

COUNTY OF LASALLE, ILLINOIS

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FINANCIAL REPORT

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November 30, 2008

## CONTENTS

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	<u>Page Number</u>
<b>INDEPENDENT AUDITOR'S REPORT</b>	1-2
<b>MANAGEMENT'S DISCUSSION ANALYSIS (UNAUDITED)</b>	3-17
<b>BASIC FINANCIAL STATEMENTS</b>	
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
<b>Notes to Financial Statements</b>	29-55
<b>Required Supplementary Information-</b>	
<b>General Fund</b>	
Balance Sheets	56
Statements of Revenues, Expenditures and Changes in Fund Balance	57
Schedules of Fee Office Revenues	58-59
Statements of Revenues	60-63
Statements of Expenditures	64-80
<b>Special Revenue Funds:</b>	
Illinois Municipal Retirement Fund	
Balance Sheets	81
Statements of Revenues, Expenditures and Changes In Fund Balances	82-83
Schedule of Funding Progress – Illinois Municipal Retirement Fund	84-86

**CONTENTS**  
**(Continued)**

---

	<b><u>Page</u></b> <b><u>Number</u></b>
<b>Other Supplementary Information:</b>	
Combining Balance Sheet:	
All Non-major Funds	87
General Government Group	88-89
Tax Supported Group	90
Highway and Streets Group	91
Judiciary and Court Related Group	92
Combining Statement of Revenues, Expenditures, And Changes in Fund Balances:	
All Non-major Funds	93
General Government Group	94-95
Tax Supported Group	96
Highway and Streets Group	97
Judiciary and Court Related Group	98
<b>Individual Funds:</b>	
General Government Group	
Tourism Promotion Fund	
Balance Sheet	99
Statement of Revenues, Expenditures and Changes In Fund Balance	100
Recorder's Equipment Fund	
Balance Sheet	101
Statement of Revenues, Expenditures and Changes In Fund Balance	102
County Clerk Records Fund	
Balance Sheet	103
Statement of Revenues, Expenditures and Changes In Fund Balance	104
Crime Victim Witness Coordinator Fund	
Balance Sheet	105
Statement of Revenues, Expenditures and Changes In Fund Balance	106
State's Attorney Federal Grant Fund	
Balance Sheet	107
Statement of Revenues, Expenditures and Changes In Fund Balance	108
E-911 Fund	
Balance Sheet	109
Statement of Revenues, Expenditures and Changes In Fund Balance	110

**CONTENTS**  
**(Continued)**

---

	<b><u>Page Number</u></b>
Sheriff's Drug Enforcement Fund	
Balance Sheet	111
Statement of Revenues, Expenditures and Changes In Fund Balance	112
Tax Sale Automation Fund	
Balance Sheet	113
Statement of Revenues, Expenditures and Changes In Fund Balance	114
Environmental Service and Land Use Fund	
Balance Sheet	115
Statement of Revenues, Expenditures and Changes In Fund Balance	116-117
GIS Fund	
Balance Sheet	118
Statement of Revenues, Expenditures and Changes In Fund Balance	119
Coroner Grant Fund	
Balance Sheet	120
Statement of Revenues, Expenditures and Changes In Fund Balance	121
County Clerk Automation	
Balance Sheet	122
Statement of Revenues, Expenditures and Changes In Fund Balance	123
Working Cash Fund	
Balance Sheet	124
Statement of Revenues, Expenditures and Changes In Fund Balance	125
HAVA Grant Fund	
Balance Sheet	126
Statement of Revenues, Expenditures and Changes In Fund Balance	127
Sheriff Vehicle Fund	
Balance Sheet	128
Statement of Revenues, Expenditures and Changes In Fund Balance	129
Public Safety Fund	
Balance Sheet	130
Statement of Revenues, Expenditures and In Fund Balance	131-132

**CONTENTS**  
**(Continued)**

---

	<b><u>Page Number</u></b>
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
<b>Tax Support Group:</b>	
Detention Home Fund	
Balance Sheet	141
Statement of Revenues, Expenditures and Changes In Fund Balance	142-143
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
County Highway Fund	
Balance Sheet	150
Statement of Revenues, Expenditures and Changes In Fund Balance	151-153
<b>Highway and Streets Group:</b>	
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
County Bridge Fund	
Balance Sheet	158
Statement of Revenues, Expenditures and Changes In Fund Balance	159

**CONTENTS**  
**(Continued)**

---

	<b><u>Page</u></b> <b><u>Number</u></b>
Township Bridge Aid Fund	
Balance Sheet	160
Statement of Revenues, Expenditures and Changes	
In Fund Balance	161
<b>Judiciary and Court Related Group:</b>	
Circuit Clerk Document Storage Fund	
Balance Sheet	162
Statement of Revenues, Expenditures and Changes	
In Fund Balance	163
Law Library Fund	
Balance Sheet	164
Statement of Revenues, Expenditures and Changes	
In Fund Balance	165
Court Automation Fund	
Balance Sheet	166
Statement of Revenues, Expenditures and Changes	
In Fund Balance	167
Child Support Administration Fund	
Balance Sheet	168
Statement of Revenues, Expenditures and Changes	
In Fund Balance	169
State's Attorney Drug Enforcement Fund	
Balance Sheet	170
Statement of Revenues, Expenditures and Changes	
In Fund Balance	171
Probation Services Fund	
Balance Sheet	172
Statement of Revenues, Expenditures and Changes	
In Fund Balance	173
Arrestees Medical Cost Fund	
Balance Sheet	174
Statement of Revenues, Expenditures and Changes	
In Fund Balance	175
DUI Fund	
Balance Sheet	176
Statement of Revenues, Expenditures and Changes	
In Fund Balance	177

**CONTENTS**  
**(Continued)**

---

	<b><u>Page Number</u></b>
Circuit Clerk Operations & Administrative Fund	
Balance Sheet	178
Statement of Revenues, Expenditures and Changes In Fund Balance	179
<b>Debt Service Fund:</b>	
Debt Service	
Balance Sheet	180
Statement of Revenues, Expenditures and Changes In Fund Balance	181
<b>Construction and Improvements:</b>	
Current Sites Fund	
Balance Sheet	182
Statement of Revenues, Expenditures and Changes In Fund Balance	183
<b>Enterprise Fund:</b>	
Nursing Home Fund	
Balance Sheet	184-185
Statement of Revenues, Expenditures and Changes In Fund Balance	186
Statement of Operating Expenses	187-189
<b>Fiduciary Funds-</b>	
<b>Trust and Agency Funds:</b>	
Combining Balance	
Agency Funds	190
County Collector Fund	191
Other Agency Funds	192-193
<b>Combining Schedule of Cash Receipts And Disbursements:</b>	
Agency Funds	194
Township Motor Fuel Tax Fund	195
County Collector Fund	196
Drainage District Funds	197
Other Agency Funds	198

**CONTENTS**  
**(Continued)**

---

	<b><u>Page Number</u></b>
Federal Awards Section:	
Report on Internal Control over Financial Reporting and on Compliance and Other Matters on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	199
Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133	200
Schedule of Expenditures of Federal Awards	201-203
Notes to Schedule of Expenditures of Federal Awards	204
Schedule of Findings and Questioned Costs	205-209
Corrective Action Plan	210-211
Schedule of Prior Audit Findings	212
<b>Other Management Information:</b>	
Assessed Valuations, Tax Rates, Tax Extensions and Tax Collections	213
General Governmental Expenditures by Function	214
General Governmental Revenues by Source	215
Property Tax Levies and Collections	216
Assessed and Estimated Actual Value of Taxable Property	217
Property Tax Rates – All Overlapping Governments (Per \$100 of Assessed Value)	218
Principal Taxpayers	219
Computation of Overlapping Debt	220
Computation of Legal Debt Margin	221
Demographic Statistics	222
Bank, Savings and Loan, and Credit Union Deposits (Thousands) Last Ten Fiscal Years	223
Miscellaneous Statistics	224



## **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, 2008, 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 financial statements of the County of LaSalle, Illinois, as of November 30, 2007, were audited by other auditors whose report dated February 28, 2008, expressed an unqualified opinion on those statements.

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, 2008, 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.

In accordance with Government Auditing Standards, we have also issued our report dated June 1, 2009, 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 57 through 80 and the Schedule of Funding Progress for the Illinois Municipal Retirement Fund on pages 84 and 86 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.

*Lidger, Callahan, Van Osdel & Co., Ltd.*

Mendota, Illinois  
June 1, 2009

**COUNTY OF LASALLE, ILLINOIS**  
**Management's Discussion and Analysis – Unaudited**  
**Year Ended November 30, 2008**

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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, 2008. Please read it in conjunction with the County's financial statements beginning on page 18.

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 2008, taxes and other revenues of the County's governmental activities were \$51,105,374 and expenditures were \$44,774,894.
- The County's governmental funds reported a net change in fund balance of \$4,886,626 for the fiscal year.
- The County's General Fund reported a fund balance of \$16,453,021, an increase of \$1,834,036 from fiscal year 2007.

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 18 and 19) 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, 2008**

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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 Public Safety, Insurance, Illinois Municipal Retirement Fund, County Health Department, and County Highway. 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, 2008**

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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 Transmittal Letter from the Auditor, and the County's audited financial statements.

**COUNTY OF LASALLE, ILLINOIS**  
**Management's Discussion and Analysis – Unaudited**  
Year Ended November 30, 2008

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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
- Coroner Grant
- County Clerk Automation
- Working Cash
- HAVA Grant
- Sheriff Vehicle Fund
- Detention Home
- Mental Health
- Veterans' Assistance Commission
- County Highway
- Special Tax Matching

**COUNTY OF LASALLE, ILLINOIS**  
**Management's Discussion and Analysis – Unaudited**  
Year Ended November 30, 2008

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Overview of LaSalle County Financial Procedures: (Continued)

- County Bridge
- Township Bridge Aid
- Circuit Clerk Document Storage
- Law Library
- Court Automation
- Child Support Administration
- 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, 2008**

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Overview of LaSalle County Financial Procedures: (Continued)

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

	Net Assets				Total	
	Governmental		Business Type		Primary Government	
	Activities		Activities			
	2008	2007	2008	2007	2008	2007
Current Assets	\$ 48,660,219	\$ 43,284,897	\$ 2,943,639	\$ 2,288,920	\$ 51,603,858	\$ 45,573,817
Capital Assets	79,271,930	79,347,730	1,433,415	1,256,627	80,705,345	80,604,357
Total Assets	127,932,149	122,632,627	4,377,054	3,545,547	132,309,203	126,178,174
Current Liabilities	4,875,710	3,484,850	1,051,794	1,355,527	5,927,504	4,840,377
Noncurrent liabilities	7,495,000	9,860,000	-0-	-0-	7,495,000	9,860,000
Total Liabilities	12,370,710	13,344,850	1,051,794	1,355,527	13,422,504	14,700,377
Invested in capital assets, net of related debt	70,576,930	69,487,730	1,433,415	1,256,626	72,010,345	70,744,356
Restricted	9,805,906	8,533,514	-0-	-0-	9,805,906	8,533,514
Unrestricted	35,178,603	31,266,534	1,891,845	933,393	37,070,448	32,199,927
Total Net Assets	\$ 115,561,439	\$ 109,287,778	\$ 3,325,260	\$ 2,190,019	\$ 118,886,699	\$ 111,477,797



**COUNTY OF LASALLE, ILLINOIS**  
**Management's Discussion and Analysis - Unaudited**  
Year Ended November 30, 2008

Overview of LaSalle County Financial Procedures: (Continued)

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

	Changes in Net Assets				Total	
	Governmental		Business Type		Primary Government	
	Activities		Activities			
	2008	2007	2008	2007	2008	2007
Revenues						
Program Revenues:						
Charges for Services	\$ 9,312,151	\$ 8,277,511	\$ 5,215,840	\$ 4,253,771	\$ 14,527,991	\$ 12,531,282
Operating Grants	5,518,830	7,914,499	-0-	-0-	5,518,830	7,914,499
General Revenues:						
Property Taxes	19,775,388	20,458,771	1,346,614	1,348,843	21,122,002	21,807,614
Other Taxes	14,175,218	14,495,670	-0-	250,410	14,175,218	14,746,080
Interest	1,820,117	2,111,107	48,450	36,648	1,868,567	2,147,755
Reimbursements	706,293	6,856,539	-0-	150,377	706,293	7,006,916
Miscellaneous	95,198	816,403	159,421	-0-	254,619	816,403
Total Revenues	51,403,195	60,930,500	6,770,325	6,040,049	58,173,520	66,970,549
Program Activities						
General Government	19,520,769	18,890,411	-0-	-0-	19,520,769	18,890,411
Public Safety	6,929,499	10,437,496	-0-	-0-	6,929,499	10,437,496
Road and Bridges	6,708,718	12,998,559	-0-	-0-	6,708,718	12,998,559
Judicial & court related	7,372,182	8,846,618	-0-	-0-	7,372,182	8,846,618
Health and Welfare	4,135,238	5,645,202	-0-	-0-	4,135,238	5,645,202
Recreation	429,749	132,248	-0-	-0-	429,749	132,248
Education	290,959	181,594	-0-	-0-	290,959	181,594
Unallocated interest expense	313,548	342,043	-0-	-0-	313,548	342,043
Nursing Home	-0-	-0-	5,063,955	5,577,427	5,063,955	5,577,427
Total Expenses	45,700,662	57,474,171	5,063,955	5,577,427	50,764,617	63,051,598
Special Items:						
Transfers	571,129	-0-	(571,129)	-0-	-0-	-0-
Change in Net Assets	6,273,662	3,456,329	1,135,241	462,622	7,408,903	3,918,951
Prior Period Adjustment	-0-	(518,341)	-0-	-0-	-0-	(518,341)
Beginning Net Assets	109,287,777	106,349,789	2,190,019	1,727,397	111,477,796	108,077,186
Ending Net Assets	<u>\$ 115,561,439</u>	<u>\$ 109,287,777</u>	<u>\$ 3,325,260</u>	<u>\$ 2,190,019</u>	<u>\$ 118,886,699</u>	<u>\$ 111,477,796</u>

**COUNTY OF LASALLE, ILLINOIS**  
**Management's Discussion and Analysis – Unaudited**  
**Year Ended November 30, 2008**

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Condensed Financial Information:

The County's combined net assets increased compared to the prior fiscal year- from \$111,477,796 to \$118,886,699. 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 increased by 6 percent (\$115.6 million compared to \$109.2 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 \$32.1 million to \$35.2 million at the end of this fiscal year.

The net assets of business-type activities increased by 52 percent (\$3.3 million compared to \$2.1 million) in fiscal year 2008. Unrestricted net assets changed from \$933,393 to \$1,891,845 at the end of the current fiscal year.

**Revenues and Expenditures:**

Revenues for the County's governmental activities decreased by 16.2 percent (\$9.8 million), while total expenses decreased 12.4 percent (\$6.3 million). Change in net assets increased from \$3.9 million in fiscal year 2007 to \$7.4 million in fiscal year 2008. The cost of all governmental activities during the current fiscal year was \$45.7 million compared to \$56.5 million in the prior fiscal year.

Revenues for the County's business-type activities increased by 8 percent (\$720,703), while total expenses decreased by \$513,473. Change in net assets increased from \$462,622 in fiscal year 2007 to \$1,135,241 in fiscal year 2008. The cost of all business-type activities during the current fiscal year was \$5.1 million compared to \$5.6 million in the prior fiscal year.

Revenue and expenses reported in the prior year included transfers. \$7,532,469 of current year transfers have been separately stated in the financial statements causing much of the comparative decrease in revenue and expenses between years for both governmental activities and business-type activities.

**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.

**COUNTY OF LASALLE, ILLINOIS**  
**Management's Discussion and Analysis – Unaudited**  
Year Ended November 30, 2008

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Condensed Financial Information (Continued):

Program Revenues (Continued):

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

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.

Township Bridge Aid Fund: This fund has two sources of revenue. Reimbursement provided by the State of Illinois is the primary source of revenue while interest income is also earned in this fund.

**COUNTY OF LASALLE, ILLINOIS**  
**Management's Discussion and Analysis – Unaudited**  
Year Ended November 30, 2008

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Condensed Financial Information (Continued):

Program Revenues (Continued):

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.

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

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

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.

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.

**COUNTY OF LASALLE, ILLINOIS**  
**Management's Discussion and Analysis – Unaudited**  
Year Ended November 30, 2008

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Condensed Financial Information (Continued):

Program Revenues (Continued):

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

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

Program Expenses:

County Aid Bridge Fund: This fund is used for the repair/replacement of bridges in the County. The County inspects all bridges, and has 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 operates 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 change 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.

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 used to purchase equipment, software and services to store documents and make the Circuit Clerk's office more efficient.

**COUNTY OF LASALLE, ILLINOIS**  
**Management's Discussion and Analysis – Unaudited**  
**Year Ended November 30, 2008**

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Condensed Financial Information (Continued):

Program Expenses (Continued):

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

Township Bridge Aid Fund: Expenditures relate to qualified projects reimbursed in this fund.

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

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.

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.

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.

**COUNTY OF LASALLE, ILLINOIS**  
**Management's Discussion and Analysis – Unaudited**  
**Year Ended November 30, 2008**

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Condensed Financial Information (Continued):

Program Expenses (Continued)

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

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

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 2008, the fund balance for the General Fund was \$16,453,021, an increase of \$1,834,036 from the prior fiscal year.

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

The County remains in a strong financial position. There are sufficient cash reserves to prevent cash flow problems.

General Fund Budgetary Highlights

The adopted General Fund budget for fiscal year 2008 was approximately \$25.6 million which is comparable to the prior year budget of \$26.8 million. Total budgeted revenues decreased from \$25.6 million in the prior year to \$21.2 million in the current year.

The General Fund adopted budget was amended once during the 2008 fiscal year. The amended budget increased the total expenditures by \$13,763 for the General Fund.

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

- Circuit Court and Jury – over by \$314,101 due to child support and juvenile housing out of county;
- State's Attorney Office – over by \$104,827 mainly to salaries and compensated absences not being budgeted for;
- Sheriff's Office – over by \$97,172 due to salaries and professional services;
- Juvenile and Adult Probation – over by \$53,486 mainly due to compensated absences;
- County Clerk's Office – over by \$12,251 due to overtime and compensated absences not being budgeted for;
- Circuit Clerk's Office – over by \$29,578 due to compensated absences not budgeted and salaries
- Treasurer's Office – over by \$5,522 mainly due to overtime and compensated absences not being budgeted for;
- Auditor's Office – over by \$1,844 mainly due to overtime and compensated absences not being budgeted for;
- Election – over by \$13,948 due to printing;
- Microfilm and Printing – over by \$17,327 due to maintenance office supplies and postage
- County Radio – over by \$4,083 due to maintenance and repair of equipment;
- School Service – over by \$5,055 due to salaries and compensated absences;
- Education – over by \$9,139 due to salaries and compensated absences.

**COUNTY OF LASALLE, ILLINOIS**  
**Management's Discussion and Analysis – Unaudited**  
Year Ended November 30, 2008

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Capital Assets and Long Term Debt

Capital Assets

The County's investment in capital assets as of November 30, 2008 (net of accumulated depreciation and amortization), is summarized as follows:

	Capital Assets (Net of Accumulated Depreciation)				Total	
	Governmental Activities		Business-type Activities		Primary Government	
	2008	2007	2008	2007	2008	2007
Land	\$ 2,410,603	\$ 2,410,603	\$ 9,950	\$ 9,950	\$2,420,553	\$2,420,553
Building & Improvements	25,635,477	26,434,520	1,074,695	1,089,867	26,710,172	27,524,387
Infrastructure	49,654,193	48,591,782	-0-	-0-	49,654,193	48,591,782
Equipment and Vehicle	1,571,657	1,910,824	348,770	156,809	1,920,427	2,067,633
Total Capital Assets	<u>\$79,271,930</u>	<u>\$79,347,729</u>	<u>\$1,433,415</u>	<u>\$1,256,626</u>	<u>\$80,705,345</u>	<u>\$80,604,355</u>

Additional information relative to the County's capital assets can be found in the notes to the financial statements on pages 42-44 (Note 5).

During fiscal year 2008, capital assets for the County had a net increase (including additions, decreases, depreciation, and amortization) of \$100,990. Of this amount, a \$75,799 decrease was attributed to governmental activities and a \$176,789 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 2008, the County has \$8,695,000 of outstanding General Obligation Debt of which \$1,200,000 will be paid in the next fiscal year.

	Outstanding Debt at Year - End		Total	
	Governmental Activities		Primary Government	
	2008	2007	2008	2007
General obligation bonds	<u>\$8,695,000</u>	<u>\$9,860,000</u>	<u>\$8,695,000</u>	<u>\$9,860,000</u>
Totals	<u>\$8,695,000</u>	<u>\$9,860,000</u>	<u>\$8,695,000</u>	<u>\$9,860,000</u>

Additional information relative to the County's long term debt can be found in the notes to the financial statements on pages 46-47 (Note 7).



**COUNTY OF LASALLE, ILLINOIS**  
**Management's Discussion and Analysis – Unaudited**  
**Year Ended November 30, 2008**

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Economic Factors

We are now 1 year into the current recession, which officially began in December of 2007. This length of time matches the prior two longest recessions we have had since the Depression Era of the 1930's. The other two longest post-war recessions were in 1973-75 and 1981-82. Retail sales locally were disappointing. Perhaps people feel pressured, and were very reluctant to spend their scarce dollars in the wake of high unemployment and continued job losses. Unemployment rates will continue to increase, as they typically lag the economic cycle.

The County itself has experienced a 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. However, credit problems that began in the US housing market will likely end soon, once the market stabilizes. Too much supply is still available and we still expect 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 \$780,000 over the last four years.

Nursing Home continues to increase its profitability, 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 now at a healthy level. Increases in the counties tax levy, although unpopular, have brought our cash position to the GASB recommended level. GASB (Governmental Accounting Standards Board) recommends that cash reserves be at least one half, if not more, of the funds' total budget for the fiscal year.

The County has chosen to pay allowable expenditures out of the Public Safety fund in order to ease the burden on the General Fund and the Detention Home. However, as the recession continues, revenue from the Public Safety tax falls. In order to maintain the required debt service balance in that fund, those monies may not be available to the General Fund and Detention Home in future 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 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 seeing some 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.

# COUNTY OF LASALLE, ILLINOIS

## Statements of Net Assets

November 30, 2008

	Primary Government		2008
	Governmental	Proprietary	
	Activities	Fund Types	
	General	Business-type Activities	
<b><u>ASSETS</u></b>			
Cash	\$ 27,904,228	\$ 1,571,440	\$ 29,475,668
Investments	16,354,365	622,050	16,976,415
Accounts receivables	3,162,502	894,400	4,056,902
Accrued interest receivable	70,370	3,847	74,217
Property taxes receivables (net)			
of allowance for uncollectibles	579,309	39,448	618,757
Prepaid expenses	44,702	-0-	44,702
Internal balances	196,127	(196,127)	-0-
Deposits			
Inventories	348,616	8,581	357,197
Restricted Assets			
Capital Assets			
Land	2,410,603	9,950	2,420,553
Infrastructure	49,654,193	-0-	49,654,193
Buildings and improvements	25,635,477	1,074,695	26,710,172
Equipment and vehicles	1,571,657	348,770	1,920,427
Total assets	\$ 127,932,149	\$ 4,377,054	\$ 132,309,203
<b><u>LIABILITIES</u></b>			
Excess of cash drawn over available bank balance	\$ 70,033	\$ -0-	\$ 70,033
Accounts payable	1,179,639	319,164	1,498,803
Accrued payroll	859,396	113,418	972,814
Deferred revenue	29,300	-0-	29,300
Compensated absences	1,537,342	585,765	2,123,107
Payable from restricted assets	-0-	33,447	33,447
General obligation debt payable			
Due within one year	1,200,000	-0-	1,200,000
Due in more than one year	7,495,000	-0-	7,495,000
Total liabilities	12,370,710	1,051,794	13,422,504

Component Units			
E-911	Self-Insurance Trust	2007	
\$ 383,753	\$ 68,540	\$ 29,116,812	
500,000	8,687,196	10,500,000	
40,337	-0-	4,280,414	
-0-	-0-	87,106	
-0-	-0-	795,349	
-0-	-0-	56,301	
-0-	-0-	-0-	
-0-	-0-	300	
-0-	-0-	237,548	
-0-	-0-	27,835	
-0-	-0-	2,420,553	
-0-	-0-	48,591,782	
-0-	-0-	27,524,387	
1,247	-0-	2,067,477	
<u>\$ 925,337</u>	<u>\$ 8,755,736</u>	<u>\$ 125,705,864</u>	
\$ -0-	\$ -0-	\$ 83,023	
-0-	-0-	1,518,537	
-0-	-0-	819,548	
-0-	-0-	25,121	
-0-	-0-	1,894,159	
-0-	-0-	27,835	
-0-	810,000	1,165,000	
-0-	5,390,000	8,695,000	
-0-	6,200,000	14,228,223	

# COUNTY OF LASALLE, ILLINOIS

## Statements of Net Assets (Continued)

November 30, 2008

	Primary Government		2008
	Governmental	Proprietary	
	Activities	Fund Types	
	General	Business-type Activities	
Invested in capital assets, net of related debt	70,576,930	1,433,415	72,010,345
Restricted for:			
Debt service	20	-0-	20
Public jail service	1,660,336	-0-	1,660,336
Road and bridge projects	4,134,143	-0-	4,134,143
Inventories	348,616	-0-	348,616
Tort levy	3,662,791	-0-	3,662,791
Insurance Trust	-0-	-0-	-0-
Unrestricted	35,178,603	1,891,845	37,070,448
Total net assets	\$ 115,561,439	\$ 3,325,260	\$ 118,886,699

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Component Units		
E-911	Self-Insurance Trust	2007
1,247	-0-	70,744,200
		20
		1,607,901
		2,439,807
		228,967
		4,256,818
	2,555,736	-0-
924,090	-0-	32,199,928
<u>\$ 925,337</u>	<u>\$ 2,555,736</u>	<u>\$ 111,477,641</u>

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

# COUNTY OF LASALLE, ILLINOIS

## Statements of Activities

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	\$ 19,520,769	\$ 3,607,543	\$ 291,296	\$ -0-
Public safety	6,929,499	385,271	448,867	-0-
Road and bridges	6,708,718	1,459,421	957,887	-0-
Judicial & court related	7,372,182	2,736,800	1,776,598	-0-
Health and welfare	4,135,238	353,023	2,044,182	-0-
Recreation	429,749	770,093	-0-	-0-
Education	290,959	-0-	-0-	-0-
Unallocated interest expense	313,548	-0-	-0-	-0-
Total governmental activities	45,700,662	9,312,151	5,518,830	-0-
Business-type activities:				
Nursing home	5,063,955	5,215,840	-0-	-0-
Total business-type activities	5,063,955	5,215,840	-0-	-0-
Total primary government	\$ 50,764,617	\$ 14,527,991	\$ 5,518,830	\$ -0-
Component unit:				
E911 fund	\$ 103,913	\$ 329,293	\$ -0-	\$ -0-
Self Insurance Trust	1,097,024	1,715,269	274,784	-0-
Total component unit	\$ 1,200,937	\$ 2,044,562	\$ 274,784	\$ -0-
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		2007
			E-911 fund	Self-Insurance Trust	
\$ (15,621,930)	\$ -0-	\$ (15,621,930)	\$ -0-	\$ -0-	\$ (14,996,552)
(6,095,361)	-0-	(6,095,361)	-0-	-0-	(8,344,594)
(4,291,410)	-0-	(4,291,410)	-0-	-0-	(8,560,775)
(2,858,784)	-0-	(2,858,784)	-0-	-0-	(3,618,714)
(1,738,033)	-0-	(1,738,033)	-0-	-0-	(5,397,485)
340,344	-0-	340,344	-0-	-0-	(132,248)
(290,959)	-0-	(290,959)	-0-	-0-	(181,594)
(313,548)	-0-	(313,548)	-0-	-0-	(342,043)
<u>(30,869,681)</u>	<u>-0-</u>	<u>(30,869,681)</u>	<u>-0-</u>	<u>-0-</u>	<u>(41,574,005)</u>
<u>-0-</u>	<u>151,885</u>	<u>151,885</u>	<u>-0-</u>	<u>-0-</u>	<u>(1,323,656)</u>
<u>-0-</u>	<u>151,885</u>	<u>151,885</u>	<u>-0-</u>	<u>-0-</u>	<u>(1,323,656)</u>
<u>(30,869,681)</u>	<u>151,885</u>	<u>(30,717,796)</u>	<u>-0-</u>	<u>-0-</u>	<u>(42,897,661)</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>225,380</u>	<u>-0-</u>	<u>-0-</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>893,029</u>	<u>-0-</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>225,380</u>	<u>893,029</u>	<u>-0-</u>
19,775,388	1,346,614	21,122,002	-0-	-0-	21,807,614
14,175,218	-0-	14,175,218	-0-	-0-	14,746,079
1,820,117	48,450	1,868,567	17,550	272,604	2,147,756
95,198	159,421	254,619	-0-	2,745	966,780
706,293	-0-	706,293	-0-	-0-	7,148,384
<u>571,129</u>	<u>(571,129)</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>37,143,343</u>	<u>983,356</u>	<u>38,126,699</u>	<u>17,550</u>	<u>275,349</u>	<u>46,816,613</u>
<u>6,273,662</u>	<u>1,135,241</u>	<u>7,408,903</u>	<u>242,930</u>	<u>1,168,378</u>	<u>3,918,796</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>(518,341)</u>
<u>109,287,777</u>	<u>2,190,019</u>	<u>111,477,796</u>	<u>682,407</u>	<u>1,387,358</u>	<u>108,077,186</u>
<u>\$ 115,561,439</u>	<u>\$ 3,325,260</u>	<u>\$ 118,886,699</u>	<u>\$ 925,337</u>	<u>\$ 2,555,736</u>	<u>\$ 111,477,641</u>

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

# COUNTY OF LASALLE, ILLINOIS

## Balance Sheets - Governmental Funds

November 30, 2008

	Governmental Fund Types			Total	
	Major Funds			November 30,	
	General	IMRF	Non-Major Funds	2008	2007
<b><u>ASSETS</u></b>					
Cash	\$ 11,639,848	\$ 4,028,907	\$ 12,235,473	\$ 27,904,228	\$ 27,830,392
Investments	4,686,400	1,935,750	9,732,215	16,354,365	10,099,100
Receivable from governmental units	-0-	-0-	-0-	-0-	746,509
Accounts receivables	1,801,725	13,894	1,049,048	2,864,667	3,018,903
Accrued interest	22,581	11,187	36,602	70,370	86,116
Prepaid expenditures	40,563	-0-	4,139	44,702	56,301
Due from other funds	236,251	180,293	4,019	420,563	472,154
Deposits	-0-	-0-	-0-	-0-	300
Inventories	284,843	-0-	63,773	348,616	228,967
Property taxes receivable	155,269	126,600	297,440	579,309	746,156
Total assets	<u>\$ 18,867,480</u>	<u>\$ 6,296,631</u>	<u>\$ 23,422,709</u>	<u>\$ 48,586,820</u>	<u>\$ 43,284,898</u>
<b><u>LIABILITIES</u></b>					
Excess of cash drawn over available bank balance	\$ -0-	\$ -0-	\$ 70,033	\$ 70,033	\$ 83,023
Accounts payable	670,364	240,199	269,076	1,179,639	1,026,786
Accrued payroll	620,222	-0-	239,139	859,361	721,418
Compensated absences	1,119,854	-0-	417,523	1,537,377	1,264,388
Due to other funds	4,019	-0-	220,417	224,436	364,113
Deferred revenue	-0-	-0-	29,300	29,300	25,122
Total liabilities	<u>2,414,459</u>	<u>240,199</u>	<u>1,245,488</u>	<u>3,900,146</u>	<u>3,484,850</u>
<b><u>FUND BALANCE</u></b>					
Fund balance					
Reserved for Debt Service	-0-	-0-	20	20	20
Reserved for public jail project	-0-	-0-	1,660,336	1,660,336	1,607,901
Reserved for road and bridge projects	-0-	-0-	4,134,143	4,134,143	2,439,809
Reserved for tort levy	-0-	-0-	3,662,791	3,662,791	4,256,818
Reserved for inventories	284,843	-0-	-0-	284,843	228,967
Unreserved	<u>16,168,178</u>	<u>6,056,432</u>	<u>12,719,931</u>	<u>34,944,541</u>	<u>31,266,533</u>
Total fund balance	<u>16,453,021</u>	<u>6,056,432</u>	<u>22,177,221</u>	<u>44,686,674</u>	<u>39,800,048</u>
Total liabilities and fund balance	<u>\$ 18,867,480</u>	<u>\$ 6,296,631</u>	<u>\$ 23,422,709</u>	<u>\$ 48,586,820</u>	<u>\$ 43,284,898</u>



**COUNTY OF LASALLE, ILLINOIS**  
**Reconciliation of the Balance Sheets to the Statement of Net Assets**  
November 30, 2008

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	November 30,	
	2008	2007
Reconciliation to statement of Net Assets		
Fund balances-total governmental funds	\$ 44,686,674	\$ 39,800,048
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.	297,835	-0-
Capital assets used in governmental activities, net of accumulated depreciation are not financial resources and, therefore are not reported in the funds.	79,271,930	79,347,729
Some liabilities, including capital debt obligations payable, are not due and payable in the current period and therefore are not reported in the funds.	(8,695,000)	(9,860,000)
Net assets of governmental activities.	<u>\$ 115,561,439</u>	<u>\$ 109,287,777</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, 2008

	Governmental Fund Types			Total	
	Major Funds			November 30,	
	General	IMRF	Non-Major Funds	2008	2007
Revenues:					
Property taxes	\$ 5,300,372	\$ 4,321,632	\$ 10,153,384	\$ 19,775,388	\$ 20,458,771
Other taxes	8,828,025	269,123	2,779,284	11,876,432	12,082,819
Intergovernmental revenue	1,023,031	-0-	3,608,725	4,631,756	2,412,851
Federal and state funds	331,175	-0-	2,750,015	3,081,190	7,622,654
Fines and fees	4,511,616	-0-	3,215,270	7,726,886	8,277,511
Interest	945,288	135,038	761,655	1,841,981	2,111,107
Reimbursements	1,024,958	-0-	48,122	1,073,080	7,148,384
Other	284,391	12,711	801,559	1,098,661	816,403
Total revenues	22,248,856	4,738,504	24,118,014	51,105,374	60,930,500
Expenditures:					
General government	16,129,698	3,867,906	1,577,270	21,574,874	24,046,814
Public safety	8,125,258	-0-	1,453,368	9,578,626	9,667,338
Road and bridges	-0-	-0-	6,947,993	6,947,993	9,681,536
Health and welfare	233,324	-0-	4,459,405	4,692,729	5,626,038
Recreation	117,496	-0-	-0-	117,496	124,466
Education	184,748	-0-	-0-	184,748	183,594
Capital projects	-0-	-0-	199,130	199,130	284,075
Debt Service:	-0-	-0-	-0-	-0-	-0-
Principal	-0-	-0-	1,165,000	1,165,000	1,140,000
Interest	-0-	-0-	313,548	313,548	342,043
Other	-0-	-0-	750	750	-0-
Total expenditures	24,790,524	3,867,906	16,116,464	44,774,894	51,095,904
Excess of revenues over (under) expenditures	(2,541,668)	870,598	8,001,550	6,330,480	9,834,596
Other financing sources (uses):					
County Contrib. to Self-Insurance Trust	-0-	-0-	(2,014,983)	(2,014,983)	(990,792)
Operating transfers in	4,375,704	796,234	2,152,276	7,324,214	4,095,713
Operating transfers out	-0-	-0-	(6,753,085)	(6,753,085)	(4,095,713)
Total other financing sources (uses)	4,375,704	796,234	(6,615,792)	(1,443,854)	(990,792)
Net change in fund balance	1,834,036	1,666,832	1,385,758	4,886,626	8,843,804
Prior period adjustment	-0-	-0-	-0-	-0-	(518,341)
Fund balance, beginning of year	14,618,985	4,389,600	20,791,463	39,800,048	31,474,585
Fund balance, end of year	\$ 16,453,021	\$ 6,056,432	\$ 22,177,221	\$ 44,686,674	\$ 39,800,048

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

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	November 30,	
	<u>2008</u>	<u>2007</u>
Reconciliation to statement of Activities		
Net change in fund balance - governmental funds	\$ 4,886,626	\$ 8,843,804
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	-0-
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	1,165,000	1,140,000
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	3,560,787	665,862
Capital asset deletions capitalized	-0-	(780,893)
Depreciation expense	<u>(3,636,586)</u>	<u>(6,412,444)</u>
Change in Net assets of Governmental Activities	<u>\$ 6,273,662</u>	<u>\$ 3,456,329</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, 2008

		Total	
		November 30,	
	Nursing Home	2008	2007
<u>ASSETS</u>			
Current Assets:			
Cash	\$ 1,537,993	\$ 1,537,993	\$ 1,286,420
Investments	622,050	622,050	400,900
Receivable from governmental units	864,168	864,168	497,041
Accounts receivables	30,232	30,232	17,961
Accrued interest receivable	3,847	3,847	989
Inventories	8,581	8,581	8,581
Property taxes receivable (net) of allowance for uncollectible	39,448	39,448	49,193
Total current assets	3,106,319	3,106,319	2,261,085
Non-Current Assets:			
Restricted assets	33,447	33,447	27,835
Capital Assets			
Buildings	4,192,474	4,192,474	4,067,454
Equipment and vehicles	1,078,263	1,078,263	861,718
Land	9,950	9,950	9,950
Accumulated Depreciation	(3,847,272)	(3,847,272)	(3,682,496)
Total non-current assets	1,466,862	1,466,862	1,284,461
Total assets	\$ 4,573,181	\$ 4,573,181	\$ 3,545,546
<u>LIABILITIES</u>			
Current liabilities			
Accounts payable	\$ 319,164	\$ 319,164	\$ 397,203
Accrued payroll	113,418	113,418	98,130
Due to other funds	196,127	196,127	202,588
Payable from restricted assets	33,447	33,447	27,835
Total current liabilities	662,156	662,156	725,756
Non-current liabilities			
Compensated absences	585,765	585,765	629,771
Total non-current liabilities	585,765	585,765	629,771
Total liabilities	1,247,921	1,247,921	1,355,527
<u>NET ASSETS</u>			
Investment in general fixed assets	1,433,415	1,433,415	1,256,626
Unrestricted	1,891,845	1,891,845	933,393
Total net assets	\$ 3,325,260	\$ 3,325,260	\$ 2,190,019

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, 2008

		Total	
		November 30,	
	Enterprise	2008	2007
Operating revenues:			
Charges for services	\$ 4,324,687	\$ 4,324,687	\$ 4,253,771
Medicare	891,153	891,153	250,410
Other	159,421	159,421	150,377
Total operating revenues	5,375,261	5,375,261	4,654,558
Operating expenses:			
Health and welfare	4,899,179	4,899,179	5,425,848
Depreciation	164,776	164,776	151,580
Total operating expenses	5,063,955	5,063,955	5,577,428
Operating loss	311,306	311,306	(922,870)
Non-operating revenues			
Property taxes	1,346,614	1,346,614	1,348,843
Gain (loss) on disposition assets	-0-	-0-	-0-
Interest	48,450	48,450	36,649
Total non-operating revenues	1,395,064	1,395,064	1,385,492
Operating transfers in	208,255	208,255	-0-
Operating transfers out	(779,384)	(779,384)	-0-
Total other financing sources (uses)	(571,129)	(571,129)	-0-
Net income	1,135,241	1,135,241	462,622
Net Assets beginning of year	2,190,019	2,190,019	1,727,297
Net Assets end of year	\$ 3,325,260	\$ 3,325,260	\$ 2,189,919

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, 2008

		Total	
		November 30,	
	Enterprise	2008	2007
Cash flows from operating activities:			
Receipts from customers	\$ 3,945,289	\$ 3,945,289	\$ 4,117,652
Medicare	891,153	891,153	250,410
Payment to suppliers	(5,005,936)	(5,005,936)	(5,006,462)
Other receipts (payments)	159,421	159,421	150,377
Net cash provided by (used in) operating activities	(10,073)	(10,073)	(488,023)
Cash flows from noncapital financing activities:			
Net borrowings on interfund loans	(6,461)	(6,461)	38,447
Net operating transfers	(571,129)	(571,129)	-0-
Property taxes received	1,356,359	1,356,359	1,357,333
Net cash provided by non-capital financing activities	778,769	778,769	1,395,780
Cash flows from capital and related financing activities:			
Acquisitions of fixed assets	(341,565)	(341,565)	(100,607)
Gain (loss) on fixed assets	-0-	-0-	-0-
Net cash provided by (used in) capital financing activities	(341,565)	(341,565)	(100,607)
Cash flows from investing activities			
Purchases of investments	(221,150)	(221,150)	17,800
Interest received	45,592	45,592	36,649
Net cash provided by (used in) investing activities	(175,558)	(175,558)	54,449
Net increase in cash	251,573	251,573	861,599
Cash, beginning of year	1,286,420	1,286,420	424,821
Cash, end of year	\$ 1,537,993	\$ 1,537,993	\$ 1,286,420
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating income (loss)	\$ 311,306	\$ 311,306	\$ (922,869)
Adjustments to reconcile operating income (loss) to cash used in operating activities:			
Depreciation	164,776	164,776	151,580
Effects on changes in operating assets and liabilities:			
Receivables from governmental units	(367,127)	(367,127)	(133,056)
Receivables from others	(12,271)	(12,271)	(5,668)
Inventories	-0-	-0-	2,606
Accounts payable	(78,039)	(78,039)	138,215
Accrued payroll	15,288	15,288	13,465
Compensated absences payable	(44,006)	(44,006)	267,705
Net cash used in operating activities	\$ (10,073)	\$ (10,073)	\$ (488,022)

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

# COUNTY OF LASALLE, ILLINOIS

## Statements of Net Assets

### Fiduciary Funds

November 30, 2008

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#### ASSETS

Cash in bank	\$ 9,862,743
Investments	634,192
Property taxes receivable	<u>112,200</u>
Total assets	<u>\$ 10,609,135</u>

#### LIABILITIES AND NET ASSETS

Liabilities:	
Due to others	<u>\$ 10,609,135</u>

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

# COUNTY OF LASALLE, ILLINOIS

## Notes to Financial Statements

November 30, 2008

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### 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 ESTB
- 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 ESTB and the LaSalle County Self-Insurance Trust.



# COUNTY OF LASALLE, ILLINOIS

## Notes to Financial Statements

November 30, 2008

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### 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, 2008

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### 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 nonmajor 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 of 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, 2008

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### Note 1 Summary of Significant Accounting Policies (Continued)

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

- 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 a 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.

#### 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).

# COUNTY OF LASALLE, ILLINOIS

## Notes to Financial Statements

November 30, 2008

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### Note 1 Summary of Significant Accounting Policies (Continued)

#### D. Measurement Focus and Basis of Accounting (Continued)

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 accrual basis in accounting is used by all governmental fund types excluding agency funds which 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 measurable 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 uncured. 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 "measurable" 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:

- 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

# COUNTY OF LASALLE, ILLINOIS

## Notes to Financial Statements

November 30, 2008

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### Note 1 Summary of Significant Accounting Policies (Continued)

#### E. Budgets and Budgetary Accounting (Continued)

- 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.

##### Prepaid Items:

Payments made to vendors for services that will benefit periods beyond November 30, 2008, are recorded as prepaid items.

# COUNTY OF LASALLE, ILLINOIS

## Notes to Financial Statements

November 30, 2008

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### Note 1 Summary of Significant Accounting Policies (Continued)

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

##### 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. Property and equipment purchased for the proprietary fund (LaSalle County Nursing Home Fund) are recorded at cost.

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 than Buildings	10 to 20 years
Equipment and Vehicles	5 to 15 years
Infrastructure	10 to 50 years

The GASB No. 34 requires the County to prospectively report and depreciate infrastructure assets additions effective December 1, 2006. Infrastructure assets include roads, bridges, underground pipe (other than related to utilities), traffic signs, etc. These infrastructure assets are likely to be the largest asset class of the County. The County has elected to implement the general provisions of GASB No. 34 in the year ending in 2005 and has implemented the retroactive infrastructure provisions in the year ending in 2006.

##### Long-term Debt:

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

Long-term debt arising from cash basis transactions 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.

# COUNTY OF LASALLE, ILLINOIS

## Notes to Financial Statements

November 30, 2008

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### Note 1 Summary of Significant Accounting Policies (Continued)

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

##### Fund Balance Classification (Continued)

- c. Unrestricted net assets – all other net assets that do not met the definition of “restricted” or “invested in capital assets, net of related debt”.

Reserves represent those portions of fund equity not appropriable for expenditures or legally segregated for a specific future use. The working cash fund balance has been reserved, as these funds are legally restricted for working cash purposes. 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, 2008

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### 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 nonvesting, 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.



# COUNTY OF LASALLE, ILLINOIS

## Notes to Financial Statements

November 30, 2008

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### Note 1 Summary of Significant Accounting Policies (Continued)

#### I Interfund Activity (Continued)

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 6 for a detailed list of interfund receivables and payables that occurred during the year, and refer to Note 13 for a complete list of interfund transfers occurred during the year.

#### 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.

# COUNTY OF LASALLE, ILLINOIS

## Notes to Financial Statements

November 30, 2008

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### Note 2 Stewardship, Compliance, and Accountability

#### A. Fund Deficits

During the prior fiscal year, the Crime Victim Witness Fund had a deficit fund balance of \$80,071, the State's Attorney Federal Grant Fund had a deficit of \$6,385, and E-911 Fund had a deficit fund balance of \$10,859.

### 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.

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 \$66,518,473 and the bank balance was \$67,709,007. 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. Neither the state nor the County has a deposit policy for custodial credit risk. As of November 30, 2008, 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 temporary cash investments.

# COUNTY OF LASALLE, ILLINOIS

## Notes to Financial Statements

November 30, 2008

### Note 3 Deposits and Investments (Continued)

#### B. Investments

As of November 30, 2008, the County's investments were as follows:

	Carrying Amount	Market Value
Investment pools	\$ 11,743,571	\$ 11,743,571
Certificates of deposit	<u>15,054,232</u>	<u>15,054,232</u>
Total	<u>\$26,797,803</u>	<u>\$ 26,797,803</u>

#### 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.

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	\$ 11,743,571	\$ -0-	\$ -0-	\$ 11,743,571
Certificates of deposit	<u>15,054,232</u>	<u>-0-</u>	<u>-0-</u>	<u>15,054,232</u>
Total	<u>\$ 26,797,803</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 26,797,803</u>

#### 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:

	Total as of <u>November 30, 2008</u>	<u>AAA</u>	<u>Unrated</u>
Investment pools	\$ 11,743,571	-0-	\$ 11,743,571
Certificates of deposit	<u>15,054,232</u>	<u>-0-</u>	<u>15,054,232</u>
Total	<u>\$26,797,803</u>	<u>\$ -0-</u>	<u>\$26,797,803</u>

# COUNTY OF LASALLE, ILLINOIS

## Notes to Financial Statements

November 30, 2008

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### Note 3 Deposits and Investments (Continued)

#### B. Investments (Continued)

##### 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, 2008 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.

#### 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, 2008, 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 2007 tax levy \$21,180,331, of which \$20,503,245 was received in the current fiscal year, with the remaining \$618,757 reported as a receivable and will be collected in the next fiscal year, for a total 2007 levy received of \$21,122,002.

#### B. Property Taxes Agency Fund

Property taxes receivable represent uncollected real estate taxes for 2007 and prior tax year levies.

# COUNTY OF LASALLE, ILLINOIS

## Notes to Financial Statements

November 30, 2008

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### 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, 2008

### 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	\$ -0-	\$ -0-	\$ 2,410,603
Total capital assets not being depreciated	2,410,603	-0-	-0-	2,410,603
Other capital assets:				
Building and improvements	32,227,710	-0-	-0-	32,227,710
Equipments and vehicles	12,284,902	340,186	1,204,886	11,420,202
Infrastructure	55,455,770	3,220,601	-0-	58,676,371
Total other capital assets at historical cost	99,968,382	3,560,787	1,204,886	102,324,283
Less accumulated depreciation:				
Buildings and improvements	5,793,190	799,043		6,592,233
Equipment and vehicles	10,374,078	679,353	1,204,886	9,848,545
Infrastructure	6,863,988	2,158,190		9,022,178
Total accumulated depreciation	23,031,256	3,636,586	1,204,886	25,462,956
Other capital assets, net	76,937,126	(75,799)	-0-	76,861,327
Governmental activities capital assets, net	\$ 79,347,729	\$ (75,799)	\$ -0-	\$ 79,271,930

Depreciation for the governmental activities in the current fiscal year was \$3,636,586. Depreciation was allocated as follows:

General Government	\$ 516,017
Public Safety	123,704
Road & Bridges	2,479,721
Health & Welfare	28,706
Recreation	6,026
Judicial & court related	482,412
Total	<u>\$ 3,636,586</u>

# COUNTY OF LASALLE, ILLINOIS

## Notes to Financial Statements

November 30, 2008

### 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	9,950	-0-	-0-	9,950
Other capital assets:				
Buildings and improvements	4,067,454	125,020	-0-	4,192,474
Equipments	861,718	216,545	-0-	1,078,263
Total other capital assets at historical cost	4,929,172	341,565	-0-	5,270,737
Less accumulated depreciation:				
Buildings and improvements	2,977,587	140,192	-0-	3,117,779
Equipment	704,909	24,584	-0-	729,493
Total accumulated depreciation	3,682,496	164,776	-0-	3,847,272
Other capital assets, net	1,246,676	176,789	-0-	1,423,465
Business-Type activities capital assets, net	\$ 1,256,626	\$ 176,789	\$ -0-	\$ 1,433,415

Depreciation for the business-type activities in the current fiscal year was \$164,776. All of the depreciation was allocated to nursing home services.

# COUNTY OF LASALLE, ILLINOIS

## Notes to Financial Statements

November 30, 2008

### Note 6 Interfund Receivables and Payables

Generally, outstanding balances between funds reported as "due to/from other funds" include outstanding charges by one fund to another for services or goods, subsidy commitments outstanding at year-end, and other miscellaneous receivables/payables between funds. Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is described as "due to/from other funds" (i.e. the current portion of interfund loans).

	Interfund Receivables	Interfund Payables
General Fund	\$ 236,251	\$ 4,019
Special Revenue Funds:		
Major Funds:		
IMRF	180,293	-0-
Nonmajor Funds	4,019	220,417
Enterprise Fund:		
Major Funds:		
Nursing Home	-0-	196,127
	<u>\$ 420,563</u>	<u>\$ 420,563</u>

### Note 7 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, 2008:

Description	Balance Nov. 30, 2007	Additions	Payments	Balance Nov. 30, 2008	Due within 1 year
General Obligation Debt					
GO Revenue Bonds					
GO Revenue Bonds 02	\$ 5,405,000	\$ -0-	\$ 680,000	\$ 4,725,000	\$ 655,000
GO Revenue Bonds 03	4,455,000	-0-	485,000	3,970,000	545,000
Compensated Absences	1,264,388	272,954	-0-	1,537,342	-0-
	<u>\$ 11,124,388</u>	<u>\$ 272,954</u>	<u>\$ 1,165,000</u>	<u>\$ 10,232,342</u>	<u>\$ 1,200,000</u>



# COUNTY OF LASALLE, ILLINOIS

## Notes to Financial Statements

November 30, 2008

### Note 7 Long-Term Obligations (Continued)

#### A. Debt (Continued)

The County has issued Refunding Bonds Series 2002 in the amount of \$8,510,000 which refunds Series 2000 (balance outstanding 4,725,000). 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, 2008, the amount of defeased debt related to the Series 2000 Bonds outstanding but removed from the County's financial statements amounted to \$7,315,000.

As of November 30, 2008, the County had debt service requirements for the Series 2002 GO Bonds as follows:

Description	Year Ended Nov. 30,	Principal	Interest	Total
GO Refunding Bonds 2002 Issue	2009	\$ 655,000	\$163,325	\$ 818,325
	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>\$4,725,000</u>	<u>\$591,644</u>	<u>\$5,316,644</u>

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

The County has issued Refund Bonds Series 2003 in the amount of \$6,200,000 which refunds Series 2001 Bonds (balance outstanding 3,970,000). 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, 2008, the amount of defeased debt related to the Series 2001 Bonds outstanding but removed from the County's financial statements amounted to \$6,400,000.

# COUNTY OF LASALLE, ILLINOIS

## Notes to Financial Statements

November 30, 2008

### Note 7 Long-Term Obligations (Continued)

#### A. Debt (Continued)

As of November 30, 2008, the County had debt service requirements for the Series 2003 GO Bonds as follows:

Description	Year Ended Nov. 30,	Principal	Interest	Total
GO Refunding Bonds				
2003 Issue	2009	\$ 545,000	\$123,130	\$ 668,130
	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
		<u>\$3,970,000</u>	<u>\$543,659</u>	<u>\$4,513,659</u>

\*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, 2008:

Assessed valuation (2007)	<u>\$2,300,440,391</u>
Statutory debt limitation (2.875%)	\$ 66,137,661
Amount of debt applicable to debt limitation	<u>8,695,000</u>
Legal Debt Margin	<u>\$ 57,442,661</u>

### Note 8 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](http://www.imrf.org).

# COUNTY OF LASALLE, ILLINOIS

## Notes to Financial Statements

November 30, 2008

### Note 8 Employee Pension and Other Benefit Plans (Continued)

#### A. Defined Benefit Pension Plan – Illinois Municipal Retirement (Continued)

*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 2007 was 9.04 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 2007, the County's **annual pension cost** of \$1,225,821 for the Regular plan was equal to the County's required and actual contributions.

#### THREE-YEAR TREND INFORMATION FOR THE REGULAR PLAN

<b>Actuarial Valuation Date</b>	<b>Annual Pension Cost (APC)</b>	<b>Percentage of APC Contributed</b>	<b>Net Pension Obligation</b>
12/31/07	\$1,225,821	100%	\$0
12/31/06	\$1,234,662	100%	\$0
12/31/05	\$1,098,067	100%	\$0

The required contribution was determined as part of the December 31, 2005, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2005, 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 10% 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 15% 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, 2007, was 25 years.

*Funded Status and Funding Progress.* As of December 31, 2007, the most recent actuarial valuation date, the Regular plan was 98.83 percent funded. The actuarial accrued liability for benefits was \$36,702,846 and the actuarial value of assets was \$36,274,533, resulting in an underfunded actuarial accrued liability (UAAL) of \$428,313. The covered payroll (annual payroll of active employees covered by the plan) was \$13,559,966 and the ratio of the UAAL to the covered payroll was 3 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.

# COUNTY OF LASALLE, ILLINOIS

## Notes to Financial Statements

November 30, 2008

### Note 8 Employee Pension and Other Benefit Plans (Continued)

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

*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](http://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 2007 was 16.10 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 2007, the County's **annual pension cost** of \$731,671 for the Regular plan was equal to the County's required and actual contributions.

#### THREE-YEAR TREND INFORMATION FOR THE REGULAR PLAN

<b>Actuarial Valuation Date</b>	<b>Annual Pension Cost (APC)</b>	<b>Percentage of APC Contributed</b>	<b>Net Pension Obligation</b>
12/31/07	\$731,671	100%	\$0
12/31/06	\$721,807	100%	\$0
12/31/05	\$731,277	100%	\$0

The required contribution was determined as part of the December 31, 2005, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2005, 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 10% 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 15% 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, 2007, was 25 years.

# COUNTY OF LASALLE, ILLINOIS

## Notes to Financial Statements

November 30, 2008

### Note 8 Employee Pension and Other Benefit Plans (Continued)

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

*Funded Status and Funding Progress.* As of December 31, 2007, the most recent actuarial valuation date, the Regular plan was 81.45 percent funded. The actuarial accrued liability for benefits was \$12,449,123 and the actuarial value of assets was \$10,140,135, resulting in an underfunded actuarial accrued liability (UAAL) of \$2,308,988. The covered payroll (annual payroll of active employees covered by the plan) was \$4,544,538 and the ratio of the UAAL to the covered payroll was 51 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](http://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 2007 was 36.95 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 2007, the County's **annual pension cost** of \$267,736 for the Regular plan was equal to the County's required and actual contributions.

#### 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>
12/31/07	\$267,736	100%	\$0
12/31/06	\$291,119	100%	\$0
12/31/05	\$288,484	100%	\$0

# COUNTY OF LASALLE, ILLINOIS

## Notes to Financial Statements

November 30, 2008

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### Note 8 Employee Pension and Other Benefit Plans (Continued)

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

The required contribution was determined as part of the December 31, 2005, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2005, 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 10% 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 15% 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, 2007, was 25 years.

*Funded Status and Funding Progress.* As of December 31, 2007, the most recent actuarial valuation date, the Regular plan was 4.75 percent funded. The actuarial accrued liability for benefits was \$2,856,865 and the actuarial value of assets was \$135,762, resulting in an underfunded actuarial accrued liability (UAAL) of \$2,721,103. The covered payroll (annual payroll of active employees covered by the plan) was \$724,592 and the ratio of the UAAL to the covered payroll was 376 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 9 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. 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.

# COUNTY OF LASALLE, ILLINOIS

## Notes to Financial Statements

November 30, 2008

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### Note 10 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, 2008 was \$ 350,696. The estimated claims for workers' compensation for the year ended November 30, 2007 and November 30, 2006 were \$189,173 and \$47,666, 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 11 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, 2008, provides insurance for excess risk. The estimated claims for the health insurance for the year ended November 30, 2008 were \$ 5,005,301. In addition, the estimated claims for the stop/loss insurance were \$196,152 and the administrative expenses were \$364,987. The estimated claims for the health insurance for the year end November 30, 2008 and November 30, 2007 were \$4,447,430 and \$4,525,244, respectively.

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

### Note 12 Post-Employment Health Care Benefits

In addition to providing pension benefits, the County offers medical and hospitalization benefits under the County's self-insurance plan to employees who retire from the County on or after attaining age 55 with 8 or more years of service. Retirees and their dependents can participate in the plan by paying contributions as determined by the County Board.

### Note 13 Interfund Transfers

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as revenues in the fund that is being reimbursed. Some reimbursements, such as health insurance and administrative costs, are shown as reimbursement revenue in the fund that is receiving the reimbursement.

# COUNTY OF LASALLE, ILLINOIS

## Notes to Financial Statements

November 30, 2008

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### Note 13 Interfund Transfers (Continued)

All other 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	\$ 4,375,704	\$ -0-
IMRF Fund	796,234	-0-
Non Major Funds	2,152,276	6,753,085
Proprietary Funds:		
Major Funds:		
Nursing Home	208,255	779,384
Total Transfers	<u>\$ 7,532,469</u>	<u>\$ 7,532,469</u>



# COUNTY OF LASALLE, ILLINOIS

## Notes to Financial Statements

November 30, 2008

### Note 14 Lease Agreements

#### A. Operating Leases:

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, 2008 were \$2,216.

On July 1, 2007, the LaSalle County Health Department entered into a 60 month building lease agreement with Rudy's Liquors Inc., at a monthly rate of \$425. The lease payments for the year ending November 30, 2008 were \$2,125.

Lease payments for the next five years are as follows:

November 30, 2009	\$71,994
November 30, 2010	\$64,509
November 30, 2011	\$62,834
November 30, 2012	\$57,404
November 30, 2013	\$10,137

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

Lease Description	Start Date	End Date	Terms	Type	Payment
Scanner	11/12/2002	1/12/2007	62 months	monthly	\$696
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
2005 Ford Excursion	8/16/2005	7/16/2009	48 months	monthly	\$829
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
Cannon Copiers (2)	1/7/2003	1/7/2008	60 months	monthly	\$52
Cannon Copier	1/7/2003	1/7/2008	60 months	monthly	\$271
Scanner-micorfon reader	2/10/2003	8/10/2009	60 months	monthly	\$425
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 \$7,080 for the year ended November 30, 2007 and \$9,988 for the fiscal year ended November 30, 2008. 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, 2008.

# COUNTY OF LASALLE, ILLINOIS

## Notes to Financial Statements

November 30, 2008

### Note 15 Compensated Absences

Full-time permanent employees are granted vacation benefits in varying amounts to specified maximums depending on tenure with the County. Sick leave accrues to full-time, permanent employees to specified maximums. Generally employees are entitled to a percentage of their sick leave balance and all accrued vacation leave upon termination.

As of November 30, 2008, the County has an estimated liability to its employees in the amount of \$963,668 for vacation and \$573,674 for sick days in its governmental funds, for a total of \$1,537,342. The amount attributable to the Nursing Home is \$585,765 and is charged to expense and a corresponding liability. The estimated liabilities include required-salary-related payments.

Due to the nature of the obligation for compensated absences, annual requirements to amortize such obligations are not determinable and have not been presented.

### Note 16 Expenditures Exceeding Appropriations

Disbursements exceeded appropriations for the year ended November 30, 2008 in the following funds:

<u>Funds</u>	<u>Excess</u>
County Clerk Records Fund	\$ 6,101
State's Attorney Federal Grant Fund	\$ 6,107
Coroner Grant	\$ 1,098
Circuit Clerk Document Storage Fund	\$ 634
E-911	\$ 6,636
Law Library Fund	\$13,040

Budgets are not legally adopted for the following funds:

- Working Cash Fund

### Note 17 Fund Balances

Reserved fund balances are reserved for the specific purpose of that particular fund. Unreserved fund balances are used at the County's discretion.

### Note 18 Contingencies

The County is a defendant in various lawsuits.

- A. As of November 30, 2008 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.
- B. As of November 30, 2008 the county was involved in a lawsuit filed by OSF Healthcare Systems, Inc. Plaintiff hospital seeks to hold the county responsible for a portion of medical services provided to an inmate at the LaSalle County Jail. However, since a large portion of the services were provided after the inmate was released from the County's custody, LaSalle County intends to vigorously defend this action.

Although the outcome of these lawsuits is 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.

**COUNTY OF LASALLE, ILLINOIS**

**General Fund**

**Balance Sheet**

November 30, 2008

	2008	2007
<b><u>ASSETS</u></b>		
Cash in bank	\$ 11,639,848	\$ 11,106,044
Investments	4,686,400	2,514,650
Receivable from governmental units	-0-	746,509
Accounts receivable	1,801,725	1,625,994
Due from other funds	236,251	305,334
Accrued interest	22,581	23,153
Inventories	284,843	165,194
Prepays	40,563	47,179
Property taxes receivable	155,269	171,228
Total assets	<u>\$ 18,867,480</u>	<u>\$ 16,705,285</u>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
Liabilities:		
Accounts payable	\$ 670,364	\$ 352,710
Withholding payable	-0-	-0-
Accrued payroll	620,222	509,481
Due to other funds	4,019	593
Compensated absences	1,119,854	923,515
Deferred revenue	-0-	-0-
Total liabilities	<u>2,414,459</u>	<u>1,786,299</u>
Fund Balance:		
Reserved for inventories	284,843	165,194
Reserved for health insurance	-0-	-0-
Unreserved	<u>16,168,178</u>	<u>14,453,791</u>
Total fund balance	<u>16,453,021</u>	<u>14,618,985</u>
Total liabilities and fund balance	<u>\$ 18,867,480</u>	<u>\$ 16,405,284</u>

# COUNTY OF LASALLE, ILLINOIS

## General Fund

### Statement of Revenues, Expenditures and

### Changes in Fund Balance

Year Ended November 30, 2008

(With Comparative Figures for 2007)

	2008				2007
	Original	Final	Actual	Over (Under) Final Budget	Actual
Revenues:					
Taxes	\$ 13,287,160	\$ 13,287,160	\$ 14,128,397	\$ 841,237	\$ 13,640,791
Intergovernmental	1,140,090	1,140,090	1,023,031	(117,059)	1,306,203
Federal/State funds	355,679	399,442	331,175	(68,267)	302,996
Fines and fees	4,606,600	4,606,600	4,511,616	(94,984)	4,740,566
Interest	503,000	503,000	945,288	442,288	880,874
Reimbursements	989,177	989,177	1,024,958	35,781	5,915,967
Other	221,606	221,606	284,391	62,785	272,279
Total revenues	21,103,312	21,147,075	22,248,856	1,101,781	27,059,676
Expenditures:					
General government	17,086,821	16,999,721	16,129,698	(870,023)	14,829,770
Public welfare	7,958,811	8,059,674	8,125,258	65,584	7,799,180
Health and welfare	230,750	230,750	233,324	2,574	257,932
Recreation	123,330	123,330	117,496	(5,834)	124,466
Education	175,609	175,609	184,748	9,139	183,594
Total expenditures	25,575,321	25,589,084	24,790,524	(798,560)	23,194,942
Excess of revenues over (under) expenditures	(4,472,009)	(4,442,009)	(2,541,668)	1,900,341	3,864,734
Other financing sources (uses) - transfer (to) from other funds	4,375,704	4,375,704	4,375,704	-0-	2,110,670
Total other financing sources (uses)	4,375,704	4,375,704	4,375,704	-0-	2,110,670
Net change in fund balance	\$ (96,305)	\$ (66,305)	1,834,036	\$ 1,900,341	5,975,404
Fund balance, beginning of year			14,618,985		8,643,581
Fund balance, end of year			\$ 16,453,021		\$ 14,618,985

# COUNTY OF LASALLE, ILLINOIS

## General Fund

### Schedule of Fee Office Revenues

Year Ended November 30, 2008

(With Comparative Figures for 2007)

	2008			2007	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Inheritance tax collection fees -					
Fines and fees	\$ 65,000	\$ 65,000	\$ 54,458	\$ (10,542)	\$ 61,058
Treasurer fees					
Fines and fees	\$ 20,000	\$ 20,000	\$ 100,672	\$ 80,672	\$ 84,244
State's attorney fees					
Fines and fees	\$ 55,000	\$ 55,000	\$ 74,608	\$ 19,608	\$ 59,505
Assessment office fees:					
Miscellaneous fees	\$ 4,000	\$ 4,000	\$ 4,622	\$ 622	\$ 3,960
Map sales	500	500	-0-	(500)	-0-
Amusement licenses	18,000	18,000	16,465	(1,535)	17,080
Dial-in-service	10,000	10,000	18,050	8,050	10,600
	\$ 32,500	\$ 32,500	\$ 39,137	\$ 6,637	\$ 31,640
Associate court fees:					
Fines and forfeitures	\$ 300,000	\$ 300,000	\$ 355,131	\$ 55,131	\$ 306,329
Other misdemeanor and felony fines	870,000	870,000	826,939	(43,061)	864,135
	\$ 1,170,000	\$ 1,170,000	\$ 1,182,070	\$ 12,070	\$ 1,170,464
County clerk fees:					
Marriage licenses	\$ 8,100	\$ 8,100	\$ 11,250	\$ 3,150	\$ 13,080
Redemption fees	10,000	10,000	10,908	908	10,158
G.I.S. map sales	-0-	-0-	-0-	-0-	84,403
Mapping fees	100	100	71	(29)	128
Other fees	151,200	151,200	127,748	(23,452)	142,661
	\$ 169,400	\$ 169,400	\$ 149,977	\$ (19,423)	\$ 250,430
Circuit clerk fees:					
Filing fees	\$ 1,100,000	\$ 1,100,000	\$ 1,114,715	\$ 14,715	\$ 1,102,191
Court security fees	210,000	210,000	212,622	2,622	215,335
	\$ 1,310,000	\$ 1,310,000	\$ 1,327,337	\$ 17,337	\$ 1,317,526

# COUNTY OF LASALLE, ILLINOIS

## General Fund

### Schedule of Fee Office Revenues

Year Ended November 30, 2008

(With Comparative Figures for 2007)

	2008			2007
	Budget Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Recorder fees:				
Recording fees	\$ 650,000	\$ 650,000	\$ (101,823)	\$ 631,559
Recorder - rental house fee	15,000	15,000	(2,210)	14,073
Zoning fees	55,000	55,000	44,300	-0-
Revenue stamps	650,000	650,000	(154,489)	689,936
Dial-in-service	40,000	40,000	(40,000)	42,131
	<u>\$ 1,410,000</u>	<u>\$ 1,410,000</u>	<u>\$ (254,222)</u>	<u>\$ 1,377,699</u>
Sheriff fees:				
Process fees	\$ 100,000	\$ 100,000	\$ 38,702	\$ 39,417
Sheriff prob trans fee	200	200	385	499
Other fees	9,000	9,000	(4,817)	(4,475)
Medical service fees	30,000	30,000	(23,430)	951
Prisoner boarding	36,000	36,000	16,399	13,443
	<u>\$ 175,200</u>	<u>\$ 175,200</u>	<u>\$ 27,239</u>	<u>\$ 49,835</u>
Coroner fees:				
Fines and fees	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 1,615</u>	<u>\$ 1,038</u>
County fees:				
Passport fees	\$ -0-	\$ -0-	\$ 18,852	\$ -0-
Park trail tag fees	1,500	1,500	4	429
Animal control fines	-0-	-0-	1,840	-0-
Dog Licenses	160,000	160,000	6,011	(1,618)
Liquor Licenses	33,000	33,000	(2,682)	(183)
	<u>\$ 194,500</u>	<u>\$ 194,500</u>	<u>\$ 24,025</u>	<u>\$ (1,372)</u>

# COUNTY OF LASALLE, ILLINOIS

## General Fund

### Statement of Revenues

Year Ended November 30, 2008

(With Comparative Figures for 2007)

	2008				2007
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Taxes					
Property taxes	\$ 5,313,160	\$ 5,313,160	\$ 5,300,372	\$ (12,788)	\$ 4,694,906
Personal property replacement tax	1,300,000	1,300,000	1,444,790	144,790	1,456,234
Illinois income tax	2,400,000	2,400,000	2,741,109	341,109	2,807,118
Illinois retailers occupation tax	940,000	940,000	884,655	(55,345)	960,046
County wide sales tax	2,950,000	2,950,000	3,291,130	341,130	3,307,347
Use tax	380,000	380,000	463,910	83,910	411,382
Gambling tax	4,000	4,000	2,431	(1,569)	3,758
Total taxes	13,287,160	13,287,160	14,128,397	841,237	13,640,791
Intergovernmental revenue:					
Property tax collections	-0-	-0-	-0-	-0-	(3,000)
State's attorney and assistants salary reimbursement	133,000	133,000	138,581	5,581	2,416
Probation officers salary reimbursement	375,000	375,000	230,254	(144,746)	(27,050)
Public defender reimbursement	60,000	60,000	49,995	(10,005)	14,993
Election judge salary reimbursement	55,800	55,800	14,725	(41,075)	18,688
Bailiff's salary reimbursement	240	240	-0-	(240)	(240)
Supervisor of assessments salary reimb	36,048	36,048	34,332	(1,716)	(681)
Nuclear training reimbursement - EMA	10,000	10,000	(5,000)	(15,000)	(5,000)
Grant reimbursement - probation	1	1	-0-	(1)	(1)
Probation reimb from other counties	310,000	310,000	433,043	123,043	171,728
Public defender income from other counties	20,000	20,000	33,500	13,500	7,160
Dependent child care reimb from other counties	20,000	20,000	54,557	34,557	13,592
Dependent child care S.S. reimb	1	1	2,694	2,693	(15,543)
Chief judge salary reimbursement	20,000	20,000	38,503	18,503	(1)
Deputy training reimb from state	10,000	10,000	23,064	13,064	(4,463)
Income from TIF's	80,000	80,000	(32,879)	(112,879)	33,822
Central services	10,000	10,000	7,662	(2,338)	5,209
Total intergovernmental revenue	1,140,090	1,140,090	1,023,031	(117,059)	211,629
Federal/State Funds:					
Homeland security grants	1	1	1,472	1,471	-0-
HMEP Grant	8,850	8,850	47	(8,803)	3,750
EMA reimbursement - FEMA/IEMA	20,000	20,000	-0-	(20,000)	24,777
EMA grant	48,920	48,920	28,491	(20,429)	-0-

# COUNTY OF LASALLE, ILLINOIS

## General Fund

### Statement of Revenues (Continued)

Year Ended November 30, 2008

(With Comparative Figures for 2007)

	2008			2007	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Federal/State Funds (Cont)					
Sheriff's grant	1	1	(31,541)	(31,542)	11,523
Sheriff FEMA reimbursements	1	1	-0-	(1)	-0-
Juvenile Justice	10,000	10,000	30,071	20,071	29,160
Exelon Grant	-0-	-0-	5,000	5,000	21,489
IPRA Grant	19,704	19,704	25,491	5,787	34,000
Youth giving back grant	-0-	35,000	50,796	15,796	14,625
Safe Haven Grant	175,000	175,000	214,332	39,332	136,081
Flood mitigation	68,201	73,201	5,000	(68,201)	22,054
Citizens Corp	5,000	8,763	2,016	(6,747)	5,537
Radio grant	1	1	-0-	(1)	-0-
Total federal/state funds	355,679	399,442	331,175	(68,267)	302,996
Fines and fees:					
Inheritance tax collection fees	65,000	65,000	54,458	(10,542)	61,058
Treasurer other fees	20,000	20,000	100,672	80,672	84,244
State's attorney fees	55,000	55,000	74,608	19,608	59,505
Fines and forfeitures	300,000	300,000	355,131	55,131	306,329
Other misdemeanors & felony fines	870,000	870,000	826,939	(43,061)	864,135
Assessor's misc fees	4,000	4,000	4,622	622	3,960
Assessor's map fees	500	500	-0-	(500)	-0-
Amusement licenses	18,000	18,000	16,465	(1,535)	17,080
Supt of asset dial-in-service	10,000	10,000	18,050	8,050	10,600
County clerk - GIS map sales	-0-	-0-	-0-	-0-	84,403
County clerk fees	151,200	151,200	127,748	(23,452)	142,661
County clerk marriage licenses fees	8,100	8,100	11,250	3,150	13,080
County clerk redemption fees	10,000	10,000	10,908	908	10,158
County clerk mapping fees	100	100	71	(29)	128
Circuit clerk filing fees	1,100,000	1,100,000	1,114,715	14,715	1,102,191
Circuit clerk security fees	210,000	210,000	212,622	2,622	215,335
Recorder recording fees	650,000	650,000	548,177	(101,823)	631,559
Recorder revenue stamps	650,000	650,000	495,511	(154,489)	689,936
Recorder - dial in service	40,000	40,000	-0-	(40,000)	42,131
Zoning fees	55,000	55,000	99,300	44,300	-0-
Suprt - rental house fee	15,000	15,000	12,790	(2,210)	14,073
Sheriff process fees	100,000	100,000	138,702	38,702	139,417
Sheriff misc fees	9,000	9,000	4,183	(4,817)	4,526
Sheriff boarding of prisoners	36,000	36,000	52,399	16,399	43,443
Sheriff prob trans fee	200	200	585	385	500
Passport fees	-0-	-0-	18,852	18,852	-0-
Dog licenses	160,000	160,000	166,011	6,011	158,382
Animal control fines	-0-	-0-	1,840	1,840	-0-
Liquor licenses	33,000	33,000	30,318	(2,682)	32,817
Park trail tags	1,500	1,500	1,504	4	1,929
Medical services fees	30,000	30,000	6,570	(23,430)	951
Coroner fees	5,000	5,000	6,615	1,615	6,038
Total fines and fees	4,606,600	4,606,600	4,511,616	(94,984)	4,740,569



# COUNTY OF LASALLE, ILLINOIS

## General Fund

### Statement of Revenues (Continued)

Year Ended November 30, 2008

(With Comparative Figures for 2007)

	2008			2007	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Interest:					
Treasurer	185,000	185,000	398,968	213,968	381,780
Treasurer - penalty	300,000	300,000	524,456	224,456	469,556
Circuit Clerk	18,000	18,000	21,864	3,864	29,538
Total interest	503,000	503,000	945,288	442,288	880,874
Reimbursements:					
Prisoners transport reimbursement	2,000	2,000	5,349	3,349	6,343
County/appt counsel reimb	20,000	20,000	11,658	(8,342)	44,915
Reimbursement for telephone	12,000	12,000	9,887	(2,113)	6,164
Reimbursement from tourism promotion	-0-	-0-	-0-	-0-	-0-
Workers' compensation reimbursement	1	1	-0-	(1)	9,854
Reimbursement sheriff drug gasoline	1	1	-0-	(1)	-0-
Reimbursement public defender	500	500	5,000	4,500	-0-
Health and life insurance:					
Nursing home	-0-	-0-	-0-	-0-	432,569
Highway	-0-	-0-	-0-	-0-	401,463
Mental health	-0-	-0-	-0-	-0-	32,011
VAC	-0-	-0-	-0-	-0-	19,086
Health department	-0-	-0-	-0-	-0-	294,562
States Attorney drug enforcement	-0-	-0-	-0-	-0-	9,281
Public Safety	-0-	-0-	-0-	-0-	-0-
Retired Active	168,000	168,000	211,682	43,682	197,275
Co. Employee (Family)	-0-	-0-	-0-	-0-	327,174
Employee health insurance	648,675	648,675	683,881	35,206	367,180
Crime victim witness	-0-	-0-	-0-	-0-	14,599
Public Safety	-0-	-0-	-0-	-0-	-0-
Detention home	-0-	-0-	-0-	-0-	203,408
States attorney federal grant	-0-	-0-	-0-	-0-	4,857
Public Safety - states attorney	-0-	-0-	-0-	-0-	-0-
Recorders equipment	-0-	-0-	-0-	-0-	5,929
Courthouse security	-0-	-0-	-0-	-0-	-0-
Reimburscments from environmental services	-0-	-0-	-0-	-0-	28,458
Reimbursements from environmental services - life ins.	-0-	-0-	-0-	-0-	-0-
Reimbursements from recorder	-0-	-0-	-0-	-0-	-0-
Administration costs:					
Mental health	440	440	-0-	(440)	-0-
States attorney federal grant	220	220	-0-	(220)	-0-
VAC	1,700	1,700	2,068	368	-0-
Health department	-0-	-0-	-0-	-0-	-0-
Child support	-0-	-0-	-0-	-0-	-0-
Crime victim witness	-0-	-0-	-0-	-0-	-0-
Public safety	-0-	-0-	-0-	-0-	-0-
States Attorney crime victim witness	220	220	-0-	(220)	-0-
States Attorney drug enforcement	220	220	-0-	(220)	-0-

# COUNTY OF LASALLE, ILLINOIS

## General Fund

### Statement of Revenues (Continued)

Year Ended November 30, 2008

(With Comparative Figures for 2007)

	2008				2007
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Gas:					
Detention home	5,000	5,000	4,454	(546)	4,241
Nursing home	55,000	55,000	45,711	(9,289)	33,725
Other reimbursements:					
Risk management	-0-	-0-	-0-	-0-	3,435,359
Health department rental income	32,400	32,400	32,400	-0-	32,400
Detention home meals	38,000	38,000	-0-	(38,000)	-0-
Detention home phone	800	800	800	-0-	800
Central service - other departments	4,000	4,000	12,068	8,068	4,315
Total reimbursements	989,177	989,177	1,024,958	35,781	5,915,968
Other revenues:					
Variance fee	1,500	1,500	100	(1,400)	1,600
Lease/rental income	9,000	9,000	9,570	570	10,310
Farm income	9,500	9,500	9,938	438	9,938
Lease rental - courthouse	3,000	3,000	3,000	-0-	3,000
Probation home confinement	1,000	1,000	-0-	(1,000)	1,600
Probation substance abuse testing	2,500	2,500	2,750	250	2,440
Probation - parent conflict	100	100	-0-	(100)	-0-
Juvenile court/peer process	1	1	-0-	(1)	-0-
Sheriff's Americall commission	80,000	80,000	117,417	37,417	104,563
Sheriff bond post fee	20,000	20,000	24,440	4,440	24,840
Sheriff ins claims and car sales	1	1	-0-	(1)	4,715
Miscellaneous income	95,000	95,000	99,493	4,493	40,615
Miscellaneous income - design gifts	1	1	-0-	(1)	-0-
Miscellaneous income - Circuit Clerk	-0-	-0-	-0-	-0-	68,128
Regional school directory	1	1	-0-	(1)	-0-
Unclaimed money	1	1	-0-	(1)	531
Justice benefits	1	1	17,683	17,682	-0-
Total other revenue	221,606	221,606	284,391	62,785	272,280
Total revenues	<u>\$ 21,103,312</u>	<u>\$ 21,147,075</u>	<u>\$ 22,248,856</u>	<u>\$ 1,101,781</u>	<u>\$ 25,965,107</u>

# COUNTY OF LASALLE, ILLINOIS

## General Fund

### Statement of Expenditures

Year Ended November 30, 2008

(With Comparative Figures for 2007)

	2008			2007	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures:					
Legislative:					
County Board office:					
Mileage	\$ 30,000	\$ 30,000	\$ 24,898	\$ (5,102)	\$ 24,579
Dues - IL Assoc of City Boards	5,150	5,150	5,294	144	1,600
Board Chairman's office expense	100	100	-0-	(100)	-0-
Office supplies and expense	2,000	2,000	2,275	275	1,749
Office equipment	3,200	3,200	1,390	(1,810)	-0-
Miscellaneous	11,100	11,100	1,014	(10,086)	10
Payroll supervisor	37,086	37,086	38,210	1,124	36,185
Payroll supervisor II	1	1	-0-	(1)	-0-
County board work	30,000	30,000	20,700	(9,300)	23,040
County board committee work	160,000	160,000	131,280	(28,720)	137,880
Overtime	8,000	8,000	2,435	(5,565)	2,133
Compensated absences	-0-	-0-	1,789	1,789	(3,023)
Chairman of board	15,000	15,000	15,000	-0-	15,000
Administrative secretaries	28,000	28,000	28,855	855	30,531
Assistant Adm. Secretary	33,993	33,993	35,006	1,013	34,124
Total County Board office	363,630	363,630	308,146	(55,484)	303,808
Legislation and rules:					
Dues	-0-	-0-	-0-	-0-	2,599
Total legislation and rules	-0-	-0-	-0-	-0-	2,599
Total legislative	363,630	363,630	308,146		306,407
Planning and zoning:					
Seminars and workshops	250	250	40	(210)	120
Mileage	100	100	-0-	(100)	-0-
Publications	4,000	4,000	10,002	6,002	11,591
Office supplies	150	150	149	(1)	145
New equipment	1	1	759	758	51
Comp plan update	30,000	30,000	30,000	-0-	30,000
Miscellaneous claims	14,505	14,505	1,625	(12,880)	3,100
Secretary	-0-	-0-	-0-	-0-	300
Zoning Commissioners	-0-	-0-	-0-	-0-	-0-
Zoning/Planning Commission	1	1	-0-	(1)	-0-
Zoning Board of Appeals	12,000	12,000	6,417	(5,583)	14,794
Zoning Inspector	15,600	15,600	15,697	97	6,075

# COUNTY OF LASALLE, ILLINOIS

## General Fund

### Statement of Expenditures (Continued)

Year Ended November 30, 2008

(With Comparative Figures for 2007)

	2008			2007	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Planning and zoning (Cont)					
Zoning Director	16,000	16,000	16,725	725	15,560
Zoning Co-ordinator	6,000	6,000	6,000	-0-	5,694
Total planning and zoning	98,607	98,607	87,414	(11,193)	87,430
Industrial development and planning:					
Mileage	200	200	-0-	(200)	-0-
Assistant enforcement officer	5,500	5,500	5,500	-0-	5,617
Professional services hired	1	1	-0-	(1)	-0-
Part-time clerical	-0-	-0-	3,592	3,592	3,180
Building inspector	30,911	30,911	16,057	(14,854)	31,904
Seminars and workshops	500	500	320	(180)	350
Office supplies	150	150	3	(147)	-0-
Enforcement officer	8,500	8,500	8,500	-0-	8,533
Comp plan update	-0-	-0-	-0-	-0-	-0-
Zoning/Planning Commission	-0-	-0-	-0-	-0-	-0-
Zoning Board of Appeals	-0-	-0-	-0-	-0-	-0-
Zoning Inspector	-0-	-0-	-0-	-0-	-0-
Zoning Director	-0-	-0-	-0-	-0-	-0-
Zoning Co-ordinator	-0-	-0-	-0-	-0-	-0-
Total industrial development and planning	45,762	45,762	33,972	(11,790)	49,584
Judicial:					
Circuit court and jury:					
Juries	75,000	75,000	48,959	(26,041)	46,939
Maintenance and repair, security & computer	700	700	-0-	(700)	250
Mileage and meals	900	900	404	(496)	846
Jury mileage	45,000	45,000	38,437	(6,563)	37,982
Education	1,500	1,500	273	(1,227)	706
Lodging and meals	4,500	4,500	4,307	(193)	5,128
Child support	150,000	150,000	541,684	391,684	202,174
Dues and memberships	4,000	4,000	4,247	247	4,282
Computer programming	9,000	9,000	-0-	(9,000)	8,733
Office supplies and expense	21,000	21,000	15,566	(5,434)	20,252
Library supplies	25,000	25,000	24,867	(133)	22,202
Clothing	1,500	1,500	305	(1,195)	1,000
New equipment	7,825	7,825	6,908	(917)	5,731
Jury coordinator	39,963	39,963	41,961	1,998	40,116
Prevention	15,000	15,000	-0-	(15,000)	10,500

# COUNTY OF LASALLE, ILLINOIS

## General Fund

### Statement of Revenues (Continued)

Year Ended November 30, 2008

(With Comparative Figures for 2007)

	2008			2007	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Judicial (Cont):					
Circuit court and jury (Cont):					
Assistant court administrator	34,724	34,724	35,776	1,052	34,857
Administrative secretary	31,356	31,356	32,302	946	31,477
Clerk/typist	32,027	32,027	32,101	74	32,149
Bailiffs	228,016	228,016	228,812	796	218,780
Per diems	5,550	5,550	5,100	(450)	4,620
Temporary help	2	2	5,740	5,738	7,786
Trial expense	50,000	50,000	23,177	(26,823)	-0-
Compensated absences	-0-	-0-	6,007	6,007	(4,325)
Overtime	500	500	231	(269)	82
Total circuit court and jury	783,063	783,063	1,097,164	314,101	732,267
Public defender:					
Secretary expense	15,500	15,500	15,500	-0-	15,261
Mileage and meals	1,000	1,000	2,076	1,076	424
Seminars and workshops	2,000	2,000	-0-	(2,000)	1,569
Education	2,000	2,000	1,392	(608)	924
Library	1,000	1,000	1,791	791	2,173
Office supplies	1,500	1,500	1,587	87	940
Law books/statutes/west law	4,000	4,000	3,989	(11)	4,273
New equipment	1,000	1,000	1,730	730	-0-
Public defender	90,000	90,000	90,000	-0-	90,346
Investigators	66,868	66,868	61,262	(5,606)	67,127
Investigator/office mgr	37,465	37,465	39,728	2,263	37,609
Trial expense	50,000	50,000	31,178	(18,822)	-0-
Compensated absences	-0-	-0-	2,417	2,417	(696)
Assistant public defenders	127,722	127,722	131,552	3,830	126,405
Total public defender	400,055	400,055	384,202	(15,853)	346,355
Court Security:					
Clothing	2,500	2,500	1,651	(849)	2,275
Education	2,000	2,000	-0-	(2,000)	-0-
Miscellaneous	500	500	185	(315)	670
IMRF/SS benefits	34,346	34,346	-0-	(34,346)	84
Health insurance benefits	42,686	42,686	-0-	(42,686)	-0-
Administration fees	880	880	-0-	(880)	-0-
Court security officer	143,768	143,768	180,323	36,555	145,717
Compensated absences	-0-	-0-	3,846	3,846	(3,154)
Overtime	3,500	3,500	5,303	1,803	1,890
Total court security	230,180	230,180	191,308	(38,872)	147,482

# COUNTY OF LASALLE, ILLINOIS

## General Fund

### Statement of Expenditures (Continued)

Year Ended November 30, 2008

(With Comparative Figures for 2007)

	2008			2007	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Circuit clerk's office:					
Maintenance and repair of equip	75	75	10	(65)	148
Mileage	1,794	1,794	1,829	35	1,875
Education	1	1	-0-	(1)	-0-
Seminars and workshops	200	200	135	(65)	180
Bonds	1	1	-0-	(1)	-0-
Association dues	810	810	780	(30)	780
Audit	-0-	-0-	-0-	-0-	-0-
Office supplies and expense	2,850	2,850	2,854	4	2,136
Associate clerk's expense	1	1	-0-	(1)	-0-
Printing	660	660	551	(109)	320
New equipment	1	1	-0-	(1)	-0-
Miscellaneous	1	1	-0-	(1)	-0-
Circuit clerk	51,000	51,000	51,000	-0-	50,192
Workflow Manager	32,502	32,502	25,321	(7,181)	32,205
Office supervisors	17,092	17,092	9,211	(7,881)	16,028
Office manager	4,493	4,493	4,618	125	4,510
Admin assistant	12,320	12,320	20,272	7,952	12,365
Accounting clerk	40,568	40,568	41,787	1,219	40,724
Computer operator	36,457	36,457	37,565	1,108	36,598
Clerk/stenographers	303,568	303,568	311,160	7,592	286,679
Counter clerks	464,600	464,600	476,663	12,063	431,939
Compensated absences	-0-	-0-	14,746	14,746	3,559
Overtime	1	1	71	70	-0-
Total circuit clerk's office	968,995	968,995	998,573	29,578	920,238
Total judicial	2,382,293	2,382,293	2,671,247	288,954	2,146,342
Finance:					
Auditor's office:					
Maintenance and repair of equip	1	1	-0-	(1)	-0-
Mileage and travel	200	200	305	105	290
Education	1,000	1,000	1,192	192	744
Seminars and workshops	1	1	99	98	256
Publication expense	40	40	25	(15)	-0-
Dues and subscriptions	525	525	540	15	540
Program maintenance	1	1	-0-	(1)	-0-
Office supplies and expense	600	600	150	(450)	379
New equipment	5,700	5,700	5,778	78	214
Miscellaneous	1	1	-0-	(1)	-0-
Auditor	51,000	51,000	51,000	-0-	50,192
Deputy auditors	66,158	66,158	67,309	1,151	65,369
Compensated absences	-0-	-0-	1,673	1,673	1,083
Overtime	1,000	1,000	-0-	(1,000)	235
Total auditor's office	126,227	126,227	128,071	1,844	119,302

# COUNTY OF LASALLE, ILLINOIS

## General Fund

### Statement of Expenditures (Continued)

Year Ended November 30, 2008

(With Comparative Figures for 2007)

	2008			2007	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Data processing:					
Additional hardware	47,101	47,101	55,873	8,772	-0-
Maintenance of terminals	26,335	26,335	29,382	3,047	516
Tele-processing	11,250	11,250	11,131	(119)	11,099
New programs	50,000	50,000	45,369	(4,631)	-0-
CID NET	72,500	72,500	72,000	(500)	72,000
Data processing contract	385,339	385,339	385,339	-0-	370,518
Software license	18,000	18,000	10,902	(7,098)	31,456
Forms and paper	3,000	3,000	3,320	320	4,920
Total data processing	613,525	613,525	613,316	(209)	490,509
Finance and miscellaneous claims:					
Appointed juvenile def attorney	-0-	-0-	-0-	-0-	-0-
Juries	-0-	-0-	-0-	-0-	-0-
Mileage	-0-	-0-	(31)	(31)	1,010
Special education	-0-	-0-	-0-	-0-	-0-
Seminars and workshops	-0-	-0-	575	575	1,900
Trial expense	-0-	-0-	-0-	-0-	30,273
Electronic monitoring	-0-	-0-	-0-	-0-	383
Trial expense - Circuit Court	-0-	-0-	-0-	-0-	35,280
Trial expense- Public Defender	-0-	-0-	-0-	-0-	22,932
Trial expense - State's Attorney	-0-	-0-	45	45	40,645
JSOP	-0-	-0-	-0-	-0-	92,750
Out of county prisoner housing	-0-	-0-	-0-	-0-	-0-
Lodging and meals	-0-	-0-	-0-	-0-	2,887
Merit commission expense	-0-	-0-	-0-	-0-	2,577
Dial-in-service	-0-	-0-	-0-	-0-	-0-
Publications	5,000	5,000	5,815	815	2,129
Dependent child care	-0-	-0-	-0-	-0-	-0-
Dues	-0-	-0-	-0-	-0-	-0-
Professional services	-0-	-0-	13,356	13,356	47,727
Professional services coroner	-0-	-0-	-0-	-0-	-0-
Physician contract	12,000	12,000	12,000	-0-	11,833
Board of review professional services	-0-	-0-	-0-	-0-	1,000
Outside audit	36,000	36,000	36,000	-0-	35,000
Environmental protection prof. services					22,353
Court appointed attorney for juvenile	27,000	27,000	27,000	-0-	31,807
Justice benefits	1	1	3,890	3,889	2,535
Payroll checks	6,000	6,000	4,335	(1,665)	2,210
Consultant	1	1	-0-	(1)	-0-
Crime Witness Transfer	1	1	-0-	(1)	-0-
County share of judges' fee	4,500	4,500	3,596	(904)	3,539
New equipment	1	1	-0-	(1)	-0-
Law books and statutes	3,000	3,000	2,310	(690)	-0-
Contingency	400,000	312,900	-0-	(312,900)	-0-
Exelon Settlement	50,000	50,000	50,000	-0-	100,000

# COUNTY OF LASALLE, ILLINOIS

## General Fund

### Statement of Expenditures (Continued)

Year Ended November 30, 2008

(With Comparative Figures for 2007)

	2008			2007	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Finance and miscellaneous claims(Cont):					
TIF expenses	1,000	1,000	286	(714)	-0-
Miscellaneous claims	50,000	50,000	13,318	(36,682)	23,238
Unclaimed money	1,000	1,000	-0-	(1,000)	40
County liability for attorney	20,000	20,000	-0-	(20,000)	2,900
Soil and water conservation	29,500	29,500	29,500	-0-	26,000
LaSalle County Extension Service	46,900	46,900	46,900	-0-	44,700
Safe Haven Grant	175,000	175,000	172,145	(2,855)	163,523
Soldier's burial	3,000	3,000	600	(2,400)	-0-
Pauper's burial	1,800	1,800	600	(1,200)	-0-
Crime commission	-0-	-0-	-0-	-0-	5,984
Personnel services	5,000	5,000	428	(4,572)	4,579
Merit commissioners' per diem	-0-	-0-	-0-	-0-	5,760
Title V for Youth Service Bureau	68,200	68,200	-0-	(68,200)	29,160
Public relations representative	-0-	-0-	-0-	-0-	-0-
T.I.F. clerk	-0-	-0-	-0-	-0-	-0-
Total finance and miscellaneous claims	944,904	857,804	422,668	(435,136)	796,654
Treasurer's office:					
Maintenance and repair of equipment	1	1	-0-	(1)	-0-
Mileage	1,700	1,700	1,264	(436)	616
Education	1,000	1,000	1,226	226	474
Seminars and workshops	1,275	1,275	1,488	213	1,280
Publications	7,900	7,900	8,419	519	6,621
Association dues	620	620	620	-0-	620
Office supplies and expense	1,800	1,800	1,720	(80)	1,947
Directories	300	300	300	-0-	300
Tax bills	8,000	8,000	7,670	(330)	7,248
New equipment	1	1	-0-	(1)	-0-
Miscellaneous	100	100	-0-	(100)	12
County treasurer	51,000	51,000	51,000	-0-	50,192
Office supervisor	28,657	28,657	29,517	860	28,766
Accounting clerks	55,764	55,764	57,126	1,362	52,701
Clerk/stenographer	36,312	36,312	37,398	1,086	36,450
Clerk	27,000	27,000	27,228	228	36,169
Compensated absences	-0-	-0-	2,942	2,942	30
Seasonal help	4,000	4,000	3,380	(620)	3,251
Overtime	500	500	154	(346)	29
Total treasurer's office	225,930	225,930	231,452	5,522	226,706



# COUNTY OF LASALLE, ILLINOIS

## General Fund

### Statement of Expenditures (Continued)

Year Ended November 30, 2008

(With Comparative Figures for 2007)

	2008				2007
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Fee and salary:					
Professional services - physicals	15,000	15,000	12,960	(2,040)	17,588
Arbitrator's fee	10,000	10,000	-0-	(10,000)	-0-
Union attorney	60,000	60,000	47,136	(12,864)	-0-
Temporary help	-0-	-0-	-0-	-0-	-0-
Step-raises (deputies)	-0-	-0-	-0-	-0-	-0-
Sick/vacation buy-back	15,000	15,000	-0-	(15,000)	-0-
Overtime	-0-	-0-	-0-	-0-	-0-
Seasonal help	-0-	-0-	-0-	-0-	-0-
Holiday pay	-0-	-0-	-0-	-0-	-0-
Wage increase	-0-	-0-	-0-	-0-	-0-
Total fee and salary	100,000	100,000	60,096	(39,904)	17,588
Total Finance	2,010,586	1,923,486	1,455,603	(467,883)	1,650,759
Law:					
State's attorney office:					
Maintenance of equipment	1,000	1,000	978	(22)	1,090
Mileage	1,000	1,000	1,089	89	1,409
Court Reporter	23,000	23,000	27,769	4,769	24,615
Education	24,500	24,500	3,663	(20,837)	5,556
Seminars and workshops	500	500	475	(25)	-0-
Appellate assistance	20,000	20,000	20,000	-0-	20,000
Office supplies and expense	8,000	8,000	8,975	975	7,710
Book expense	17,200	17,200	15,600	(1,600)	12,853
New equipment	12,135	12,135	12,004	(131)	11,773
Crime investigation	4,000	4,000	4,000	-0-	2,000
State's attorney	154,987	154,987	157,456	2,469	155,583
First assistant state's attorney	193,000	193,000	198,790	5,790	181,142
Assistant state's attorneys	495,971	495,971	550,697	54,726	449,516
Office supervisor	28,473	28,473	26,065	(2,408)	28,583
Paralegals	91,120	91,120	126,396	35,276	90,780
Trial expense	50,000	50,000	63,335	13,335	270
Secretary/administrative assistant	34,878	34,878	35,922	1,044	35,012
Law clerk (no benefits)	5,990	5,990	2,800	(3,190)	6,768
Compensated absences	-0-	-0-	19,510	19,510	(1,514)
Seasonal help	5,990	5,990	560	(5,430)	4,515
Overtime	2,500	2,500	30	(2,470)	-0-
Legal Secretaries	225,262	225,262	228,219	2,957	196,375
Total state's attorney office	1,399,506	1,399,506	1,504,333	104,827	1,234,036
Total law	1,399,506	1,399,506	1,504,333	104,827	1,234,036

# COUNTY OF LASALLE, ILLINOIS

## General Fund

### Statement of Expenditures (Continued)

Year Ended November 30, 2008

(With Comparative Figures for 2007)

	2008			2007	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Recording and reporting:					
Record books and stationery:					
Law books and statutes	-0-	-0-	-0-	-0-	6,585
Printing contract	-0-	-0-	-0-	-0-	5,074
Printing stock	-0-	-0-	-0-	-0-	7,663
Total record books and stationery	-0-	-0-	-0-	-0-	19,322
Supervisor of assessments:					
Automobile expense	600	600	636	36	131
Mileage	8,000	8,000	4,009	(3,991)	2,766
Maintenance and repair of machinery	350	350	-0-	(350)	-0-
Education	2,250	2,250	2,502	252	1,424
Seminars and workshops	500	500	503	3	-0-
Publications	25,000	25,000	26,355	1,355	112,923
Professional services hired	5,000	5,000	63	(4,937)	-0-
Office supplies and expense	6,000	6,000	4,422	(1,578)	5,562
New equipment	750	750	4,219	3,469	3,047
Supervisor of assessments	72,097	72,097	70,671	(1,426)	67,582
Assistant supervisor assessments	40,792	40,792	41,208	416	31,911
Property tax system coordinator	-0-	-0-	-0-	-0-	-0-
Geographic info system supervisor	-0-	-0-	-0-	-0-	-0-
Field appraisers	66,112	66,112	67,322	1,210	63,749
Deputy supervisor of assessments	44,080	44,080	45,330	1,250	44,079
Clerks	167,248	167,248	154,545	(12,703)	139,707
Temporary help	1	1	576	575	1,188
Compensated absences	-0-	-0-	5,737	5,737	2,922
Overtime	1	1	-0-	(1)	-0-
Total supervisor of assessments	438,781	438,781	428,098	(10,683)	476,991
County Clerk's office:					
Maintenance and repair of equipment	600	600	-0-	(600)	167
Education	400	400	-0-	(400)	95
Seminars and workshops	500	500	430	(70)	339
Association dues	450	450	445	(5)	350
Publications	300	300	140	(160)	47
Office supplies and expenses	1,500	1,500	249	(1,251)	926
Non-contract printing	1	1	-0-	(1)	-0-
New equipment	1	1	-0-	(1)	-0-
Miscellaneous	100	100	-0-	(100)	10
Birth and death certificates	100	100	-0-	(100)	-0-
County clerk	51,000	51,000	51,000	-0-	50,192
Supervisor of elections	1,500	1,500	1,500	-0-	1,506

# COUNTY OF LASALLE, ILLINOIS

## General Fund

### Statement of Expenditures (Continued)

Year Ended November 30, 2008

(With Comparative Figures for 2007)

	2008			2007	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
County Clerk's office (Cont.)					
Office supervisor	35,320	35,320	35,921	601	35,138
Accounting supervisor	35,594	35,594	36,546	952	35,730
Accounting clerk	32,011	32,011	32,470	459	30,811
Clerk/typist	28,661	28,661	29,338	677	28,719
Clerks	52,544	52,544	52,157	(387)	44,890
Stenographer	32,138	32,138	33,137	999	29,522
Counter clerks	61,616	61,616	63,299	1,683	58,625
Compensated absences	-0-	-0-	2,004	2,004	2,980
Overtime	2,500	2,500	10,451	7,951	3,782
Total County Clerk's office	336,836	336,836	349,087	12,251	323,829
Microfilm and printing:					
Mileage	1	1	-0-	(1)	-0-
Maintenance contracts	50,000	50,000	50,025	25	49,117
Postage	123,000	123,000	120,015	(2,985)	133,059
Postage for election	10,000	10,000	3,931	(6,069)	28,559
Postage for assessment	6,500	6,500	1,042	(5,458)	13,810
Postage for treasurer	35,000	35,000	37,934	2,934	37,550
Seminars and workshops	1	1	109	108	-0-
Office supplies and expense	85,000	85,000	111,696	26,696	96,485
Equipment repairs	1,500	1,500	-0-	(1,500)	-0-
New equipment	1,000	1,000	580	(420)	2,354
New equipment (other)	1,000	1,000	-0-	(1,000)	-0-
Director	38,872	38,872	41,101	2,229	39,021
Print contract	10,535	10,535	9,793	(742)	-0-
Print stock	12,298	12,298	12,260	(38)	-0-
Printer	31,013	31,013	31,933	920	31,132
Camera operators	90,336	90,336	89,220	(1,116)	90,228
Compensated absences	-0-	-0-	3,745	3,745	3,172
Overtime	1	1	-0-	(1)	-0-
Total microfilm and printing	496,057	496,057	513,384	17,327	524,487
Election:					
Supervisor's pay	5,550	5,550	5,550	-0-	3,225
Additional hardware/license	35,000	35,000	25,244	(9,756)	-0-
Mileage for election training	3,200	3,200	2,119	(1,081)	2,260
General maintenance and repairs	82,000	82,000	80,710	(1,290)	76,733
Machinery, misc equip & repair	5,000	5,000	3,202	(1,798)	2,317
Rent - polling places	18,000	18,000	18,916	916	12,160
Postage	2,501	2,501	1,455	(1,046)	1,968
Seminars and workshops	500	500	413	(87)	499
Publications	20,000	20,000	19,881	(119)	12,605
Election judge pay and mileage	221,000	221,000	203,650	(17,350)	102,189
Miscellaneous election expense	10,001	10,001	5,354	(4,647)	5,808
Professional services hired	16,000	16,000	17,648	1,648	10,279

# COUNTY OF LASALLE, ILLINOIS

## General Fund

### Statement of Expenditures (Continued)

Year Ended November 30, 2008

(With Comparative Figures for 2007)

	2008			2007	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Election (cont.):					
National Voter Registration Act of 199	1	1	-0-	(1)	-0-
Maps	3,900	3,900	3,007	(893)	-0-
Printing	86,250	86,250	155,095	68,845	78,888
Material for repairs of equipment	600	600	141	(459)	-0-
New equipment	1	1	-0-	(1)	-0-
Seasonal help	12,000	12,000	11,363	(637)	4,200
Overtime	22,800	22,800	7,765	(15,035)	4,362
Chief election clerk	39,000	39,000	40,193	1,193	39,150
Assistant chief election clerks	64,965	64,965	56,444	(8,521)	54,168
Election clerks	30,265	30,265	31,190	925	28,689
Compensated absences	-0-	-0-	2,081	2,081	(5,104)
Training coordinator	35,174	35,174	36,235	1,061	34,591
Total election	713,708	713,708	727,656	13,948	468,987
Recorder's office:					
Mileage	300	300	301	1	512
Rent	1	1	-0-	(1)	4,213
Education	1	1	-0-	(1)	1,039
Maintenance/repair of machines	1	1	-0-	(1)	23,928
Seminars and workshops	1	1	-0-	(1)	-0-
Bonds	1	1	-0-	(1)	-0-
Association dues	600	600	570	(30)	570
Office supplies and expense	600	600	689	89	4,355
Directories	1	1	-0-	(1)	-0-
State revenue stamps	500,000	500,000	330,290	(169,710)	466,208
Miscellaneous	-0-	-0-	-0-	-0-	1
Recorder of deeds	51,000	51,000	51,000	-0-	50,192
Office supervisor	40,035	40,035	41,273	1,238	40,190
Data entry supervisor	36,344	36,344	37,440	1,096	20,968
Accounting clerk	31,253	31,253	32,199	946	31,374
Clerk/typist	31,253	31,253	18,081	(13,172)	31,374
Restoration	1	1	-0-	(1)	-0-
Microfilm supplies	1	1	-0-	(1)	-0-
New equipment	1	1	-0-	(1)	-0-
Clerks	82,753	82,753	82,603	(150)	78,671
Compensated absences	-0-	-0-	5,023	5,023	7,263
Overtime	3,000	3,000	147	(2,853)	1,168
Seasonal help	1	1	-0-	(1)	(77)
Total recorder's office	777,148	777,148	599,616	(177,532)	761,949
Total recording and reporting	2,762,530	2,762,530	2,617,841	(144,689)	2,575,565

# COUNTY OF LASALLE, ILLINOIS

## General Fund

### Statement of Expenditures (Continued)

Year Ended November 30, 2008

(With Comparative Figures for 2007)

	2008			2007	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Insurance:					
Stop loss insurance-aggregate	200,000	200,000	196,152	(3,848)	-0-
Group life insurance	20,000	20,000	12,251	(7,749)	12,361
Life insurance act employee over 70	10,000	10,000	-0-	(10,000)	-0-
Stop loss insurance - specific	-0-	-0-	-0-	-0-	171,682
Claims expense-employees	5,500,000	5,500,000	5,005,301	(494,699)	4,504,854
Administrative expense	355,823	355,823	364,987	9,164	331,195
Miscellaneous	2,000	2,000	6,950	4,950	2,143
Total insurance	6,087,823	6,087,823	5,585,641	(502,182)	5,022,235
Administrative officers and boards					
Board of review:					
Mileage	500	500	212	(288)	84
Education	800	800	-0-	(800)	-0-
Seminars and workshops	500	500	-0-	(500)	-0-
Publication and notices	7,000	7,000	4,318	(2,682)	5,723
Office supplies and expense	500	500	177	(323)	191
Review board members	37,500	37,500	38,500	1,000	30,000
Professional services	70,000	70,000	13,531	(56,469)	-0-
Total board of review	116,800	116,800	56,738	(60,062)	35,998
Liquor commission:					
Clerk, general	2,040	2,040	2,040	-0-	1,204
Overtime	1	1	-0-	(1)	2
Reporter	300	300	-0-	(300)	-0-
Background check	220	220	275	55	88
Office supplies and expense	1	1	-0-	(1)	-0-
Commissioners	10,500	10,500	10,500	-0-	10,500
Total liquor commission	13,062	13,062	12,815	(247)	11,794
Total administrative officers and board	129,862	129,862	69,553	(60,309)	47,792
County courthouse building:					
Maintenance and repair of equipment	45,000	45,000	39,854	(5,146)	29,026
Typewriter repair	600	600	170	(430)	364
Fuel (gasoline)	220,000	220,000	194,342	(25,658)	152,993
Maintenance and repair of office eq.	1,000	1,000	295	(705)	125
Maintenance and repair of buildings	125,000	125,000	115,723	(9,277)	114,355
Electricity	330,000	330,000	389,977	59,977	397,191
Telephone	90,000	90,000	113,074	23,074	106,607
Water	25,000	25,000	29,411	4,411	22,609
Gas	230,000	230,000	241,505	11,505	183,864
Maintenance contracts	50,000	50,000	44,730	(5,270)	41,956
Education	1,500	1,500	-0-	(1,500)	-0-
Architect fees	-0-	-0-	-0-	-0-	-0-

# COUNTY OF LASALLE, ILLINOIS

## General Fund

### Statement of Expenditures (Continued)

Year Ended November 30, 2008

(With Comparative Figures for 2007)

	2008			2007	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
County courthouse building (Cont.)					
Contract janitor service	95,000	95,000	92,670	(2,330)	92,670
Proprietary expense	50,000	50,000	48,497	(1,503)	40,775
Clothing	1,400	1,400	1,350	(50)	1,400
New equipment	25,000	25,000	21,542	(3,458)	29,036
Improvements of site	45,000	45,000	47,637	2,637	29,402
Construction	25,000	25,000	13,741	(11,259)	23,851
Maintenance supervisor	64,681	64,681	66,621	1,940	64,929
Assistant maintenance supervisor	51,786	51,786	53,340	1,554	51,985
Maintenance workers	272,255	272,255	225,843	(46,412)	273,078
Compensated absences	-0-	-0-	8,905	8,905	10,749
Summer help	28,000	28,000	21,731	(6,269)	15,857
Overtime	30,000	30,000	24,990	(5,010)	26,802
Total county courthouse buildings	1,806,222	1,806,222	1,795,948	(10,274)	1,709,624
Total General Government	17,086,821	16,999,721	16,129,698	(870,023)	14,829,774
Public Safety:					
Police protection:					
Sheriff's office:					
Maintenance and repair of vehicles	50,000	50,000	52,986	2,986	42,925
Auto expense	15,000	15,000	15,010	10	15,038
Teletype service	52,776	52,776	35,146	(17,630)	16,385
Transport prisoners	14,812	14,812	9,273	(5,539)	17,916
D.A.R.E. Program	20,000	25,000	25,649	649	3,347
Education	20,000	20,000	26,140	6,140	24,727
Seminars and workshops	500	500	830	330	500
Dues	1,500	1,500	905	(595)	780
Mug shots film and processing	750	750	429	(321)	1,503
Ammunition	7,500	7,500	10,178	2,678	7,906
Weapons and repair	3,000	3,000	787	(2,213)	3,057
Physicians contract	490,000	490,000	490,953	953	423,513
Merit commissioner per diem	6,480	6,480	4,740	(1,740)	-0-
Office supplies and expense	4,000	4,000	3,149	(851)	5,330
Non-contract printing	250	250	140	(110)	140
Deputies' uniforms	55,400	55,400	55,559	159	57,666
Inmate supplies	10,000	10,000	10,000	-0-	14,306
Expense merit commission	2,000	2,000	1,838	(162)	-0-
Jail supplies	25,000	25,000	23,848	(1,152)	17,851
Laundry and cleaning supplies	10,000	10,000	9,940	(60)	10,061
Random drug testing	4,000	4,000	3,936	(64)	-0-
Provisions	278,800	278,800	274,497	(4,303)	260,611
Crime prevention	5,400	5,400	5,133	(267)	-0-
New equipment	4,300	4,300	3,789	(511)	8,937
New office equipment	3,254	3,254	3,022	(232)	24,431

# COUNTY OF LASALLE, ILLINOIS

## General Fund

### Statement of Expenditures (Continued)

Year Ended November 30, 2008

(With Comparative Figures for 2007)

	2008			2007	
	Budget Amounts		Over (Under) Final Budget		
	Original	Final		Actual	
Public Safety (Cont.):					
Police protection (Cont.):					
Sheriff's office (Cont.):					
New automobiles	1	87,101	87,100	(1)	40,790
Miscellaneous	1,000	1,000	559	(441)	466
Investigation expense	2,000	2,000	2,500	500	2,500
Sheriff	63,000	63,000	63,000	-0-	62,238
Lieutenant	51,314	51,314	62,184	10,870	51,511
Sergeants	150,342	150,342	152,484	2,142	162,149
Superintendent of Jail	51,255	51,255	52,241	986	52,537
Supervisor of Safety	1,500	1,500	1,500	-0-	1,506
Deputies	1,572,137	1,572,137	1,530,497	(41,640)	1,581,444
Deputy of corrections	200,843	200,843	204,245	3,402	195,726
Correctional officers	1,741,172	1,741,172	1,704,579	(36,593)	1,646,359
Captains	59,652	59,652	59,652	-0-	59,881
Clerk I	51,152	51,152	51,101	(51)	51,348
Cooks	-0-	-0-	-0-	-0-	-0-
Dispatchers	275,504	275,504	262,069	(13,435)	257,268
Clerk II	100,961	100,961	103,650	2,689	99,289
Office supervisor	36,785	36,785	37,898	1,113	36,913
Compensated absences	-0-	-0-	76,880	76,880	90,624
Seasonal help	2	2	3,019	3,017	60
Temporary help	3	3	-0-	(3)	-0-
Overtime	625,000	625,000	734,582	109,582	680,384
Total sheriff's office	6,068,345	6,160,445	6,257,617	97,172	6,029,923
County radio:					
Maintenance and repair of equipmen	15,000	15,000	17,198	2,198	20,308
Contract	1	1	-0-	(1)	-0-
Base station	1	1	-0-	(1)	-0-
Consultants contract	1	1	-0-	(1)	-0-
Association due	27,000	27,000	28,890	1,890	28,890
New equipment	2	2	-0-	(2)	-0-
Total county radio	42,005	42,005	46,088	4,083	49,198
Coroner's office:					
Deputies	30,000	30,000	37,680	7,680	65,340
Stenographer services	2,000	2,000	2,040	40	1,600
Mileage for deputies	10,000	10,000	6,849	(3,151)	7,446
Maintenance and repair of vehicles	500	500	492	(8)	138
Telephone	500	500	184	(316)	455
Education	2,500	2,500	927	(1,573)	1,502

# COUNTY OF LASALLE, ILLINOIS

## General Fund

### Statement of Expenditures (Continued)

Year Ended November 30, 2008

(With Comparative Figures for 2007)

	2008			2007	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Coroner's office (Cont.):					
Seminars and workshops	500	500	693	193	647
Bond	1	1	-0-	(1)	-0-
Dues and subscriptions	668	668	650	(18)	625
Photo supplies and developing	100	100	10	(90)	30
Professional services for post mortem	180,000	180,000	147,662	(32,338)	185,585
Professional services for toxicology	20,000	20,000	18,454	(1,546)	21,107
Office supplies and expense	300	300	194	(106)	277
Coroner's supplies	3,000	3,000	3,829	829	2,956
New equipment	500	500	500	-0-	5,217
Coroner	51,000	51,000	51,000	-0-	50,192
Deputy coroner	68,040	68,040	68,356	316	33,168
Compensated absences	-0-	-0-	1,852	1,852	1,074
Overtime	1	1	-0-	(1)	-0-
Total coroner's office	369,610	369,610	341,372	(28,238)	377,359
911 Services:					
Service charges	3,500	3,500	3,107	(393)	2,933
Total 911 services	3,500	3,500	3,107	(393)	2,933
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	5,000	5,000	-0-	(5,000)	6,022
JSOP	100,000	100,000	117,140	17,140	-0-
Director of court services	65,559	65,559	89,688	24,129	65,811
Director of probation services	52,803	52,803	51,816	(987)	53,006
Probation supervisors	100,701	100,701	91,035	(9,666)	87,034
Probation officers	777,037	777,037	800,236	23,199	780,296
Secretaries	157,344	157,344	146,931	(10,413)	157,199
Investigation expense	100	100	-0-	(100)	-0-
Juvenile accountability acct	33,000	33,000	24,799	(8,201)	18,304
Overtime	12,000	12,000	6,912	(5,088)	6,656
Compensated absences	-0-	-0-	27,329	27,329	41,714
Alternatives to detention	1	1	-0-	(1)	-0-
Administrative assistant	33,000	33,000	34,651	1,651	32,262
Total juvenile and adult probation	1,337,051	1,337,051	1,390,537	53,486	1,248,304



# COUNTY OF LASALLE, ILLINOIS

## General Fund

### Statement of Expenditures (Continued)

Year Ended November 30, 2008

(With Comparative Figures for 2007)

	2008			2007	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Civil defense:					
EMA:					
Automobile expense	-0-	-0-	-0-	-0-	-0-
Nuclear assistance costs	1	1	-0-	(1)	6,254
Telephone	5,000	5,000	2,073	(2,927)	2,035
Education	500	500	100	(400)	45
Seminars and workshops	2,500	2,500	286	(2,214)	333
Vehicle maintenance	2,500	2,500	723	(1,777)	425
Training supplies for local units	-0-	-0-	-0-	-0-	-0-
Emergency operations center	15,000	15,000	8,301	(6,699)	5,414
Office supplies and expense	1,500	1,500	97	(1,403)	241
LEPC expense	8,850	8,850	-0-	(8,850)	3,750
New equipment	15,000	15,000	189	(14,811)	11,768
New equipment - grant funded	1	1	-0-	(1)	-0-
Improvements of EOC	5,000	5,000	-0-	(5,000)	-0-
Vehicle lease	9,948	9,948	12,426	2,478	9,993
Publication expense	-0-	-0-	220	220	-0-
Certifications	5,000	8,763	3,237	(5,526)	-0-
IPRA expense	-0-	-0-	5,288	5,288	-0-
Payment to local units	-0-	-0-	-0-	-0-	-0-
Animal rescue team	5,000	10,000	10,226	226	4,281
Hazmat team	5,000	5,000	140	(4,860)	-0-
Disaster expense	10,000	10,000	1,311	(8,689)	1,690
Technical rescue team	5,000	5,000	-0-	(5,000)	-0-
Radio maintenance (EMA)	1,000	1,000	-0-	(1,000)	-0-
Citizen Corps (CCG)	-0-	-0-	-0-	-0-	5,807
ESDA Grants	-0-	-0-	-0-	-0-	-0-
Part-time help	1,500	1,500	1,920	420	276
ESDA - Coordinator salary	40,000	40,000	40,000	-0-	39,150
Total EMA	138,300	147,063	86,537	(60,526)	91,462
Total public safety	7,958,811	8,059,674	8,125,258	65,584	7,799,179
Health and Welfare:					
Animal disease control:					
Mileage	100	100	-0-	(100)	-0-
Maintenance and repair of vehicles	500	500	854	354	408
Gas, oil, tires	500	500	1,013	513	507
Training and seminars	200	200	50	(150)	50
Professional services hired	40,000	40,000	35,774	(4,226)	34,396
Office supplies and expense	300	300	213	(87)	268
Rabies tags	1,000	1,000	1,038	38	931
Uniform allowance	500	500	500	-0-	250
New equipment	500	500	201	(299)	554

# COUNTY OF LASALLE, ILLINOIS

## General Fund

### Statement of Expenditures (Continued)

Year Ended November 30, 2008

(With Comparative Figures for 2007)

	2008			2007	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Health and Welfare (cont.):					
Animal disease control (cont.):					
New truck	-0-	-0-	-0-	-0-	28,901
Claims	800	800	-0-	(800)	-0-
Administrator	20,000	20,000	20,000	-0-	20,000
Warden	29,977	29,977	30,894	917	29,750
Overtime	3,000	3,000	1,932	(1,068)	2,561
Compensated absences	-0-	-0-	1,468	1,468	1,384
Clerk/typist	32,217	32,217	33,176	959	32,341
Total animal disease control	129,594	129,594	127,113	(2,481)	152,301
School service:					
Maintenance and repair of equip.	500	500	307	(193)	315
Mileage	3,450	3,450	3,787	337	2,917
Education	200	200	201	1	198
Seminars and workshops	500	500	438	(62)	605
Office supplies and expense	980	980	953	(27)	331
Nursing supplies	300	300	191	(109)	312
New equipment	1	1	-0-	(1)	-0-
Director	34,364	34,364	35,395	1,031	34,496
Staff nurse	31,086	31,086	32,018	932	31,205
Compensated absences	-0-	-0-	2,262	2,262	5,363
Clerk/typist	29,775	29,775	30,659	884	29,890
Total school service	101,156	101,156	106,211	5,055	105,632
Total health and welfare	230,750	230,750	233,324	2,574	257,933
Recreation:					
County parks:					
Maintenance and repairs of machinery	4,500	4,500	4,824	324	2,752
General maintenance and repairs	10,135	10,135	8,197	(1,938)	10,315
Utilities	7,000	7,000	7,220	220	8,961
Oil, gas, tires	6,000	6,000	6,195	195	5,350
General supplies	3,100	3,100	2,848	(252)	2,893
New equipment	1	1	730	729	19,845
Improvement of site	18,757	18,757	12,800	(5,957)	-0-
Petty cash	-0-	-0-	-0-	-0-	-0-
Bequests	2,200	2,200	-0-	(2,200)	640
Custodian	19,608	19,608	20,196	588	19,683
Park manager	38,528	38,528	39,684	1,156	38,676
Compensated absences	-0-	-0-	1,901	1,901	2,301
Extra help	13,500	13,500	12,901	(599)	13,050
Overtime	1	1	-0-	(1)	-0-
Total county parks	123,330	123,330	117,496	(5,834)	124,466

# COUNTY OF LASALLE, ILLINOIS

## General Fund

### Statement of Expenditures (Continued)

Year Ended November 30, 2008

(With Comparative Figures for 2007)

	2008			2007	
	Budget Amounts		Over (Under) Final Budget		
	Original	Final		Actual	
Total recreation	123,330	123,330	117,496	(5,834)	124,466
Education:					
Mileage	7,000	7,000	6,518	(482)	7,602
Education	1,000	1,000	170	(830)	60
Seminars and workshops	500	500	56	(444)	502
Office supplies and expense	1,000	1,000	2,229	1,229	1,172
Printing	500	500	-0-	(500)	-0-
New equipment	2,000	2,000	3,027	1,027	2,722
Truant officer	68,199	68,199	70,245	2,046	68,461
Bookkeeper	31,930	31,930	32,885	955	32,053
Legal stenographer	31,343	31,343	32,282	939	31,464
Compensated absences	-0-	-0-	4,222	4,222	7,296
Clerk/stenographer	32,137	32,137	33,114	977	32,262
Total education	175,609	175,609	184,748	9,139	183,594
Total general fund expenditures	\$ 25,575,321	\$ 25,589,084	\$ 24,790,524	\$ (798,560)	\$ 23,194,946

# COUNTY OF LASALLE, ILLINOIS

## Illinois Municipal Retirement Fund

### Balance Sheet

November 30, 2008

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#### ASSETS

Cash in bank	\$	4,028,907
Investments		1,935,750
Accounts receivable		13,894
Accrued interest		11,187
Property taxes receivable		126,600
Due from other funds		180,293
		<hr/>
Total assets	\$	<u><u>6,296,631</u></u>

#### LIABILITIES AND FUND BALANCES

Liabilities:		
Accounts payable	\$	240,199
Due to other funds		-0-
		<hr/>
Total liabilities		240,199
Fund balance:		
Unreserved fund balance		<u>6,056,432</u>
		<hr/>
Total liabilities and fund balance	\$	<u><u>6,296,631</u></u>

**COUNTY OF LASALLE, ILLINOIS**  
**Illinois Municipal Retirement Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	2008			2007	
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Property taxes	\$ 4,331,590	\$ 4,331,590	\$ 4,321,632	\$ (9,958)	\$ 3,954,470
Intergovernmental revenues:					
Personal property replacement tax	240,000	240,000	269,123	29,123	292,646
Interest	76,000	76,000	135,038	59,038	136,581
Reimbursements:					
Miscellaneous	17,020	17,020	12,711	(4,309)	6,179
Total revenues	4,664,610	4,664,610	4,738,504	73,894	4,389,876
Expenditures:					
General government:					
IMRF:					
County highway employees	192,790	192,790	188,135	(4,655)	186,804
Nursing home employees	261,363	261,363	204,718	(56,645)	195,740
County health employees	117,171	117,171	116,244	(927)	115,595
Detention home employees	77,651	77,651	70,519	(7,132)	76,411
General county employees	1,965,423	1,965,423	1,663,151	(302,272)	1,652,572
State's atty drug fund	20,015	20,015	20,474	459	23,379
Environmental services	14,137	14,137	10,491	(3,646)	5,948
Child support	2,592	2,592	1,733	(859)	922
Vac	8,627	8,627	8,349	(278)	8,592
Law Library	-0-	-0-	-0-	-0-	393
E911	-0-	-0-	-0-	-0-	1,934
Public Safety	-0-	-0-	-0-	-0-	3,441
Recorder's equipment	-0-	-0-	-0-	-0-	1,661
Court security	24,120	24,120	-0-	(24,120)	23,860
Mental health employees	3,162	3,162	3,076	(86)	3,089
Social Security:					
County highway employees	168,920	168,920	175,278	6,358	155,390
Nursing home employees	223,907	223,907	184,442	(39,465)	155,297
County health employees	101,190	101,190	105,188	3,998	92,936
Detention home employees	66,926	66,926	63,814	(3,112)	60,358
General county employees	1,027,321	1,027,321	996,889	(30,432)	895,609
Mental health employees	2,709	2,709	2,814	105	2,492
State's atty drug fund	18,982	18,982	18,890	(92)	18,669
Vac	7,390	7,390	7,537	147	6,819

# COUNTY OF LASALLE, ILLINOIS

## Illinois Municipal Retirement Fund

### Statement of Revenues, Expenditures and Changes in Fund Balance (Cont.)

Year Ended November 30, 2008

(With Comparative Figures for 2007)

	2008				2007
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Social Security (Cont.):					
Public Safety	-0-	-0-	-0-	-0-	1,730
Recorder's equipment	-0-	-0-	184	184	1,817
Court security	11,475	11,475	14,327	2,852	10,943
Environmental services	12,465	12,465	9,505	(2,960)	4,793
Child support	3,253	3,253	2,148	(1,105)	917
Total expenditures	4,333,597	4,331,589	3,867,906	(463,683)	3,710,118
Excess (deficiency) of revenues over expenditures	331,013	333,021	870,598	537,577	679,758
Other financing sources (uses) -					
Operating transfers in:					
Nursing home	485,270	485,270	381,782	(103,488)	350,663
Health department	218,362	218,362	217,523	(839)	208,531
Mental health	5,871	5,871	6,004	133	5,601
States attorney	30,857	30,857	20,136	(10,721)	35,370
Public safety	-0-	-0-	-0-	-0-	10,234
Vac	16,017	16,017	15,607	(410)	15,412
Recorder's equipment	-0-	-0-	-0-	-0-	3,341
Law library	-0-	-0-	-0-	-0-	393
E 911	-0-	-0-	-0-	-0-	2,242
Child support	5,844	5,844	3,831	(2,013)	3,288
Court security	35,595	35,595	-0-	(35,595)	6,438
Detention home	144,577	144,577	131,708	(12,869)	126,324
Highway	-0-	-0-	-0-	-0-	-0-
Environmental services	26,602	26,602	19,643	(6,959)	19,343
Total other financing sources (uses)	968,995	968,995	796,234	(172,761)	787,180
Excess (deficiency) of revenues and other financing sources over expenditures	\$ 1,300,008	\$ 1,302,016	1,666,832	\$ 364,816	1,466,938
Fund balance, beginning of year			4,389,600		2,922,662
Fund balance, end of year			\$ 6,056,432		\$ 4,389,600

# COUNTY OF LASALLE, ILLINOIS

## Schedule of Funding Progress

November 30, 2008

### Illinois Municipal Retirement Fund

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)
12/31/2007	\$ 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%
12/31/2005	\$ 3,081,747	\$ 32,084,359	\$ 1,267,212	96.05%	\$ 12,797,984	9.90%
12/31/2004	\$ 28,764,093	\$ 30,125,842	\$ 1,361,749	95.48%	\$ 12,839,249	10.61%
12/31/2003	\$ 28,329,891	\$ 27,990,049	\$ (339,842)	101.21%	\$ 12,507,985	0.00%
12/31/2002	\$ 28,062,533	\$ 25,020,723	\$ (3,041,810)	112.16%	\$ 11,390,926	0.00%
12/31/2001	\$ 29,116,617	\$ 23,236,241	\$ (5,880,376)	125.31%	\$ 10,655,324	0.00%
12/31/2000	\$ 26,841,542	\$ 21,235,326	\$ (5,606,216)	126.40%	\$ 10,489,118	0.00%
12/31/1999	\$ 23,132,705	\$ 19,195,145	\$ (3,937,560)	120.51%	\$ 10,304,611	0.00%
12/31/1998	\$ 20,304,970	\$ 17,861,971	\$ (2,442,999)	113.68%	\$ 9,368,319	0.00%
12/31/1997	\$ 17,855,811	\$ 17,776,632	\$ (79,179)	100.45%	\$ 8,981,772	0.00%

On a market value basis, actuarial value of assets as of December 31, 2007, is \$38,716,913. On a market value basis, the funded ratio would be 105.49%

#### \*Digest of Changes

The actuarial assumptions used to determine the actuarial accrued liability for 2007 are based on the 2002-2004 Experience Study.

The principal changes were:

- The 1994 Group Annuity Mortality implemented
- For Regular members, fewer normal and early retirements are expected to occur

# COUNTY OF LASALLE, ILLINOIS

## Schedule of Funding Progress

November 30, 2008

### 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)
12/31/2007	\$ 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%
12/31/2005	\$ 9,178,977	\$ 11,801,500	\$ 2,622,523	77.78%	\$ 4,434,667	59.14%
12/31/2004	\$ 9,305,725	\$ 11,202,411	\$ 1,896,686	83.07%	\$ 4,091,602	46.36%
12/31/2003	\$ 8,628,914	\$ 10,794,983	\$ 2,166,069	79.93%	\$ 4,042,201	53.59%
12/31/2002	\$ 8,652,749	\$ 10,034,788	\$ 1,382,039	86.23%	\$ 3,553,917	38.89%
12/31/2001	\$ 7,855,633	\$ 8,138,873	\$ 283,240	96.52%	\$ 2,532,966	11.18%
12/31/2000	\$ 6,671,376	\$ 6,577,383	\$ (93,993)	101.43%	\$ 2,127,073	0.00%
12/31/1999	\$ 5,578,028	\$ 6,098,623	\$ 520,595	91.46%	\$ 2,106,792	24.71%
12/31/1998	\$ 4,340,784	\$ 5,124,279	\$ 783,495	84.71%	\$ 1,976,220	39.65%
12/31/1997	\$ 4,270,568	\$ 4,654,556	\$ 383,988	91.75%	\$ 1,579,989	24.30%

On a market value basis, actuarial value of assets as of December 31, 2007, is \$10,956,757. On a market value basis, the funded ratio would be 88.01%

#### \*Digest of Changes

The actuarial assumptions used to determine the actuarial accrued liability for 2007 are based on the 2002-2004 Experience Study.

The principal changes were:

- The 1994 Group Annuity Mortality implemented
- For Regular members, fewer normal and early retirements are expected to occur



# COUNTY OF LASALLE, ILLINOIS

## Schedule of Funding Progress

November 30, 2008

### Illinois Municipal Retirement Fund - Elected County Officer

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial 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)
12/31/2007	\$ 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%
12/31/2005	\$ 618,495	\$ 2,968,960	\$ 2,350,465	20.83%	\$ 725,564	323.95%
12/31/2004	\$ 294,636	\$ 2,880,921	\$ 2,586,285	10.23%	\$ 349,548	742.02%
12/31/2003	\$ (171,648)	\$ 2,519,774	\$ 2,691,422	0.00%	\$ 681,582	394.88%
12/31/2002	\$ (477,154)	\$ 2,022,971	\$ 2,500,125	0.00%	\$ 638,803	391.38%
12/31/2001	\$ 923,727	\$ 2,930,743	\$ 2,007,016	31.52%	\$ 642,550	312.35%
12/31/2000	\$ 601,329	\$ 2,626,653	\$ 2,025,324	22.89%	\$ 485,641	417.04%
12/31/1999	\$ 328,518	\$ 2,416,503	\$ 2,087,985	13.59%	\$ 445,667	468.51%
12/31/1998	\$ 291,420	\$ 2,976,256	\$ 2,684,836	9.79%	\$ 333,390	805.31%
12/31/1997	\$ (110,130)	\$ 987,943	\$ 1,098,073	0.00%	\$ 331,381	331.36%

On a market value basis, actuarial value of assets as of December 31, 2007, is \$245,796. On a market value basis, the funded ratio would be 8.60%

#### \*Digest of Changes

The actuarial assumptions used to determine the actuarial accrued liability for 2007 are based on the 2002-2004 Experience Study.

The principal changes were:

- The 1994 Group Annuity Mortality implemented
- For Regular members, fewer normal and early retirements are expected to occur

**COUNTY OF LASALLE, ILLINOIS****Non-Major Special Revenue Funds****Combining Balance Sheet**

November 30, 2008

	Governmental Group	Tax Supported Group	Highway & Streets Group
Assets:			
Cash	\$ 1,993,539	\$ 4,310,255	\$ 3,422,933
Investments	975,850	5,633,065	1,905,300
Accounts Receivable	53,103	722,886	209,226
Prepays	200	550	-0-
Inventory	-0-	63,773	-0-
Due from other funds	-0-	-0-	4,019
Accrued interest	3,721	17,253	10,986
Property taxes receivable (net of allowance for uncollectible)	-0-	-0-	-0-
	-0-	173,676	123,764
Total assets	<u>\$ 3,026,413</u>	<u>\$ 10,921,458</u>	<u>\$ 5,676,228</u>
Liabilities and other credits:			
Excess of checks drawn over available bank balance	\$ 70,033	\$ -0-	\$ -0-
Accounts payable	77,702	163,651	
Accrued payroll	20,308	92,915	117,923
Compensated absences	53,498	82,507	269,119
Due to other funds	15,487	199,396	1,234
Deferred revenue	-0-	29,300	-0-
Total liabilities and other credits	<u>237,028</u>	<u>567,769</u>	<u>388,276</u>
Fund balance:			
Reserved for road and bridge projects	-0-	-0-	4,134,143
Reserved for tort levy	-0-	3,662,791	-0-
Reserved for capital projects	-0-	-0-	-0-
Reserved for debt service	-0-	-0-	-0-
Reserved for inventories	-0-	63,773	-0-
Unreserved	2,789,385	6,627,125	1,153,809
Total fund balance	<u>2,789,385</u>	<u>10,353,689</u>	<u>5,287,952</u>
Total liabilities, other credits and fund balance	<u>\$ 3,026,413</u>	<u>\$ 10,921,458</u>	<u>\$ 5,676,228</u>

Judiciary Court Related Group	Debt Service	Capital Projects	Totals	
			2008	2007
\$ 1,395,190	\$ 20	\$ 1,113,536	\$ 12,235,473	\$ 13,751,097
675,700	-0-	542,300	9,732,215	6,481,500
60,402	-0-	3,431	1,049,048	1,375,230
3,389	-0-	-0-	4,139	9,422
-0-	-0-	-0-	63,773	63,773
-0-	-0-	-0-	4,019	10,965
2,573	-0-	2,069	36,602	52,807
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	297,440	430,703
<u>\$ 2,137,254</u>	<u>\$ 20</u>	<u>\$ 1,661,336</u>	<u>\$ 23,422,709</u>	<u>\$ 22,175,497</u>
\$ -0-	\$ -0-	\$ -0-	\$ 70,033	\$ 83,023
26,723	-0-	1,000	269,076	373,658
7,993	-0-	-0-	239,139	211,937
12,399	-0-	-0-	417,523	340,872
4,300	-0-	-0-	220,417	349,423
-0-	-0-	-0-	29,300	25,121
<u>51,415</u>	<u>-0-</u>	<u>1,000</u>	<u>1,245,488</u>	<u>1,384,034</u>
-0-	-0-	-0-	4,134,143	2,439,809
-0-	-0-	-0-	3,662,791	4,256,818
-0-	-0-	1,660,336	1,660,336	1,607,901
-0-	20	-0-	20	20
-0-	-0-	-0-	63,773	63,773
2,085,839	-0-	-0-	12,656,158	12,423,142
<u>2,085,839</u>	<u>20</u>	<u>1,660,336</u>	<u>22,177,221</u>	<u>20,791,463</u>
<u>\$ 2,137,254</u>	<u>\$ 20</u>	<u>\$ 1,661,336</u>	<u>\$ 23,422,709</u>	<u>\$ 22,175,497</u>

**COUNTY OF LASALLE, ILLINOIS****Non-Major Special Revenue Funds****General Government Group****Combining Balance Sheet**

November 30, 2008

	<u>Tourism Promotion</u>	<u>Recorder's Equipment</u>	<u>County Clerk Records</u>	<u>Crime Victim Witness</u>
Assets:				
Cash	\$ 45,662	\$ 104,108	\$ 64,047	\$ -0-
Investments	24,650	46,400	29,000	-0-
Accounts Receivable	16,438	1,611	56	-0-
Prepays	-0-	-0-	-0-	-0-
Due from other funds	-0-	-0-	-0-	-0-
Accrued interest	94	177	110	-0-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total assets	<u>\$ 86,844</u>	<u>\$ 152,296</u>	<u>\$ 93,213</u>	<u>\$ -0-</u>
Liabilities:				
Excess of checks drawn over available bank balance	\$ -0-	\$ -0-	\$ -0-	\$ 70,033
Accounts payable	11,892	16,034	747	-0-
Accrued payroll	-0-	-0-	-0-	2,671
Compensated absences	-0-	35	-0-	7,367
Due to other funds	4,099	420	-0-	-0-
Deferred revenue	-0-	-0-	-0-	-0-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total liabilities	<u>15,991</u>	<u>16,489</u>	<u>747</u>	<u>80,071</u>
Fund balance (deficit)				
Reserved for public jail project				
Unreserved	<u>70,853</u>	<u>135,807</u>	<u>92,466</u>	<u>(80,071)</u>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total fund balance	<u>70,853</u>	<u>135,807</u>	<u>92,466</u>	<u>(80,071)</u>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total liabilities, other credits and fund balance	<u>\$ 86,844</u>	<u>\$ 152,296</u>	<u>\$ 93,213</u>	<u>\$ -0-</u>

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State's Attorney Federal Grant	E-911	Sheriff's Drug Enforcement	Tax Sale Automation	Environmental Service and Land Use
\$ 2,182	\$ -0-	\$ 106,910	\$ 129,537	\$ 1,081,178
-0-	-0-	46,400	53,650	584,350
6,829	-0-	486	-0-	21,061
-0-	-0-	-0-	-0-	200
-0-	-0-	-0-	-0-	-0-
-0-	-0-	177	204	2,226
<u>\$ 9,011</u>	<u>\$ -0-</u>	<u>\$ 153,973</u>	<u>\$ 183,391</u>	<u>\$ 1,689,015</u>
\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
6,829	1,005	1,253	4,596	18,946
3,609	1,923	-0-	654	5,744
4,958	7,931	-0-	-0-	15,071
-0-	-0-	-0-	-0-	10,968
-0-	-0-	-0-	-0-	-0-
<u>15,396</u>	<u>10,859</u>	<u>1,253</u>	<u>5,250</u>	<u>50,729</u>
<u>(6,385)</u>	<u>(10,859)</u>	<u>152,720</u>	<u>178,141</u>	<u>1,638,286</u>
<u>(6,385)</u>	<u>(10,859)</u>	<u>152,720</u>	<u>178,141</u>	<u>1,638,286</u>
<u>\$ 15,396</u>	<u>\$ -0-</u>	<u>\$ 153,973</u>	<u>\$ 183,391</u>	<u>\$ 1,689,015</u>

**COUNTY OF LASALLE, ILLINOIS****Non-Major Special Revenue Funds****General Government Group**

November 30, 2008

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	GIS Fund	Coroner Grant Fund	County Clerk Automation Fund
Assets:			
Cash	\$ 374,836	\$ 1,634	\$ 1,611
Investments	185,600		1,450
Accounts Receivable	1,652	4,415	-0-
Prepays	-0-	-0-	-0-
Due from other funds	-0-	-0-	-0-
Accrued interest	707	-0-	10
Total assets	<u>\$ 562,795</u>	<u>\$ 6,049</u>	<u>\$ 3,071</u>
Liabilities:			
Excess of checks drawn over available bank balance	\$ -0-	\$ -0-	\$ -0-
Accounts payable	15,781	619	-0-
Accrued payroll	5,707	-0-	-0-
Compensated absences	18,136	-0-	-0-
Due to other funds	-0-	-0-	-0-
Deferred revenue	-0-	-0-	-0-
Total liabilities	<u>39,624</u>	<u>619</u>	<u>-0-</u>
Fund balance (deficit)			
Reserved for public jail project			
Unreserved	<u>523,171</u>	<u>5,430</u>	<u>3,071</u>
Total fund balance	<u>523,171</u>	<u>5,430</u>	<u>3,071</u>
Total liabilities and fund balance	<u>\$ 562,795</u>	<u>\$ 6,049</u>	<u>\$ 3,071</u>

Working Cash Fund	HAVA Grant Fund	Sheriff Vehicle Fund	Totals	
			2008	2007
\$ 77,360	\$ 84	\$ 4,390	\$ 1,993,539	\$ 1,911,446
-0-	-0-	4,350	975,850	680,200
-0-	-0-	555	53,103	111,234
-0-	-0-	-0-	200	200
-0-	-0-	-0-	-0-	-0-
-0-	-0-	16	3,721	6,263
<u>\$ 77,360</u>	<u>\$ 84</u>	<u>\$ 9,311</u>	<u>\$ 3,026,413</u>	<u>\$ 2,709,343</u>
\$ -0-	\$ -0-	\$ -0-	\$ 70,033	\$ 83,023
-0-	-0-	-0-	77,702	46,596
-0-	-0-	-0-	20,308	18,019
-0-	-0-	-0-	53,498	35,481
-0-	-0-	-0-	15,487	66,396
-0-	-0-	-0-	-0-	-0-
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>237,028</u>	<u>249,515</u>
<u>77,360</u>	<u>84</u>	<u>9,311</u>	<u>-0-</u>	<u>-0-</u>
<u>77,360</u>	<u>84</u>	<u>9,311</u>	<u>2,789,385</u>	<u>2,459,828</u>
<u>\$ 77,360</u>	<u>\$ 84</u>	<u>\$ 9,311</u>	<u>\$ 3,026,413</u>	<u>\$ 2,709,343</u>

**COUNTY OF LASALLE, ILLINOIS****Non-Major Special Revenue Funds****Tax Supported Group****Combining Balance Sheet**

November 30, 2008

	Public Safety	Insurance	County Health Department
Assets:			
Cash	\$ -0-	\$ 1,677,910	\$ 1,294,836
Investments	2,476,415	1,902,400	604,650
Accounts Receivable	447,876	-0-	230,208
Accrued interest	-0-	9,630	2,876
Prepays	-0-	-0-	300
Due from other funds	-0-	-0-	-0-
Inventory	-0-	-0-	63,773
Property taxes receivable	-0-	79,149	19,032
Total assets	<u>\$ 2,924,291</u>	<u>\$ 3,669,089</u>	<u>\$ 2,215,675</u>
Liabilities:			
Excess of checks drawn over available bank balances			
Accounts payable	\$ -0-	\$ -0-	\$ 34,744
Accrued payroll	-0-	1,668	51,927
Compensated absences	-0-	4,630	-0-
Deferred revenue	-0-	-0-	29,300
Due to other funds	-0-	-0-	115,404
Total liabilities	<u>-0-</u>	<u>6,298</u>	<u>231,375</u>
Fund balance			
Reserved for tort levy	-0-	3,662,791	-0-
Reserved for inventories	-0-	-0-	63,773
Unreserved	<u>2,924,291</u>	<u>-0-</u>	<u>1,920,527</u>
Total fund balance	<u>2,924,291</u>	<u>3,662,791</u>	<u>1,984,300</u>
Total liabilities and fund balance	<u>\$ 2,924,291</u>	<u>\$ 3,669,089</u>	<u>\$ 2,215,675</u>



Detention Home	Mental Health	Veterans' Assistance Commission	Totals	
			2008	2007
\$ 539,647	\$ 648,006	\$ 149,856	\$ 4,310,255	\$ 6,458,639
236,350	337,850	75,400	5,633,065	3,789,200
39,518	5,284	-0-	722,886	821,146
1,181	3,057	509	17,253	28,019
250	-0-	-0-	550	9,222
-0-	-0-	-0-	-0-	10,866
-0-	-0-	-0-	63,773	63,773
9,327	58,795	7,373	173,676	292,610
<u>\$ 826,273</u>	<u>\$ 1,052,992</u>	<u>\$ 233,138</u>	<u>\$ 10,921,458</u>	<u>\$ 11,473,475</u>
\$ 8,187	\$ 120,720	\$ -0-	\$ 163,651	\$ 151,008
34,304	1,364	3,652	92,915	89,646
51,998	5,423	20,456	82,507	13,854
-0-	-0-	-0-	29,300	94,720
71,841	9,052	3,099	199,396	211,953
<u>166,330</u>	<u>136,559</u>	<u>27,207</u>	<u>567,769</u>	<u>561,181</u>
-0-	-0-	-0-	3,662,791	4,256,818
-0-	-0-	-0-	63,773	63,773
659,943	916,433	205,931	6,627,125	6,591,703
<u>659,943</u>	<u>916,433</u>	<u>205,931</u>	<u>10,353,689</u>	<u>10,912,294</u>
<u>\$ 826,273</u>	<u>\$ 1,052,992</u>	<u>\$ 233,138</u>	<u>\$ 10,921,458</u>	<u>\$ 11,473,475</u>

**COUNTY OF LASALLE, ILLINOIS****Non-Major Special Revenue Funds****Highway and Streets Group****Combining Balance Sheet**

November 30, 2008

	County Highway	Motor Fuel Tax	Special Tax Matching
Assets:			
Cash	\$ 1,064,219	\$ 641,531	\$ 707,825
Investments	590,150	301,600	411,800
Accounts receivable	60,736	111,062	871
Property taxes receivable (net of allowances for uncollectible)	62,134	-0-	30,815
Accrued interest	4,119	1,149	2,498
Due from other funds	4,019	-0-	-0-
Total assets	<u>\$ 1,785,377</u>	<u>\$ 1,055,342</u>	<u>\$ 1,153,809</u>
Liabilities:			
Accounts/contracts payable	\$ -0-	\$ -0-	\$ -0-
Accrued payroll	37,748	66,282	-0-
Compensated absences	249,958	19,161	-0-
Due to other funds	1,234	-0-	-0-
Total liabilities	<u>288,940</u>	<u>85,443</u>	<u>-0-</u>
Fund balance:			
Reserved for road and bridge projects	1,496,437	969,899	-0-
Unreserved	-0-	-0-	1,153,809
Total fund balance	<u>1,496,437</u>	<u>969,899</u>	<u>1,153,809</u>
Total liabilities and fund balance	<u>\$ 1,785,377</u>	<u>\$ 1,055,342</u>	<u>\$ 1,153,809</u>

County Bridge	Township Bridge Aid	Totals	
		2008	2007
\$ 895,300	\$ 114,058	\$ 3,422,933	\$ 2,949,162
529,250	72,500	1,905,300	1,123,850
36,557	-0-	209,226	367,583
30,815	-0-	123,764	138,093
2,944	276	10,986	10,348
-0-	-0-	4,019	99
<u>\$ 1,494,866</u>	<u>\$ 186,834</u>	<u>\$ 5,676,228</u>	<u>\$ 4,589,135</u>
\$ -0-	\$ -0-	\$ -0-	\$ 153,074
13,893	-0-	117,923	99,306
-0-	-0-	269,119	212,511
-0-	-0-	1,234	61,772
<u>13,893</u>	<u>-0-</u>	<u>388,276</u>	<u>526,663</u>
1,480,973	186,834	4,134,143	2,439,809
-0-	-0-	1,153,809	1,622,663
<u>1,480,973</u>	<u>186,834</u>	<u>5,287,952</u>	<u>4,062,472</u>
<u>\$ 1,494,866</u>	<u>\$ 186,834</u>	<u>\$ 5,676,228</u>	<u>\$ 4,589,135</u>

# COUNTY OF LASALLE, ILLINOIS

## Non-Major Special Revenue Funds

### Judicial and Court Related Group

#### Combining Balance Sheet

November 30, 2008

	Circuit Clerk Document Storage	Law Library	Court Automation	Child Support Administration
Assets:				
Cash	\$ 386,128	\$ 46,702	\$ 325,183	\$ 111,436
Investments	197,200	23,200	155,150	53,650
Accounts Receivable	20,593	6,526	20,329	-0-
Prepays	-0-	-0-	-0-	-0-
Due from other funds	-0-	-0-	-0-	-0-
Accrued interest	751	88	591	204
Total assets	<u>\$ 604,672</u>	<u>\$ 76,516</u>	<u>\$ 501,253</u>	<u>\$ 165,290</u>
Liabilities:				
Accounts payable	\$ 1,992	\$ 9,018	\$ 2,501	\$ 2,862
Accrued payroll	1,914	162	1,827	720
Compensated absences	-0-	685	3,428	1,426
Due to other funds	217	268	-0-	3,815
Total liabilities	<u>4,123</u>	<u>10,133</u>	<u>7,756</u>	<u>8,823</u>
Fund balance				
Unreserved	<u>600,549</u>	<u>66,383</u>	<u>493,497</u>	<u>156,467</u>
Total liabilities and fund balance	<u>\$ 604,672</u>	<u>\$ 76,516</u>	<u>\$ 501,253</u>	<u>\$ 165,290</u>

State's Attorney Drug Enforcement	Probation Services	Arrestees Medical Card Fund	D.U.I. Fund	Circuit Clerk Operations and Administrative	Totals	
					2008	2007
\$ 163,370	\$ 188,876	\$ 131,981	\$ 20,951	\$ 20,563	\$ 1,395,190	\$ 1,276,459
75,400	89,900	62,350	10,150	8,700	675,700	443,650
-0-	8,103	2,075	1,592	1,184	60,402	71,431
3,389	-0-	-0-	-0-	-0-	3,389	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-
287	342	238	39	33	2,573	4,085
<u>\$ 242,446</u>	<u>\$ 287,221</u>	<u>\$ 196,644</u>	<u>\$ 32,732</u>	<u>\$ 30,480</u>	<u>\$ 2,137,254</u>	<u>\$ 1,795,625</u>
\$ 3,319	\$ 5,531	\$ -0-	\$ 1,500	\$ -0-	\$ 26,723	\$ 22,980
3,370	-0-	-0-	-0-	-0-	7,993	9,301
6,860	-0-	-0-	-0-	-0-	12,399	9,428
-0-	-0-	-0-	-0-	-0-	4,300	4,967
13,549	5,531	-0-	1,500	-0-	51,415	46,676
228,897	281,690	196,644	31,232	30,480	2,085,839	1,748,949
<u>\$ 242,446</u>	<u>\$ 287,221</u>	<u>\$ 196,644</u>	<u>\$ 32,732</u>	<u>\$ 30,480</u>	<u>\$ 2,137,254</u>	<u>\$ 1,795,625</u>

**COUNTY OF LASALLE, ILLINOIS****Non-Major Governmental Funds****Combining Statements of Revenues, Expenditures, and Changes in Fund Balance**

November 30, 2008

	General Governmental Group	Tax Supported Group	Highway & Streets Group
Revenues:			
Property taxes	\$ -0-	\$ 5,928,552	\$ 4,224,832
Sales taxes	-0-	2,779,284	-0-
Intergovernmental revenue	-0-	591,571	3,017,154
Federal/State funds	233,939	2,044,182	458,739
Fines and fees	1,892,527	171,747	-0-
Interest	90,461	402,466	150,345
Reimbursements	48,122	-0-	-0-
Other	27,477	90,911	620,349
Total revenues	<u>\$ 2,292,526</u>	<u>\$ 12,008,713</u>	<u>\$ 8,471,419</u>
Expenditures:			
General government	\$ 990,537	\$ 148,789	\$ -0-
Public safety	178,660	1,004,715	-0-
Roads and bridges	-0-	-0-	6,947,993
Health and welfare	306,227	4,112,496	-0-
Debt Service			
Principal	-0-	-0-	-0-
Interest	-0-	-0-	-0-
Other	-0-	-0-	-0-
Capital outlay	11,989	-0-	-0-
Total expenditures	<u>1,487,413</u>	<u>5,266,000</u>	<u>6,947,993</u>
Excess of revenues over expenditures	805,113	6,742,713	1,523,426
Contribution to Self-Insurance Trust	-0-	(2,014,983)	-0-
Operating transfers in	14,933	602,235	55,810
Operating transfers out	(490,489)	(5,888,570)	(353,756)
Total other financing sources (uses)	(475,556)	(7,301,318)	(297,946)
Net change in fund balance	329,557	(558,605)	1,225,480
Fund balance, beginning of year	<u>2,459,828</u>	<u>10,912,294</u>	<u>4,062,472</u>
Fund balance, end of year	<u>\$ 2,789,385</u>	<u>\$ 10,353,689</u>	<u>\$ 5,287,952</u>

Judiciary and Court Related Group	Debt Service	Capital Projects	Totals	
			2008	2007
\$ -0-	\$ -0-	\$ -0-	\$ 10,153,384	\$ 11,809,575
-0-	-0-	-0-	2,779,284	2,730,896
-0-	-0-	-0-	3,608,725	1,533,741
13,155	-0-	-0-	2,750,015	6,954,564
1,106,589	-0-	44,407	3,215,270	3,536,946
62,315	-0-	56,068	761,655	1,057,254
-0-	-0-	-0-	48,122	51,460
10,816	-0-	52,006	801,559	928,599
<u>\$ 1,192,875</u>	<u>\$ -0-</u>	<u>\$ 152,481</u>	<u>\$ 24,118,014</u>	<u>\$ 28,603,035</u>
\$ 437,944	\$ -0-	\$ -0-	\$ 1,577,270	\$ 1,625,558
269,993	-0-	-0-	1,453,368	1,667,547
-0-	-0-	-0-	6,947,993	9,280,072
40,682	-0-	-0-	4,459,405	5,368,106
-0-	1,165,000	-0-	1,165,000	1,140,000
-0-	313,548	-0-	313,548	342,043
-0-	750	-0-	750	-0-
87,095	-0-	100,046	199,130	284,075
<u>835,714</u>	<u>1,479,298</u>	<u>100,046</u>	<u>16,116,464</u>	<u>19,707,401</u>
357,161	(1,479,298)	52,435	8,001,550	8,895,634
-0-	-0-	-0-	(2,014,983)	(990,792)
-0-	1,479,298	-0-	2,152,276	2,331,404
(20,270)	-0-	-0-	(6,753,085)	(9,309,086)
(20,270)	1,479,298	-0-	(6,615,792)	(7,968,474)
336,891	-0-	52,435	1,385,758	927,160
<u>1,748,948</u>	<u>20</u>	<u>1,607,901</u>	<u>20,791,463</u>	<u>19,864,303</u>
<u>\$ 2,085,839</u>	<u>\$ 20</u>	<u>\$ 1,660,336</u>	<u>\$ 22,177,221</u>	<u>\$ 20,791,463</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, 2008

	Tourism Promotion	Recorder's Equipment Fund	County Clerk Records Fund	Crime Victim Witness Fund
Revenues:				
Federal/State funds	\$ -0-	\$ -0-	\$ -0-	\$ 30,599
Fines and fees	152,886	457,599	23,078	-0-
Interest	2,149	1,637	2,960	-0-
Reimbursements	-0-	-0-	-0-	-0-
Other	-0-	15,913	-0-	-0-
Total revenues	<u>\$ 155,035</u>	<u>\$ 475,149</u>	<u>\$ 26,038</u>	<u>\$ 30,599</u>
Expenditures:				
General government	\$ 96,824	\$ 321,754	\$ 16,601	\$ 62,623
Public safety	-0-	-0-	-0-	-0-
Health and welfare	-0-	-0-	-0-	-0-
Capital outlay	-0-	-0-	-0-	-0-
Total expenditures	<u>96,824</u>	<u>321,754</u>	<u>16,601</u>	<u>62,623</u>
Excess (deficiency) of revenues over expenditures	58,211	153,395	9,437	(32,024)
Other financing sources (uses)				
Operating transfers in	-0-	-0-	-0-	-0-
Operating transfers out	(37,566)	-0-	-0-	(1,142)
Total other financing sources (uses)	<u>(37,566)</u>	<u>-0-</u>	<u>-0-</u>	<u>(1,142)</u>
Net change in fund balance	20,645	153,395	9,437	(33,166)
Fund balance, beginning of year	<u>50,208</u>	<u>(17,588)</u>	<u>83,029</u>	<u>(46,905)</u>
Fund balance, end of year	<u>\$ 70,853</u>	<u>\$ 135,807</u>	<u>\$ 92,466</u>	<u>\$ (80,071)</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
\$ 106,098	\$ -0-	\$ -0-	\$ -0-	\$ 75,597
-0-	-0-	21,144	37,342	768,589
-0-	-0-	4,872	5,385	54,330
-0-	48,122	-0-	-0-	-0-
-0-	-0-	855	-0-	-0-
<u>\$ 106,098</u>	<u>\$ 48,122</u>	<u>\$ 26,871</u>	<u>\$ 42,727</u>	<u>\$ 898,516</u>
\$ -0-	\$ -0-	\$ -0-	\$ 17,470	\$ -0-
99,416	56,815	22,429	-0-	-0-
-0-	-0-	-0-	-0-	306,227
-0-	-0-	-0-	11,989	-0-
<u>99,416</u>	<u>56,815</u>	<u>22,429</u>	<u>29,459</u>	<u>306,227</u>
6,682	(8,693)	4,442	13,268	592,289
-0-	-0-	-0-	-0-	14,933
(6,598)	-0-	-0-	-0-	(445,183)
<u>(6,598)</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>(430,250)</u>
84	(8,693)	4,442	13,268	162,039
<u>(6,469)</u>	<u>(2,166)</u>	<u>148,278</u>	<u>164,873</u>	<u>1,476,247</u>
<u>\$ (6,385)</u>	<u>\$ (10,859)</u>	<u>\$ 152,720</u>	<u>\$ 178,141</u>	<u>\$ 1,638,286</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, 2008

	GIS Fund	Coroner Grant Fund	County Clerk Automation Fund
Revenues:			
Federal/State funds	\$ -0-	\$ 5,980	\$ -0-
Fines and fees	423,516	-0-	390
Interest	18,760	21	121
Reimbursements	-0-	-0-	-0-
Other	10,709	-0-	-0-
Total revenues	<u>\$ 452,985</u>	<u>\$ 6,001</u>	<u>\$ 511</u>
Expenditures:			
General government	\$ 455,210	\$ 1,099	\$ -0-
Public safety	-0-	-0-	-0-
Health and welfare	-0-	-0-	-0-
Capital Outlay	-0-	-0-	-0-
Total expenditures	<u>455,210</u>	<u>1,099</u>	<u>-0-</u>
Excess (deficiency) of revenues over expenditures	(2,225)	4,902	511
Other financing sources (uses)			
Operating transfers in	-0-	-0-	-0-
Operating transfers out	-0-	-0-	-0-
Total other financing sources (uses)	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Net change in fund balance	(2,225)	4,902	511
Fund balance, beginning of year	<u>525,396</u>	<u>528</u>	<u>2,560</u>
Fund balance, end of year	<u>\$ 523,171</u>	<u>\$ 5,430</u>	<u>\$ 3,071</u>

Working Cash Fund	HAVA Grant Fund	Sheriff Vehicle Fund	Totals	
			2008	2007
\$ -0-	\$ 15,665	\$ -0-	\$ 233,939	\$ 384,978
-0-	-0-	7,983	1,892,527	2,243,481
-0-	-0-	226	90,461	102,852
-0-	-0-	-0-	48,122	28,462
-0-	-0-	-0-	27,477	17,227
<u>\$ -0-</u>	<u>\$ 15,665</u>	<u>\$ 8,209</u>	<u>\$ 2,292,526</u>	<u>\$ 2,777,000</u>
\$ -0-	\$ 15,581	\$ 3,375	\$ 990,537	\$ 947,632
-0-	-0-	-0-	178,660	262,825
-0-	-0-	-0-	306,227	374,042
-0-	-0-	-0-	11,989	5,929
<u>-0-</u>	<u>15,581</u>	<u>3,375</u>	<u>1,487,413</u>	<u>1,590,428</u>
-0-	84	4,834	805,113	1,186,572
-0-	-0-	-0-	14,933	-0-
-0-	-0-	-0-	(490,489)	(439,212)
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>(475,556)</u>	<u>(439,212)</u>
-0-	84	4,834	329,557	747,360
<u>77,360</u>	<u>-0-</u>	<u>4,477</u>	<u>2,459,828</u>	<u>1,712,468</u>
<u>\$ 77,360</u>	<u>\$ 84</u>	<u>\$ 9,311</u>	<u>\$ 2,789,385</u>	<u>\$ 2,459,828</u>

**COUNTY OF LASALLE, ILLINOIS****Non-Major Special Revenue Funds****Tax Supported Group****Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**

November 30, 2008

	Public Safety	Insurance	County Health Department	Detention Home Fund
Revenues:				
Property taxes	\$ -0-	\$ 2,701,836	\$ 649,644	\$ 318,376
Sales taxes	2,779,284	-0-	-0-	-0-
Federal/State funds	-0-	-0-	2,044,182	-0-
Fines and fees	-0-	-0-	171,747	-0-
Intergovernmental revenue	-0-	-0-	-0-	463,970
Interest	120,927	193,979	61,639	11,672
Other	-0-	44,431	2,192	44,228
Total revenues	<u>\$ 2,900,211</u>	<u>\$ 2,940,246</u>	<u>\$ 2,929,404</u>	<u>\$ 838,246</u>
Expenditures:				
General government	\$ -0-	\$ 148,789	\$ -0-	\$ -0-
Public safety	101,530	-0-	-0-	903,185
Health and welfare	-0-	-0-	2,418,151	-0-
Capital outlay	-0-	-0-	-0-	-0-
Total expenditures	<u>101,530</u>	<u>148,789</u>	<u>2,418,151</u>	<u>903,185</u>
Excess (deficiency) of revenues over expenditures	<u>2,798,681</u>	<u>2,791,457</u>	<u>511,253</u>	<u>(64,939)</u>
Other financing sources (uses):				
Contribution to self-insurance trust	-0-	(2,014,983)	-0-	-0-
Operating transfers in	-0-	-0-	32,334	569,901
Operating transfers out	<u>(3,679,298)</u>	<u>(1,370,501)</u>	<u>(483,031)</u>	<u>(287,649)</u>
Total other financing sources (uses)	<u>(3,679,298)</u>	<u>(3,385,484)</u>	<u>(450,697)</u>	<u>282,252</u>
Net change in fund balance	(880,617)	(594,027)	60,556	217,313
Fund balance, beginning of year	<u>3,804,908</u>	<u>4,256,818</u>	<u>1,923,744</u>	<u>442,630</u>
Fund balance, end of year	<u>\$ 2,924,291</u>	<u>\$ 3,662,791</u>	<u>\$ 1,984,300</u>	<u>\$ 659,943</u>

Mental Health Fund	Veterans' Assistance Commission Fund	Totals	
		2008	2007
\$ 2,007,016	\$ 251,680	\$ 5,928,552	\$ 8,023,205
-0-	-0-	2,779,284	2,730,896
-0-	-0-	2,044,182	2,120,423
-0-	-0-	171,747	218,483
127,601	-0-	591,571	798,049
10,403	3,846	402,466	576,703
-0-	60	90,911	540,067
<u>\$ 2,145,020</u>	<u>\$ 255,586</u>	<u>\$ 12,008,713</u>	<u>\$ 15,007,826</u>
\$ -0-	\$ -0-	\$ 148,789	\$ 332,665
-0-	-0-	1,004,715	1,178,293
1,578,807	115,538	4,112,496	4,955,114
-0-	-0-	-0-	-0-
<u>1,578,807</u>	<u>115,538</u>	<u>5,266,000</u>	<u>6,466,072</u>
<u>566,213</u>	<u>140,048</u>	<u>6,742,713</u>	<u>8,541,754</u>
-0-	-0-	(2,014,983)	(990,792)
-0-	-0-	602,235	791,845
(35,305)	(32,786)	(5,888,570)	(8,441,305)
<u>(35,305)</u>	<u>(32,786)</u>	<u>(7,301,318)</u>	<u>(8,640,252)</u>
530,908	107,262	(558,605)	(98,498)
<u>385,525</u>	<u>98,669</u>	<u>10,912,294</u>	<u>11,010,792</u>
<u>\$ 916,433</u>	<u>\$ 205,931</u>	<u>\$ 10,353,689</u>	<u>\$ 10,912,294</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, 2008

	County Highway Fund	Motor Fuel Tax Fund	Special Tax Matching Fund
Revenues:			
Property taxes	\$ 2,121,028	\$ -0-	\$ 1,051,902
Intergovernmental revenue	390,436	2,066,728	6,261
Federal/State funds	-0-	-0-	-0-
Interest	36,764	33,303	24,499
Other	550,053	68,016	-0-
Total revenues	<u>\$ 3,098,281</u>	<u>\$ 2,168,047</u>	<u>\$ 1,082,662</u>
Expenditures -			
Roads and bridges	<u>\$ 2,370,841</u>	<u>\$ 2,173,259</u>	<u>\$ 484,574</u>
Excess (deficiency) of revenues over expenditures	727,440	(5,212)	598,088
Other financing sources (uses):			
Operating transfers in	55,810	-0-	-0-
Operating transfers out	<u>(353,756)</u>	<u>-0-</u>	<u>-0-</u>
Total other financing sources (uses)	<u>(297,946)</u>	<u>-0-</u>	<u>-0-</u>
Net change in fund balance	429,494	(5,212)	598,088
Fund balance, beginning of year	<u>1,066,943</u>	<u>975,111</u>	<u>555,721</u>
Fund balance, end of year	<u>\$ 1,496,437</u>	<u>\$ 969,899</u>	<u>\$ 1,153,809</u>

County Bridge Fund	Township Bridge Aid Fund	Totals	
		2008	2007
\$ 1,051,902	\$ -0-	\$ 4,224,832	\$ 3,786,370
54,581	499,148	3,017,154	717,923
458,739	-0-	458,739	4,437,784
46,246	9,533	150,345	223,213
(1,919)	4,199	620,349	319,828
<u>\$ 1,609,549</u>	<u>\$ 512,880</u>	<u>\$ 8,471,419</u>	<u>\$ 9,485,118</u>
 \$ 1,420,600	 \$ 498,719	 \$ 6,947,993	 \$ 9,280,072
 188,949	 14,161	 1,523,426	 205,046
 -0-	 -0-	 55,810	 54,516
 -0-	 -0-	 (353,756)	 (401,465)
 -0-	 -0-	 (297,946)	 (346,949)
 188,949	 14,161	 1,225,480	 (141,903)
 1,292,024	 172,673	 4,062,472	 4,204,375
<u>\$ 1,480,973</u>	<u>\$ 186,834</u>	<u>\$ 5,287,952</u>	<u>\$ 4,062,472</u>

**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, 2008

	Circuit Clerk Document Storage Fund	Law Library Fund	Court Automation Fund	Child Support Administration Fund
Revenues:				
Fines and fees	\$ 282,798	\$ 85,904	\$ 279,514	\$ 36,963
Interest	18,434	2,479	13,532	5,339
Federal revenues	-0-	-0-	-0-	13,155
Reimbursements	-0-	-0-	-0-	-0-
Other	-0-	-0-	-0-	(181)
Total revenues	<u>\$ 301,232</u>	<u>\$ 88,383</u>	<u>\$ 293,046</u>	<u>\$ 55,276</u>
Expenditures:				
General government	\$ 186,559	\$ 90,590	\$ 160,795	\$ -0-
Public safety	-0-	-0-	-0-	-0-
Health and welfare	-0-	-0-	-0-	40,682
Capital outlay	44,975	-0-	13,632	-0-
Total expenditures	<u>231,534</u>	<u>90,590</u>	<u>174,427</u>	<u>40,682</u>
Excess (deficiency) of revenues over expenditures	69,698	(2,207)	118,619	14,594
Other financing sources (uses):				
Operating transfers in	-0-	-0-	-0-	-0-
Operating transfers out	-0-	-0-	-0-	(3,831)
Total other financing sources (uses)	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>(3,831)</u>
Net change in fund balance	69,698	(2,207)	118,619	10,763
Fund balance, beginning of year	<u>530,851</u>	<u>68,590</u>	<u>374,878</u>	<u>145,704</u>
Fund balance, end of year	<u>\$ 600,549</u>	<u>\$ 66,383</u>	<u>\$ 493,497</u>	<u>\$ 156,467</u>



State's Attorney Drug Enforcement Fund	Probation Services Fund	Arrestees Medical Card Fund Fund	D.U.I. Fund	Circuit Clerk Operations and Administrative	Totals	
					2008	2007
\$ 224,615	\$ 135,353	\$ 28,622	\$ 17,563	\$ 15,257	\$ 1,106,589	\$ 1,074,982
7,438	7,682	5,732	1,085	594	62,315	71,789
-0-	-0-	-0-	-0-	-0-	13,155	11,379
-0-	-0-	-0-	-0-	-0-	-0-	22,998
10,143	854	-0-	-0-	-0-	10,816	83
<u>\$ 242,196</u>	<u>\$ 143,889</u>	<u>\$ 34,354</u>	<u>\$ 18,648</u>	<u>\$ 15,851</u>	<u>\$ 1,192,875</u>	<u>\$ 1,181,231</u>
\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 437,944	\$ 342,261
218,113	36,319	-0-	15,561	-0-	269,993	226,429
-0-	-0-	-0-	-0-	-0-	40,682	38,950
-0-	28,488	-0-	-0-	-0-	87,095	112,018
<u>218,113</u>	<u>64,807</u>	<u>-0-</u>	<u>15,561</u>	<u>-0-</u>	<u>835,714</u>	<u>719,658</u>
24,083	79,082	34,354	3,087	15,851	357,161	461,573
-0-	-0-	-0-	-0-	-0-	-0-	-0-
(16,439)	-0-	-0-	-0-	-0-	(20,270)	(27,104)
<u>(16,439)</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>(20,270)</u>	<u>(27,104)</u>
7,644	79,082	34,354	3,087	15,851	336,891	434,469
<u>221,253</u>	<u>202,608</u>	<u>162,290</u>	<u>28,145</u>	<u>14,629</u>	<u>1,748,948</u>	<u>1,314,479</u>
<u>\$ 228,897</u>	<u>\$ 281,690</u>	<u>\$ 196,644</u>	<u>\$ 31,232</u>	<u>\$ 30,480</u>	<u>\$ 2,085,839</u>	<u>\$ 1,748,948</u>

# COUNTY OF LASALLE, ILLINOIS

## Tourism and Promotion Fund

### Balance Sheet

November 30, 2008

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<u>ASSETS</u>	
Cash in bank	\$ 45,662
Investments	24,650
Accounts receivable	16,438
Accrued interest	<u>94</u>
Total assets	<u>\$ 86,844</u>
 <u>LIABILITIES AND</u> <u>FUND BALANCE</u>	
Liabilities:	
Accounts payable	\$ 11,892
Due to other funds	<u>4,099</u>
Total liabilities	15,991
Fund balance	<u>70,853</u>
Total liabilities and fund balance	<u>\$ 86,844</u>

# COUNTY OF LASALLE, ILLINOIS

## Tourism and Promotion Fund

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

Year Ended November 30, 2008

(With Comparative Figures for 2007)

	2008				2007
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Fines and fees	\$ 155,000	\$ 155,000	\$ 152,886	\$ (2,114)	\$ 156,911
Interest	1,000	1,000	2,149	1,149	2,998
Grants	20,000	20,000	-0-	(20,000)	18,630
Miscellaneous income	1	1	-0-	(1)	1,250
Total revenues	176,001	176,001	155,035	(20,966)	179,789
Expenditures:					
Seminars & workshops	500	500	689	189	-0-
Tourism distribution	137,251	137,251	96,135	(41,116)	145,150
Total expenditures	137,751	137,751	96,824	(40,927)	145,150
Excess (deficiency) of revenues over expenditures	38,250	38,250	58,211	19,961	34,639
Other financing sources (uses) - Transfers to other funds	(38,250)	(38,250)	(37,566)	684	(39,212)
Net change in fund balance	\$ -0-	\$ -0-	20,645	\$ 20,645	(4,573)
Fund balance, beginning of year			50,208		54,781
Fund balance, end of year			\$ 70,853		\$ 50,208

# COUNTY OF LASALLE, ILLINOIS

## Recorder's Equipment Fund

### Balance Sheet

November 30, 2008

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#### ASSETS

Cash in bank	\$ 104,108
Investments	46,400
Accrued interest	177
Other receivable	<u>1,611</u>
Total assets	<u>\$ 152,296</u>

#### LIABILITIES AND FUND BALANCE

##### Liabilities:

Accounts payable	\$ 16,034
Accrued payroll	35
Compensated absences	-0-
Due to other funds	<u>420</u>

Total liabilities 16,489

##### Fund balance:

Unreserved fund balance	<u>135,807</u>
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Total liabilities and fund balance \$ 152,296

**COUNTY OF LASALLE, ILLINOIS**  
**Recorder's Equipment Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	2008			2007	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Recorder equipment fees	\$ 99,000	\$ 99,000	\$ 185,994	\$ 86,994	\$ 109,081
G.I.S. fees	33,000	33,000	28,604	(4,396)	31,057
Miscellaneous income	-0-	-0-	15,913	15,913	-0-
Rental house support fee	313,500	313,500	243,001	(70,499)	267,522
Interest	1,000	1,000	1,637	637	-0-
Total revenues	446,500	446,500	475,149	28,649	407,660
Expenditures:					
General government:					
Maintenance of equipment	47,000	47,000	24,288	(22,712)	45,113
Mileage	600	600	1,187	587	426
Education	-0-	-0-	-0-	-0-	399
Rent	9,101	9,101	10,634	1,533	4,173
Supplies	10,000	10,000	8,405	(1,595)	2,929
G.I.S. supplies	10,000	10,000	-0-	(10,000)	6,006
Seasonal help	3,000	3,000	2,810	(190)	68
IMRF/SS	6,065	6,065	-0-	(6,065)	-0-
Data entry supervisor	-0-	-0-	-0-	-0-	15,516
Benefit reimbursement	-0-	-0-	-0-	-0-	9,269
Offsite storage	-0-	-0-	24,000	24,000	-0-
State share rent house fee	297,000	297,000	230,211	(66,789)	252,261
Compensated absences	-0-	-0-	-0-	-0-	(2,925)
New equipment	23,299	23,299	20,219	(3,080)	4,515
Total expenditures	406,065	406,065	321,754	(84,311)	337,750
Excess (deficiency) of revenues over expenditures	\$ 40,435	\$ 40,435	153,395	\$ 112,960	69,910
Fund balance, beginning of year			(17,588)		(87,497)
Fund balance, end of year			\$ 135,807		\$ (17,588)

# COUNTY OF LASALLE, ILLINOIS

## County Clerk Records Fund

### Balance Sheet

November 30, 2008

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#### ASSETS

Cash in bank	\$	64,047
Investments		29,000
Accounts receivable		56
Accrued interest		<u>110</u>
Total assets	\$	<u><u>93,213</u></u>

#### LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	747
Fund balance		
Unreserved fund balance		<u>92,466</u>
Total liabilities and fund balance	\$	<u><u>93,213</u></u>

# COUNTY OF LASALLE, ILLINOIS

## County Clerk Records Fund

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

Year Ended November 30, 2008

(With Comparative Figures for 2007)

	2008			2007	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Fines and fees:					
County clerk records fees	\$ 17,000	\$ 17,000	\$ 19,122	\$ 2,122	\$ 20,734
Death certificate fees	1,500	1,500	1,786	286	1,480
Marriage license fees	-0-	-0-	2,170	2,170	-0-
Interest	200	200	2,960	2,760	3,536
Miscellaneous	-0-	-0-	-0-	-0-	-0-
Total revenues	18,700	18,700	26,038	7,338	25,750
Expenditures:					
General governments:					
New equipment	1	1	7,883	7,882	313
Maintenance and repair of equipment	5,000	5,000	692	(4,308)	206
Office expense	3,000	3,000	4,028	1,028	2,910
Book restoration	1,000	1,000	-0-	(1,000)	894
Marriage license fee reimbursement	-0-	-0-	2,200	2,200	-0-
State death certificate reimbursement	1,500	1,500	1,784	284	1,597
Miscellaneous	(1)	(1)	14	15	-0-
Total expenditures	10,500	10,500	16,601	6,101	5,920
Excess (deficiency) of revenues over expenditures	\$ 8,200	\$ 8,200	9,437	\$ 1,237	19,830
Fund balance, beginning of year			83,029		63,199
Fund balance, end of year			\$ 92,466		\$ 83,029

**COUNTY OF LASALLE, ILLINOIS**

**Crime Victim Witness Coordinator Fund**

**Balance Sheet**

November 30, 2008

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ASSETS

Accounts receivable	\$ -0-
Total assets	<u>\$ -0-</u>

LIABILITIES AND  
FUND BALANCE

Liabilities:

Bank overdraft	\$ 70,033
Accounts payable	-0-
Accrued payroll	2,671
Compensated absences	7,367
Due to other funds	<u>-0-</u>

Total liabilities 80,071

Fund balance

Unreserved fund balance	<u>(80,071)</u>
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Total liabilities and fund balance \$ -0-



**COUNTY OF LASALLE, ILLINOIS**  
**Crime Victim Witness Coordinator Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	2008			2007	
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Salary - crime victim witness	\$ 24,500	\$ 24,500	\$ 20,418	\$ (4,082)	\$ 24,500
Salary - crime victim witness assistant	36,416	36,416	10,181	(26,235)	36,895
Victim impact account	9,000	9,000	-0-	(9,000)	-0-
Benefit reimbursement	9,900	9,900	-0-	(9,900)	-0-
Miscellaneous income	-0-	-0-	-0-	-0-	-0-
Total revenues	79,816	79,816	30,599	(49,217)	61,395
Expenditures:					
General government -					
Crime victim witness coord.	36,000	36,000	33,730	(2,270)	35,858
Crime victim witness assistant	31,433	31,433	31,755	322	27,859
Victim Impact Adm.	-0-	-0-	-0-	-0-	7,657
Benefit reimbursement	-0-	-0-	(7,114)	(7,114)	11,382
Admin fees	220	220	-0-	(220)	-0-
Compensated absences	-0-	-0-	4,252	4,252	(2,055)
Total expenditures	67,653	67,653	62,623	(5,030)	80,701
Excess (deficiency) of revenues over expenditures	12,163	12,163	(32,024)	(44,187)	(19,306)
Other financing sources (uses) -					
Operating transfers out	(17,091)	(17,091)	(1,142)	15,949	(4,835)
Total other financing sources (uses)	(17,091)	(17,091)	(1,142)	15,949	(4,835)
Net change in fund balance	\$ (4,928)	\$ (4,928)	(33,166)	\$ (28,238)	(24,141)
Fund balance, beginning of year			(46,905)		(22,764)
Fund balance, end of year			\$ (80,071)		\$ (46,905)

**COUNTY OF LASALLE, ILLINOIS**

**State's Attorney Federal Grant Fund**

**Balance Sheet**

November 30, 2008

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ASSETS

Cash in bank	\$	2,182
Accounts receivable		6,829
Due from other funds		-0-
		<hr/>
Total assets	\$	<u>9,011</u>

LIABILITIES AND  
FUND BALANCE

Liabilities:

Bank overdraft	\$	-0-
Accounts payable		6,829
Accrued payroll		3,609
Compensated absences		4,958
Due to other funds		-0-
		<hr/>
Total liabilities		15,396
Fund balance		<u>(6,385)</u>
Total liabilities and fund balance	\$	<u>9,011</u>

**COUNTY OF LASALLE, ILLINOIS**  
**States Attorney Federal Grant Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	2008			2007	
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Domestic Violence revenue	\$ 117,098	\$ 117,098	\$ 106,098	\$ (11,000)	\$ 189,938
Total revenues	117,098	117,098	106,098	(11,000)	189,938
Expenditures:					
Gun Violence Grant -					
Benefit reimbursement	-0-	-0-	(5,193)	(5,193)	-0-
Violence Against Women Grant -					
Benefit reimbursement	-0-	-0-	-0-	-0-	76,070
Domestic Violence pros	55,204	55,204	48,312	(6,892)	55,150
Domestic Violence investigator	37,885	37,885	2,371	(35,514)	38,605
Professional services - hire	-0-	-0-	45,882	45,882	28,217
Office	-0-	-0-	1,868	1,868	1,550
New equipment	-0-	-0-	-0-	-0-	6,862
Admin fee	220	220	5,082	4,862	-0-
Compensated absences	-0-	-0-	289	289	1,019
Miscellaneous	-0-	-0-	805	805	6,154
Total expenditures	93,309	93,309	99,416	6,107	213,627
Excess (deficiency) of revenues over expenditures	23,789	23,789	6,682	(17,107)	(23,689)
Other financing sources (uses) -					
Operating transfers out	(20,226)	(20,226)	(6,598)	13,628	(8,312)
Total other financing sources (uses)	(20,226)	(20,226)	(6,598)	13,628	(8,312)
Net change in fund balance	\$ 3,563	\$ 3,563	84	\$ (3,479)	(32,001)
Fund balance, beginning of year			(6,469)		25,532
Fund balance, end of year			\$ (6,385)		\$ (6,469)

**COUNTY OF LASALLE, ILLINOIS**

**E-911**

**Balance Sheet**

November 30, 2008

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ASSETS

Cash in bank	\$ -0-
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LIABILITIES AND  
FUND BALANCE

Liabilities:

Accounts payable	\$ 1,005
Accrued payroll	1,923
Compensated absences	7,931
Due to other funds	-0-

Total liabilities	10,859
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Fund balance:

Unreserved fund balance	(10,859)
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Total liabilities and fund balance	\$ -0-
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# COUNTY OF LASALLE, ILLINOIS

## E-911

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

Year Ended November 30, 2008

(With Comparative Figures for 2007)

	2008			2007	
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Reimbursements	\$ -0-	\$ 50,178	\$ 48,122	\$ (2,056)	\$ 13,210
Total revenues	-0-	50,178	48,122	(2,056)	13,210
Expenditures:					
IMRF/SS Reimbursements	-0-	9,679	9,780	101	1,934
Director of service E-911	-0-	40,500	40,500	-0-	12,046
Compensated absences	-0-	-0-	6,535	6,535	1,396
Total expenditures	-0-	50,179	56,815	6,636	15,376
Excess (deficiency) of revenues over expenditures	<u>\$ -0-</u>	<u>\$ (1)</u>	(8,693)	<u>\$ (8,692)</u>	(2,166)
Fund balance, beginning of year			(2,166)		-0-
Fund balance, end of year			<u>\$ (10,859)</u>		<u>\$ (2,166)</u>

**COUNTY OF LASALLE, ILLINOIS**

**Sheriff's Drug Enforcement Fund**

**Balance Sheet**

November 30, 2008

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ASSETS

Cash in bank	\$ 106,910
Investments	46,400
Accrued interest	177
Accounts receivable	<u>486</u>
Total assets	<u>\$ 153,973</u>

LIABILITIES AND  
FUND BALANCE

Liabilities:	
Accounts payable	\$ 1,253
Fund balance	<u>152,720</u>
Total liabilities and fund balance	<u>\$ 153,973</u>

**COUNTY OF LASALLE, ILLINOIS**  
**Sheriff's Drug Enforcement Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	2008				2007
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
State drug enforcement revenue	\$ 20,000	\$ 20,000	\$ 21,144	\$ 1,144	\$ 24,376
Federal drug enforcement revenue	500	500	-0-	(500)	-0-
Interest	4,000	4,000	4,872	872	6,613
Miscellaneous income	1	1	855	854	-0-
Total revenues	24,501	24,501	26,871	2,370	30,989
Expenditures:					
Public safety -					
Vehicle expense	7,000	7,000	6,559	(441)	8,677
Investigation expenses	1	1	-0-	(1)	-0-
State drug enforcement	15,500	15,500	14,752	(748)	16,786
Federal drug enforcement	1,000	1,000	-0-	(1,000)	-0-
K-9 expense	1	1	-0-	(1)	48
New equipment	1,000	1,000	168	(832)	-0-
Vehicle insurance	1	1	-0-	(1)	-0-
Miscellaneous expense	1	1	950	949	-0-
Total expenditures	24,504	24,504	22,429	(2,075)	25,511
Excess (deficiency) of revenues over expenditures	\$ (3)	\$ (3)	4,442	\$ 4,445	5,478
Fund balance, beginning of year			148,278		142,800
Fund balance, end of year			\$ 152,720		\$ 148,278

# COUNTY OF LASALLE, ILLINOIS

## Tax Sale Automation Fund

### Balance Sheet

November 30, 2008

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#### ASSETS

Cash in bank	\$ 129,537
Investments	53,650
Accrued interest	<u>204</u>
Total assets	<u>\$ 183,391</u>

#### LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 4,596
Accrued payroll	<u>654</u>
Total liabilities	5,250
Fund balance	<u>178,141</u>
Total liabilities and fund balance	<u>\$ 183,391</u>



**COUNTY OF LASALLE, ILLINOIS**  
**Tax Sale Automation Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	2008			2007	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Tax sale automation fees	\$ 15,000	\$ 15,000	\$ 31,705	\$ 16,705	\$ 28,740
Sale of duplicate tax bill	7,000	7,000	5,637	(1,363)	6,643
Interest	3,000	3,000	5,385	2,385	7,196
Total revenues	25,000	25,000	42,727	17,727	42,579
Expenditures:					
Tax sale automation	5,000	5,000	263	(4,737)	4,107
Supervisor	17,000	17,000	17,000	-0-	15,058
Consultant	5,000	5,000	-0-	(5,000)	-0-
Maintenance & repair of equip.	700	700	207	(493)	-0-
New equipment	29,000	29,000	11,989	(17,011)	1,413
Total expenditures	56,700	56,700	29,459	(27,241)	20,578
Excess (deficiency) of revenues over expenditures	\$ (31,700)	\$ (31,700)	13,268	\$ 44,968	22,001
Fund balance, beginning of year			164,873		142,872
Fund balance, end of year			\$ 178,141		\$ 164,873

**COUNTY OF LASALLE, ILLINOIS**  
**Environmental Service And Land Use Fund**  
**Balance Sheet**  
November 30, 2008

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ASSETS

Cash in bank	\$ 1,081,178
Investments	584,350
Accounts receivable	21,061
Prepays	200
Accrued interest	<u>2,226</u>
 Total assets	 <u><u>\$ 1,689,015</u></u>

LIABILITIES AND  
FUND BALANCE

Liabilities:

Accounts payable	\$ 18,946
Accrued payroll	5,744
Compensated absences	15,071
Due to other funds	<u>10,968</u>

Total liabilities 50,729

Fund balance:

Unreserved fund balance	<u>1,638,286</u>
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Total liabilities and fund balance \$ 1,689,015

**COUNTY OF LASALLE, ILLINOIS**  
**Environmental Service And Land Use Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	2008			2007	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
<b>Revenues:</b>					
State grant	\$ 40,000	\$ 40,000	\$ 75,597	\$ 35,597	\$ 115,015
Risk management	-0-	-0-	-0-	-0-	15,252
Tipping fees	422,100	422,100	450,632	28,532	503,735
Enforcement fines	500	500	3,500	3,000	-0-
Building inspection fees	172,700	172,700	314,457	141,757	626,432
Miscellaneous income	1	1	-0-	(1)	-0-
Interest	2,000	2,000	54,330	52,330	58,134
<b>Total revenues</b>	<b>637,301</b>	<b>637,301</b>	<b>898,516</b>	<b>261,215</b>	<b>1,318,568</b>
<b>Expenditures:</b>					
Heath and welfare -					
Solid waste management:					
Mileage	500	500	730	230	274
Telephone	800	800	885	85	596
Printing	1	1	-0-	(1)	-0-
Postage	100	100	100	-0-	120
Education	-0-	-0-	-0-	-0-	270
Seminars and workshops	500	500	339	(161)	-0-
Publications and notices	1,250	1,250	764	(486)	49
Material for public education	5,000	5,000	4,381	(619)	5,282
Office supplies and expense	1,250	1,250	1,813	563	1,427
Professional services	20,001	20,001	28	(19,973)	-0-
Recycling Collection	2,000	2,000	137	(1,863)	630
New equipment	1	1	3,907	3,906	-0-
Rural drop-off programs	1	1	-0-	(1)	-0-
Vehicle maintenance	500	500	376	(124)	189
Enforcement fines	1,250	1,250	1,004	(246)	775
Director	53,128	53,128	53,128	-0-	51,779
Supervisor of field operation	36,876	36,876	37,983	1,107	37,018
Extra help	1	1	-0-	(1)	-0-
Compensated absences	-0-	-0-	1,103	1,103	-0-
Payroll admin	880	880	-0-	(880)	-0-
Building inspector	162,700	162,700	122,657	(40,043)	160,280
Office coordinator	27,890	27,890	28,670	780	27,998
<b>Total solid waste management</b>	<b>314,629</b>	<b>314,629</b>	<b>258,005</b>	<b>(56,624)</b>	<b>286,687</b>

**COUNTY OF LASALLE, ILLINOIS**  
**Environmental Service And Land Use Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	2008			2007
	Budgeted Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Expenditures (Cont.):				
Solid waste enforcement:				
Mileage	200	200	(134)	134
Education	1	1	(1)	-0-
Office supplies expense	200	200	6,606	133
New equipment	1	1	3,720	-0-
Vehicle maintenance	500	500	(83)	169
Compensated absences	-0-	-0-	1,263	3,390
Landfill inspector	35,798	35,798	151	35,729
Total solid waste enforcement	36,700	36,700	11,522	39,555
Total expenditures	351,329	351,329	(45,102)	326,242
Excess (deficiency) of revenues over expenditures	285,972	285,972	306,317	992,326
Other financing sources (uses)				
Transfers to other funds	14,933	14,933	-0-	-0-
Transfers to other funds	(450,951)	(450,951)	5,768	(447,801)
Total other financing sources (uses)	(436,018)	(436,018)	5,768	(447,801)
Net change in fund balance	<u>\$ (150,046)</u>	<u>\$ (150,046)</u>	<u>\$ 312,085</u>	544,525
Fund balance, beginning of year			1,476,247	931,722
Fund balance, end of year			<u>\$ 1,638,286</u>	<u>\$ 1,476,247</u>

**COUNTY OF LASALLE, ILLINOIS**

**GIS Fund**

**Balance Sheet**

November 30, 2008

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ASSETS

Cash in bank	\$	374,836
Investments		185,600
Accounts receivable		1,652
Accrued interest		707
		<hr/>
Total assets	\$	<u>562,795</u>

LIABILITIES AND  
FUND BALANCE

Liabilities:		
Accounts payable	\$	15,781
Accrued payroll		5,707
Compensated absences		18,136
Due to other funds		-0-
		<hr/>
Total liabilities		39,624
 Fund balance:		
Unreserved fund balance		<u>523,171</u>
 Total liabilities and fund balance	\$	<u>562,795</u>

# COUNTY OF LASALLE, ILLINOIS

## GIS Fund

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

Year Ended November 30, 2008

(With Comparative Figures for 2007)

	2008				2007
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Fines and fees:					
GIS recording fee	\$ 480,000	\$ 480,000	\$ 423,516	\$ (56,484)	\$ 460,956
Miscellaneous income	10,000	10,000	10,709	709	15,977
Interest	8,000	8,000	18,760	10,760	24,091
Total revenues	498,000	498,000	452,985	(45,015)	501,024
Expenditures:					
General government:					
GIS mapping contract	271,109	271,109	261,570	(9,539)	192,154
GIS equipment	4,500	4,500	4,437	(63)	395
GIS software license	14,000	14,000	13,992	(8)	11,457
GIS coordinator	42,170	42,170	42,405	235	41,161
Education	4,133	4,133	4,626	493	885
Property tax system coord.	37,001	37,001	38,106	1,105	33,441
Benefit reimbursement	85,000	85,000	-0-	(85,000)	-0-
Mapping Clerk	31,566	31,566	32,510	944	31,687
GIS researcher	34,321	34,321	35,360	1,039	34,454
Compensated absences	-0-	-0-	4,541	4,541	8,406
Miscellaneous	3,736	3,736	17,663	13,927	1,988
Total expenditures	527,536	527,536	455,210	(72,326)	356,028
Excess (deficiency) of					
revenues over expenditures	\$ (29,536)	\$ (29,536)	(2,225)	\$ 27,311	144,996
Fund balance, beginning of year			525,396		380,400
Fund balance, end of year			\$ 523,171		\$ 525,396

# COUNTY OF LASALLE, ILLINOIS

## Coroner Grant Fund

### Balance Sheet

November 30, 2008

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#### ASSETS

Cash in bank	\$	1,634
Investments		-0-
Accrued interest		-0-
Accounts receivable		<u>4,415</u>
Total assets	\$	<u><u>6,049</u></u>

#### LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	<u>619</u>
Fund balance		<u>5,430</u>
Total liabilities and fund balance	\$	<u><u>6,049</u></u>

**COUNTY OF LASALLE, ILLINOIS**  
**Coroner Grant Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	2008			2007
	Budgeted Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Revenues:				
Grant funds	\$ 1	\$ 1	\$ 5,980	\$ 5,979
Interest income	-0-	-0-	21	21
Total revenues	1	1	6,001	6,000
Expenditures:				
General government:				
Equipment	1	1	1,099	1,098
Total expenditures	1	1	1,099	1,098
Excess (deficiency) of revenues over expenditures	\$ -0-	\$ -0-	4,902	\$ 4,902
Fund balance, beginning of year			528	2,051
Fund balance, end of year			\$ 5,430	\$ 528



**COUNTY OF LASALLE, ILLINOIS**

**County Clerk Automation Fund**

**Balance Sheet**

November 30, 2008

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ASSETS

Cash in bank	\$	1,611
Investments		1,450
Accounts receivable		-0-
Accrued interest		10
		<hr/>
Total assets	\$	<u><u>3,071</u></u>

LIABILITIES AND

FUND BALANCE

Fund balance	\$	<u><u>3,071</u></u>
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**COUNTY OF LASALLE, ILLINOIS**  
**County Clerk Automation Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	2008			2007	
	Budgeted Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Fines and fees -					
Automation fees	\$ 300	\$ 300	\$ 390	\$ 90	\$ 420
Interest	-0-	-0-	121	121	128
Total revenues	300	300	511	211	548
Expenditures:					
General government:					
Automation expenses	2,481	2,481	-0-	(2,481)	-0-
Total expenditures	2,481	2,481	-0-	(2,481)	-0-
Excess (deficiency) of revenues over expenditures	<u>\$ (2,181)</u>	<u>\$ (2,181)</u>	511	<u>\$ 2,692</u>	548
Fund balance, beginning of year			2,560		2,012
Fund balance, end of year			<u>\$ 3,071</u>		<u>\$ 2,560</u>

**COUNTY OF LASALLE, ILLINOIS**

**Working Cash Fund**

**Balance Sheet**

November 30, 2008

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ASSETS

Cash in bank	\$ 77,360
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LIABILITIES AND  
FUND BALANCE

Fund balance	\$ 77,360
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**COUNTY OF LASALLE, ILLINOIS**  
**Working Cash Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	2008				2007
	Budgeted Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Automation fees	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Total revenues	-0-	-0-	-0-	-0-	-0-
Expenditures:					
General government:					
Automation expenses	-0-	-0-	-0-	-0-	-0-
Total expenditures	-0-	-0-	-0-	-0-	-0-
Excess (deficiency) of revenues over expenditures	<u>\$ -0-</u>	<u>\$ -0-</u>	-0-	<u>\$ -0-</u>	-0-
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, 2008

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ASSETS

Cash in bank	\$	84
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LIABILITIES AND  
FUND BALANCE

Liabilities:

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

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

Total liabilities and fund balance	\$	84
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**COUNTY OF LASALLE, ILLINOIS**  
**HAVA Grant Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	2008			2007
	Budgeted Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Revenues:				
Hava grant revenue	\$ 144,696	\$ 144,696	\$ (129,031)	\$ -0-
Total revenues	144,696	144,696	(129,031)	-0-
Expenditures:				
General government:				
Miscellaneous expense	-0-	-0-	-0-	-0-
New election equipment	144,696	144,696	(129,115)	-0-
Total expenditures	144,696	144,696	(129,115)	-0-
Excess (deficiency) of revenues over expenditures	-0-	-0-	84	-0-
Other financing sources (uses)				
Transfers to other funds	-0-	-0-	-0-	-0-
Net change in fund balance	\$ -0-	\$ -0-	\$ 84	-0-
Fund balance, beginning of year			-0-	-0-
Fund balance, end of year			\$ 84	\$ -0-

**COUNTY OF LASALLE, ILLINOIS**

**Sheriff Vehicle Fund**

**Balance Sheet**

November 30, 2008

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ASSETS

Cash in bank	\$	4,390
Investments		4,350
Accounts receivable		555
Accrued interest		16
		<hr/>
Total assets	\$	<u>9,311</u>

LIABILITIES AND  
FUND BALANCE

Liabilities:		
Accounts Payable	\$	-0-
Fund balance		<hr/> 9,311
Total liabilities and fund balance	\$	<u>9,311</u>

# COUNTY OF LASALLE, ILLINOIS

## Sheriff Vehicle Fund

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

Year Ended November 30, 2008

(With Comparative Figures for 2007)

	2008				2007
	Budgeted Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Vehicle fines	\$ 7,400	\$ 7,400	\$ 7,983	\$ 583	\$ 62
Interest income	12	12	226	214	5,395
Total revenues	7,412	7,412	8,209	797	5,457
Expenditures:					
General government:					
Maintenance and repair of equipment	7,412	7,412	3,375	(4,037)	980
Total expenditures	7,412	7,412	3,375	(4,037)	980
Excess (deficiency) of revenues over expenditures	\$ -0-	\$ -0-	4,834	\$ 4,834	4,477
Fund balance, beginning of year			4,477		-0-
Fund balance, end of year			\$ 9,311		\$ 4,477



**COUNTY OF LASALLE, ILLINOIS**

**Public Safety Fund**

**Balance Sheet**

November 30, 2008

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ASSETS

Cash in bank	\$	-0-
Investments		2,476,415
Accounts receivable		447,876
Prepaid expenditures		-0-
		<hr/>
Total assets	\$	<u>2,924,291</u>

LIABILITIES AND FUND BALANCES

Liabilities:		
Accounts payable	\$	-0-
Accrued payroll		-0-
Compensated absences		-0-
Due to other funds		-0-
		<hr/>
Total liabilities		-0-
Fund balance:		
Unreserved fund balance		<u>2,924,291</u>
		<hr/>
Total liabilities and fund balance	\$	<u>2,924,291</u>

**COUNTY OF LASALLE, ILLINOIS**  
**Public Safety Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	2008			2007	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Public sales tax	\$ 2,400,000	\$ 2,400,000	\$ 2,779,284	\$ 379,284	\$ 2,730,896
Sheriff transport grant	-0-	-0-	-0-	-0-	-0-
Risk management	1	1	-0-	(1)	-0-
Miscellaneous income	1	1	-0-	(1)	-0-
Interest	125,000	125,000	120,927	(4,073)	262,541
Total revenues	2,525,002	2,525,002	2,900,211	375,209	2,993,437
Expenditures:					
Public Safety:					
Administrative fee	-0-	-0-	-0-	-0-	-0-
Physicians contractual	5,000	5,000	-0-	(5,000)	30,480
New Equipment	50,001	50,001	-0-	(50,001)	-0-
Car Replacement	100,000	100,000	100,000	-0-	61,185
Deputy uniforms	-0-	-0-	-0-	-0-	-0-
Miscellaneous expense	-0-	-0-	1,530	1,530	2,020
Vehicle lease	-0-	-0-	-0-	-0-	-0-
Construction fees	-0-	-0-	-0-	-0-	-0-
Asst State's Attorney	-0-	-0-	-0-	-0-	-0-
Provisions	-0-	-0-	-0-	-0-	-0-
Superintendent	-0-	-0-	-0-	-0-	-0-
Asst superintendent	-0-	-0-	-0-	-0-	-0-
Workers comp	-0-	-0-	-0-	-0-	-0-
Health insurance	-0-	-0-	-0-	-0-	-0-
IMRF/SS	-0-	-0-	-0-	-0-	-0-
Unemployment Compensation	-0-	-0-	-0-	-0-	-0-
Compensated absences	-0-	-0-	-0-	-0-	(15,921)
Correctional officer	-0-	-0-	-0-	-0-	-0-
Total expenditures	155,001	155,001	101,530	(53,471)	77,764
Excess (deficiency) of revenues over expenditures	2,370,001	2,370,001	2,798,681	428,680	2,915,673

# COUNTY OF LASALLE, ILLINOIS

## Public Safety Fund

### Statement of Revenues, Expenditures and Changes in Fund Balance (Cont.)

Year Ended November 30, 2008

(With Comparative Figures for 2007)

	2008			2007
	Budget Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Other financing sources (uses) -				
Transfers from other funds	-0-	-0-	-0-	-0-
Transfers to other funds	<u>(3,684,633)</u>	<u>(3,684,633)</u>	<u>5,335</u>	<u>(3,656,501)</u>
Total other financing				
sources (uses)	<u>(3,684,633)</u>	<u>(3,684,633)</u>	<u>5,335</u>	<u>(3,656,501)</u>
Net change in fund balance	<u>\$ (1,314,632)</u>	<u>\$ (1,314,632)</u>	<u>\$ 434,015</u>	<u>(740,828)</u>
Fund balance, beginning of year			<u>3,804,908</u>	<u>4,545,736</u>
Fund balance, end of year			<u>\$ 2,924,291</u>	<u>\$ 3,804,908</u>

# COUNTY OF LASALLE, ILLINOIS

## Insurance Fund

### Balance Sheet

November 30, 2008

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#### ASSETS

Cash	\$	1,677,910
Investments		1,902,400
Accrued interest - investments		9,630
Prepaid expenditures		-0-
Due from other funds		-0-
Property taxes receivable (net of allowance for uncollectible)		79,149
Accounts receivable		-0-
		<hr/>
Total assets	\$	<u><u>3,669,089</u></u>

#### LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	-0-
Accrued payroll		1,668
Compensated absences		4,630
Due to other funds		-0-
		<hr/>
Total liabilities		6,298
 Fund Balance:		
Reserved for tort levy		<u>3,662,791</u>
		<hr/>
Total liabilities and fund balance	\$	<u><u>3,669,089</u></u>

# COUNTY OF LASALLE, ILLINOIS

## Insurance Fund

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

Year Ended November 30, 2008

(With Comparative Figures for 2007)

	2008			2007	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 2,708,123	\$ 2,708,123	\$ 2,701,836	\$ (6,287)	\$ 5,379,358
Intergovernmental revenue:					
Personal property					
replacement tax	-0-	-0-	-0-	-0-	-0-
Reimbursements	42,164	42,164	42,911	747	16,914
Interest	6,000	6,000	193,979	187,979	233,746
Miscellaneous	2,000	2,000	1,520	(480)	4,969
Total operating revenue	2,758,287	2,758,287	2,940,246	181,959	5,634,987
Expenditures:					
General Government:					
Seminars & workshops	500	500	-0-	(500)	-0-
Safety training	6,000	6,000	3,331	(2,669)	3,598
Safety membership	600	600	717	117	579
Safety incentive program	4,000	4,000	2,296	(1,704)	3,571
Bonds	4,000	4,000	2,775	(1,225)	4,771
Professional appraisal service	10,000	10,000	2,025	(7,975)	1,965
Professional services hired	6,600	6,600	6,600	-0-	6,600
Library	1,000	1,000	423	(577)	435
Workers' compensation	20,000	20,000	20,884	884	2,232
Workers' compensation -					
medical	-0-	-0-	-0-	-0-	-0-
Workers' compensation -					
Indemnity	-0-	-0-	-0-	-0-	2,124
Administration - workers'					
compensation	-0-	-0-	-0-	-0-	14,005
Unemployment insurance	120,000	120,000	51,394	(68,606)	78,554
General & professional					
liability ins.	15,000	15,000	10,930	(4,070)	11,061
Claims	-0-	-0-	-0-	-0-	73
Stoploss Specific	-0-	-0-	-0-	-0-	-0-
Health insurance claims	-0-	-0-	-0-	-0-	-0-
Stopless aggregate	-0-	-0-	-0-	-0-	-0-
Group life insurance - aggregate	-0-	-0-	-0-	-0-	-0-
Active employee over 70	-0-	-0-	-0-	-0-	-0-

# COUNTY OF LASALLE, ILLINOIS

## Insurance Fund

### Statement of Revenues, Expenditures and Changes in Fund Balance (Cont.)

Year Ended November 30, 2008

(With Comparative Figures for 2007)

	2008			2007
	Budget Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Expenditures (Cont.):				
Admin expenses	-0-	-0-	-0-	-0-
Misc. expense -				
aggregate insurance	10,000	10,000	(7,343)	559
Reinsurance premiums	-0-	-0-	-0-	85,000
Liability insurance	-0-	-0-	-0-	-0-
Misc. expense - health insurance	-0-	-0-	-0-	-0-
Benefits coordinator	39,876	39,876	1,207	38,985
Administration - liability	-0-	-0-	-0-	-0-
Overtime	1	1	1,825	152
Compensated absences	-0-	-0-	1,848	118
Debt Service:				
Bond principal	-0-	-0-	-0-	-0-
Bond interest	-0-	-0-	-0-	-0-
Total expenditures	<u>237,577</u>	<u>237,577</u>	<u>(88,788)</u>	<u>254,382</u>
Excess (deficiency) of				
revenues over expenditures	<u>2,520,710</u>	<u>2,520,710</u>	<u>270,747</u>	<u>1,448,059</u>
Other sources and (uses):				
Transfers from other funds	65,673	65,673	(65,673)	-0-
Transfers to other funds	(1,370,502)	(1,370,502)	1	(3,932,547)
County contribution to				
Self-Insurance Trust	(1,101,085)	(1,101,085)	(913,898)	(990,792)
Interest on bond issuance	-0-	-0-	-0-	-0-
Total other sources and (uses)	<u>(2,405,914)</u>	<u>(2,405,914)</u>	<u>(979,570)</u>	<u>(4,923,339)</u>
Net change in fund balance	<u>\$ 114,796</u>	<u>\$ 114,796</u>	<u>\$ (708,823)</u>	457,267
Fund balance, beginning of year			<u>4,256,818</u>	<u>3,799,551</u>
Fund balance, end of year			<u>\$ 3,662,791</u>	<u>\$ 4,256,818</u>

# COUNTY OF LASALLE, ILLINOIS

## County Health Department Fund

### Balance Sheet

November 30, 2008

#### ASSETS

Cash in bank	\$	1,294,836
Investments		604,650
Accounts receivable		230,208
Property tax receivable		19,032
Accrued interest		2,876
Prepays		300
Deposits		-0-
Vaccine inventory		63,773
Due from other funds		-0-
		<hr/>
Total assets	\$	<u><u>2,215,675</u></u>

#### LIABILITIES AND FUND BALANCES

Liabilities:		
Accounts payable	\$	34,744
Accrued payroll		51,927
Deferred revenue		29,300
Compensated absences		-0-
Due to other funds		115,404
		<hr/>
Total liabilities		231,375
Fund balance:		
Reserved for inventories		63,773
Unreserved fund balance		1,920,527
		<hr/>
Total fund balance		<u>1,984,300</u>
		<hr/>
Total liabilities and fund balance	\$	<u><u>2,215,675</u></u>

**COUNTY OF LASALLE, ILLINOIS**  
**County Health Department Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	2008				2007	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual	
	Original	Final				
Revenues:						
Property taxes	\$ 650,000	\$ 650,000	\$ 649,644	\$ (356)	\$	650,410
Federal/State funds:						
Basic health protection grant	194,371	194,371	222,643	28,272		216,301
Bioterrorism grant	96,000	96,000	127,698	31,698		114,920
Health promotion grant	100	100	-0-	(100)		2,294
Communicable disease control	64,000	64,000	38,791	(25,209)		60,311
Immunizations	99,000	99,000	27,675	(71,325)		4,674
AIDS/Counseling and testing grant	15,000	15,000	14,592	(408)		15,096
Non-community water agreement	7,500	7,500	5,675	(1,825)		6,738
Breast & cervical cancer grant	153,650	153,650	200,119	46,469		187,688
Genetic clinic grant	18,200	18,200	18,533	333		17,295
Vector control grant	20,000	20,000	39,375	19,375		35,517
Family health-WIC grant	1,061,200	1,061,200	924,072	(137,128)		1,036,713
Family Case Management	361,300	361,300	369,017	7,717		366,151
Health promotion/disease prevention	1	1	3,400	3,399		-0-
Illinois Tobacco Free grant	38,441	38,441	37,872	(569)		38,441
Health Works	11,000	11,000	14,720	3,720		18,284
Federal Contractual Svs.	-0-	-0-	-0-	-0-		-0-
Fines and fees:						
Licenses - restaurant	84,645	84,645	66,165	(18,480)		63,825
Licenses - sewage and septic	55,120	55,120	27,580	(27,540)		31,790
Licenses - wells	20,000	20,000	10,300	(9,700)		12,800
Licenses - temp food service	9,610	9,610	7,480	(2,130)		6,400
Tanning booth inspections	4,200	4,200	2,550	(1,650)		4,100
Subdivision plats	7,500	7,500	1,900	(5,600)		5,650
Medicaid health insurance	60,000	60,000	55,772	(4,228)		93,918
Interest	75,000	75,000	61,639	(13,361)		88,718



# COUNTY OF LASALLE, ILLINOIS

## County Health Department Fund

### Statement of Revenues, Expenditures and Changes in Fund Balance (Cont.)

Year Ended November 30, 2008

(With Comparative Figures for 2007)

	2008			2007	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues (Cont.):					
Other:					
Breast cancer -					
reimbursements	5,000	5,000	-0-	(5,000)	2,060
Breast cancer - other income	-0-	-0-	-0-	-0-	3,600
Reimbursements for drugs	-0-	-0-	-0-	-0-	3,801
Resources guides	1	1	-0-	(1)	8
Mortgage surveys	500	500	240	(260)	470
Miscellaneous income	100	100	1,952	1,852	1,027
Total revenue	3,111,439	3,111,439	2,929,404	(182,035)	3,089,000
Expenditures:					
Health and welfare:					
Office equipment repair					
and maintenance	18,000	18,000	13,921	(4,079)	16,070
Local travel	35,000	35,000	32,965	(2,035)	33,303
B.O.H. travel	600	600	351	(249)	662
Telephone	20,000	20,000	16,045	(3,955)	14,592
Utilities	22,000	22,000	18,257	(3,743)	18,603
Family Case Management	32,000	32,000	34,725	2,725	36,168
Immunizations	141,000	141,000	78,413	(62,587)	47,564
Breast & cervical cancer	97,000	97,000	108,947	11,947	89,521
STD services	6,000	6,000	4,122	(1,878)	3,991
Dental clinic	-0-	-0-	-0-	-0-	-0-
Family health - WIC	743,000	743,000	607,558	(135,442)	737,424
Vaccines	-0-	-0-	-0-	-0-	128,179
Rent	51,000	51,000	54,703	3,703	45,988
Computer Network					
Adm & Prog	15,000	15,000	13,487	(1,513)	12,968
Postage	15,000	15,000	11,255	(3,745)	11,754
Public notices and advertising	3,500	3,500	2,960	(540)	2,386
Printing - Adm	100	100	-0-	(100)	-0-
Printing - E.H.	1,000	1,000	575	(425)	716
Printing - Pers Health	1,000	1,000	866	(134)	458
Education - Adm	1,000	1,000	-0-	(1,000)	1,610
Education - E.H.	1,000	1,000	73	(927)	300
Education - Pers Health	2,000	2,000	753	(1,247)	-0-

**COUNTY OF LASALLE, ILLINOIS**  
**County Health Department Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance (Cont.)**  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	2008			2007	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures (Cont.):					
Health and welfare (Cont.):					
Seminars, workshops - Adm	3,000	3,000	1,489	(1,511)	1,000
Seminars, workshops - E.H.	1,500	1,500	1,089	(411)	1,030
Seminars, workshops -					
Pers Health	4,500	4,500	4,027	(473)	2,780
Books and education - Adm	500	500	-0-	(500)	-0-
Books and education - E.H.	500	500	199	(301)	52
Books and education -					
Pers Health	1,000	1,000	582	(418)	65
Dues and memberships - Adm	4,500	4,500	4,495	(5)	3,921
Dues and memberships - E.H.	2,250	2,250	995	(1,255)	95
Dues and memberships -					
Pers Health	500	500	310	(190)	402
Property and liability insuranc	1	1	-0-	(1)	17,320
Office supplies and expenses	11,000	11,000	9,333	(1,667)	9,162
Lab tests -					
environmental health	300	300	63	(237)	123
Lab tests - personal health	300	300	-0-	(300)	-0-
Medicine and drugs	2,500	2,500	739	(1,761)	991
Contractual labor - Adm	70,000	39,706	39,637	(69)	53,821
Contractual labor - E.H.	1,000	1,000	-0-	(1,000)	-0-
Contractual labor - Pers Health	2,000	2,000	1,691	(309)	1,713
Supplies and equipment-Adm	3,000	3,000	2,462	(538)	2,700
Supplies and equipment-E.H.	1,500	1,500	1,194	(306)	948
Supplies and equipment-					
Pers Health	8,500	8,500	5,627	(2,873)	4,424
New equipment - Admin.	22,350	22,350	13,613	(8,737)	2,787
New equipment - E.H.	1,000	1,000	345	(655)	-0-
New equipment - Pers. Health	1,000	1,000	169	(831)	837
Building alterations	1	1	-0-	(1)	-0-
Benefits	-0-	-0-	-0-	-0-	96,660
Payroll administration cost	8,580	8,580	-0-	(8,580)	-0-
New programs	30,000	30,000	23,428	(6,572)	42,865
Contingency	1	1	-0-	(1)	-0-
Director of nurses	45,647	45,647	47,016	1,369	45,822
Supervising nurses	42,028	42,028	43,289	1,261	42,190

# COUNTY OF LASALLE, ILLINOIS

## County Health Department Fund

### Statement of Revenues, Expenditures and Changes in Fund Balance (Cont.)

Year Ended November 30, 2008

(With Comparative Figures for 2007)

	2008			2007	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Cont.):					
Health and welfare (Cont.):					
Public health nurses	575,834	575,834	583,814	7,980	561,270
Director of environmental health	53,145	53,145	54,739	1,594	53,349
Health educators	61,469	61,469	63,317	1,848	61,708
Supervising E.H. Practitioner	43,221	43,221	44,518	1,297	43,387
Environmental Health Practitioner	210,332	210,332	207,979	(2,353)	210,048
Public health Administrator	71,603	71,603	73,751	2,148	71,878
Administrative Manager	36,373	66,667	69,211	2,544	36,513
Secretaries	165,447	165,447	161,222	(4,225)	164,374
Compensated absences	-0-	-0-	(2,073)	(2,073)	1,947
Other salaries	70,000	70,000	(40,095)	(110,095)	-0-
Total expenditures	2,761,582	2,761,582	2,418,151	(343,431)	2,738,439
Excess (deficiency) of revenues over expenditures	349,857	349,857	511,253	161,396	350,561
Other financing sources (uses) -					
Operating transfers in	32,334	32,334	32,334	-0-	291,845
Operating transfers out	(467,684)	(467,684)	(483,031)	(15,347)	(446,531)
Total other financing sources (uses)	(435,350)	(435,350)	(450,697)	(15,347)	(154,686)
Net change in fund balance	<u>\$ (85,493)</u>	<u>\$ (85,493)</u>	60,556	<u>\$ 146,049</u>	195,875
Fund balance, beginning of year			1,923,744		1,727,869
Fund balance, end of year			<u>\$ 1,984,300</u>		<u>\$ 1,923,744</u>

# COUNTY OF LASALLE, ILLINOIS

## Detention Home Fund

### Balance Sheet

November 30, 2008

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#### ASSETS

Cash in bank	\$ 539,647
Investments	236,350
Accounts receivable	39,518
Accrued interest	1,181
Prepays	250
Property tax receivable	<u>9,327</u>
Total assets	<u><u>\$ 826,273</u></u>

#### LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 8,187
Accrued payroll	34,304
Compensated absences	51,998
Deferred revenues	-0-
Due to other funds	<u>71,841</u>
Total liabilities	166,330
Fund balance:	
Unreserved fund balance	<u>659,943</u>
Total liabilities and fund balance	<u><u>\$ 826,273</u></u>

# COUNTY OF LASALLE, ILLINOIS

## Detention Home Fund

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

Year Ended November 30, 2008

(With Comparative Figures for 2007)

	2008				2007
	Budgeted Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Property taxes	\$ 318,789	\$ 318,789	\$ 318,376	\$ (413)	\$ 294,188
Intergovernmental revenue:					
Personal property replacement tax	26,000	26,000	29,422	3,422	27,956
State of IL, salary reimbursement	475,000	475,000	321,965	(153,035)	463,016
Federal/State funds	1	1	-0-	(1)	-0-
State Board of Education	100,000	100,000	95,216	(4,784)	161,981
State and Federal lunch				-0-	
and milk reimbursement	12,000	12,000	17,367	5,367	20,838
Interest	500	500	11,672	11,172	4,791
Other:				-0-	
Commissions - pay telephone	2,400	2,400	4,088	1,688	1,714
Resident fees	36,000	36,000	39,950	3,950	68,115
Risk management	-0-	-0-	-0-	-0-	142,295
Miscellaneous	101	101	190	89	-0-
Total revenues	970,791	970,791	838,246	(132,545)	1,184,894
Expenditures:					
Public safety:					
General labor	-0-	-0-	-0-	-0-	1,858
Mileage	-0-	-0-	-0-	-0-	1,008
Maintenance and repair of vehicles	14,250	14,250	5,680	(8,570)	165
Auto expense	2,100	2,100	365	(1,735)	101
Electricity	18,000	18,000	21,112	3,112	20,354
Telephone	2,000	2,000	1,922	(78)	1,771
Water	2,750	2,750	1,373	(1,377)	1,256
Gas	10,175	10,175	4,514	(5,661)	3,542
Pest control	420	420	315	(105)	420
Fire alarm service	740	740	950	210	340
Maintenance contracts	3,885	3,885	2,856	(1,029)	3,170
Staff education	6,200	6,200	3,466	(2,734)	3,983
Seminars and workshops	500	500	96	(404)	225
Hospital and emergency care	3,000	3,000	-0-	(3,000)	-0-
Dues and memberships	1,400	1,400	220	(1,180)	154
General supplies	15,000	15,000	10,909	(4,091)	10,809
Library supplies	200	200	-0-	(200)	20
School supplies	3,000	3,000	1,631	(1,369)	2,068

# COUNTY OF LASALLE, ILLINOIS

## Detention Home Fund

### Statement of Revenues, Expenditures and Changes in Fund Balance (Continued)

Year Ended November 30, 2008

(With Comparative Figures for 2007)

	2008			2007	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures (Cont.):					
Public safety (Cont.):					
Clothing	2,200	2,200	2,049	(151)	725
Provisions	38,000	38,000	33,716	(4,284)	37,978
Medicine and drugs	1,000	1,000	-0-	(1,000)	-0-
Material for repairs	7,000	7,000	399	(6,601)	289
New equipment	3,500	3,500	2,971	(529)	7,742
Workman's comp	-0-	-0-	-0-	-0-	-0-
Miscellaneous	500	500	181	(319)	389
Property & liability ins.	2,432	2,432	-0-	(2,432)	4,864
Superintendent	44,527	44,527	45,781	1,254	44,699
Assistant superintendent	37,725	37,725	36,025	(1,700)	37,870
Shift supervisors	182,503	182,503	186,038	3,535	183,218
Youth workers	476,349	476,349	437,538	(38,811)	455,309
Teacher	45,528	45,528	32,043	(13,485)	50,722
Teacher's aide	22,594	22,594	23,267	673	22,359
Seasonal help	5,700	5,700	5,549	(151)	4,830
Physician's contract	3,000	3,000	-0-	(3,000)	2
Psychological services	16,000	16,000	12,909	(3,091)	10,729
Holiday pay	23,000	23,000	-0-	(23,000)	-0-
Overtime	17,000	17,000	34,306	17,306	31,487
Compensated absences	-0-	-0-	(4,996)	(4,996)	16,720
Grant Expense	1	1	-0-	(1)	-0-
Contingency	33,000	33,000	-0-	(33,000)	-0-
Total expenditures	1,045,179	1,045,179	903,185	(141,994)	961,176
Excess (deficiency) of revenues over expenditures	(74,388)	(74,388)	(64,939)	9,449	223,718
Other financing sources (uses)					
Transfers from other funds	569,901	569,901	569,901	-0-	500,000
Transfers to other funds	(325,184)	(325,184)	(287,649)	37,535	(339,965)
Total other financing sources (uses)	244,717	244,717	282,252	37,535	160,035
Net change in fund balance	\$ 170,329	\$ 170,329	217,313	\$ 46,984	\$ 383,753
Fund balance, beginning of year			442,630		58,877
Fund balance, end of year			\$ 659,943		\$ 442,630

**COUNTY OF LASALLE, ILLINOIS**

**Mental Health Fund**

**Balance Sheet**

November 30, 2008

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ASSETS

Cash in bank	\$	648,006
Investments		337,850
Accounts receivable		5,284
Property tax receivable		58,795
Accrued interest		<u>3,057</u>
Total assets	\$	<u><u>1,052,992</u></u>

LIABILITIES AND  
FUND BALANCE

Liabilities:

Accounts payable	\$	120,720
Accrued payroll		1,364
Compensated absences		5,423
Due to other funds		<u>9,052</u>
Total liabilities		136,559
Fund balance:		
Unreserved fund balance		<u>916,433</u>
Total liabilities and fund balance	\$	<u><u>1,052,992</u></u>

**COUNTY OF LASALLE, ILLINOIS**  
**Mental Health Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	2008				2007
	Budgeted Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
<b>Revenues:</b>					
Property taxes	\$ 2,010,212	\$ 2,010,212	\$ 2,007,016	\$ (3,196)	\$ 1,528,958
Personal property replacement tax	115,000	115,000	127,601	12,601	124,258
Interest	5,000	5,000	10,403	5,403	19,076
Miscellaneous	100	100	-0-	(100)	-0-
<b>Total revenues</b>	<b>2,130,312</b>	<b>2,130,312</b>	<b>2,145,020</b>	<b>14,708</b>	<b>1,672,292</b>
<b>Expenditures:</b>					
Heath and welfare:					
Executive director	16,380	16,380	16,380	-0-	15,964
Executive secretary	19,080	19,080	19,080	-0-	18,102
Labor	100	100	-0-	(100)	-0-
Maintenance of equipment	400	400	-0-	(400)	-0-
Mileage	900	900	338	(562)	744
Telephone	1,000	1,000	600	(400)	302
Rent	1,800	1,800	1,800	-0-	1,800
Postage	500	500	49	(451)	81
Subscriptions and ads	300	300	-0-	(300)	-0-
Education	800	800	150	(650)	-0-
Seminars and workshops	500	500	150	(350)	325
Travel	1,200	1,200	15	(1,185)	357
Lodging	1,000	1,000	853	(147)	1,346
Meals	1,100	1,100	109	(991)	296
Professional materials	100	100	-0-	(100)	-0-
Dues and memberships	7,900	7,900	10,652	2,752	7,650
Distributions to agencies:					
Diagnostic Evaluation Coop.	68,270	68,270	-0-	(68,270)	-0-
Streator Child Dev.	-0-	-0-	-0-	-0-	-0-
Lighted Way	-0-	-0-	-0-	-0-	-0-
Youth Service Bureau	141,436	141,436	136,861	(4,575)	146,011
Horizon House	207,700	207,700	207,700	-0-	207,700
Friendship House	169,486	169,486	169,486	-0-	169,486
Streator Unlimited	125,356	125,356	125,356	-0-	125,356
Easter Seal	95,761	95,761	95,761	-0-	95,761
Alternatives to Domestic Violence	74,127	74,127	74,127	-0-	74,127
Open Door	20,000	20,000	16,627	(3,373)	16,036
North Central Behavioral System	688,147	688,147	688,147	-0-	688,147



# COUNTY OF LASALLE, ILLINOIS

## Detention Home Fund

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

Year Ended November 30, 2008

(With Comparative Figures for 2007)

	2008			2007	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures (Cont.):					
Health and welfare (Cont.):					
New programs	137,460	137,460	-0-	(137,460)	-0-
Grant seed	76,920	76,920	13,983	(62,937)	13,983
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	126	(1,674)	165
Printing	400	400	-0-	(400)	-0-
Materials	100	100	-0-	(100)	-0-
Office equipment	3,000	3,000	-0-	(3,000)	-0-
Administration fees	440	440	-0-	(440)	-0-
Compensated absences	-0-	-0-	430	430	1,040
Contingency	60,000	60,000	-0-	(60,000)	-0-
Miscellaneous	1,000	1,000	27	(973)	-0-
Total expenditures	1,974,863	1,974,863	1,578,807	(396,056)	1,584,779
Excess (deficiency) of revenues over expenditures	155,449	155,449	566,213	410,764	87,513
Other financing sources (uses)					
Transfers to other funds	(35,349)	(35,349)	(35,305)	44	(31,263)
Net change in fund balance	\$ 120,100	\$ 120,100	530,908	\$ 410,808	56,250
Fund balance, beginning of year			385,525		329,275
Fund balance, end of year			\$ 916,433		\$ 385,525

# COUNTY OF LASALLE, ILLINOIS

## Veterans' Assistance Commission Fund

### Balance Sheet

November 30, 2008

#### ASSETS

Cash in bank	\$	149,856
Investments		75,400
Property tax receivable		7,373
Accrued interest		509
		<hr/>
Total assets	\$	233,138
		<hr/> <hr/>

#### LIABILITIES AND FUND BALANCE

##### Liabilities:

Accounts payable	\$	-0-
Accrued payroll		3,652
Compensated absences		20,456
Due to other funds		3,099
		<hr/>

Total liabilities 27,207

##### Fund balance:

Unreserved fund balance		205,931
		<hr/>

Total liabilities and fund balance \$ 233,138

**COUNTY OF LASALLE, ILLINOIS**  
**Veterans' Assistance Commission Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	2008			2007
	Budgeted Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Revenues:				
Property taxes	\$ 250,281	\$ 250,281	\$ 1,399	\$ 170,112
Interest	2,200	2,200	1,646	4,228
Miscellaneous income	1	1	59	3,249
Total revenues	252,482	252,482	3,104	177,589
Expenditures:				
Heath and welfare:				
Telephone	3,000	3,000	(2,072)	365
Rent	3,000	3,000	-0-	3,000
Postage	2,500	2,500	(2,020)	658
Education	500	500	(500)	-0-
Conferences & seminars	1,500	1,500	(1,500)	-0-
Travel and transportation	4,000	4,000	(3,908)	740
Dues and memberships	400	400	(175)	225
New programs	300	300	(300)	-0-
Office supplies and expense	1,500	1,500	(1,234)	224
Books and periodicals	750	750	(107)	611
Office equipment repair	1,100	1,100	(1,100)	202
Printing	2,500	2,500	(2,230)	210
New equipment	1,150	1,150	(1,150)	-0-
Emergency relief	60,000	60,000	(53,293)	17,265
Administrative fees	-0-	-0-	-0-	-0-
Liability insurance	4,000	4,000	(4,000)	2,626
Workers' compensation	700	700	(33)	678
Umbrella insurance	500	500	150	500
Employee dishonesty bond	300	300	2,507	101
Catastrophic medical	20,000	20,000	(20,000)	-0-
Temporary help	1	1	(1)	-0-
Superintendent	55,000	55,000	-0-	54,208
Office supervisor	38,786	38,786	1,171	38,936
Service officer	1	1	(1)	-0-
Compensated absences	-0-	-0-	3,846	(944)
Contingency	20,000	20,000	(20,000)	-0-
Total expenditures	221,488	221,488	(105,950)	119,605

**COUNTY OF LASALLE, ILLINOIS**  
**Veterans' Assistance Commission Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	2008			2007	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Excess (deficiency) of revenues over expenditures	<u>30,994</u>	<u>30,994</u>	<u>140,048</u>	<u>109,054</u>	<u>57,984</u>
Other financing sources (uses) - Operating transfers out	<u>(32,665)</u>	<u>(32,665)</u>	<u>(32,786)</u>	<u>(121)</u>	<u>(34,498)</u>
Total other financing sources (uses)	<u>(32,665)</u>	<u>(32,665)</u>	<u>(32,786)</u>	<u>(121)</u>	<u>(34,498)</u>
Net change in fund balance	<u>\$ (1,671)</u>	<u>\$ (1,671)</u>	107,262	<u>\$ 108,933</u>	23,486
Fund balance, beginning of year			<u>98,669</u>		<u>75,183</u>
Fund balance, end of year			<u>\$ 205,931</u>		<u>\$ 98,669</u>

# COUNTY OF LASALLE, ILLINOIS

## County Highway Fund

### Balance Sheet

November 30, 2008

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#### ASSETS

Cash in bank	\$	1,064,219
Investments		590,150
Accounts receivable		60,736
Property tax receivable		62,134
Accrued interest		4,119
Due from other funds		4,019

Total assets	\$	1,785,377
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#### LIABILITIES AND FUND BALANCES

Liabilities:		
Accounts payable	\$	-0-
Accrued payroll		37,748
Compensated absences		249,958
Due to other funds		1,234

Total liabilities		288,940
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Fund balance:		
Unreserved fund balance		1,496,437

Total liabilities and fund balance	\$	1,785,377
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**COUNTY OF LASALLE, ILLINOIS**  
**County Highway Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	2008				2007
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Property taxes	\$ 2,165,264	\$ 2,165,264	\$ 2,121,028	\$ (44,236)	\$ 1,893,189
Intergovernmental revenue:					
Personal property					
replacement tax	57,000	57,000	63,256	6,256	61,998
Federal and State grants	1,000	1,000	-0-	(1,000)	-0-
Township engineering fees	165,000	165,000	179,704	14,704	259,203
Municipal materials and					
services	100,000	100,000	133,548	33,548	89,596
Bituminous construction	60,000	60,000	-0-	(60,000)	-0-
Bituminous seal coat	175,000	175,000	-0-	(175,000)	-0-
Maintenance for other	10,000	10,000	13,928	3,928	16,296
Interest	19,000	19,000	36,764	17,764	54,057
Lease and rental	1,000	1,000	-0-	(1,000)	-0-
Miscellaneous	30,000	30,000	550,053	520,053	227,359
Total revenues	2,783,264	2,783,264	3,098,281	315,017	2,601,698
Expenditures:					
Administration:					
Secretaries	108,000	108,000	106,735	(1,265)	106,862
Software/Licenses	7,500	7,500	5,190	(2,310)	5,996
Custodian	-0-	-0-	-0-	-0-	9,634
Utilities	65,000	65,000	52,935	(12,065)	46,080
Machinery rent	1,000	1,000	-0-	(1,000)	-0-
Burglar alarm service	2,100	2,100	1,831	(269)	1,735
Education	8,000	8,000	2,135	(5,865)	4,271
Publications and notices	6,000	6,000	4,638	(1,362)	6,420
Dues	2,750	2,750	2,602	(148)	2,475
General expenses	15,000	15,000	14,326	(674)	3,741
Professional services hired	1,000	1,000	809	(191)	-0-
Office supplies and expense	13,000	13,000	13,321	321	13,113
New equipment	2,000	2,000	205	(1,795)	-0-
Traffic enforcement	10,000	10,000	9,361	(639)	2,723
Contingency	5,000	5,000	-0-	(5,000)	-0-
Total Administration	246,350	246,350	214,088	(32,262)	203,050

# COUNTY OF LASALLE, ILLINOIS

## County Highway Fund

### Statement of Revenues, Expenditures and Changes in Fund Balance (Cont.)

Year Ended November 30, 2008

(With Comparative Figures for 2007)

	2008			2007
	Budget Amounts		Over (Under)	
	Original	Final	Actual	Final Budget
Expenditures (Cont.):				Actual
Bituminous day labor:				
Supervisor	10,000	10,000	-0-	(10,000)
Special equipment	50,000	50,000	-0-	(50,000)
Construction	50,000	50,000	-0-	(50,000)
Blacktop seal coat	125,000	125,000	-0-	(125,000)
Total Bituminous day labor	235,000	235,000	-0-	(235,000)
Construction and engineering:				
Appraiser	100,000	100,000	91,540	(8,460)
Engineering - general	93,000	93,000	93,933	933
Engineering - township				
highways/county bridge	165,000	165,000	150,375	(14,625)
Maintenance and repair of				
engineering equipment	6,500	6,500	6,077	(423)
Professional services hired	100,000	100,000	97,970	(2,030)
Map printing	1,000	1,000	-0-	(1,000)
Engineering supplies	12,000	12,000	6,346	(5,654)
New equipment	4,500	4,500	1,982	(2,518)
Contingency	50,000	50,000	-0-	(50,000)
New construction projects	250,006	250,006	241,969	(8,037)
New projects engineering	25,005	25,005	-0-	(25,005)
Total Construction and engineering	807,011	807,011	690,192	(116,819)
Highway maintenance:				
Maintenance personnel	55,000	55,000	49,194	(5,806)
Labor for repair of equipment	101,000	101,000	99,642	(1,358)
General labor	-0-	-0-	-0-	-0-
Maint and repair of equipment	30,000	30,000	30,143	143
Maintenance and repair of				
buildings	25,000	25,000	24,557	(443)
Rental of equipment	20,000	20,000	19,261	(739)
General expenses	13,000	13,000	8,397	(4,603)
Maintenance supplies	40,000	40,000	28,287	(11,713)
Gas, oil, grease, fuel, tires, etc.	260,000	260,000	348,025	88,025
Material for repairs of				
equipment	45,000	45,000	48,599	3,599

# COUNTY OF LASALLE, ILLINOIS

## County Highway Fund

### Statement of Revenues, Expenditures and Changes in Fund Balance (Cont.)

Year Ended November 30, 2008

(With Comparative Figures for 2007)

	2008			Over (Under) Final Budget	2007
	Budget Amounts Original	Final	Actual		Actual
Expenditures (Cont.):					
Highway maintenance (Cont.):					
Material for repairs of buildings	20,000	20,000	19,687	(313)	13,710
Surface	50,000	50,000	53,762	3,762	33,025
Shoulders	70,000	70,000	66,375	(3,625)	64,161
Ditches and drains	15,000	15,000	13,259	(1,741)	9,796
Bridges and culverts	10,000	10,000	9,857	(143)	45,421
Signs and markings	80,000	80,000	81,455	1,455	78,306
Guard rail	5,000	5,000	100	(4,900)	1,847
Cleaning and clearing right of way	15,000	15,000	12,803	(2,197)	4,267
Snow removal	125,000	125,000	204,432	79,432	122,682
Mowing	40,000	40,000	39,661	(339)	38,563
Township purchase of materials	100,000	100,000	81,244	(18,756)	62,385
Other county department maintenance	10,000	10,000	-0-	(10,000)	-0-
New equipment	40,000	40,000	34,908	(5,092)	58,285
Special equipment - radios	3,000	3,000	300	(2,700)	62
New trucks	135,001	135,001	134,853	(148)	236,642
Compensated absences	-0-	-0-	57,760	57,760	3,778
Contingency	50,000	50,000	-0-	(50,000)	-0-
Total Highway maintenance	1,357,001	1,357,001	1,466,561	109,560	1,277,175
Total expenditures	2,645,362	2,645,362	2,370,841	(274,521)	2,180,086
Excess (deficiency) of revenues over expenditures	137,902	137,902	727,440	589,538	421,612
Other financing sources (uses) -					
Operating transfers in	55,810	55,810	55,810	-0-	54,516
Operating transfers out	(350,000)	(350,000)	(353,756)	(3,756)	(401,465)
Total other financing sources (uses)	(294,190)	(294,190)	(297,946)	(3,756)	(346,949)
Net change in fund balance	\$ (156,288)	\$ (156,288)	429,494	\$ 585,782	74,663
Fund balance, beginning of year			1,066,943		992,280
Fund balance, end of year			\$ 1,496,437		\$ 1,066,943



# COUNTY OF LASALLE, ILLINOIS

## Motor Fuel Tax Fund

### Balance Sheet

November 30, 2008

#### ASSETS

Cash in bank	\$	641,531
Investments		301,600
Accounts receivable		111,062
Accrued interest		1,149
		<hr/>
Total assets	\$	1,055,342
		<hr/> <hr/>

#### LIABILITIES AND FUND BALANCE

##### Liabilities:

Accounts payable	\$	-0-
Accrued payroll		66,282
Compensated absences		19,161
		<hr/>

Total liabilities 85,443

##### Fund balance:

Unreserved fund balance		969,899
		<hr/>

Total liabilities and fund balance \$ 1,055,342

# COUNTY OF LASALLE, ILLINOIS

## Motor Fuel Tax Fund

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

Year Ended November 30, 2008

(With Comparative Figures for 2007)

	2008			2007	
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Allotments - State of IL	\$ 2,337,000	\$ 2,337,000	\$ 2,066,728	\$ (270,272)	\$ 1,993,491
Federal/State funds	320,500	320,500	-0-	(320,500)	392,242
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	54,500	54,500	54,250	(250)	52,950
Interest	15,000	15,000	33,303	18,303	57,072
Miscellaneous	1,000	1,000	13,766	12,766	67,827
Total revenues	3,209,000	3,209,000	2,168,047	(1,040,953)	2,563,582
Expenditures:					
Road and bridges:					
Salary county engineer	108,500	108,500	108,290	(210)	106,847
Compensated absences	-0-	-0-	(1,152)	(1,152)	7,020
Maintenance patrol	1,850,000	1,850,000	1,910,032	60,032	1,664,396
Construction project carryover	370,000	370,000	51,680	(318,320)	507,049
New construction projects	1,000,000	1,000,000	75,000	(925,000)	299,265
New projects engineering	150,000	150,000	29,409	(120,591)	47,406
Contingency	100,000	100,000	-0-	(100,000)	-0-
Total expenditures	3,578,500	3,578,500	2,173,259	(1,405,241)	2,631,983
Excess (deficiency) of					
revenues over expenditures	\$ (369,500)	\$ (369,500)	(5,212)	\$ 364,288	(68,401)
Fund balance, beginning of year			975,111		1,043,512
Fund balance, end of year			\$ 969,899		\$ 975,111

**COUNTY OF LASALLE, ILLINOIS**

**Special Tax Matching Fund**

**Balance Sheet**

November 30, 2008

---

ASSETS

Cash in bank	\$	707,825
Investments		411,800
Accounts receivable		871
Property taxes receivable		30,815
Accrued interest		<u>2,498</u>
Total assets	\$	<u><u>1,153,809</u></u>

LIABILITIES AND  
FUND BALANCE

Liabilities:		
Accounts payable	\$	-0-
Fund balance:		<u>1,153,809</u>
Total liabilities and fund balance	\$	<u><u>1,153,809</u></u>

**COUNTY OF LASALLE, ILLINOIS**  
**Special Tax Matching Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	2008			2007	
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Property taxes	\$ 1,073,063	\$ 1,073,063	\$ 1,051,902	\$ (21,161)	\$ 946,591
Personal property replacement tax	5,000	5,000	6,261	1,261	7,575
Federal/State funds	1,000	1,000	-0-	(1,000)	833,218
Interest	10,000	10,000	24,499	14,499	30,634
Miscellaneous	1,000	1,000	-0-	(1,000)	-0-
Total revenues	1,090,063	1,090,063	1,082,662	(7,401)	1,818,018
Expenditures:					
Road and bridges:					
Contingency	50,000	50,000	-0-	(50,000)	-0-
New construction projects	1,000,000	1,000,000	384,225	(615,775)	1,651,200
New projects engineering	50,000	50,000	2,045	(47,955)	29,111
New projects right-of-way	10,000	10,000	7,575	(2,425)	-0-
Construction project carryover	333,000	333,000	90,729	(242,271)	102,185
Total expenditures	1,443,000	1,443,000	484,574	(958,426)	1,782,496
Excess (deficiency) of revenues over expenditures	\$ (352,937)	\$ (352,937)	598,088	\$ 951,025	35,522
Fund balance, beginning of year			555,721		520,199
Fund balance, end of year			\$ 1,153,809		\$ 555,721

# COUNTY OF LASALLE, ILLINOIS

## County Bridge Fund

### Balance Sheet

November 30, 2008

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#### ASSETS

Cash in bank	\$	895,300
Investments		529,250
Accounts receivable		36,557
Property tax receivable		30,815
Accrued interest		<u>2,944</u>
Total assets	\$	<u><u>1,494,866</u></u>

#### LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	-0-
Accrued payroll		<u>13,893</u>
Total liabilities		13,893
Fund balance:		
Reserved for road and bridge projects		<u>1,480,973</u>
Total liabilities and fund balance	\$	<u><u>1,494,866</u></u>

**COUNTY OF LASALLE, ILLINOIS**  
**County Bridge Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	2008				2007
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Property taxes	\$ 1,054,063	\$ 1,054,063	\$ 1,051,902	\$ (2,161)	\$ 946,591
Intergovernmental revenue:					
Personal prop. replacement tax	4,400	4,400	5,518	1,118	4,754
Municipal bridge income	585,000	585,000	-0-	(585,000)	31,773
Township bridge reimbursement	209,000	209,000	9,173	(199,827)	151,026
Bridge engineering fees	50,000	50,000	39,890	(10,110)	39,567
County bridge reimbursements	-0-	-0-	-0-	-0-	-0-
Risk management	-0-	-0-	-0-	-0-	24,642
State funds	596,000	596,000	458,739	(137,261)	1,218,833
Interest	10,000	10,000	46,246	36,246	70,901
Miscellaneous	1,000	1,000	(1,919)	(2,919)	-0-
Total revenues	2,509,463	2,509,463	1,609,549	(899,914)	2,488,087
Expenditures:					
Road and bridges:					
Engineering Co. bridge	175,000	175,000	171,800	(3,200)	144,883
Engineering Twp bridge	125,000	125,000	125,995	995	101,539
Township bridge aid	440,000	440,000	185,871	(254,129)	325,808
Municipal bridge aid	1,666,000	1,666,000	427,056	(1,238,944)	637,406
County bridges	1,615,000	1,615,000	509,878	(1,105,122)	1,426,800
Total expenditures	4,021,000	4,021,000	1,420,600	(2,600,400)	2,636,436
Excess (deficiency) of					
revenues over expenditures	\$ (1,511,537)	\$ (1,511,537)	188,949	\$ 1,700,486	(148,349)
Fund balance, beginning of year			1,292,024		1,440,373
Fund balance, end of year			\$ 1,480,973		\$ 1,292,024

**COUNTY OF LASALLE, ILLINOIS**

**Township Bridge Aid Fund**

**Balance Sheet**

November 30, 2008

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ASSETS

Cash in bank	\$	114,058
Investments		72,500
Accrued interest		<u>276</u>
Total assets	\$	<u><u>186,834</u></u>

LIABILITIES AND  
FUND BALANCE

Liabilities:		
Accounts payable	\$	-0-
Fund balance:		
Fund balance-reserved for road and bridge projects		<u>186,834</u>
Total liabilities and fund balance	\$	<u><u>186,834</u></u>

**COUNTY OF LASALLE, ILLINOIS**  
**Township Bridge Aid Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	2008				2007
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Township bridge aid	\$ 741,000	\$ 741,000	\$ 499,148	\$ (241,852)	\$ 3,184
Interest	2,000	2,000	9,533	7,533	10,548
Miscellaneous income	1,000	1,000	4,199	3,199	-0-
Total revenues	744,000	744,000	512,880	(231,120)	13,732
Expenditures:					
Roads and bridges H.B.					
1740 bridge aid	1,216,000	1,216,000	498,719	(717,281)	50,378
County Bridge expenditures	-0-	-0-	-0-	-0-	(1,308)
Total expenditures	1,216,000	1,216,000	498,719	(717,281)	49,070
Excess (deficiency) of					
revenues over expenditures	<u>\$ (472,000)</u>	<u>\$ (472,000)</u>	14,161	<u>\$ 486,161</u>	(35,338)
Fund balance, beginning of year			172,673		208,011
Fund balance, end of year			<u>\$ 186,834</u>		<u>\$ 172,673</u>



**COUNTY OF LASALLE, ILLINOIS**

**Circuit Clerk Document Storage Fund**

**Balance Sheet**

November 30, 2008

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ASSETS

Cash in bank	\$	386,128
Investments		197,200
Accounts receivable		20,593
Accrued interest		<u>751</u>
Total assets	\$	<u><u>604,672</u></u>

LIABILITIES AND  
FUND BALANCE

Liabilities:

Accounts payable	\$	1,992
Accrued payroll		1,914
Due to others		<u>217</u>

Total liabilities 4,123

Fund balance:

Unreserved fund balance		<u>600,549</u>
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Total liabilities and fund balance \$ 604,672

**COUNTY OF LASALLE, ILLINOIS**  
**Circuit Clerk Document Storage Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	2008			2007	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Fines and fees:					
Document fees	\$ 276,000	\$ 276,000	\$ 282,798	\$ 6,798	\$ 297,039
Miscellaneous	-0-	-0-	-0-	-0-	-0-
Interest	14,000	14,000	18,434	4,434	20,414
Total revenues	290,000	290,000	301,232	11,232	317,453
Expenditures:					
General government:					
Maintenance of equipment	40,000	40,000	30,491	(9,509)	21,825
Education	3,000	3,000	531	(2,469)	1,629
Administrative expense	1,000	1,000	31	(969)	-0-
Set up expense	50,000	50,000	78,494	28,494	55,009
Supplies	60,000	60,000	41,556	(18,444)	36,241
Civil court supervisor	2,950	2,950	7,656	4,706	2,843
Criminal court supervisor	-0-	-0-	2,333	2,333	2,745
Extra help	22,950	22,950	24,967	2,017	13,271
Overtime	1,000	1,000	500	(500)	-0-
Capital outlay:					
New equipment	50,000	50,000	44,975	(5,025)	41,338
Total expenditures	230,900	230,900	231,534	634	174,901
Excess (deficiency) of revenues over expenditures	\$ 59,100	\$ 59,100	69,698	\$ 10,598	142,552
Fund balance, beginning of year			530,851		388,299
Fund balance, end of year			\$ 600,549		\$ 530,851

# COUNTY OF LASALLE, ILLINOIS

## Law Library Fund

### Balance Sheet

November 30, 2008

#### ASSETS

Cash in bank	\$	46,702
Investments		23,200
Accounts receivable		6,526
Accrued interest		88
		<hr/>
Total assets	\$	<u>76,516</u>

#### LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	9,018
Accrued payroll		162
Compensated Absences		685
Due to others		268
		<hr/>
Total liabilities		10,133
Fund balance:		
Unreserved fund balance		66,383
		<hr/>
Total liabilities and fund balance	\$	<u>76,516</u>

# COUNTY OF LASALLE, ILLINOIS

## Law Library Fund

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

Year Ended November 30, 2008

(With Comparative Figures for 2007)

	2008			2007	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Fines and fees:					
Fees	\$ 70,000	\$ 70,000	\$ 85,904	\$ 15,904	\$ 86,619
Interest	500	500	2,479	1,979	3,321
Miscellaneous	50	50	-0-	(50)	-0-
Total revenues	70,550	70,550	88,383	17,833	89,940
Expenditures:					
General government:					
Contract labor	-0-	-0-	-0-	-0-	-0-
Compensated absences	-0-	-0-	12	12	673
Supplies	100	100	-0-	(100)	44
SS/IMRF contribution	850	850	860	10	393
Law library clerk	5,100	5,100	4,195	(905)	2,492
Law books and statutes	70,000	70,000	85,523	15,523	75,293
Equipment and furnishings	1,500	1,500	-0-	(1,500)	-0-
Total expenditures	77,550	77,550	90,590	13,040	78,895
Excess (deficiency) of revenues over expenditures	\$ (7,000)	\$ (7,000)	(2,207)	\$ 4,793	11,045
Fund balance, beginning of year			68,590		57,545
Fund balance, end of year			\$ 66,383		\$ 68,590

# COUNTY OF LASALLE, ILLINOIS

## Court Automation Fund

### Balance Sheet

November 30, 2008

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#### ASSETS

Cash in bank	\$	325,183
Investments		155,150
Accounts receivable		20,329
Accrued interest		591
		<hr/>
Total assets	\$	<u>501,253</u>

#### LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	2,501
Accrued payroll		1,827
Compensated absences		3,428
		<hr/>
Total liabilities		7,756
 Fund balance:		
Unreserved fund balance		<u>493,497</u>
 Total liabilities and fund balance	\$	<u>501,253</u>

**COUNTY OF LASALLE, ILLINOIS**  
**Court Automation Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	2008			2007	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Fines and fees:					
Fees	\$ 276,000	\$ 276,000	\$ 279,514	\$ 3,514	\$ 295,246
Interest	9,000	9,000	13,532	4,532	15,060
Total revenues	285,000	285,000	293,046	8,046	310,306
Expenditures:					
General government:					
Maintenance of equipment	40,000	40,000	21,111	(18,889)	48,241
Education	3,000	3,000	490	(2,510)	-0-
Administration	1,000	1,000	27,608	26,608	-0-
Set up expense	50,000	50,000	52,430	2,430	59,978
Software, forms, paper, etc.	50,000	50,000	33,520	(16,480)	429
Computer operator	42,080	42,080	22,658	(19,422)	43,371
Director of Finance	4,550	4,550	3,651	(899)	4,564
Overtime	1,000	1,000	-0-	(1,000)	-0-
Compensated absences	-0-	-0-	(673)	(673)	326
Capital outlay:					
New equipment	30,000	30,000	13,632	(16,368)	42,842
Total expenditures	221,630	221,630	174,427	(47,203)	199,751
Excess (deficiency) of revenues over expenditures	\$ 63,370	\$ 63,370	118,619	\$ 55,249	110,555
Fund balance, beginning of year			374,878		264,323
Fund balance, end of year			\$ 493,497		\$ 374,878

**COUNTY OF LASALLE, ILLINOIS**

**Child Support Administration Fund**

**Balance Sheet**

November 30, 2008

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ASSETS

Cash in bank	\$	111,436
Investments		53,650
Accrued interest		204
		<hr/>
Total assets	\$	<u>165,290</u>

LIABILITIES AND  
FUND BALANCE

Liabilities:		
Accounts payable	\$	2,862
Accrued payroll		720
Compensated absences		1,426
Due to other funds		3,815
		<hr/>
Total liabilities		8,823
 Fund balance:		
Unreserved fund balance		156,467
		<hr/>
Total liabilities and fund balance	\$	<u>165,290</u>

**COUNTY OF LASALLE, ILLINOIS**  
**Child Support Administration Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	2008				2007
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Fines and fees:					
Fees	\$ 38,000	\$ 38,000	\$ 36,963	\$ (1,037)	\$ 44,665
Federal child support revenue	-0-	-0-	13,155	13,155	6,728
Interest	5,000	5,000	5,339	339	11,379
Miscellaneous	19,200	19,200	(181)	(19,381)	-0-
Total revenues	62,200	62,200	55,276	(6,924)	62,772
Expenditures:					
Health and welfare:					
Office equipment repair & maintenance	8,000	8,000	3,787	(4,213)	4,303
Education	1,500	1,500	-0-	(1,500)	-0-
Benefit's & administrative fees	1,000	1,000	5,417	4,417	44
A.C.H. child support program	1,500	1,500	-0-	(1,500)	591
Software, forms, paper, etc.	3,000	3,000	2,885	(115)	2,787
Compensated absences	-0-	-0-	768	768	634
Administrative assistant	17,676	17,676	11,648	(6,028)	17,743
Overtime	2,000	2,000	-0-	(2,000)	-0-
Seasonal help	10,900	10,900	16,150	5,250	6,326
New equipment	12,500	12,500	27	(12,473)	-0-
Total expenditures	58,076	58,076	40,682	(17,394)	32,428
Excess (deficiency) of revenues over expenditures	4,124	4,124	14,594	10,470	30,344
Other financing sources (uses) -					
Operating transfers out	(3,500)	(3,500)	(3,831)	(331)	(3,432)
Total other financing sources (uses)	(3,500)	(3,500)	(3,831)	(331)	(3,432)
Net change in fund balance	\$ 624	\$ 624	10,763	\$ 10,139	26,912
Fund balance, beginning of year			145,704		118,792
Fund balance, end of year			\$ 156,467		\$ 145,704



**COUNTY OF LASALLE, ILLINOIS**

**State's Attorney Drug Enforcement Fund**

**Balance Sheet**

November 30, 2008

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ASSETS

Cash in bank	\$	163,370
Investments		75,400
Accounts receivable		-0-
Accrued interest		287
Prepaid expenses		3,389
		<hr/>
Total assets	\$	<u>242,446</u>

LIABILITIES AND  
FUND BALANCE

Liabilities:

Accounts payable	\$	3,319
Accrued payroll		3,370
Compensated absences		6,860
Due to other funds		-0-
		<hr/>

Total liabilities 13,549

Fund balance:

Unreserved fund balance		<u>228,897</u>
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Total liabilities and fund balance \$ 242,446

**COUNTY OF LASALLE, ILLINOIS**  
**State's Attorney Drug Enforcement Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	2008			2007	
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Fines and fees:					
Drug traffic law enforcement	\$ 193,000	\$ 193,000	\$ 224,615	\$ 31,615	\$ 192,404
Interest	3,000	3,000	7,438	4,438	22,998
Miscellaneous income	-0-	-0-	10,143	10,143	8,286
Total revenues	196,000	196,000	242,196	46,196	223,688
Expenditures:					
Public safety:					
State drug enforcement expense	30,000	125,000	128,680	3,680	36,083
Assist states' attorney	-0-	30,000	21,924	(8,076)	-0-
Administration fees	220	220	-0-	(220)	-0-
Drug fees attorney	54,000	54,000	55,620	1,620	58,556
On call drug attorney	1	1	-0-	(1)	-0-
Law clerk	6,000	6,000	3,725	(2,275)	-0-
Misdemeanor attorney	1	1	-0-	(1)	-0-
Crime data analyst	1	1	-0-	(1)	-0-
Paralegal secretary	-0-	2,000	1,996	(4)	27,473
Compensated absences	-0-	-0-	2,864	2,864	(818)
Seasonal help	18,000	18,000	3,304	(14,696)	2,352
Total expenditures	108,223	235,223	218,113	(17,110)	123,646
Excess (deficiency) of revenues over expenditures	87,777	(39,223)	24,083	63,306	100,042
Other financing sources (uses) -					
Operating transfers out	(21,322)	(21,322)	(16,439)	4,883	(23,672)
Total other financing sources (uses)	(21,322)	(21,322)	(16,439)	4,883	(23,672)
Net change in fund balance	\$ 66,455	\$ (60,545)	7,644	\$ 68,189	76,370
Fund balance, beginning of year			221,253		144,883
Fund balance, end of year			\$ 228,897		\$ 221,253

# COUNTY OF LASALLE, ILLINOIS

## Probation Services Fund

### Balance Sheet

November 30, 2008

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#### ASSETS

Cash in bank	\$	188,876
Investments		89,900
Accounts receivable		8,103
Accrued interest		<u>342</u>
Total assets	\$	<u><u>287,221</u></u>

#### LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	5,531
Due to other funds		<u>-0-</u>
Total liabilities		5,531
Fund balance:		
Unreserved fund balance		<u>281,690</u>
Total liabilities and fund balance	\$	<u><u>287,221</u></u>

**COUNTY OF LASALLE, ILLINOIS**  
**Probation Services Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	2008			2007	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Fines and fees:					
Probation service fees	\$ 70,000	\$ 70,000	\$ 135,353	\$ 65,353	\$ 98,103
Interest	1,500	1,500	7,682	6,182	83
Miscellaneous	1	1	854	853	8,906
Total revenues	71,501	71,501	143,889	72,388	107,092
Expenditures:					
Public safety:					
Mileage	9,000	9,000	6,312	(2,688)	6,727
Education	8,000	8,000	4,592	(3,408)	4,194
Communications	4,000	4,000	3,009	(991)	2,785
Lodging and meals	3,000	3,000	3,327	327	2,086
Maintenance and repair				-0-	
of vehicles	6,000	6,000	6,696	696	6,467
Family counseling	4,000	4,000	-0-	(4,000)	-0-
Emergency shelter	1,000	1,000	33	(967)	-0-
Substance evaluation	5,000	5,000	-0-	(5,000)	360
Mental health/evaluation	5,000	5,000	2,050	(2,950)	852
Substance abuse testing	15,000	15,000	3,228	(11,772)	7,337
Sex offender testing	10,000	10,000	500	(9,500)	5,500
Car insurance	8,000	8,000	-0-	(8,000)	4,716
Miscellaneous	15,000	15,000	6,572	(8,428)	7,110
Capital outlay:					
New equipment	7,000	7,000	2,943	(4,057)	4,495
New vehicles	26,000	26,000	25,545	(455)	23,343
Total expenditures	126,000	126,000	64,807	(61,193)	75,972
Excess (deficiency) of revenues over expenditures	\$ (54,499)	\$ (54,499)	79,082	\$ 133,581	31,120
Fund balance, beginning of year			202,608		171,488
Fund balance, end of year			\$ 281,690		\$ 202,608

**COUNTY OF LASALLE, ILLINOIS**

**Arrestees Medical Cost Fund**

**Balance Sheet**

November 30, 2008

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ASSETS

Cash in bank	\$	131,981
Investments		62,350
Accounts receivable		2,075
Accrued interest		<u>238</u>
Total assets	\$	<u><u>196,644</u></u>

FUND BALANCE

Fund Balance	\$	<u><u>196,644</u></u>
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**COUNTY OF LASALLE, ILLINOIS**  
**Arrestees Medical Cost Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	2008			2007
	Budgeted Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Revenues:				
Interest income	\$ 3,000	\$ 3,000	\$ 2,732	\$ 7,052
Medical services	30,000	30,000	(1,378)	28,121
Total revenues	33,000	33,000	1,354	35,173
Expenditures:				
Medical services	-0-	-0-	-0-	3,089
Total expenditures	-0-	-0-	-0-	3,089
Excess (deficiency) of revenues over expenditures	<u>\$ 33,000</u>	<u>\$ 33,000</u>	<u>34,354</u>	<u>32,084</u>
Fund balance, beginning of year			<u>162,290</u>	<u>130,206</u>
Fund balance, end of year			<u>\$ 196,644</u>	<u>\$ 162,290</u>

# COUNTY OF LASALLE, ILLINOIS

## DUI Fund

### Balance Sheet

November 30, 2008

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#### ASSETS

Cash in bank	\$	20,951
Investments		10,150
Accounts receivable		1,592
Accrued interest		<u>39</u>
Total assets	\$	<u><u>32,732</u></u>

#### LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	1,500
Fund Balance		<u>31,232</u>
Total liabilities and fund balance	\$	<u><u>32,732</u></u>

# COUNTY OF LASALLE, ILLINOIS

## DUI Fund

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

Year Ended November 30, 2008

(With Comparative Figures for 2007)

	2008				2007
	Budgeted Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
DUI fines	\$ 16,300	\$ 16,300	\$ 17,563	\$ 1,263	\$ 18,343
Interest Income	800	800	1,085	285	1,837
Total revenues	17,100	17,100	18,648	1,548	20,180
Expenditures:					
Vehicle Insurance	-0-	-0-	-0-	-0-	-0-
DUI equipment	17,100	17,100	15,561	(1,539)	30,977
Total expenditures	17,100	17,100	15,561	(1,539)	30,977
Excess (deficiency) of revenues over expenditures	<u>\$ -0-</u>	<u>\$ -0-</u>	3,087	<u>\$ 3,087</u>	(10,797)
Fund balance, beginning of year			28,145		38,942
Fund balance, end of year			<u>\$ 31,232</u>		<u>\$ 28,145</u>



**COUNTY OF LASALLE, ILLINOIS**  
**Circuit Clerk Operations & Administrative Fund**  
**Balance Sheet**  
November 30, 2008

---

ASSETS

Cash in bank	\$	20,563
Investments		8,700
Accounts receivable		1,184
Accrued interest		33
		<hr/>
Total assets	\$	30,480
		<hr/> <hr/>

FUND BALANCE

Fund Balance	\$	30,480
		<hr/> <hr/>

**COUNTY OF LASALLE, ILLINOIS**  
**Circuit Clerk Operations & Administrative Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	2008			2007
	Budgeted Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Revenues:				
Clerk Fees	\$ 12,300	\$ 12,300	\$ 2,957	\$ 14,444
Interest Income	200	200	394	185
Total revenues	12,500	12,500	3,351	14,629
Expenditures	10,000	10,000	(10,000)	-0-
Total expenditures	10,000	10,000	(10,000)	-0-
Excess (deficiency) of revenues over expenditures	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>15,851</u>	<u>14,629</u>
Fund balance, beginning of year			14,629	-0-
Fund balance, end of year			<u>\$ 30,480</u>	<u>\$ 14,629</u>

**COUNTY OF LASALLE, ILLINOIS**

**Debt Service**

**Balance Sheet**

November 30, 2008

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ASSETS

Cash in bank	\$	20
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FUND BALANCE

Fund balance - reserved for debt service	\$	20
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# COUNTY OF LASALLE, ILLINOIS

## Debt Service

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

Year Ended November 30, 2008

(With Comparative Figures for 2007)

	2008			2007	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Interest	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Total revenues	-0-	-0-	-0-	-0-	-0-
Expenditures:					
Bond Principal	1,165,000	1,165,000	1,165,000	-0-	1,140,000
Bond Interest	318,133	318,133	313,548	(4,585)	342,043
Miscellaneous fees	1,500	1,500	750	(750)	3,000
Total expenditures	1,484,633	1,484,633	1,479,298	(5,335)	1,485,043
Excess (deficiency) of revenues over expenditures	(1,484,633)	(1,484,633)	(1,479,298)	5,335	(1,485,043)
Other financing sources (uses)-					
Transfers from other funds	1,484,633	1,484,633	1,479,298	(5,335)	1,485,043
Transfers to other funds	-0-	-0-	-0-	-0-	-0-
Total other financing sources (uses)	1,484,633	1,484,633	1,479,298	(5,335)	1,485,043
Net change in fund balance	\$ -0-	\$ -0-	-0-	\$ -0-	-0-
Fund balance, beginning of year			20		20
Fund balance, end of year			\$ 20		\$ 20

**COUNTY OF LASALLE, ILLINOIS**  
**Construction and Improvements - Current Sites Fund**  
**Balance Sheet**  
November 30, 2008

---

ASSETS

Cash in bank	\$ 1,113,536
Investments	542,300
Accounts receivable	3,431
Accrued interest	<u>2,069</u>
Total assets	<u><u>\$ 1,661,336</u></u>

LIABILITIES AND  
FUND BALANCE

Liabilities:	
Accounts payable	\$ 1,000
Fund Balance	<u>1,660,336</u>
Total liabilities and fund balance	<u><u>\$ 1,661,336</u></u>

**COUNTY OF LASALLE, ILLINOIS**  
**Construction and Improvements - Current Sites Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	2008			2007
	Budgeted Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Revenues:				
Off track betting	\$ 50,000	\$ 50,000	\$ (5,593)	\$ 51,394
Health department rent	17,769	17,769	-0-	17,769
Grant income	1	1	(1)	-0-
Interest	66,000	66,000	(9,932)	82,697
Miscellaneous income	1	1	34,236	-0-
Total revenues	133,771	133,771	18,710	151,860
Expenditures:				
Capital projects:				
Equipment	10,000	10,000	(10,000)	7,303
Downtown courthouse	20,000	20,000	(20,000)	-0-
Carpeting	20,000	20,000	(20,000)	-0-
Waterproofing	1	1	(1)	124,588
Capital improvement	475,000	475,000	(391,981)	34,237
Parking lot	10,000	10,000	7,027	-0-
Total expenditures	535,001	535,001	(434,955)	166,128
Excess (deficiency) of revenues over expenditures	\$ (401,230)	\$ (401,230)	52,435	\$ 453,665
Fund balance, beginning of year			1,607,901	1,622,169
Fund balance, end of year			\$ 1,660,336	\$ 1,607,901

# COUNTY OF LASALLE, ILLINOIS

## Nursing Home Fund

### Balance Sheet

November 30, 2008

	November 30,	
	2008	2007
<b><u>ASSETS</u></b>		
Current assets:		
Cash	\$ 1,537,993	\$ 1,286,420
Investments	622,050	400,900
Receivable from governmental units	864,168	497,041
Accounts receivable	30,232	17,961
Accrued interest	3,847	989
Inventory	8,581	8,581
Property taxes receivable	39,448	49,193
Total current assets	3,106,319	2,261,085
Restricted assets:		
Residents' trust account	2,818	25,134
Employers' trust account	30,629	2,701
Total restricted assets	33,447	27,835
Fixed assets:		
Land	9,950	9,950
Building and improvements	4,192,474	4,067,454
Equipment	1,078,263	861,718
Less accumulated depreciation	(3,847,272)	(3,682,496)
Total fixed assets	1,433,415	1,256,626
Total assets	\$ 4,573,181	\$ 3,545,546

# COUNTY OF LASALLE, ILLINOIS

## Nursing Home Fund Balance Sheet (Continued)

November 30, 2008

	November 30,	
	2008	2007
<u>LIABILITIES</u>		
Liabilities (payable from current assets):		
Accounts payable	\$ 319,164	\$ 397,203
Accrued payroll	113,418	98,130
Due to other funds	196,127	202,588
Compensated absences	585,765	629,771
Total liabilities (payable from current assets)	1,214,474	1,327,692
Liabilities: (payable from restricted assets):		
Residents' trust account	2,818	2,701
Employees' trust account	30,629	25,134
Total liabilities (payable from restricted assets)	33,447	27,835
Total liabilities	1,247,921	1,355,527
<u>NET ASSETS</u>		
Net assets:		
Net assets (deficit)	\$ 3,325,260	\$ 2,190,019



**COUNTY OF LASALLE, ILLINOIS**  
**Nursing Home Fund**  
**Statement of Revenues, Expenses, and Changes in Fund Balance**  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	2008				2007
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Property Taxes	\$ 1,350,000	\$ 1,350,000	\$ 1,346,614	\$ (3,386)	\$ 1,348,843
Charges for services:					
Public aid wire transfer	2,994,664	2,994,664	2,066,446	(928,218)	2,334,357
Private pay patients	1,826,752	1,826,752	1,821,967	(4,785)	1,422,098
Patient contributions	561,910	561,910	436,274	(125,636)	497,316
Medicare Part A	985,500	985,500	880,361	(105,139)	188,378
Medicare part B	150,000	150,000	10,792	(139,208)	62,032
Other:					
Miscellaneous	15,500	15,500	159,421	143,921	10,730
Gain on disposition of assets	-0-	-0-	-0-	-0-	-0-
Interest	20,000	20,000	48,450	28,450	36,648
Lease and rental	-0-	-0-	-0-	-0-	-0-
Total revenues	<u>7,904,326</u>	<u>7,904,326</u>	<u>6,770,325</u>	<u>(1,134,001)</u>	<u>5,900,402</u>
Expenses:					
Health and welfare	6,487,949	6,604,949	4,899,179	(1,705,770)	4,611,939
Depreciation	<u>-0-</u>	<u>-0-</u>	<u>164,776</u>	<u>164,776</u>	<u>151,580</u>
Total expenses	<u>6,487,949</u>	<u>6,604,949</u>	<u>5,063,955</u>	<u>(1,540,994)</u>	<u>4,763,519</u>
Other financing sources (uses) -					
Operating transfers in	208,255	208,255	208,255	-0-	139,647
Operating transfers out	<u>(882,212)</u>	<u>(882,212)</u>	<u>(779,384)</u>	<u>102,828</u>	<u>(813,808)</u>
Total other financing sources (uses)	<u>(673,957)</u>	<u>(673,957)</u>	<u>(571,129)</u>	<u>102,828</u>	<u>(674,161)</u>
Net income (loss)	<u>\$ 1,416,377</u>	<u>\$ 1,299,377</u>	1,135,241	<u>\$ (164,136)</u>	462,722
Fund balance - beginning of year			<u>2,190,019</u>		<u>1,727,297</u>
Fund balance - end of year			<u>\$ 3,325,260</u>		<u>\$ 2,190,019</u>

# COUNTY OF LASALLE, ILLINOIS

## Nursing Home Fund

### Statement of Operating Expenses

Year Ended November 30, 2008

(With Comparative Figures for 2007)

	2008			2007	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Operating expenses:					
Health and welfare:					
Extra help	\$ 60,000	\$ 60,000	\$ 412,813	\$ 352,813	\$ 67,798
Dietary supplies	5,000	5,000	4,044	(956)	6,015
Dietary consultant	1	1	-0-	(1)	-0-
Maintenance and repair of buildings	15,000	15,000	23,842	8,842	20,616
Food purchases	567,032	567,032	498,280	(68,752)	492,340
Special food purchases	50,000	50,000	53,874	3,874	50,927
Housekeeping supplies	20,000	20,000	19,912	(88)	21,943
Laundry supplies for machines	15,000	15,000	7,900	(7,100)	9,126
Laundry - incontinent	35,000	35,000	20,498	(14,502)	38,233
Electricity	60,000	60,000	64,350	4,350	56,764
Gas	55,000	55,000	52,909	(2,091)	41,600
Maintenance supplies	19,500	19,500	39,544	20,044	18,832
Maintenance and repair of equipment	9,000	9,000	7,778	(1,222)	7,195
City of Ottawa sewer	20,000	20,000	18,732	(1,268)	20,092
S.T.P. tests	1	1	-0-	(1)	-0-
Water engineer	5,000	5,000	3,000	(2,000)	3,000
Pest control	1,650	1,650	924	(726)	1,413
Snow removal	100	100	-0-	(100)	-0-
Refuse disposal	10,000	10,000	22,276	12,276	9,255
Maintenance contract	38,000	38,000	28,584	(9,416)	28,560
Provider participation fee	54,351	54,351	-0-	(54,351)	-0-
Medicare part B ancillary cost	60,000	60,000	115,762	55,762	22,294
Contract serve/part A therapy	170,000	170,000	299,984	129,984	74,647
Nursing supplies	80,000	80,000	83,759	3,759	69,695
Linens	12,000	12,000	7,939	(4,061)	10,361
Nursing consultants	20,000	20,000	39,804	19,804	21,152
Medical advisors	1	1	-0-	(1)	-0-
Activities supplies	10,000	10,000	9,270	(730)	8,726
Uniforms	17,500	17,500	10,919	(6,581)	9,438
Education - books and supplies	1,000	1,000	1,130	130	370
Training tuition	17,000	17,000	2,332	(14,668)	9,072
Public aid wire transfer	1,167,912	1,167,912	606,662	(561,250)	991,598
Auto gas and oil expense	2,000	2,000	977	(1,023)	1,297
Automobile expense	3,500	3,500	-0-	(3,500)	-0-

**COUNTY OF LASALLE, ILLINOIS**  
**Nursing Home Fund**  
**Statement of Operating Expenses (Continued)**  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	2008			2007	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Operating expenses (Cont):					
Health and welfare (Cont)					
Printing	3,500	3,500	-0-	(3,500)	-0-
Fees, subscriptions, and promotions	35,000	35,000	67,187	32,187	57,945
General office supplies	7,000	7,000	6,006	(994)	1,963
Office supplies other (copy paper)	-0-	-0-	-0-	-0-	621
Telephone	5,000	5,000	5,255	255	3,008
Unemployment compensation	10,000	10,000	-0-	(10,000)	-0-
Workers' compensation	110,112	110,112	-0-	(110,112)	-0-
Miscellaneous	1,001	1,001	177	(824)	-0-
Contingency	15,000	15,000	-0-	(15,000)	-0-
Patient insurance payments	-0-	-0-	8,001	8,001	68,507
Professional services	20,000	20,000	8,818	(11,182)	
In-service training and education	5,000	5,000	-0-	(5,000)	-0-
Travel and seminars	4,000	4,000	-0-	(4,000)	1,566
Disaster expense	-0-	-0-	48,620	48,620	
Drugs and medications	75,000	75,000	8,818	(66,182)	8,060
Improvements - capital	75,000	75,000	-0-	(75,000)	-0-
New equipment	515,000	632,000	13,545	(618,455)	8,035
Equipment (auto)	1	1	-0-	(1)	-0-
Assistant Administrator	41,200	41,200	42,273	1,073	46,598
Administrator	76,915	76,915	76,628	(287)	84,460
Environmental Services Director	29,790	29,790	30,566	776	33,693
Asst. Environmental Services Dir.	21,424	21,424	20,883	(541)	23,020
Director of nurses	64,375	64,375	66,571	2,196	71,994
Assistant director of nurses	47,320	47,320	50,806	3,486	52,370
Certified nurse assistants	79,040	79,040	44,707	(34,333)	17,200
Rehabilitation registered nurse	271,014	271,014	129,683	(141,331)	152,956
Licensed practical nurse	316,243	316,243	211,570	(104,673)	189,415
Activity director	29,547	29,547	30,317	770	33,419
Unit attendants	78,921	78,921	55,857	(23,064)	75,456
Nurse's aides	715,607	715,607	462,213	(253,394)	524,375
Occupational rehabilitation aide	30,116	30,116	31,378	1,262	34,738
Activity aides	60,952	60,952	64,121	3,169	62,797

**COUNTY OF LASALLE, ILLINOIS**  
**Nursing Home Fund**  
**Statement of Operating Expenses (Continued)**  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	2008			2007	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Operating expenses (Cont):					
Health and welfare (Cont)					
Nursing supervisors	160,044	160,044	86,566	(73,478)	103,999
Marketing Director	29,000	29,000	28,027	(973)	21,403
Skilled Service Director	45,000	45,000	12,120	(32,880)	-0-
MDS Care Plan Coordinator	46,280	46,280	49,783	3,503	51,017
Social services designee	26,566	26,566	31,055	4,489	-0-
Custodians	112,311	112,311	84,376	(27,935)	113,592
Housekeeping aides	88,423	88,423	94,851	6,428	99,336
Laundresses	68,382	68,382	66,386	(1,996)	64,724
Maintenance worker	118,433	118,433	104,348	(14,085)	45,839
Bookkeeper	34,775	34,775	35,681	906	39,332
Nursing data entry clerk	28,661	28,661	29,371	710	32,361
Clerk/typist	33,525	33,525	34,398	873	37,918
Psycho-social coordinator	27,558	27,558	28,395	837	31,195
Seasonal help	1	1	5,067	5,066	-0-
Overtime	260,000	260,000	266,957	6,957	306,668
Total Health and welfare expenses	<u>\$ 6,422,585</u>	<u>\$ 6,539,585</u>	<u>\$ 4,899,179</u>	<u>\$ (1,640,406)</u>	<u>\$ 4,611,939</u>

**COUNTY OF LASALLE, ILLINOIS****Agency Funds****Combining Balance Sheet**

November 30, 2008

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	County Collector Funds	Circuit Clerk Fund	Township Motor Fuel Tax Fund	Drainage District Fund	Other Agency Funds	Totals	
						2008	2007
Assets:							
Cash	\$5,588,106	\$2,745,156	\$1,041,207	\$120,722	\$367,552	\$ 9,862,743	\$11,847,411
Investments	579,960	-0-	-0-	54,232	-0-	634,192	-0-
Property taxes receivable	112,200	-0-	-0-	-0-	-0-	112,200	247,923
Total assets	<u>\$6,280,266</u>	<u>\$2,745,156</u>	<u>\$1,041,207</u>	<u>\$174,954</u>	<u>\$367,552</u>	<u>\$10,609,135</u>	<u>\$12,095,334</u>
Liabilities:							
Due to others	<u>\$6,280,266</u>	<u>\$2,745,156</u>	<u>\$1,041,207</u>	<u>\$174,954</u>	<u>\$367,552</u>	<u>\$10,609,135</u>	<u>\$12,095,334</u>

# COUNTY OF LASALLE, ILLINOIS

## Agency Funds

### County Collector Funds

#### Combining Balance Sheet

November 30, 2008

	Property Taxes Fund	Inheritance Taxes Fund	Right of Way Condemnation Fund	Unclaimed Monies Fund	Totals	
					2008	2007
<b>Assets:</b>						
Cash	\$ 5,361,315	\$ 628	\$ 115,193	\$ 110,970	\$ 5,588,106	\$ 7,191,625
Investments	579,960				579,960	-0-
Property taxes receivable	112,200	-0-	-0-	-0-	112,200	247,923
<b>Total assets</b>	<b>\$ 6,053,475</b>	<b>\$ 628</b>	<b>\$ 115,193</b>	<b>\$ 110,970</b>	<b>\$ 6,280,266</b>	<b>\$ 7,439,548</b>
<b>Liabilities:</b>						
Due to others	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 442,979
Due to taxing bodies for taxes not yet collected	112,200	-0-	-0-	-0-	112,200	1,190,302
Available for distribution	5,941,275	628	115,193	110,970	6,168,066	5,806,267
<b>Total liabilities</b>	<b>\$ 6,053,475</b>	<b>\$ 628</b>	<b>\$ 115,193</b>	<b>\$ 110,970</b>	<b>\$ 6,280,266</b>	<b>\$ 7,439,548</b>

# COUNTY OF LASALLE, ILLINOIS

## Agency Funds

## Other Agency Funds

## Combining Balance Sheet

November 30, 2008

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	Juvenile Probation Fund	States Attorney Restitution Fund	Sheriff's Prisoner Trust Fund	Redemption Certificates Fund
<u>ASSETS</u>				
Cash	\$ 948	\$ 3,928	\$ 20,626	\$ 324,843
<u>LIABILITIES</u>				
Due to others	\$ 948	\$ 3,928	\$ 20,626	\$ 324,843

# COUNTY OF LASALLE, ILLINOIS

## Agency Funds

## Other Agency Funds

## Combining Balance Sheet

November 30, 2008

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	Sheriff's DARE Fund	Drunk Driving Imp. Panel Fund	States Attorney Investigation Fund	Totals	
				2008	2007
<u>ASSETS</u>					
Cash	\$ 2,134	\$ 8,932	\$ 6,141	\$ 367,552	\$ 357,442
<u>LIABILITIES</u>					
Due to others	\$ 2,134	\$ 8,932	\$ 6,141	\$ 367,552	\$ 357,442



**COUNTY OF LASALLE, ILLINOIS**  
**Agency Funds**  
**Combining Schedule of Cash Receipts and Disbursements**  
**November 30, 2008**

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	County Collector Funds	Circuit Clerk Fund	Township Motor Fuel Tax Fund
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Cash and investments balance, beginning of year	\$ 7,191,625	\$ 3,018,686	\$ 1,101,457
Receipts	183,291,622	11,694,673	2,371,399
Disbursements	<u>(184,315,181)</u>	<u>(11,968,203)</u>	<u>(2,431,649)</u>
Cash and investments balance, end of year	<u>\$ 6,168,066</u>	<u>\$ 2,745,156</u>	<u>\$ 1,041,207</u>

Drainage District Fund	Other Agency Funds	Totals	
		2008	2007
\$ 178,201	\$ 357,442	\$ 11,847,411	\$ 12,272,776
89,973	3,450,610	200,898,277	197,722,947
(93,219)	(3,440,500)	(202,248,752)	198,148,312
<u>\$ 174,955</u>	<u>\$ 367,552</u>	<u>\$ 10,496,936</u>	<u>\$ 11,847,411</u>

**COUNTY OF LASALLE, ILLINOIS**  
**Agency Funds**  
**Township Motor Fuel Tax Fund**  
**Schedule of Cash Receipts and Disbursements**  
November 30, 2008

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	<u>2008</u>	<u>2007</u>
Cash balance, beginning of year	\$ 1,101,457	\$ 1,155,928
Receipts:		
Revenue allotments	2,351,986	2,113,756
Interest	19,413	35,786
Other township reimbursements	<u>-0-</u>	<u>426,623</u>
Total receipts	<u>2,371,399</u>	<u>2,576,165</u>
Disbursements:		
Distributions	<u>2,431,649</u>	<u>2,630,636</u>
Cash balance, end of year	<u><u>\$ 1,041,207</u></u>	<u><u>\$ 1,101,457</u></u>

# COUNTY OF LASALLE, ILLINOIS

## Agency Funds

### County Collector Funds

#### Combining Schedule of Cash Receipts and Disbursements

November 30, 2008

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	Property Taxes Fund	Inheritance Taxes Fund
	<hr/>	<hr/>
Cash balance, beginning of year	\$ 7,026,048	\$ -0-
Receipts	182,152,620	926,976
Disbursements	<hr/> (183,237,393) <hr/>	<hr/> (926,348) <hr/>
Cash balance, End of year	<hr/> \$ 5,941,275 <hr/>	<hr/> \$ 628 <hr/>

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Right of Way Condemnation Fund	Unclaimed Monies Fund	Totals	
		2008	2007
\$ 25,503	\$ 140,074	\$ 7,191,625	\$ 8,029,627
204,950	7,076	183,291,622	167,850,455
<u>(115,260)</u>	<u>(36,180)</u>	<u>(184,315,181)</u>	<u>(168,688,457)</u>
<u><u>\$ 115,193</u></u>	<u><u>\$ 110,970</u></u>	<u><u>\$ 6,168,066</u></u>	<u><u>\$ 7,191,625</u></u>

**COUNTY OF LASALLE, ILLINOIS**  
**Agency Funds**  
**Drainage District Funds**  
**Combining Schedule of Cash Receipts and Disbursements**  
**Year Ended November 30, 2008**

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	Juvenile Probation Fund	States Attorney Restitution Counseling Fund
	<u>                    </u>	<u>                    </u>
Cash balance, beginning of year	\$ 373	\$ 3,928
Receipts	4,415	-0-
Disbursements	<u>(3,840)</u>	<u>-0-</u>
Cash balance, end of year	<u>\$ 948</u>	<u>\$ 3,928</u>

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Sheriff's Prisoner Trust Fund	Redemption Certificates Fund	Sheriff's DARE Fund	Drunk Driving Imp. Panel Fund
\$ 7,892	\$ 329,005	\$ 1,546	\$ 3,325
267,623	3,152,116	2,001	20,365
(254,889)	(3,156,278)	(1,413)	(14,758)
<u>\$ 20,626</u>	<u>\$ 324,843</u>	<u>\$ 2,134</u>	<u>\$ 8,932</u>

**COUNTY OF LASALLE, ILLINOIS**  
**Agency Funds**  
**Other Agency Funds**  
**Combining Schedule of Cash Receipts and Disbursements**  
Year Ended November 30, 2008

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	States Attorney Investigation Fund	Totals	
		2008	2007
Cash balance, beginning of year	\$ 11,373	\$ 357,442	\$ 202,698
Receipts	4,090	3,450,610	2,846,022
Disbursements	<u>(9,322)</u>	<u>(3,440,500)</u>	<u>(2,691,278)</u>
Cash balance, end of year	<u><u>6,141</u></u>	<u><u>367,552</u></u>	<u><u>357,442</u></u>



**FEDERAL AWARDS SECTION**

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

Board of Directors  
County of LaSalle  
Ottawa, Illinois

We have audited the financial statements of the County of LaSalle, Illinois as of and for the year ended November 30, 2008, and have issued our report thereon dated June 1, 2009. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County of LaSalle, Illinois's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be significant deficiencies in internal control over financial reporting. See item 2008-II-01 and 2008-II-02.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that none of the significant deficiencies described above is a material weakness.

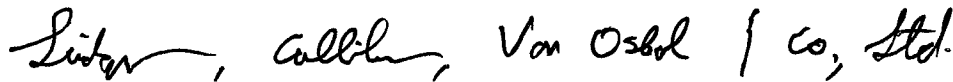
#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of LaSalle, Illinois' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as items 2008-III-01 and 2008-III-02.

We noted certain matters that we reported to management of the County of LaSalle, Illinois in a separate letter dated June 1, 2009.

The County of LaSalle, Illinois' response to the findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the County of LaSalle, Illinois' response and; accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, others within the County and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Mendota, IL  
June 1, 2009

**REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Board of Directors  
County of LaSalle  
Ottawa, Illinois

Compliance

We have audited the compliance of the County of LaSalle, Illinois with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended November 30, 2008. The County of LaSalle, Illinois' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County of LaSalle, Illinois' management. Our responsibility is to express an opinion on the County of LaSalle, Illinois' compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County of LaSalle, Illinois' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County of LaSalle's compliance with those requirements.

In our opinion, the County of LaSalle, Illinois complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended November 30, 2008. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2008-III-01 and 2008-III-02.

## Internal Control Over Compliance

The management of the County of LaSalle, Illinois is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County of LaSalle's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.



Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the County's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2008-III-01 and 2008-III-02 to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. We did not consider any of the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses.

The County of LaSalle, Illinois' response to the findings identified in our audit are described in the accompanying schedule of findings and questions costs. We did not audit their response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the management of County of LaSalle, Illinois, others within the County and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

 ,  , Van Orhl & Co., Ltd.

Mendota, IL  
June 1, 2009

**COUNTY OF LASALLE, ILLINOIS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
Year ended November 30, 2008

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Expenditures
<b>Department of Agriculture</b>			
Illinois State Board of Education:			
Food Donation Program	10.550	35050024P00A1	\$805
Child Nutrition Cluster:			
School Breakfast Program	10.553	08-35050024P00	5,493
School Breakfast Program	10.553	09-35050024P00	1,378
			<u>6,871</u>
National School Lunch Program	10.555	08-35050024P00	8,844
National School Lunch Program	10.555	09-35050024P00	2,212
			<u>11,056</u>
Illinois Department of Human Services:			
Special Supplemental Nutrition Program for Women, Infants, and Children			
WIC Administration	10.557*	811G8300900	203,200
WIC Administration	10.557*	K11GK300900	140,900
WIC Vouchers (non-cash assistance)	10.557*	36-6006612	579,972
			<u>924,072</u>
<b>Total Department of Agriculture</b>			<b><u>\$942,804</u></b>
<b>Department of Justice</b>			
Illinois Criminal Justice Information Authority			
Juvenile Accountability Block Grants			
Youth Giving Back, #505047	16.523	2005-JB-FX-0035	\$19,042
Youth Giving Back, #504447	16.523	2004-JB-FX-0017	7,323
			<u>26,365</u>
Direct grant - no pass through			
Supervised Visitation, Safe Havens for Children	16.527	2006-CW-AX-0013	190,322
Illinois Criminal Justice Information Authority			
Crime Victims Assistance			
Law Enforcement & Prosecutor Based Victim Assist #206040	16.575	2006-VA-GX-0054	5,282
Law Enforcement & Prosecutor Based Victim Assist #206240	16.575	2006-VA-GX-0054	16,773
Law Enforcement & Prosecutor Based Victim Assist #208040	16.575	2008-VA-GX-0026	6,573
			<u>28,628</u>
Direct grant - no pass through			
Grants to Encourage Arrest Policies & Enforcement of Protection Orders	16.590	2005-WE-AX-0124	146,779
State Criminal Alien Assistance Program	16.606	2008-AP-BX-1167	4,201
<b>Total Department of Justice</b>			<b><u>\$396,295</u></b>

\* Audited as a major federal program.

See Notes to Schedule of Federal Awards

**COUNTY OF LASALLE, ILLINOIS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**(CONTINUED)**

Year ended November 30, 2008

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Expenditures
<b>Department of Transportation</b>			
Illinois Emergency Management Agency			
Interagency Hazardous Materials Public Sector			
Training and Planning Grants	20.703	808HMEPLASA	<u>\$47</u>
<b>Environmental Protection Agency</b>			
Illinois Department of Public Health			
Performance Partnership Grants	66.605	08-85380580	\$5,675
Performance Partnership Grants	66.605	09-85380580	1,242
<b>Total Environmental Protection Agency</b>			<u><u>\$6,917</u></u>
<b>Election Assistance Commission</b>			
Illinois State Board of Elections			
Help America Vote Act	90.401	20-0000099	<u><u>\$88,581</u></u>
<b>Department of Human Services</b>			
Illinois Department of Public Health			
Bioterrorism Preparedness	93.069	87181048	\$98,813
Bioterrorism Preparedness	93.069	97181048	19,261
			<u>118,074</u>
Childhood Immunization Grants	93.268	001063	<u>35,715</u>
Centers for Disease Control -			
Investigations and Technical Assistance			
Breast & Cervical Cancer	93.283	86180086	57,248
Breast & Cervical Cancer	93.283	96180088	68,020
			<u>125,268</u>
Illinois Department of Healthcare and Family Services			
Child Support Enforcement	93.563	2008-55-007-K1AS	<u>13,957</u>
Illinois Department of Human Services			
Social Service Block Grant			
Family Case Management / Downstate	93.667	811G8300300	6,100
Teen Parent Services	93.667	811G8300300	10,800
			<u>16,900</u>
Illinois Department of Healthcare and Family Services			
Medical Assistance Program	93.778	(not provided)	<u>64,948</u>

See Notes to Schedule of Federal Awards

**COUNTY OF LASALLE, ILLINOIS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**(CONTINUED)**

Year ended November 30, 2008

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Expenditures
<b>Department of Human Services, continued</b>			
Illinois Department of Public Health			
Maternal and Child Health Services Block Grants			
Oral Health Program	93.994	83480159	3,400
<b>Total Department of Human Services</b>			<b>\$378,262</b>
<b>Department of Homeland Security</b>			
Illinois Emergency Management Agency			
Emergency Management Performance Grant	97.042	8008EMA123	\$28,490
Emergency Operations Center	97.052	(not provided)	1,000
Illinois Emergency Services Management Association			
State Homeland Security Grant Program	97.067	(not provided)	5,250
Illinois Emergency Management Agency			
State Homeland Security Grant Program	97.067	807LASALLEXC	1,100
Citizen Corps Program	97.067	806CITZLASL	2,016
Citizen Corps Program	97.067	807CITZLASA	69
			8,435
<b>Total Department of Homeland Security</b>			<b>\$37,925</b>
<b>Total federal grant expenditures</b>			<b>\$1,850,831</b>

See Notes to Schedule of Federal Awards



**COUNTY OF LASALLE, ILLINOIS**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
Year ended November 30, 2008

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**Note A Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County of LaSalle, Illinois and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic and individual fund financial statements.

**Note B Significant Accounting Policies:**

Revenue from federal awards is recognized when the County has done everything necessary to establish its right to revenue and the revenue is available to pay liabilities in the current period. Expenditures of federal awards are recognized in the accounting period when the liability is incurred.

**Note C Sub-recipients**

Of the federal expenditures presented in the schedule, the County of LaSalle, Illinois provided no federal awards to sub-recipients.

**Note D Non-cash Assistance**

Included in the amounts reported on the Schedule of Expenditures of Federal Awards, the food programs of the County of LaSalle, Illinois consumed non-cash assistance in the form of food commodities. Commodities with a fair value of \$805, at the time received, were consumed during the year ended November 30, 2008. These commodities consumed were included in the determination of federal awards expended for the year ended November 30, 2008.

Non-cash assistance in the amount of \$579,972 for the Special Supplemental Nutrition Program for Women, Infants and Children is reported at the fair market value of the commodities received and disbursed and is also included in the determination of federal awards expended for the year ended November 30, 2008.

**Note E Other Federal Award Information**

The County of LaSalle, Illinois did not receive or administer any insurance, loans or loan guarantees during the fiscal year ended November 30, 2008.

**COUNTY OF LASALLE, ILLINOIS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
Year ended November 30, 2008

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**Section I – Summary of Auditor’s Results**

Financial Statements

Type of auditor’s report issued:	Unqualified	
Internal control over financial reporting:		
Material weakness(es) identified?	___ yes	_X_ no
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	_X_ yes	___ none reported
Noncompliance material to financial statements noted?	___ yes	_X_ no

Federal Awards

Internal control over major programs:		
Material weakness(es) identified?	___ yes	_X_ no
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	_X_ yes	___ none reported

Type of auditor’s report issued on compliance for major programs:	Unqualified
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Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	_X_ yes	___ no
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Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
-----------------------	---

10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
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Dollar threshold used to distinguish between type A and type B programs:	\$ <u>300,000</u>
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Auditee qualified as low-risk auditee?	_X_ yes	___ no
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**COUNTY OF LASALLE, ILLINOIS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**(CONTINUED)**  
Year ended November 30, 2008

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**Section II – Financial Statement Findings**

**Finding 2008-II-01**

Condition – There is inadequate control over the functions of processing and recording the financial transactions of the County due to the inadequate segregation of duties stemming from limited personnel.

Effects – Many of the accounting functions are performed by the same individuals.

Cause – The County has a limited number of staff to allow for adequate segregation of duties.

Recommendation – It does not appear to be economically feasible to hire additional personnel to help segregate the accounting functions. However, the Board's close supervision and review of accounting information appears to be the most economical and appropriate manner to help prevent and detect errors and irregularities in the County's accounting and financial reporting.

Management response – The County's management and Board of Directors' close supervision and review of accounting information is the most economical and appropriate manner to help prevent and detect errors and irregularities in the county's accounting and financial reporting.

**Finding 2008-II-02**

Condition – The financial statements are prepared by the external auditors.

Effects – The County relies on the external auditors to prepare the financial statements with footnote disclosures.

Cause – Due to the complexity of several of the footnote disclosures, management does not currently possess the expertise to accurately prepare the financial statements and related disclosures for accuracy and completeness in accordance with the accounting principles generally accepted in the United States of America.

Recommendation – It does not appear to be economically feasible to hire additional personnel to help prepare the financial statements and required footnote disclosures in accordance with accounting principles generally accepted in the United States of America. However, the County's management and Board of Directors' close review of financial statements and required footnotes prepared by the external auditors appears to be the most economical and appropriate manner to help ensure complete and proper financial reporting.

**COUNTY OF LASALLE, ILLINOIS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**(CONTINUED)**  
Year ended November 30, 2008

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**Section II – Financial Statement Findings (continued)**

**Finding 2008-II-02 (continued)**

Management response – The County's management and Board of Directors' close review of financial statements and required footnotes prepared by the external auditors appears to be the most economical and appropriate manner to help ensure complete and proper financial reporting.

**Section III – Federal Award Findings and Questioned Costs**

**Item 2008-III-01:**

**Significant Deficiency in Administering Federal Awards**

**Criteria:**

In accordance with OMB Circular A-133, section .300(b), the auditee (LaSalle County) is responsible for maintaining internal control over Federal programs that provide reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.

OMB Circular A-133, section .310(b), indicates the auditee shall prepare financial statements that the auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements.

**Condition:**

The County does not have a complete system in place for identifying federal financial assistance to enable management to identify all federal programs and complete the Schedule of Expenditures of Federal Awards. In addition, each Department separately manages individual County grants, without administrative oversight from the Auditor's Office or other designated individual.

**Questioned Costs:**

None

**COUNTY OF LASALLE, ILLINOIS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**(CONTINUED)**  
Year ended November 30, 2008

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**Section III – Federal Award Findings and Questioned Costs (Continued)**

**Significant Deficiency in Administering Federal Awards (Continued)**

**Effect:**

The lack of a complete system to administer Federal awards indicates a deficiency in the design and operation of internal control that could result in violations of laws, regulations, provisions of contract or grant agreements, fraud or abuse having a direct and material effect on the financial statements or the audit objectives of the Federal grants.

**Cause:**

The County designates responsibility for its Federal grants to the Administrator or Head of each department, without management oversight of the County's grants as a whole.

**Recommendation:**

We recommend the County establish a centralized grant identification system with the Auditor's office by obtaining the requisite information from the various departments for the grants it administers. This identification system should include, at a minimum, information necessary to prepare the Schedule of Expenditures of Federal Awards and accompanying notes as indicated in OMB A-133, section .310.

We also recommend the County Auditor's Office oversee administration of the County's Federal grants to ensure proper compliance with regulations and grant agreements.

**Management Response:**

The county plans to establish a centralized grant identified system with the auditor's office by obtaining the requisite information from the various departments for the grants it administers.

\* \* \* \* \*

**Item 2008-III-02**

**Reporting**

**Criteria:**

Internal controls should be in place that provides reasonable assurance that reported grant information is accurate and submitted only after proper management approval.

**COUNTY OF LASALLE, ILLINOIS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**(CONTINUED)**  
Year ended November 30, 2008

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**Section III – Federal Award Findings and Questioned Costs (continued)**

**Reporting (Continued)**

**Condition:**

The LaSalle County Health Department has a lack of segregation of duties relating to the internal control over its reporting requirement for the current year major program. The same individual prepares, signs, and submits the quarterly reports, without any review and sign-off by another individual.

**Questioned Costs:**

None

**Effect:**

The lack of segregation of duties relating to the internal control over the grant's reporting compliance requirement creates a weakness in internal control. The lack of review can make the County vulnerable to mistakes, improper financial reporting, and noncompliance issues.

**Cause:**

There is a lack of segregation of duties relating to the internal controls over the reporting compliance requirement of the WIC administrative expenses. The same individual prepares, signs, and submits the quarterly reports, without any review and sign-off by another individual.

**Recommendation:**

We recommend the financial reports that are prepared for submission to the state be reviewed for accuracy and completeness, approved, and signed-off by the administrator or another manager prior to submission.

**Management Response:**

The financial reports that are prepared for submission to the state will be reviewed for accuracy and completeness, approved, and signed-off by the administrator or another manager prior to submission.

# COUNTY OF LASALLE, ILLINOIS

## CORRECTIVE ACTION PLAN

Year ended November 30, 2008

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### **Finding No: 2008-II-01**

#### **Condition:**

There is inadequate control over the functions of processing and recording the financial transaction of the County due to the inadequate segregation of duties stemming from limited personnel.

#### **Plan:**

The Board of Directors of the LaSalle County is aware that this condition exists and will closely supervise and review all accounting information and results on a regular basis.

#### **Anticipated Date of Completion:**

No anticipated date at this time.

#### **Name of Contact Person:**

Jody Wilkinson, LaSalle County Auditor

### **Finding No: 2008-II-02**

#### **Condition:**

The financial statements are prepared by the external auditors.

#### **Plan:**

Since it does not appear to be economically feasible to hire additional personnel, corrective action is limited. When this condition exists, the management and Board of Directors of the LaSalle County relies on the expertise of the external auditors.

#### **Anticipated Date of Completion:**

No anticipated date at this time.

#### **Name of Contact Person:**

Jody Wilkinson, LaSalle County Auditor

**COUNTY OF LASALLE, ILLINOIS**  
**CORRECTIVE ACTION PLAN**  
**(CONTINUED)**

Year ended November 30, 2008

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**Finding No: 2008-III-01**

**Condition:**

The County does not have a complete system in place for identifying federal financial assistance to enable management to identify all federal programs and complete the Schedule of Expenditures of Federal Awards. In addition, each Department separately manages individual County grants, without administrative oversight from the Auditor's Office or other designated individual.

**Plan:**

The County will establish a centralized grant identification system with the Auditor's office by obtaining the requisite information from the various departments for the grants it administers. This identification system will include, at a minimum, information necessary to prepare the Schedule of Expenditures of Federal Awards and accompanying notes as indicated in OMB A-133, section .310.

The County Auditor's Office will establish a process to oversee administration of the County's Federal grants to ensure proper compliance with regulations and grant agreements

**Anticipated Date of Completion:**

November 30, 2009

**Name of Contact Person:**

Jody Wilkinson, LaSalle County Auditor

**Finding No: 2008-III-02**

**Condition:**

The LaSalle County Health Department has a lack of segregation of duties relating to the internal control over its reporting requirement for the current year major program. The same individual prepares, signs, and submits the quarterly reports, without any review and sign-off by another individual.

**Plan:**

The County Health Department will establish a procedure in which the administrator or another manager will review reports for accuracy and completeness, approve them, and sign-off on them, prior to submission to segregate duties relating to the reporting compliance requirement.

**Anticipated Date of Completion:**

November 30, 2009

**Name of Contact Person:**

Julia Kerestes, LaSalle County Public Health Administrator



**COUNTY OF LASALLE, ILLINOIS**  
**SCHEDULE OF PRIOR AUDIT FINDINGS**  
Year ended November 30, 2008

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Prior Audit Findings:

**November 30, 2007**

None

**November 30, 2006**

None

## **OTHER MANAGEMENT INFORMATION**

**COUNTY OF LASALLE, ILLINOIS**  
**Assessed Valuations, Tax Rates, Tax Extensions**  
**and Tax Collections**  
November 30, 2008

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	<u>2000</u>	<u>2001</u>	<u>2002</u>
Assessed valuations	<u>\$ 1,694,906,775</u>	<u>\$ 1,728,221,338</u>	<u>\$ 1,775,174,303</u>
Tax rates:			
General	0.1999	0.2076	0.2262
Detention Home	0.0107	0.0105	0.0102
IL Municipal Retirement	0.0950	0.0941	0.0941
County Highway	0.1000	0.0984	0.0986
Special Tax Match	0.0500	0.0492	0.0493
County Bridge	0.0390	0.0492	0.0493
Mental Health	0.0804	0.0812	0.0817
Insurance	0.0355	0.0336	0.0327
Veterans Assistance Commission	0.0074	0.0070	0.0068
County Health	0.0384	0.0377	0.0367
Nursing Home	<u>0.0797</u>	<u>0.0782</u>	<u>0.0761</u>
Totals	<u>0.7360</u>	<u>0.7467</u>	<u>0.7617</u>
Tax extensions:			
General	\$ 3,388,147	\$ 3,587,809	\$ 4,015,478
Detention Home	181,355	181,068	181,068
IL Municipal Retirement	1,610,161	1,626,256	1,670,439
County Highway	1,694,906	1,700,569	1,750,322
Special Tax Match	847,453	850,284	875,161
County Bridge	661,013	850,284	875,161
Mental Health	1,362,705	1,403,315	1,450,317
Insurance	601,691	580,682	580,482
Veterans Assistance Commission	125,423	120,975	120,712
County Health	650,844	651,539	651,489
Nursing Home	<u>1,350,840</u>	<u>1,351,469</u>	<u>1,350,908</u>
Totals	<u>\$ 12,474,538</u>	<u>\$ 12,904,250</u>	<u>\$ 13,521,537</u>
Tax collections	<u>\$ 12,480,000</u>	<u>\$ 12,901,994</u>	<u>\$ 13,526,016</u>

2003	2004	2005	2006	2007
<u>\$ 1,838,967,144</u>	<u>\$ 1,945,478,422</u>	<u>\$ 1,981,988,738</u>	<u>\$ 2,004,966,064</u>	<u>\$ 2,300,440,391</u>
0.0343	0.2042	0.1775	0.2346	0.2464
0.0104	0.0103	0.0150	0.0147	0.0148
0.1114	0.1808	0.2004	0.1976	0.2009
0.0971	0.0982	0.0987	0.0946	0.0986
0.0486	0.0481	0.0486	0.0473	0.0489
0.0486	0.0500	0.0448	0.0473	0.0489
0.0811	0.0803	0.0795	0.0764	0.0933
0.2521	0.2807	0.3286	0.2688	0.1256
0.0060	0.0065	0.0091	0.0085	0.0117
0.0354	0.0350	0.0347	0.0325	0.0302
0.0735	0.0727	0.0720	0.0674	0.0626
<u>0.7985</u>	<u>1.0668</u>	<u>1.1089</u>	<u>1.0897</u>	<u>0.9819</u>
\$ 630,790	\$ 3,792,604	\$ 3,332,536	\$ 4,702,262	\$ 5,316,732
191,252	191,300	281,311	294,485	319,213
2,048,609	3,357,979	3,758,324	3,958,532	4,333,104
1,785,637	1,823,828	1,851,030	1,895,127	2,126,650
893,738	893,356	911,449	947,563	1,054,697
893,738	928,644	840,184	947,563	1,054,697
1,491,402	1,491,403	1,490,951	1,530,525	2,012,337
4,636,036	5,213,411	6,162,601	5,384,886	2,708,998
121,371	120,723	170,662	170,281	252,351
650,994	650,051	650,767	651,074	651,367
1,351,640	1,350,249	1,350,296	1,350,228	1,350,185
<u>\$ 14,695,207</u>	<u>\$ 19,813,548</u>	<u>\$ 20,800,111</u>	<u>\$ 21,832,526</u>	<u>\$ 21,180,331</u>
<u>\$ 14,673,855</u>	<u>\$ 19,791,751</u>	<u>\$ 20,774,176</u>	<u>\$ 21,807,614</u>	<u>\$ 20,503,245</u>

**COUNTY OF LASALLE, ILLINOIS**  
**General Governmental Expenditures by Function**  
November 30, 2008

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<u>Fiscal Year</u>	<u>General Government</u>	<u>Public Safety</u>	<u>Roads and Bridges</u>	<u>Health and Welfare</u>
2008	\$ 21,574,874	\$ 9,578,626	\$ 6,947,993	\$ 4,692,729
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
1999	\$ 12,270,329	\$ 5,634,694	\$ 5,783,671	\$ 3,565,962

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<u>Recreation</u>	<u>Education</u>	<u>Projects</u>	<u>Debt Service</u>	<u>Totals</u>
\$ 117,496	\$ 184,748	\$ 199,130	\$ 1,479,298	\$ 44,774,894
\$ 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
\$ 475,959	\$ 119,208	\$ -0-	\$ 37,150	\$ 27,886,973

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

November 30, 2008

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<u>Fiscal Year</u>	<u>Property Tax Levy, Net</u>	<u>Other Taxes</u>	<u>Inter- Governmental Revenue</u>	<u>Federal/ State Funds</u>
2008	\$ 19,775,388	\$ 11,876,432	\$ 4,631,756	\$ 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
1999	\$ 9,634,657	\$ 5,617,152	\$ 5,742,616	\$ 2,860,528

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<u>Fines and Fees</u>	<u>Interest</u>	<u>Reimbursements</u>	<u>Other</u>	<u>Totals</u>
\$ 7,726,886	\$ 1,841,981	\$ 1,073,080	\$ 1,098,661	\$ 51,105,374
\$ 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
\$ 4,567,390	\$ 1,364,858	\$ 1,124,673	\$ 950,343	\$ 31,862,217



**COUNTY OF LASALLE, ILLINOIS****Property Tax Levies and Collections**November 30, 2008

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<u>Fiscal Year</u>	<u>Rate Per \$100</u>	<u>Total Tax Levy</u>	<u>Current Tax Collections</u>	<u>Percent of Levy Collected</u>
2008	0.9819	\$ 21,180,331	\$ 20,503,245	96.80
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
1999	0.7506	\$ 11,741,870	\$ 11,671,529	99.40

**COUNTY OF LASALLE, ILLINOIS**  
**Assessed and Estimated Actual Value of Taxable Property**  
November 30, 2008

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	
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%
1999	\$ 1,891,484,138	\$ 5,674,452,414	\$283,037	\$ 849,111	\$ 1,891,767,175	\$ 5,675,301,525	33.33%

Sources: Abstract of Tentative Assessments, Supervisor of Assessments

**COUNTY OF LASALLE, ILLINOIS**  
**Property Tax Rates - All Overlapping Governments**  
**(Per \$100 of Assessed Value)**  
November 30, 2008

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<u>Tax Levy Year</u>	<u>General Funds</u>	<u>Special Revenue Funds</u>	<u>Grade Schools</u>	<u>High Schools</u>	<u>Junior College</u>
2007	0.2464	0.7355	2.8002	2.4521	0.3723
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
1999	0.2062	0.5353	3.1677	2.1003	0.3995

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Townships	Cities/ Villages	Fire Protection District	Sanitary District	Totals
0.5854	0.9136	0.3154	0.2000	8.6209
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
0.6068	0.9268	0.2785	0.2000	8.4211

**COUNTY OF LASALLE, ILLINOIS****Principal Taxpayers**

Year Ended November 30, 2008

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2008 Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Exelon	Electric Utility	\$ 235,000,000	10.22%
Silverleaf Resorts Inc.	Leasing Corporation	10,944,946	0.48%
James Hardie Bldg. Prod.	Manufacturing	9,176,544	0.40%
FBTC Leasing Co.	Leasing Corporation	3,814,894	0.17%
CMC Steel Fabricators	Manufacturing	4,507,909	0.20%
Peru Mall	Shopping Mall	9,289,595	0.40%
J.C. Whitney	Parts Sales	3,911,678	0.17%
Sabic Innovations Plastics US	Manufacturing	3,314,409	0.14%
Inland Western	Manufacturing	11,032,005	0.48%
Wal-Mart	Shopping Mall	5,514,783	0.24%
Wedron Silica Co.	Manufacturing	2,531,220	0.11%
		<u>\$ 299,037,983</u>	<u>13.00%</u>

Source: County Supervisor of Assessments

# COUNTY OF LASALLE, ILLINOIS

## Computation of Overlapping Debt

November 30, 2008

<u>Jurisdiction</u>	<u>Net Debt Outstanding</u>
Municipalities	\$ 3,612,084
Villages	15,893
Townships	20,000
School Districts	8,368,886
Library Districts	78,717
County	<u>6,200,000</u>
	<u><u>\$ 18,295,580</u></u>

Source: LaSalle County Clerk Records

# COUNTY OF LASALLE, ILLINOIS

## Computation of Legal Debt Margin

November 30, 2008

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Assessed Valuation (2007)	<u>\$ 2,300,440,391</u>
Statutory debt limitation (2.875% of 2007 assessed valuation)	\$ 66,137,661
Amount of debt applicable to debt limit	<u>8,695,000</u>
Legal Debt Margin	<u>\$ 57,442,661</u>

# COUNTY OF LASALLE, ILLINOIS

## Demographic Statistics

November 30, 2008

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<u>Fiscal Year</u>	<u>Population</u>	<u>Per Capita Income</u>	<u>Median Age</u>	<u>School Enrollment</u>	<u>Unemployment Rate</u>
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
1999	110,189	21,110	37.9	19,685	6.6

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, 2008

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<u>Fiscal Year</u>	<u>Bank Deposits</u>	<u>Savings &amp; Loan Deposits</u>	<u>Credit Union Deposits</u>
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	*
1999	\$ 6,030,214,000	\$ 74,712,000	*

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, 2008

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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/>
Other employees (1)	
General government	107
Public safety	110
Roads and bridges	39
Health	126
Recreation	4
Education	4
	<hr/>
	390
	<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