	9,270
Uniforms	12,000	12,000	12,563	563	10,919
Education - books and supplies	2,000	2,000	774	(1,226)	1,130
Training tuition	5,000	5,000	962	(4,038)	2,332
Public aid wire transfer	-0-	-0-	-0-	-0-	-0-
Auto gas and oil expense	2,000	2,000	877	(1,123)	977
Automobile expense	1,000	1,000	-0-	(1,000)	-0-
Printing	1,000	1,000	30	(970)	-0-
Fees, subscriptions, and promotions	55,000	55,000	41,154	(13,846)	67,187
General office supplies	12,500	12,500	7,940	(4,560)	6,006
Telephone	5,000	5,000	4,726	(274)	5,255
Unemployment compensation	10,000	10,000	-0-	(10,000)	-0-
Workers' compensation	110,112	110,112	-0-	(110,112)	-0-
Miscellaneous	1,000	1,000	421	(579)	177

COUNTY OF LASALLE, ILLINOIS
Nursing Home Fund
Statement of Operating Expenses (Continued)
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009			2008	
	Original	Final	Actual	Over (Under) Final Budget	Actual
Operating expenses (Cont):					
Health and welfare (Cont)					
Contingency	15,000	15,000	-0-	(15,000)	-0-
Patient insurance payments	5,000	5,000	17,538	12,538	8,001
Professional services	10,000	10,000	253,898	243,898	8,818
In-service training and education	2,000	2,000	-0-	(2,000)	-0-
Travel and seminars	2,000	2,000	-0-	(2,000)	-0-
Disaster expense	-0-	-0-	36,107	36,107	48,620
Drugs and medications	10,000	10,000	8,331	(1,669)	8,818
Improvements - capital	36,000	36,000	40,711	4,711	-0-
New equipment	362,489	362,489	53,497	(308,992)	13,545
Equipment (auto)	1	1	-0-	(1)	-0-
Assistant Administrator	43,709	43,709	44,040	331	42,273
Administrator	79,222	79,222	62,456	(16,766)	76,628
Environmental Services Director	31,604	31,604	31,844	240	30,566
Asst. Environmental Services Dir.	21,592	21,592	21,756	164	20,883
Director of nurses	69,628	69,628	62,773	(6,855)	66,571
Assistant director of nurses	56,238	56,238	61,489	5,251	50,806
Certified nurse assistants	86,560	251,790	89,470	(162,320)	44,707
Rehabilitation registered nurse	295,192	295,192	247,626	(47,566)	129,683
Licensed practical nurse	369,356	369,356	201,674	(167,682)	211,570
Activity director	61,347	61,347	31,585	(29,762)	30,317
Unit attendants	66,161	66,161	30,784	(35,377)	55,857
Nurse's aides	747,561	747,561	610,977	(136,584)	462,213
Occupational rehabilitation aide	31,950	61,772	56,568	(5,204)	31,378
Activity aides	67,487	67,487	71,534	4,047	64,121
Nursing supervisors	175,072	175,072	90,624	(84,448)	86,566
Marketing Director	29,870	29,870	29,526	(344)	28,027
Skilled Service Director	54,096	54,096	63,306	9,210	12,120
MDS Care Plan Coordinator	55,167	55,167	52,801	(2,366)	49,783
Social services designee	30,900	30,900	25,841	(5,059)	31,055
Custodians	124,037	124,037	103,257	(20,780)	84,376
Housekeeping aides	100,878	100,878	86,476	(14,402)	94,851
Laundresses	71,595	71,595	70,745	(850)	66,386
Maintenance worker	125,351	0	0	-0-	104,348
Bookkeeper	36,893	36,893	37,172	279	35,681
Nursing data entry clerk	30,406	44,732	44,627	(105)	29,371
Clerk/typist	35,566	35,566	35,836	270	34,398
Psycho-social coordinator	29,236	29,236	29,357	121	28,395
Seasonal help	15,001	15,001	0	(15,001)	5,067

COUNTY OF LASALLE, ILLINOIS
Nursing Home Fund
Statement of Operating Expenses (Continued)
For the Year Ended November 30, 2009
With Comparative Totals for the Year Ended November 30, 2008

	2009			2008	
	Original	Final	Actual	Over (Under) Final Budget	Actual
Operating expenses (Cont):					
Health and welfare (Cont)					
Overtime	350,000	350,000	319,566	(30,434)	310,963
Compensated absences	0	0	(375,752)	(375,752)	(44,006)
Health and life insurance	396,941	396,941	386,948	(9,993)	397,600
SS/IMRF contributions	400,000	400,000	428,132	28,132	381,784
Bad debt expense	0	0	191,403	191,403	0
Total Health and welfare expenses	<u>\$ 6,246,299</u>	<u>\$ 6,330,326</u>	<u>\$ 5,555,450</u>	<u>\$ (774,876)</u>	<u>\$ 5,071,901</u>

COUNTY OF LASALLE, ILLINOIS

Agency Funds

Combining Balance Sheet

November 30, 2009

With Comparative Totals for November 30, 2008

	County Collector Funds	Circuit Clerk Fund	Township Motor Fuel Tax Fund	Township Bridge Aid	Drainage District Fund	Other Agency Funds	Totals	
							2009	2008
Assets:								
Cash	\$6,809,116	\$1,767,487	\$ 675,381	\$ 31,858	\$159,749	\$390,541	\$ 9,834,132	\$ 9,862,743
Investments	618,414	25,000	-0-	118,750	49,422	-0-	811,586	54,232
Accrued interest	-0-	-0-	-0-	1,575	-0-	-0-	1,575	54,232
Property taxes receivable	123,036	-0-	-0-	-0-	-0-	-0-	123,036	112,200
Total assets	<u>\$7,550,566</u>	<u>\$1,792,487</u>	<u>\$ 675,381</u>	<u>\$ 152,183</u>	<u>\$209,171</u>	<u>\$390,541</u>	<u>\$ 10,770,329</u>	<u>#####</u>
Liabilities:								
Due to others	<u>\$7,550,566</u>	<u>\$1,792,487</u>	<u>\$ 675,381</u>	<u>\$ 152,183</u>	<u>\$209,171</u>	<u>\$390,541</u>	<u>\$ 10,770,329</u>	<u>#####</u>

COUNTY OF LASALLE, ILLINOIS

Agency Funds

County Collector Funds

Combining Balance Sheet

November 30, 2009

With Comparative Totals for November 30, 2008

	Property Taxes Fund	Inheritance Taxes Fund	Right of Way Condemnation Fund	Unclaimed Monies Fund	Totals	
					2009	2008
Assets:						
Cash	\$ 5,853,411	\$ 798,859	\$ 65,647	\$ 91,199	\$ 6,809,116	\$ 5,588,106
Investments	618,414	-0-	-0-	-0-	618,414	-0-
Property taxes receivable	123,036	-0-	-0-	-0-	123,036	112,200
Total assets	\$ 6,594,861	\$ 798,859	\$ 65,647	\$ 91,199	\$ 7,550,566	\$ 5,700,306
Liabilities:						
Due to others	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Due to taxing bodies for taxes not yet collected	123,036	-0-	-0-	-0-	123,036	112,200
Available for distribution	6,471,825	798,859	65,647	91,199	7,427,530	5,588,106
Total liabilities	\$ 6,594,861	\$ 798,859	\$ 65,647	\$ 91,199	\$ 7,550,566	\$ 5,700,306

COUNTY OF LASALLE, ILLINOIS

Agency Funds

Other Agency Funds

Combining Balance Sheet

November 30, 2009

With Comparative Totals for November 30, 2008

	Juvenile Probation Fund	Attorney Restitution Fund	States Sheriff's Prisoner Trust Fund	Redemption Certificates Fund
<u>ASSETS</u>				
Cash	<u>\$ 357</u>	<u>\$ 5,278</u>	<u>\$ 27,116</u>	<u>\$ 334,361</u>
<u>LIABILITIES</u>				
Due to others	<u>\$ 357</u>	<u>\$ 5,278</u>	<u>\$ 27,116</u>	<u>\$ 334,361</u>

COUNTY OF LASALLE, ILLINOIS

Agency Funds

Other Agency Funds

Combining Balance Sheet

November 30, 2009

With Comparative Totals for November 30, 2008

	Sheriff's DARE Fund	Drunk Driving Imp. Panel Fund	States Attorney Investigation Fund	Totals	
				2009	2008
<u>ASSETS</u>					
Cash	\$ 1,354	\$ 17,502	\$ 4,573	\$ 390,541	\$ 367,552
<u>LIABILITIES</u>					
Due to others	\$ 1,354	\$ 17,502	\$ 4,573	\$ 390,541	\$ 367,552

Township Bridge Aid	Drainage District Fund	Other Agency Funds	Totals	
			2009	2008
\$ 186,558	\$ 174,954	\$ 367,552	\$ 10,833,494	\$ 11,847,411
298,285	88,412	4,455,206	207,661,994	200,898,277
(334,235)	(54,195)	(4,432,217)	(207,849,770)	(202,252,037)
<u>\$ 150,608</u>	<u>\$ 209,171</u>	<u>\$ 390,541</u>	<u>\$ 10,645,718</u>	<u>\$ 10,493,651</u>

COUNTY OF LASALLE, ILLINOIS**Agency Funds****Township Motor Fuel Tax Fund****Schedule of Cash Receipts and Disbursements**

November 30, 2009

With Comparative Totals for November 30, 2008

	<u>2009</u>	<u>2008</u>
Cash and investments balance, beginning of year	\$ 1,041,207	\$ 1,101,457
Receipts:		
Revenue allotments	2,617,540	2,351,986
Interest	<u>5,550</u>	<u>19,413</u>
Total receipts	<u>2,623,090</u>	<u>2,371,399</u>
Disbursements:		
Distributions	<u>2,988,916</u>	<u>2,431,649</u>
Cash and investments balance, end of year	<u>\$ 675,381</u>	<u>\$ 1,041,207</u>

COUNTY OF LASALLE, ILLINOIS**Agency Funds****Township Bridge Aid Fund****Schedule of Cash Receipts and Disbursements**

November 30, 2009

With Comparative Totals for November 30, 2008

	<u>2009</u>	<u>2008</u>
Cash and investments balance, beginning of year	\$ 186,558	\$ 172,673
Receipts:		
Township bridge aid	294,319	499,148
Interest	3,966	9,257
Miscellaneous income	<u>0</u>	<u>4,199</u>
Total receipts	<u>298,285</u>	<u>512,604</u>
Disbursements:		
Distributions	<u>334,235</u>	<u>498,719</u>
Cash and investments balance, end of year	<u>\$ 150,608</u>	<u>\$ 186,558</u>

Right of Way Condemnation Fund	Unclaimed Monies Fund	Totals	
		2009	2008
\$ 115,193	\$ 110,970	\$ 6,168,066	\$ 7,191,625
237,100	0	187,324,370	183,291,622
<u>(286,646)</u>	<u>(19,771)</u>	<u>(186,064,906)</u>	<u>(184,315,181)</u>
<u><u>\$ 65,647</u></u>	<u><u>\$ 91,199</u></u>	<u><u>\$ 7,427,530</u></u>	<u><u>\$ 6,168,066</u></u>

Sheriff's Prisoner Trust Fund	Redemption Certificates Fund	Sheriff's DARE Fund	Drunk Driving Imp. Panel Fund
\$ 20,626	\$ 324,843	\$ 2,134	\$ 8,932
190,512	4,224,704	862	21,009
<u>(184,022)</u>	<u>(4,215,186)</u>	<u>(1,642)</u>	<u>(12,439)</u>
<u>\$ 27,116</u>	<u>\$ 334,361</u>	<u>\$ 1,354</u>	<u>\$ 17,502</u>

COUNTY OF LASALLE, ILLINOIS
Agency Funds
Other Agency Funds
Combining Schedule of Cash Receipts and Disbursements
For the Year Ended November 30, 2009

	States Attorney Investigation Fund	Totals	
		2009	2008
Cash balance, beginning of year	\$ 6,141	\$ 367,552	\$ 357,452
Receipts	1,717	4,455,206	3,450,610
Disbursements	<u>(3,285)</u>	<u>(4,432,217)</u>	<u>(3,443,785)</u>
Cash balance, end of year	<u>4,573</u>	<u>390,541</u>	<u>\$ 364,277</u>

OTHER MANAGEMENT INFORMATION

COUNTY OF LASALLE, ILLINOIS
Assessed Valuations, Tax Rates, Tax Extensions
and Tax Collections
November 30, 2009

	2001	2002	2003
Assessed valuations	<u><u>\$ 1,728,221,338</u></u>	<u><u>\$ 1,775,174,303</u></u>	<u><u>\$ 1,838,967,144</u></u>
Tax rates:			
General	0.2076	0.2262	0.0343
Detention Home	0.0105	0.0102	0.0104
IL Municipal Retirement	0.0941	0.0941	0.1114
County Highway	0.0984	0.0986	0.0971
Special Tax Match	0.0492	0.0493	0.0486
County Bridge	0.0492	0.0493	0.0486
Mental Health	0.0812	0.0817	0.0811
Insurance	0.0336	0.0327	0.2521
Veterans Assistance Commission	0.0070	0.0068	0.0060
County Health	0.0377	0.0367	0.0354
Nursing Home	0.0782	0.0761	0.0735
 Totals	 <u><u>0.7467</u></u>	 <u><u>0.7617</u></u>	 <u><u>0.7985</u></u>
Tax extensions:			
General	\$ 3,587,809	\$ 4,015,478	\$ 630,790
Detention Home	181,068	181,068	191,252
IL Municipal Retirement	1,626,256	1,670,439	2,048,609
County Highway	1,700,569	1,750,322	1,785,637
Special Tax Match	850,284	875,161	893,738
County Bridge	850,284	875,161	893,738
Mental Health	1,403,315	1,450,317	1,491,402
Insurance	580,682	580,482	4,636,036
Veterans Assistance Commission	120,975	120,712	121,371
County Health	651,539	651,489	650,994
Nursing Home	1,351,469	1,350,908	1,351,640
 Totals	 <u><u>\$ 12,904,250</u></u>	 <u><u>\$ 13,521,537</u></u>	 <u><u>\$ 14,695,207</u></u>
 Tax collections	 <u><u>\$ 12,901,994</u></u>	 <u><u>\$ 13,526,016</u></u>	 <u><u>\$ 14,673,855</u></u>

2004	2005	2006	2007	2008
<u>\$ 1,945,478,422</u>	<u>\$ 1,981,988,738</u>	<u>\$ 2,004,966,064</u>	<u>\$ 2,300,440,391</u>	<u>\$ 2,437,420,499</u>
0.2042	0.1775	0.2346	0.2464	0.2445
0.0103	0.0150	0.0147	0.0148	0.0145
0.1808	0.2004	0.1976	0.2009	0.1965
0.0982	0.0987	0.0946	0.0986	0.1000
0.0481	0.0486	0.0473	0.0489	0.0500
0.0500	0.0448	0.0473	0.0489	0.0500
0.0803	0.0795	0.0764	0.0933	0.0938
0.2807	0.3286	0.2688	0.1256	0.0771
0.0065	0.0091	0.0085	0.0117	0.0121
0.0350	0.0347	0.0325	0.0302	0.0353
0.0727	0.0720	0.0674	0.0626	0.0595
<u>1.0668</u>	<u>1.1089</u>	<u>1.0897</u>	<u>0.9819</u>	<u>0.9333</u>
\$ 3,792,604	\$ 3,332,536	\$ 4,702,262	\$ 5,316,732	\$ 5,556,511
191,300	281,311	294,485	319,213	329,436
3,357,979	3,758,324	3,958,532	4,333,104	4,464,421
1,823,828	1,851,030	1,895,127	2,126,650	2,271,970
893,356	911,449	947,563	1,054,697	1,135,985
928,644	840,184	947,563	1,054,697	1,135,985
1,491,403	1,490,951	1,530,525	2,012,337	2,131,108
5,213,411	6,162,601	5,384,886	2,708,998	1,751,689
120,723	170,662	170,281	252,351	274,908
650,051	650,767	651,074	651,367	802,005
1,350,249	1,350,296	1,350,228	1,350,185	1,351,822
<u>\$ 19,813,548</u>	<u>\$ 20,800,111</u>	<u>\$ 21,832,526</u>	<u>\$ 21,180,331</u>	<u>\$ 21,205,840</u>
<u>\$ 19,791,751</u>	<u>\$ 20,774,176</u>	<u>\$ 21,807,614</u>	<u>\$ 21,082,554</u>	<u>\$ 20,457,311</u>

COUNTY OF LASALLE, ILLINOIS
General Governmental Expenditures by Function
November 30, 2009

Fiscal Year	General Government	Public Safety	Roads and Bridges	Health and Welfare
2009	\$ 20,356,724	\$ 10,376,488	\$ 8,708,013	\$ 6,021,449
2008	\$ 21,484,469	\$ 9,771,961	\$ 6,746,422	\$ 5,278,998
2007	\$ 24,046,813	\$ 9,667,338	\$ 9,681,536	\$ 5,626,038
2006	\$ 24,350,959	\$ 10,113,086	\$ 10,745,303	\$ 5,682,889
2005	\$ 20,054,497	\$ 8,567,279	\$ 8,099,771	\$ 5,577,974
2004	\$ 12,602,184	\$ 8,097,815	\$ 8,369,328	\$ 5,662,177
2003	\$ 16,558,919	\$ 9,085,278	\$ 6,608,934	\$ 4,341,691
2002	\$ 14,636,469	\$ 8,189,733	\$ 6,511,154	\$ 4,883,908
2001	\$ 13,830,473	\$ 6,307,866	\$ 8,245,454	\$ 3,920,324
2000	\$ 12,735,467	\$ 5,654,547	\$ 7,053,226	\$ 3,832,056

<u>Recreation</u>	<u>Education</u>	<u>Projects</u>	<u>Debt Service</u>	<u>Totals</u>
\$ 108,543	\$ 186,253	\$ 1,315,199	\$ 1,481,279	\$ 48,553,948
\$ 115,595	\$ 180,526	\$ 199,130	\$ 1,479,298	\$ 45,256,399
\$ 124,466	\$ 183,594	\$ 284,075	\$ 1,482,043	\$ 51,095,903
\$ 116,062	\$ 189,397	\$ 379,056	\$ 1,483,004	\$ 53,059,756
\$ 132,726	\$ 166,783	\$ 1,403,021	\$ -0-	\$ 44,002,051
\$ 126,760	\$ 162,863	\$ 1,385,944	\$ 1,378,407	\$ 37,785,478
\$ 120,363	\$ 153,468	\$ 966,274	\$ 1,351,207	\$ 39,186,134
\$ 106,981	\$ 144,024	\$ 3,136,708	\$ 1,346,529	\$ 38,955,506
\$ 97,804	\$ 135,167	\$ 10,244,584	\$ 691,993	\$ 43,473,665
\$ 97,289	\$ 129,034	\$ 4,189,441	\$ 30,106	\$ 33,721,166

COUNTY OF LASALLE, ILLINOIS**General Governmental Revenues by Source**

November 30, 2009

Fiscal Year	Property Tax Levy, Net	Other Taxes	Inter-Governmental Revenue	Federal/ State Funds
2009	\$ 19,746,276	\$ 10,215,302	\$ 5,174,242	\$ 4,164,733
2008	\$ 19,775,388	\$ 11,876,432	\$ 4,132,608	\$ 3,081,190
2007	\$ 20,458,771	\$ 12,082,819	\$ 2,412,851	\$ 7,622,654
2006	\$ 19,425,327	\$ 11,292,387	\$ 3,409,843	\$ 8,798,774
2005	\$ 18,442,970	\$ 6,910,602	\$ 12,233,580	\$ 431,464
2004	\$ 8,725,167	\$ 6,463,963	\$ 10,758,616	\$ 1,045,328
2003	\$ 11,563,685	\$ 6,517,521	\$ 9,715,466	\$ 340,560
2002	\$ 10,968,902	\$ 6,130,618	\$ 10,353,401	\$ 324,043
2001	\$ 10,526,598	\$ 6,591,040	\$ 9,637,245	\$ 224,066
2000	\$ 10,253,177	\$ 6,705,697	\$ 9,871,581	\$ 525,385

<u>Fines and Fees</u>	<u>Interest</u>	<u>Reimbursements</u>	<u>Other</u>	<u>Totals</u>
\$ 8,457,848	\$ 1,347,139	\$ 1,090,253	\$ 341,503	\$ 50,537,296
\$ 7,726,886	\$ 1,832,448	\$ 1,038,612	\$ 1,876,036	\$ 51,339,600
\$ 8,277,511	\$ 2,111,107	\$ 7,148,384	\$ 816,403	\$ 60,930,500
\$ 8,001,817	\$ 1,299,902	\$ 3,222,627	\$ 4,019,624	\$ 59,470,301
\$ 7,147,972	\$ 914,004	\$ 2,985,037	\$ 876,396	\$ 49,942,025
\$ 5,971,250	\$ 628,414	\$ 819,396	\$ 1,207,225	\$ 35,619,359
\$ 5,382,986	\$ 730,837	\$ 2,109,803	\$ 762,962	\$ 37,123,820
\$ 4,897,800	\$ 1,067,464	\$ 1,068,792	\$ 1,435,055	\$ 36,246,075
\$ 4,621,857	\$ 1,884,046	\$ 1,137,534	\$ 1,178,951	\$ 35,801,337
\$ 4,652,932	\$ 1,760,208	\$ 1,070,071	\$ 908,449	\$ 35,747,500

COUNTY OF LASALLE, ILLINOIS**Property Tax Levies and Collections**

November 30, 2009

Fiscal Year	Rate Per \$100	Total Tax Levy	Current Tax Collections	Percent of Levy Collected
2009	0.9333	\$ 21,205,840	\$ 20,457,311	96.47
2008	0.9819	\$ 21,180,331	\$ 21,082,554	99.54
2007	1.0897	\$ 21,832,526	\$ 21,807,614	99.89
2006	1.1089	\$ 20,800,111	\$ 20,774,176	99.88
2005	1.0668	\$ 19,813,548	\$ 19,791,751	99.89
2004	0.7985	\$ 14,695,207	\$ 14,673,855	99.85
2003	0.7617	\$ 13,521,537	\$ 13,526,016	100.03
2002	0.7467	\$ 12,904,250	\$ 12,901,994	99.98
2001	0.7360	\$ 12,474,538	\$ 12,480,000	100.04
2000	0.7415	\$ 12,473,370	\$ 12,184,002	97.68

COUNTY OF LASALLE, ILLINOIS
Assessed and Estimated Actual Value of Taxable Property
November 30, 2009

Fiscal Year	Real Property			Railroads			Total		Ratio of Total Assessed Value to Total Estimated Actual Value	
	Assessed Value	Estimated Actual Value		Assessed Value	Estimated Actual Value		Assessed Value	Estimated Actual Value		
		Estimated Value	Actual Value		Estimated Value	Actual Value		Estimated Value		
2009	\$ 2,762,644,256	\$ 8,287,932,768	\$ 80,407	\$ 241,221	\$ 2,762,724,663	\$ 8,288,173,989			33.33%	
2008	\$ 2,598,270,257	\$ 7,794,810,771	\$ 88,519	\$ 265,557	\$ 2,598,358,776	\$ 7,795,076,328			33.33%	
2007	\$ 2,613,799,434	\$ 7,841,398,302	\$ 88,519	\$ 265,557	\$ 2,613,887,953	\$ 7,841,663,859			33.33%	
2006	\$ 2,435,443,590	\$ 7,306,330,770	\$ 88,519	\$ 265,557	\$ 2,435,532,109	\$ 7,306,596,327			33.33%	
2005	\$ 2,271,471,830	\$ 6,814,415,490	\$ 95,077	\$ 285,231	\$ 2,271,566,907	\$ 6,814,700,721			33.33%	
2004	\$ 2,218,263,572	\$ 6,654,790,716	\$ 149,541	\$ 448,623	\$ 2,218,413,113	\$ 6,655,239,339			33.33%	
2003	\$ 2,136,978,070	\$ 6,410,934,210	\$ 149,541	\$ 448,623	\$ 2,137,127,611	\$ 6,411,382,833			33.33%	
2002	\$ 2,060,613,700	\$ 6,181,841,100	\$ 155,353	\$ 466,059	\$ 2,060,769,053	\$ 6,182,307,159			33.33%	
2001	\$ 1,998,532,415	\$ 5,995,597,245	\$ 155,353	\$ 466,059	\$ 1,998,687,768	\$ 5,996,063,304			33.33%	
2000	\$ 1,942,997,300	\$ 5,828,991,900	\$ 171,996	\$ 515,988	\$ 1,943,169,296	\$ 5,829,507,888			33.33%	

Sources: Abstract of Tentative Assessments, Supervisor of Assessments
202

COUNTY OF LASALLE, ILLINOIS
Property Tax Rates - All Overlapping Governments
(Per \$100 of Assessed Value)
November 30, 2009

Tax Levy Year	General Funds	Special Revenue Funds	Grade Schools	High Schools	Junior College
2008	0.2445	0.6888	2.8106	2.4327	0.3730
2007	0.2464	0.7355	2.7816	2.4520	0.3722
2006	0.2346	0.8551	2.8645	2.5261	0.3882
2005	0.1775	0.9314	2.6306	2.4291	0.3947
2004	0.2042	0.8626	2.6959	2.4108	0.3040
2003	0.0343	0.7648	2.6956	2.3526	0.4129
2002	0.2262	0.5395	2.8492	2.2042	0.4108
2001	0.2076	0.5391	3.3713	2.3637	0.4113
2000	0.1999	0.5361	3.1500	2.3745	0.4065

Townships	Cities/ Villages	Fire Protection District	Sanitary District	Totals
0.5937	0.9616	0.3071	0.1944	8.6064
0.5936	0.9136	0.3154	0.2000	8.6103
0.6323	0.9454	0.3254	0.2000	8.9716
0.6501	0.9562	0.3148	0.2000	8.6844
0.6473	0.9805	0.3090	0.2000	8.6143
0.6352	0.8816	0.3011	0.2000	8.2781
0.6354	0.9110	0.2904	0.2000	8.2667
0.6294	0.9089	0.2914	0.2000	8.9227
0.6108	0.9158	0.2759	0.2000	8.6695

COUNTY OF LASALLE, ILLINOIS

Principal Taxpayers

Year Ended November 30, 2009

Taxpayer	Type of Business	2009 Assessed Valuation	Percentage of Total Assessed Valuation
Exelon	Electric Utility	\$ 250,493,419	10.28%
Silverleaf Resorts Inc.	Leasing Corporation	12,645,572	0.52%
James Hardie Bldg. Prod.	Manufacturing	9,176,544	0.38%
FBTC Leasing Co.	Leasing Corporation	3,814,894	0.16%
CMC Steel Fabricators	Manufacturing	4,507,909	0.18%
Peru Mall	Shopping Mall	9,289,595	0.38%
J.C. Whitney	Parts Sales	3,911,678	0.16%
Sabic Innovations Plastics US	Manufacturing	3,314,409	0.14%
Inland Western	Manufacturing	11,032,005	0.45%
Wal-Mart	Shopping Mall	5,514,783	0.23%
Wedron Silica Co.	Manufacturing	<u>2,531,220</u>	<u>0.10%</u>
		<u>\$ 316,232,028</u>	<u>12.97%</u>

Source: County Supervisor of Assessments

COUNTY OF LASALLE, ILLINOIS

Computation of Overlapping Debt

November 30, 2009

Jurisdiction	Net Debt Outstanding
Municipalities/Villages	\$ 37,350,101
Townships	215,000
School Districts	249,533,184
Library Districts	3,800,000
County	<u>5,390,000</u>
	<u>\$ 296,288,285</u>

Source: LaSalle County Clerk Records

COUNTY OF LASALLE, ILLINOIS

Computation of Legal Debt Margin

November 30, 2009

Assessed Valuation (2008)	\$ <u>2,437,420,499</u>
Statutory debt limitation (2.875% of 2008 assessed valuation)	\$ 70,075,839
Amount of debt applicable to debt limit	<u>5,390,000</u>
Legal Debt Margin	<u>\$ 64,685,839</u>

COUNTY OF LASALLE, ILLINOIS

Demographic Statistics

November 30, 2009

Fiscal Year	Population	Per Capita Income	Median Age	School Enrollment	Unemployment Rate
2009	113,065	23,020	39.9	17,082	15.0
2008	113,065	23,020	39.9	17,448	10.1
2007	113,065	23,020	39.9	19,188	7.4
2006	112,230	N/A	38.1	19,350	5.2
2005	112,604	19,276	38.1	19,621	7.5
2004	112,037	19,185	38.1	19,615	7.5
2003	111,609	24,761	38.1	19,135	8.1
2002	111,580	19,185	38.1	19,288	8.8
2001	111,509	23,715	38.1	19,692	6.0
2000	110,193	21,362	35.5	19,685	6.0

Source: (1) Census Bureau
(2) County Superintendent of Schools
(3) State Unemployment Office

COUNTY OF LASALLE, ILLINOIS
Bank, Savings, Loan and Credit Union Deposits
November 30, 2009

Fiscal Year	Bank Deposits	Savings & Loan Deposits	Credit Union Deposits
2009	\$ 17,553,891,000	\$ 109,792,000	*
2008	\$ 17,105,738,000	\$ 103,680,000	*
2007	\$ 17,133,144,000	\$ 152,978,000	*
2006	\$ 15,799,037,000	\$ 100,349,000	*
2005	\$ 13,818,871,000	\$ 101,804,000	*
2004	\$ 12,861,070,000	\$ 100,275,000	*
2003	\$ 7,933,737,051	\$ 92,347,000	*
2002	\$ 7,439,696,017	\$ 91,776,000	*
2001	\$ 7,116,490,209	\$ 83,679,000	*
2000	\$ 5,697,023,700	\$ 82,295,000	*

Source: Obtained from reporting banks to the County Treasurer

* Note: Information concerning deposits from the Illinois Union League is unavailable

COUNTY OF LASALLE, ILLINOIS

Miscellaneous Statistics

November 30, 2009

Date of incorporation	1831
Form of Government	County Board
Area (square miles) (1)	1,152
Transportation (1)	
Miles of roads	371.83
Number of street lights	
Employees (1)	
Board members	29
Elected officials	9
	<hr/>
	38
<hr/>	<hr/>
Other employees (1)	
General government	111
Public safety	116
Roads and bridges	42
Health	123
Recreation	4
Education	5
	<hr/>
	401
<hr/>	<hr/>
Police protection (1)	
Number of stations	1
Number of police officers	104
Recreation (1)	
Number of parks	2
Census	
Number of people (2)	113,065
Number of registered voters	70,720

Source:

- (1) Information from County records
- (2) Census Bureau