

COUNTY OF LASALLE, ILLINOIS

ANNUAL FINANCIAL REPORT

FISCAL YEAR ENDED
NOVEMBER 30, 2007

COUNTY OF LASALLE, ILLINOIS

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ECHOLS, MACK & ASSOCIATES, P.C.

Certified Public Accountants

CARRIE E. ECHOLS, CPA

TAWNYA R. MACK, CPA

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, 2007, 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' management. Our responsibility is to express opinions on these financial statements based on our audit.

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, 2007, 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 February 28, 2008, 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 and budgetary comparison information on pages 3 through 17 and 57 through 89, are not a required part of the basic financial statements but are supplementary information required by account principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express not opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of LaSalle, Illinois' basic financial statements. The introductory section, combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. 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 also not a required part of the basic financial statements of the County of LaSalle, Illinois. The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section has not been subject to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Echols, Mack & Associates, P.C.

Echols, Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
February 28, 2008

COUNTY OF LASALLE, ILLINOIS

Management's Discussion and Analysis - Unaudited Year Ended November 30, 2007

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, 2007. Please read it in conjunction with the transmittal letter on page 1 and 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 2007, taxes and other revenues of the County's governmental activities were \$60,930,500 and expenditures were \$51,095,904.
- The County's governmental funds reported revenues in excess of expenditures of \$8,843,804 for the fiscal year.
- The County's General Fund reported a fund balance of \$14,618,985, an increase of \$5,975,404 from fiscal year 2006.

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, 2007

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 net assets and how they have changed. Net assets, the difference between 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 service's 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 unit.

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:

- *Governmental Funds* – 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 activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds in a reconciliation at the bottom of the fund financial statements. The General Fund is the main

COUNTY OF LASALLE, ILLINOIS

Management's Discussion and Analysis - Unaudited Year Ended November 30, 2007

Fund Financial Statements:(Continued)

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.

- *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 in a single column). Other supplemental financial information is provided to address certain specific needs of various users of the County's annual report.

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

COUNTY OF LASALLE, ILLINOIS

Management's Discussion and Analysis - Unaudited Year Ended November 30, 2007

Overview of LaSalle County Financial Procedures: (Continued)

- 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.

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 continues 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

COUNTY OF LASALLE, ILLINOIS

Management's Discussion and Analysis - Unaudited Year Ended November 30, 2007

Overview of LaSalle County Financial Procedures: (Continued)

- HAVA Grant
- Sheriff Vehicle Fund
- Detention Home
- Mental Health
- Veterans' Assistance Commission
- County Highway
- Special Tax Matching
- 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

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

	Table 1 Net Assets					
	Governmental Activities		Business Type Activities		Total Primary Government	
	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>
Current Assets	\$ 43,284,897	34,939,180	2,288,920	1,312,651	45,573,817	36,251,831
Capital Assets	102,378,985	102,494,012	4,939,123	4,838,515	107,318,108	107,332,527
Accumulated Depreciation	(23,031,255)	(16,618,812)	(3,682,496)	(3,560,916)	(26,713,751)	(20,149,729)
Total Assets	122,632,627	120,814,380	3,545,547	2,590,250	126,178,174	123,434,631
Current Liabilities	3,484,850	4,604,591	1,355,527	892,853	4,840,377	5,497,444
Long-Term Debt	9,860,000	9,860,000	-	-	9,860,000	9,860,000
Total Liabilities	13,344,850	14,464,591	1,355,527	892,853	14,700,377	15,357,444
Invested in capital assets, net of related debt	69,487,730	74,875,200	1,256,626	1,307,599	70,744,356	76,182,799
Restricted	8,533,514	7,419,900	-	-	8,533,514	7,419,900
Unrestricted	31,266,534	24,054,689	933,393	419,798	32,199,927	24,474,489
Total Net Assets	\$ 109,287,778	106,349,789	2,190,019	1,727,397	111,477,797	108,077,189

COUNTY OF LASALLE, ILLINOIS

Management's Discussion and Analysis - Unaudited Year Ended November 30, 2007

Overview of LaSalle County Financial Procedures:(Continued)

Table 2
Changes in Net Assets

	Governmental Activities		Business-type Activities		Total Primary Government	
	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>
Revenues						
Program Revenues						
Charges for Services	\$ 8,277,511	8,001,817	4,253,771	3,992,211	12,531,282	11,994,028
Operating Grants	7,914,499	8,750,438	-	-	7,914,499	8,750,438
Capital Grants	-	48,336	-	-	-	48,336
General Revenues:						
Property Taxes	20,458,771	19,425,327	1,348,843	1,348,849	21,807,614	20,774,176
Other Taxes	12,082,819	11,292,387	-	-	12,082,819	11,292,387
Intergovernmental	2,412,851	3,409,843	250,410	-	2,663,261	3,409,843
Interest	2,111,107	1,299,902	36,648	12,982	2,147,755	1,312,884
Reimbursements	6,856,539	3,222,627	150,377	212,599	7,006,916	3,435,226
Miscellaneous	816,403	4,019,624	-	-	816,403	4,019,624
Interest on bond issuance	-	-	-	-	-	-
Total Revenues	<u>60,930,500</u>	<u>59,470,301</u>	<u>6,040,049</u>	<u>5,566,641</u>	<u>66,970,549</u>	<u>65,036,942</u>
Program Activities						
General Government	26,580,109	22,913,744	-	-	26,580,109	22,913,744
Public Safety	10,437,496	10,050,913	-	-	10,437,496	10,050,913
Road and Bridges	12,998,559	13,809,422	-	-	12,998,559	13,809,422
Health and Welfare	5,645,202	5,714,462	-	-	5,645,202	5,714,462
Recreation	132,248	121,843	-	-	132,248	121,843
Education	181,594	189,397	-	-	181,594	189,397
Capital Projects	166,128	-	-	-	166,128	-
Unallocated interest expense	342,043	368,004	-	-	342,043	368,004
Nursing Home	-	-	5,577,427	5,399,351	5,577,427	5,399,351
Total Expenses	<u>56,483,379</u>	<u>53,167,785</u>	<u>5,577,427</u>	<u>5,399,351</u>	<u>62,060,806</u>	<u>58,567,136</u>
Special Items:						
Self-Insurance Trust	(990,792)	-	-	-	(990,792)	-
Change in Net Assets	3,456,329	6,302,516	462,622	167,290	3,918,951	6,469,806
Prior Period Adjustment	(518,341)	-	-	-	(518,341)	-
Beginning Net assets	<u>106,349,789</u>	<u>100,047,273</u>	<u>1,727,397</u>	<u>1,560,107</u>	<u>108,077,186</u>	<u>101,607,380</u>
Ending Net Assets	<u>\$ 109,287,777</u>	<u>106,349,789</u>	<u>2,190,019</u>	<u>1,727,397</u>	<u>111,477,796</u>	<u>108,077,186</u>

COUNTY OF LASALLE, ILLINOIS

Management's Discussion and Analysis - Unaudited Year Ended November 30, 2007

Condensed Financial Information:

The County's combined net assets increased compared to the prior fiscal year – from \$108,077,186 to \$111,477,797. 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 (Table 1) and changes in net assets (Table 2) of the County's governmental and business-type activities.

Net Assets:

Net assets of the County's governmental activities increased by 3 percent (\$109.2 million compared to \$106.3 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 \$24.4 million to \$32.1 million at the end of this fiscal year.

The net assts of business-type activities increased by 27 percent (\$2.1 million compared to \$1.7 million) in fiscal year 2007. Unrestricted net assets changed from \$419,798 to \$935,999 at the end of the current fiscal year.

Revenues and Expenditures:

Revenues for the County's governmental activities increased by 2.3 percent (\$1.3 mil), while total expenses increased 6.2 percent (\$3.3 million). Change in net assets decreased from \$6.4million in fiscal year 2006 to \$3.8 million in fiscal year 2007. The cost of all governmental activities during the current fiscal year was \$56.4 million compared to \$53.1 million in the prior fiscal year.

Revenues for the County's business-type activities increased by 8 percent (\$473,408), while total expenses increased by \$178,076. Change in net assets increased from \$167,290 in fiscal year 2006 to \$462,622 in fiscal year 2007. The cost of all business-type activities during the current fiscal year was \$5.5 million compared to \$5.4 million in the prior fiscal year.

Program Revenues:

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

County Highway Fund: The primary source of funding for the Highway Fund is the Property tax levy. Revenue in FY2007 was higher than FY2006 due to engineering fees and property taxes. 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.

COUNTY OF LASALLE, ILLINOIS

Management's Discussion and Analysis - Unaudited Year Ended November 30, 2007

Program Revenues: (Continued)

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

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

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

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 of 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.

COUNTY OF LASALLE, ILLINOIS

Management's Discussion and Analysis - Unaudited
Year Ended November 30, 2007

Program Revenues: - (Continued)

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.

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: The only source of revenue in this fund is interest income.

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

Sheriff Drug Enforcement Fund: This fund has two primary sources of revenues. Forfeitures received from the Illinois State Police and interest income.

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: There were no revenues for the current fiscal year.

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.

COUNTY OF LASALLE, ILLINOIS

Management's Discussion and Analysis - Unaudited Year Ended November 30, 2007

Program Revenues: (Continued)

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

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

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

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

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

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

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 operations many health related programs.

Illinois Municipal Retirement and Social Security Fund: This fund is used to contribute to the social security system and provide a pension for employees of the County who are vested. The retirement fund is 100% funded. The County's actuarial obligations changes yearly and notification comes from the IMRF Board as to the contribution needed by the County. The

COUNTY OF LASALLE, ILLINOIS

Management's Discussion and Analysis - Unaudited Year Ended November 30, 2007

Program Expenses: (Continued)

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.

Circuit Clerk Documentation Storage Fund: Expenses are related to document storage.

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.

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 Women Grant.

COUNTY OF LASALLE, ILLINOIS

Management's Discussion and Analysis - Unaudited Year Ended November 30, 2007

Program Expenses: (Continued)

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: There were no expenditures for the current year.

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 the 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 associated with the tax sale.

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

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

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

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.

COUNTY OF LASALLE, ILLINOIS

Management's Discussion and Analysis - Unaudited Year Ended November 30, 2007

Financial Analysis of the County's Funds: (Continued)

The County Board concentrates its financial oversight on the General Fund. At the end of fiscal year 2007 the fund balance for the General Fund was \$14,618,985, an increase of \$5,975,404 from the prior fiscal year. The beginning fund balance in the General Fund has been restated to better reflect the current year expenditures of the county board committee.

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 2007 was approximately \$26.8 million which is comparable to the prior year budget of \$24 million. Total budgeted revenues increased from \$22.9 prior year to \$25.9 current year.

The General Fund adopted budget was amended once during the 2007 fiscal year. The amended budget increased the total expenditures by \$46,554 for the General Fund.

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

- Industrial Development and Planning - over by \$4,322 due to salary expense;
- Auditor's Office – over by \$755 mainly due to overtime and compensated absences not being budgeted for;
- Data Processing - over by \$38,517 due to new programs, software licenses, and data processing contracts;
- State's Attorney Office - over by \$855 mainly to salaries;
- Record Books & Stationery - over by \$195 due to law books and statutes;
- Microfilm and Printing - over by \$45,404 due to maintenance, office supplies, and postage;
- County Radio - over by \$7,193 due to maintenance and repair of equipment;
- Coroner's Office - over by \$55,399 due to salaries and professional services;
- Juvenile and Adult Probation - over by \$55,148 mainly due to compensated absences;
- Education - over by \$7,983 due mainly to compensated absences.

Capital Assets and Long Term Debt

Capital Assets

The County's investment in capital assets as of November 30, 2007 (net of accumulated depreciation and amortization), is summarized on the following page.

COUNTY OF LASALLE, ILLINOIS

Management's Discussion and Analysis - Unaudited Year Ended November 30, 2007

Capital Assets and Long Term Debt: (Continued)

Table 3
Capital Assets
(Net of Accumulated Depreciation)

	Governmental Activities		Business-type Activities		Total Primary Government	
	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>
Land	\$ 2,410,603	2,410,603	9,950	9,950	2,420,553	2,420,553
Building & Improvements	32,227,710	32,227,710	4,067,454	4,047,638	36,295,164	36,275,348
Infrastructure	55,455,770	55,455,770	-	-	55,455,770	55,455,770
Equipment and Vehicle	12,284,902	12,399,929	861,718	780,927	13,146,620	13,180,856
Accumulated Depreciation	<u>(23,031,256)</u>	<u>(16,618,812)</u>	<u>(3,682,496)</u>	<u>(3,530,916)</u>	<u>(26,713,752)</u>	<u>(20,149,728)</u>
Total Capital Assets	<u>\$79,347,729</u>	<u>85,875,200</u>	<u>1,256,626</u>	<u>1,307,599</u>	<u>80,604,355</u>	<u>87,182,799</u>

Additional information relative to the County's capital assets can be found in the notes to the financial statements on pages 41-42 (Note 5).

During fiscal year 2007, capital assets for the County had a net decrease (including additions, decreases, depreciation, and amortization) of \$6,578,444. Of this amount, a \$6,527,471 decrease was attributed to government activities and a \$50,973 decrease was attributable to business-type activities.

Long 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 2007 the County has \$9,860,000 of outstanding General Obligation Debt of which \$1,165,000 will be paid in the next fiscal year.

Table 4
Outstanding Debt, at Year-End

	Governmental Activities		Total	
	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>
General obligation bonds	\$ 9,860,000	11,000,000	9,860,000	11,000,000
Totals	<u>\$ 9,860,000</u>	<u>11,000,000</u>	<u>9,860,000</u>	<u>11,000,000</u>

Additional information relative to the County's long term debt can be found in the notes to the financial statements on pages 44-45 (Note 7).

COUNTY OF LASALLE, ILLINOIS

Management's Discussion and Analysis - Unaudited Year Ended November 30, 2007

Economic Factors

The County itself continues to have a moderate growth in real estate development, which is atypical in certain areas of the country. For several years refinancing and new purchases of homes in LaSalle County has created a record Recorder's revenue for the year.

LaSalle County became a self-insured 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, an approximate savings of \$550,000 for both fiscal year 2006 and 2007.

The County Board has requested that all departments that have an employee leaving or retiring not replace that employee. This is an effort to decrease the likelihood of layoffs on a broad scale.

Nursing Home expenses have leveled off and the home's retained earnings at the end of the year amounted \$546,142, which represents a \$462,623 increase from prior year.

The County's cash reserves are still low. GASB recommends that cash reserves be at least one half 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.

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 expect to experience modest growth; we are endeavoring 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 East Etna Road, Ottawa, IL 61350.

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**Government-Wide
and
Fund Financial Statements**

COUNTY OF LASALLE, ILLINOIS

Statement A

Government-Wide Financial Statement - Statement of Net Assets
November 30, 2007

	Primary Government					
	Governmental Activities	Proprietary Fund Types	Total			
	General	Business-type Activities	2007	Component Units		2006
				E911 fund	Self-Insurance Trust	
<u>Assets</u>						
Cash	\$ 27,830,392	1,286,420	29,116,812	655,228	53,374	10,806,318
Investments	10,099,100	400,900	10,500,000	25,776	7,944,219	20,749,524
Receivable from governmental units	746,509	497,041	1,243,550	-	-	1,052,210
Receivable from others	-	-	-	-	-	-
Accounts receivables	3,018,903	17,961	3,036,864	-	-	2,188,673
Accrued interest receivable	86,116	989	87,106	-	-	51,730
Prepaid expenses	56,301	-	56,301	-	285,218	34,047
Due from other funds	472,154	-	472,154	-	94,547	393,816
Deposits	300	-	300	-	-	300
Inventories	228,967	8,581	237,548	-	-	63,815
Property taxes receivable (net) of allowance for uncollectibles	746,155	49,193	795,349	-	-	888,405
Restricted Assets	-	27,835	27,835	-	-	22,993
<u>Capital Assets</u>						
Buildings and improvements	32,227,710	4,067,454	36,295,164	-	-	36,275,348
Equipment and vehicles	12,284,902	861,718	13,146,620	1,559	-	13,180,856
Infrastructure	55,455,770	-	55,455,770	-	-	55,455,770
Land	2,410,603	9,950	2,420,553	-	-	2,420,553
Accumulated Depreciation	(23,031,255)	(3,682,496)	(26,713,751)	(156)	-	(20,149,728)
Total assets	\$ 122,632,627	3,545,547	126,178,174	682,407	8,377,358	123,434,630
<u>Liabilities</u>						
Excess of cash drawn over available bank balance	\$ 83,023	-	83,023	-	-	157,299
Accounts payable	1,026,786	397,203	1,423,989	-	-	1,559,754
Payroll withholdings payable	-	-	-	-	-	-
Accrued payroll	721,418	98,130	819,548	-	-	722,979
Due to other funds	364,113	202,588	566,702	-	-	393,816
Compensated absences	1,264,388	629,771	1,894,159	-	-	1,438,952
Deferred revenue	25,121	-	25,121	-	-	61,651
Payable from restricted assets	-	27,835	27,835	-	-	22,993
General obligation debt payable						
Due within one year	1,165,000	-	1,165,000	-	790,000	1,140,000
Due in more than one year	8,695,000	-	8,695,000	-	6,200,000	9,860,000
Total liabilities	13,344,850	1,355,527	14,700,377	-	6,990,000	15,357,444
Invested in capital assets, net of related debt	69,487,730	1,256,626	70,744,356	1,403	-	76,182,799
Restricted for:						
Debt service	20	-	20	-	-	20
Public jail service	1,607,901	-	1,607,901	-	-	25,531
Road and bridge projects	2,439,809	-	2,439,809	-	-	2,691,897
Inventories	228,967	-	228,967	-	-	52,627
Tort levy	4,256,818	-	4,256,818	-	-	4,273,852
Health insurance	-	-	-	-	-	375,973
Insurance Trust	-	-	-	-	1,387,358	-
Unrestricted	31,266,534	933,393	32,199,928	681,004	-	24,474,487
Total net assets	\$ 109,287,778	2,190,019	111,477,797	682,407	1,387,358	108,077,186

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

COUNTY OF LASALLE, ILLINOIS

Statement B

Governmental-Wide Financial Statement - Statement of Activities
Year Ended November 30, 2007

Program Activities	Expenses	Program Revenues				Governmental Activities	Business-type Activities	Totals		
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units			2006		
					2007				E911 fund	Self-Insurance Trust
Governmental activities:										
General government	\$ 26,580,109	6,984,047	2,137,716	-	(17,458,346)	-	(17,458,346)	-	-	(9,570,984)
Public safety	10,437,496	1,074,982	1,017,921	-	(8,344,594)	-	(8,344,594)	-	-	(8,136,270)
Road and bridges	12,998,559	-	4,437,784	-	(8,560,775)	-	(8,560,775)	-	-	(12,530,697)
Health and welfare	5,645,202	218,483	29,234	-	(5,397,485)	-	(5,397,485)	-	-	(5,449,999)
Recreation	132,248	-	-	-	(132,248)	-	(132,248)	-	-	(121,843)
Education	181,594	-	-	-	(181,594)	-	(181,594)	-	-	(189,397)
Capital projects	166,128	-	-	-	(166,128)	-	(166,128)	-	-	-
Unallocated interest expense	342,043	-	-	-	(342,043)	-	(342,043)	-	-	(368,004)
Total governmental activities	56,483,379	8,277,511	7,622,654	-	(40,583,213)	-	(40,583,213)	-	-	(36,367,194)
Business-type activities:										
Nursing home	5,577,427	4,253,771	-	-	-	(1,323,656)	(1,323,656)	-	-	(1,407,140)
Total business-type activities	5,577,427	4,253,771	-	-	-	(1,323,656)	(1,323,656)	-	-	(1,407,140)
Total primary government	\$ 62,060,806	12,531,283	7,622,654	-	(40,583,213)	(1,323,656)	(41,906,869)	-	-	(37,774,334)
Component unit:										
E911 fund	\$ 194,724	369,321	-	-	-	-	-	174,597	-	-
Self Insurance Trust	956,897	-	-	-	-	-	-	-	(956,897)	-
Total component unit	\$ 956,897	369,321	-	-	-	-	-	174,597	(956,897)	-
General revenues										
Taxes:										
Property taxes					20,458,771	1,348,843	21,807,614	-	-	20,774,176
Other taxes					12,082,819	-	12,082,819	-	-	11,292,387
Intergovernmental revenue					2,412,851	250,410	2,663,261	-	-	3,409,843
Interest on investments					2,111,107	36,649	2,147,756	24,393	322,058	1,312,884
Miscellaneous					816,403	150,377	966,780	-	3,552	4,232,223
Reimbursements					7,148,384	-	7,148,384	-	94,547	3,222,627
Realized gain (loss) on investments					-	-	-	-	(7,799)	-
Special Items:										
County Contribution to Self-Insurance Trust					(990,792)	-	(990,792)	-	990,792	-
Total general revenues					44,039,542	1,786,279	45,825,821	24,393	1,403,151	44,244,140
Change in net assets					3,456,329	462,623	3,918,952	198,990	446,254	6,469,806
Prior period adjustment					(518,341)	-	(518,341)	-	-	-
Net assets at beginning of year					106,349,789	1,727,397	108,077,186	483,417	941,104	101,607,380
Net assets at end of year					\$ 109,287,777	2,190,019	111,477,797	682,407	1,387,358	108,077,186

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

COUNTY OF LASALLE, ILLINOIS

Statement C

Balance Sheet - Governmental Funds
November 30, 2007

	Governmental Fund Types							Total	
	Major Funds							November 30,	
	General	Public Safety	Insurance	IMRF	County Health Department	County Highway	Non-Major Funds	2007	2006
Assets									
Cash	\$ 11,105,044	2,328,862	1,961,755	2,973,252	1,436,908	921,586	7,101,986	27,830,392	10,381,497
Investments	2,514,650	1,000,000	2,070,050	1,102,950	488,300	361,950	2,561,200	10,099,100	20,330,824
Receivable from governmental units	746,509	-	-	-	-	-	-	746,509	688,226
Accounts receivables	1,625,994	476,046	-	17,680	139,694	21,660	737,830	3,018,903	2,176,380
Accrued interest	23,153	-	19,060	10,155	4,496	3,333	25,919	86,116	50,741
Prepaid expenditures	47,179	-	3,991	-	4,681	-	450	56,301	34,047
Due from other funds	305,334	-	10,866	155,855	-	99	-	472,154	393,816
Deposits	-	-	-	-	300	-	-	300	300
Inventories	165,194	-	-	-	63,773	-	-	228,967	52,627
Property taxes receivable	171,228	-	196,192	144,224	23,721	69,046	141,744	746,155	830,722
Total assets	\$ 16,705,285	3,804,908	4,261,913	4,404,116	2,161,873	1,377,674	10,569,128	43,284,898	34,939,180
Liabilities									
Excess of cash drawn over available bank balance	\$ -	-	-	-	-	-	83,023	83,023	157,299
Accounts payable	652,710	-	4	418	30,129	21,142	322,383	1,026,786	1,300,766
Payroll withholdings payable	-	-	-	-	-	-	-	-	-
Accrued payroll	509,481	-	1,494	-	49,638	35,619	125,186	721,418	638,314
Compensated absences	923,515	-	2,782	-	2,073	192,198	143,819	1,264,388	1,076,886
Due to other funds	593	-	815	14,098	140,168	61,772	146,667	364,113	229,675
Deferred revenue	-	-	-	-	16,122	-	8,999	25,121	61,651
Due in more than one year	-	-	-	-	-	-	-	-	-
Total liabilities	2,086,300	-	5,095	14,517	238,130	310,731	830,078	3,484,850	3,464,591
Fund Balance									
Fund balance	-	-	-	-	-	-	20	20	20
Reserved for Debt Service	-	-	-	-	-	-	1,607,901	1,607,901	25,531
Reserved for public jail project	-	-	-	-	-	-	2,439,809	2,439,809	2,691,897
Reserved for road and bridge projects	-	-	-	-	-	-	-	-	-
Reserved for tort levy	-	-	4,256,818	-	-	-	-	4,256,818	4,273,852
Reserved for health insurance	-	-	-	-	-	-	-	-	375,973
Reserved for inventories	165,194	-	-	-	63,773	-	-	228,967	52,627
Unreserved	14,453,791	3,804,908	-	4,389,600	1,859,971	1,066,943	5,691,321	31,266,534	24,054,689
Total fund balance	14,618,985	3,804,908	4,256,818	4,389,600	1,923,744	1,066,943	9,739,051	39,800,048	31,474,589
Total liabilities and fund balance	\$ 16,705,285	3,804,908	4,261,913	4,404,116	2,161,873	1,377,674	10,569,128	43,284,898	34,939,180
Reconciliation to statement of Net Assets									
Fund balances- total governmental funds								\$ 39,800,048	31,474,589
Amounts reported for governmental activities in the statement of net assets are different because:									
Capital assets used in governmental activities, net of accumulated depreciation are not financial resources and, therefore are not reported in the funds.									
Capital assets								102,378,985	102,494,012
Accumulated depreciation								(23,031,255)	(16,618,812)
Some liabilities, including capital debt obligations payable, are not due and payable in the currently period and therefore are not reported in the funds.									
							(9,860,000)	(11,000,000)	
Net assets of governmental activities.								\$ 109,287,778	106,349,789

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

COUNTY OF LASALLE, ILLINOIS

Statement D

Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds
Year Ended November 30, 2007

	Governmental Fund Types							Total	
	Major Funds							November 30,	
	General	Public Safety	Insurance	IMRF	County Health Department	County Highway	Non-Major Funds	2007	2006
Revenues:									
Property taxes	\$ 4,694,906	-	5,379,358	3,954,470	650,410	1,893,189	3,886,439	20,458,771	19,425,327
Other taxes	8,945,885	2,730,896	-	292,646	-	61,998	51,394	12,082,819	11,292,387
Intergovernmental revenue	1,306,203	-	-	-	-	-	1,106,648	2,412,851	3,409,843
Federal/State funds	302,996	-	-	-	2,120,423	365,095	4,834,141	7,622,634	8,798,774
Fines and fees	4,740,566	-	-	-	218,483	-	3,318,463	8,277,511	8,001,817
Interest	880,874	262,541	233,746	136,581	88,718	54,057	454,589	2,111,107	1,299,902
Reimbursements	5,915,967	-	16,914	787,179	297,705	54,516	76,103	7,148,384	3,222,627
Other	272,279	-	4,969	6,179	5,105	227,359	300,510	816,403	4,019,624
Total revenues	27,059,676	2,993,437	5,634,987	5,177,056	3,380,844	2,656,214	14,028,285	60,930,500	59,470,301
Expenditures:									
General government	14,829,770	-	4,186,928	3,710,118	-	-	1,319,998	24,046,813	24,350,959
Public safety	7,799,180	77,763	-	-	-	-	1,790,395	9,667,338	10,113,086
Road and bridges	-	-	-	-	-	2,581,551	7,099,985	9,681,536	10,745,303
Health and welfare	257,932	-	-	-	3,184,969	-	2,183,137	5,626,038	5,682,889
Recreation	124,466	-	-	-	-	-	-	124,466	116,062
Education	183,594	-	-	-	-	-	-	183,594	189,397
Capital Projects	-	-	-	-	-	-	166,128	166,128	-
Debt Service									
Principal	-	-	-	-	-	-	1,140,000	1,140,000	1,115,000
Interest	-	-	-	-	-	-	342,043	342,043	368,004
Capital outlay	-	-	-	-	-	-	117,947	117,947	379,056
Total expenditures	23,194,942	77,763	4,186,928	3,710,118	3,184,969	2,581,551	14,159,632	51,095,904	53,059,756
Excess of revenues over (under) expenditures	3,864,734	2,915,674	1,448,059	1,466,938	195,875	74,663	(131,347)	9,834,596	6,410,545
Other financing sources (uses):									
County Contribution to Self-Insurance Trust	-	-	(990,792)	-	-	-	-	(990,792)	(1,118,810)
Operating transfers in	2,110,670	-	-	-	-	-	1,985,043	4,095,713	619,726
Operating transfers out	-	(3,656,501)	-	-	-	-	(439,212)	(4,095,713)	(619,726)
Total other financing sources (uses)	2,110,670	(3,656,501)	(990,792)	-	-	-	1,545,831	(990,792)	(1,118,810)
Net change in fund balance	5,975,404	(740,828)	457,267	1,466,938	195,875	74,663	1,414,484	8,843,804	5,291,735
Prior period adjustment	(44,039)	-	(474,301)	-	-	-	-	(518,341)	-
Fund balance, beginning of year	8,687,620	4,545,736	4,273,852	2,922,662	1,727,869	992,280	8,324,566	31,474,585	26,182,854
Fund balance, end of year	\$ 14,618,985	3,804,908	4,256,818	4,389,600	1,923,744	1,066,943	9,739,051	39,800,048	31,474,589
Net change in fund balances- total governmental funds								\$ 8,843,804	6,410,545
Amounts reported for governmental activities in the Statement of Activities are different because:									
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								1,140,000	1,115,000
Governmental funds reported capital outlays as expenditures while governmental activities report depreciation expenses to allocate those expenditures over the life of the assets:									
Capital asset purchases capitalized								665,862	6,430,199
Capital asset deletions capitalized								(780,893)	(971,569)
Depreciation expense								(6,412,444)	(6,681,659)
Change in Net assets of Governmental Activities								\$ 3,456,329	6,302,516

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

Statement of Fund Net Assets
 Proprietary Funds
November 30, 2007

<u>Assets</u>	Enterprise	Total	
		<u>November 30,</u>	
		2007	2006
Current Assets:			
Cash	\$ 1,286,420	1,286,420	424,821
Investments	400,900	400,900	418,700
Receivable from governmental units	497,041	497,041	363,984
Accounts receivables	17,961	17,961	12,293
Accrued interest receivable	989	989	989
Inventories	8,581	8,581	11,188
Property taxes receivable (net) of allowance for uncollectible	49,193	49,193	57,683
Total current assets	2,261,086	2,261,086	1,289,658
Non Current Assets			
Restricted assets	27,835	27,835	22,993
Capital Assets			
Buildings	4,067,454	4,067,454	4,047,638
Equipment and vehicles	861,718	861,718	780,927
Infrastructure	-	-	-
Land	9,950	9,950	9,950
Accumulated Depreciation	(3,682,496)	(3,682,496)	(3,530,916)
Total non-current assets	1,284,461	1,284,461	1,330,592
Total assets	\$ 3,545,547	3,545,547	2,620,250
<u>Liabilities</u>			
Current liabilities			
Accounts payable	\$ 397,203	397,203	258,988
Accrued payroll	98,130	98,130	84,665
Due to other funds	202,588	202,588	164,141
Payable from restricted assets	27,835	27,835	22,993
Total current liabilities	725,756	725,756	530,787
Non-current liabilities			
Compensated absences	629,771	629,771	362,066
Total non-current liabilities	629,771	629,771	362,066
Total liabilities	1,355,527	1,355,527	892,853
<u>Net Assets</u>			
Investment in general fixed assets	1,256,626	1,256,626	1,307,599
Unrestricted	933,393	933,393	419,798
Total net assets	\$ 2,190,019	2,190,019	1,727,397

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

Statement of Revenues, Expenditures and Changes
in Net Assets - Proprietary Funds
Year Ended November 30, 2007

		Totals	
		November 30,	
	Enterprise	2007	2006
Operating revenues:			
Charges for services	\$ 4,253,771	4,253,771	3,992,211
Medicare	250,410	250,410	-
Other	150,377	150,377	212,599
Total operating revenues	4,654,558	4,654,558	4,204,810
Operating expenses:			
Health and welfare	5,425,847	5,425,847	5,262,891
Depreciation	151,580	151,580	136,460
Total operating expenses	5,577,427	5,577,427	5,399,351
Operating loss	(922,869)	(922,869)	(1,194,541)
Non-operating revenues			
Property taxes	1,348,843	1,348,843	1,348,849
Gain (loss) on disposition of assets	-	-	-
Interest	36,649	36,649	12,982
Total non-operating revenues	1,385,492	1,385,492	1,361,831
Net income	462,623	462,623	167,290
Contributed Capital	1,643,877	1,643,877	1,643,877
Fund Balance	546,142	546,142	83,519
Net Assets end of year	\$ 2,190,019	2,190,019	1,727,397

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

Statement of Cash Flows
Proprietary Fund Type
Year Ended November 30, 2007

	Enterprise	Totals	
		November 30,	
		2007	2006
Cash flows from operating activities:			
Receipts from customers	\$ 4,253,771	4,253,771	3,992,211
Medicare	250,410	250,410	-
Payment to suppliers	(5,425,847)	(5,425,847)	(5,262,891)
Change in receivables	(136,119)	(136,119)	(23,869)
Change in payables	419,385	419,385	180,456
Other receipts (payments)	150,377	150,377	212,599
Net cash provided by operating activities	(488,023)	(488,023)	(901,494)
Cash flows from noncapital financing activities:			
Net borrowings on interfund loans	38,447	38,447	46,196
Change in property tax receivable	8,490	8,490	(5,930)
Property taxes received	1,348,843	1,348,843	1,348,849
Net cash provided by non-capital financing activities	1,395,780	1,395,780	1,389,115
Cash flows from capital and related financing activities:			
Acquisitions in fixed assets	(100,607)	(100,607)	(55,616)
Reduction in accumulated depreciation	-	-	-
Gain (loss) on fixed assets	-	-	-
Net cash provided by capital financing activities	(100,607)	(100,607)	(55,616)
Cash flows from investing activities			
Purchases of investments	17,800	17,800	(108,000)
Interest received	36,649	36,649	12,982
Net cash provided by investing activities	54,449	54,449	(95,018)
Net increase in cash	861,599	861,599	336,987
Cash, beginning of year	424,821	424,821	87,834
Cash, end of year	\$ 1,286,420	1,286,420	424,821
Reconciliation of operating income (loss) to net cash provided by operating activities:			
Operating loss	\$ (922,869)	(922,869)	(1,194,541)
Adjustments to reconcile operating loss to cash used in operating activities:			
Depreciation	151,580	151,580	136,460
Effects on changes in operating assets and liabilities:			
Receivables from governmental units	(133,056)	(133,056)	(30,608)
Receivables from others	(5,668)	(5,668)	6,918
Accrued interest receivable	-	-	(576)
Inventories	2,606	2,606	397
Accounts payable	138,215	138,215	(59,728)
Accrued payroll	13,465	13,465	23,856
Compensated absences payable	267,705	267,705	216,328
Net cash used in operating activities	\$ (488,023)	(488,023)	(901,494)

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

COUNTY OF LASALLE, ILLINOIS

Statement of Net Assets
 Fiduciary Funds
November 30, 2007

	<u>Assets</u>	<u>Agency</u>
Cash in bank	\$	11,847,411
Deferred compensation plan investment		3,181,501
Accounts receivable		(24,500)
Property taxes receivable		247,923
		<hr/>
Total assets	\$	15,252,335
		<hr/>
<u>Liabilities and Net Assets</u>		
Liabilities:		
Due to others	\$	12,070,834
Deferred compensation plan payable		3,181,501
		<hr/>
Total liabilities		15,252,335
Net Assets		<hr/>
Total liabilities and net assets	\$	15,252,335
		<hr/>

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

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2007

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.

In June 1999 the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, *Basic Financial Statements- and Management's Discussion and Analysis- for State and Local Governments*. Certain of the significant changes in the Statement include the following:

- A Management Discussion and Analysis (MD&A) section providing an analysis of the County's overall financial position and results of operations.
- Financial statements prepared using full accrual accounting for all of the County's activities, including infrastructure (roads, bridges, etc.).
- A change in the fund financial statements to focus on the major funds.

These and other changes are reflected in the accompanying financial statements (including notes to financial statements).

A. Reporting Entity

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

Primary Government:

- LaSalle County

Discretely Presented Component Units:

- LaSalle County ETSB
- LaSalle County Self-Insurance Trust

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

- The primary government appoints a majority of the component units governing body and
 - The primary government can impose its will on the component unit and/or
 - A financial benefit/burden relationship exists between the primary government and the component unit.

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2007

Note 1: Summary of Significant Accounting Policies (Continued)

A. Reporting Entity (Continued)

- 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 provisions of GASB Statement No. 14, *The Financial Reporting Entity*.

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.

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

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2007

Note 1: Summary of Significant Accounting Policies (Continued)

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

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.).

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:

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements November 30, 2007

Note 1: Summary of Significant Accounting Policies (Continued)

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

- 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 governmental 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' measurement (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 Fund's (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;
 2. Public Safety Fund's main purpose is to handle public safety related expenditures. The main source of revenue is from state and federal grants.

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements November 30, 2007

Note 1: Summary of Significant Accounting Policies (Continued)

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

1. *Governmental Funds:* (continued)

3. County Highway Fund's main purpose is to handle road and bridge related expenditures, consisting of new construction projects and repair and maintenance. The main source of revenue is property taxes.
4. Insurance Fund's main purpose is to handle tort/risk management related issues for the County. The main source of revenue is from property taxes.
5. County Health Department Fund's main purpose is to provide health related care to the constituents of the County. The main source of revenue is from state and federal grants and property taxes.
- 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 accounts 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.

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2007

Note 1: Summary of Significant Accounting Policies (Continued)

C. Basic Financial Statements—Fund Financial Statements (continued)

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).

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 operate 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 incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2007

Note 1: Summary of Significant Accounting Policies (Continued)

D. Measurement Focus and Basis of Accounting (Continued)

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.
- 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.

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements November 30, 2007

Note 1: Summary of Significant Accounting Policies (Continued)

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, 2007, are recorded as prepaid items.

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements November 30, 2007

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.

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements November 30, 2007

Note 1: Summary of Significant Accounting Policies (continued)

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

- b. Restricted net assets - Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets - All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

Contributed capital is recorded in proprietary funds that have received capital grants or contributions from other funds. 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 fund 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.

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2007

Note 1: Summary of Significant Accounting Policies (continued)

G. Revenues and Expenditures/Expenses (continued)

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.

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:

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements November 30, 2007

Note 1: Summary of Significant Accounting Policies (continued)

I. Interfund Activity (continued)

1. Interfund loans - Amounts provided with a requirement for repayment are reported as interfund receivables and payables.
2. Interfund services - Sales or purchases of goods and services between funds are reported as revenues and expenditures/expenses.
3. Interfund reimbursements - Repayments from funds responsible for certain expenditures/expenses to the funds that initially paid for them are reported as reimbursements in the respective funds.
4. Interfund transfers - Flow of assets from one fund to another where repayment is not expected are reported as transfers in and out.

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

1. Interfund balances- Amounts reported in the fund financial statements as interfund receivables and payables are eliminated in the governmental and business-type activities columns of the Statement of Net Assets, except for the net residual amount due between governmental activities, which are reported as internal balances.
2. Internal Activities- Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers-Internal Activities. The effects of interfund services between funds, if any, are not eliminated in the Statement of 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.

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2007

Note 1: Summary of Significant Accounting Policies (continued)

J. Receivables and Payables (continued)

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 nonmajor 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 general accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from the estimates.

L. Comparative Data

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

Note 2: Stewardship, Compliance, and Accountability

A. Fund Deficits

During the prior fiscal year the Recorder's Equipment Fund had a deficit fund balance of \$17,588, the Crime Victim Witness Fund had a deficit fund balance of \$46,905, the State's Attorney Federal Grant Fund had a deficit of \$6,469, and E-911 Fund had a deficit fund balance of \$2,166.

Note 3: Deposits and Investments

A. Deposits

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

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements
November 30, 2007

Note 3: Deposits and Investments (continued)

A. Deposits (continued)

Permitted Deposits and Investments – Statutes authorize the government to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S.

Treasury and U.S. Agencies, obligations of States and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services, and the Illinois Public Treasurer's Investment Pool.

Custodial Credit Risk – is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have a deposit policy for custodial credit risk.

At November 30, 2007, the carrying amount of the County's deposits was \$9,418,033 and the bank balance was \$10,447,112. The deposits are categorized in accordance with custodial credit risk factors created by governmental reporting standards as follows:

	<u>Book Balance</u>	<u>Bank Balance</u>
Category # 1	\$ 8,349	8,349
Category # 2	8,601,455	9,630,534
Category # 3	808,229	808,229
	<u>\$ 9,418,033</u>	<u>10,447,112</u>

Category #1 Uncollateralized;

Category #2 Collateralized with securities held by the pledging financial institution;

Category #3 Collateralized with securities held by the pledging financial institution's trust department or agent but not in the depositor-government's name.

B. Investments

Investments are made in accordance with state statutes for the investment of public funds, and are stated at cost which approximates market. The County has the following investments that do not lend themselves to risk categorization:

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements
November 30, 2007

Note 3: Deposits and Investments (continued)

B. Investments (Continued)

	Carrying Amount	Market Value
The Illinois Fund	\$ 5,271,309	5,271,309
Union Trust Company	45,371,781	45,371,781
Deferred Compensation Plan Investments	3,181,501	3,181,501
	\$ 53,824,591	53,824,591

Investments on the balance sheet include certificates of deposit, which are included in cash above.

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, and 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, 2007, 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 2006 tax levy are \$21,824,116 of which \$21,045,600 was received in the current fiscal year, with the remaining \$762,014 reported as a receivable and will be collected in the next fiscal year, for a total 2006 levy received of \$21,807,614. The 2007 tax levy in the amount of \$21,163,545 will be received in the subsequent fiscal year.

B. Property Taxes Agency Fund

Property taxes receivable represent uncollected real estate taxes for 2006 and prior tax year levies.

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements November 30, 2007

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 governmental 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." 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, refer to page 171 for more detail.

	Primary Government			
	Beginning Balance	Increase	Decrease	Ending Balance
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 2,410,603	-	-	2,410,603
Total capital assets not being depreciated	2,410,603	-	-	2,410,603
Other capital assets:				
Buildings and improvements	32,227,710	-	-	32,227,710
Equipments and vehicles	12,399,929	665,866	780,893	12,284,902
Infrastructure	55,455,770	-	-	55,455,770
Total other capital assets at historical cost	100,083,409	665,866	780,893	99,968,382
Less accumulated depreciation:				
Buildings and improvements	5,209,887	583,303	-	5,793,190
Equipment and vehicles	7,573,914	2,800,164	-	10,374,078
Infrastructure	3,835,011	3,028,977	-	6,863,988
Total accumulated depreciation	16,618,812	6,412,444	-	23,031,256
Other capital assets, net	83,464,597	(5,746,578)	780,893	76,937,126
Governmental activities capital assets, net	\$ 85,875,200	(5,746,578)	780,893	79,347,729

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements November 30, 2007

Note 5: Changes in Capital Assets (Continued)

Depreciation for the governmental activities in the current fiscal year was \$6,412,444. Depreciation was allocated as follows:

General Government	2,302,052
Public Safety	574,358
Road & Bridges	3,523,028
Health & Welfare	5,224
Recreation	7,782
	<u>6,412,444</u>
Total	<u>6,412,444</u>

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 Activates:			
Capital assets not being depreciated:			
Land and improvements	\$ 9,950	-	9,950
Total capital assets not being depreciated	9,950	-	9,950
Other capital assets:			
Buildings and improvements	4,047,638	19,816	4,067,454
Equipments	780,927	80,791	861,718
Total other capital assets at historical cost	4,828,565	100,607	4,929,172
Less accumulated depreciation:			
Buildings and improvements	2,854,796	122,791	2,977,587
Equipment	676,120	28,789	704,909
Total accumulated depreciation	3,530,916	151,580	3,682,496
Other capital assets, net	1,297,649	(50,973)	1,246,676
Business-Type activities capital assets, net	\$ 1,307,599	(50,973)	1,256,626

Depreciation for the business-type activities in the current fiscal year was \$151,580. All of the depreciation was allocated to nursing home services.

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2007

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).

The following schedule reports receivables and payables within the reporting entity at fiscal year-end:

	Interfund Receivables	Interfund Payables
General Fund	\$ 305,334	593
Special Revenue Funds:		
Major Funds:		
IMRF	155,855	14,098
County Health Department	-	140,168
County Highway	99	61,772
Insurance	10,866	815
Nonmajor Funds:		
Tourism Promotion	-	4,135
Mental Health	-	6,353
Detention Home	-	58,990
Document Storage Fees	-	209
Child Support	-	465
States Attorney Drug Enforment	-	3,769
Environmental Service and Land Use	-	47,802
Probation	-	4,766
Crime Gun Violence	-	4,829
Crime Victim Witness	-	9,322
Law Library	-	92
E-911	-	308
Veterans	-	5,628
Enterprise Fund:		
Major Funds:		
Nursing Home	-	202,588
Component Unit:		
Self-Insurance Trust Fund	94,547	-
	<u>\$ 566,702</u>	<u>566,702</u>

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements November 30, 2007

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, 2007:

Description	Balance December 1, 2006	Additions	Payments	Balance November 30, 2007	Due within 1 year
General Obligation Debt					
GO Revenue Bonds					
GO Revenue Bonds 02	\$ 6,065,000	-	660,000	5,405,000	680,000
GO Revenue Bonds 03	4,935,000	-	480,000	4,455,000	485,000
Compensation Absences	1,296,212	-	31,824	1,264,388	-
	<u>\$ 12,296,212</u>	<u>-</u>	<u>1,171,824</u>	<u>11,124,388</u>	<u>1,165,000</u>

The County has issued Refunding Bonds Series 2002 in the amount of \$8,510,000 which refunds Series 2000 (balance outstanding \$5,405,000). 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.

As of November 30, 2007, the County had debt service requirements for the Series 2002 GO Bonds as follows:

Description	Year Ended November 30,	Principal	Interest	Total
GO Refunding Bonds				
2002 Issue	2008	\$ 680,000	184,333	864,333
	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>\$ 5,405,000</u>	<u>775,977</u>	<u>6,180,977</u>

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

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements November 30, 2007

Note 7: Long-Term Obligations (Continued)

A. Debt (continued)

The County has issued Refund Bonds Series 2003 in the amount of \$6,200,000 which refunds Series 2001 Bonds (balance outstanding \$4,455,000). 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.

As of November 30, 2007, the County had debt service requirements for the Series 2003 GO Bonds as follows:

Description	Year Ended November 30,	Principal	Interest	Total
GO Refunding Bonds				
2003 Issue	2008	485,000	133,800	618,800
	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>\$ 4,455,000</u>	<u>677,459</u>	<u>5,132,459</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, 2007:

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements
November 30, 2007

Note 7: Long-Term Obligations (Continued)

B. Legal Debt Margin (Continued)

Assessed valuation (2006)	\$ 2,004,966,064
Statutory debt limitation (2.875%)	\$ 57,642,774
Amount of debt applicable to debt limitation	9,860,000
Legal Debt Margin	\$ 47,782,774

Note 8: Employee Pension and Other Benefit Plans

A. Defined Benefit Pension Plan – Illinois Municipal Retirement

The County's agent multiple-employer defined benefit pension plan, Illinois Municipal Retirement (IMRF), provides retirement, disability, annual cost of living adjustments and death benefits to plan members and beneficiaries. IMRF acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly.

The IMRF issues a financial report that includes financial and required supplementary information. The report may be obtained at www.imrf.org/pubs/pubs_homepage.htm or by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

Employees participating in IMRF are required to contribute 4.50% of their annual covered salary. The member rate is established by state statute. The County is required to contribute at an actuarially determined rate. The employer rate for calendar year 2006 was 9.32% of payroll. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized on open basis). The amortization period at December 31, 2006 was 26 years.

For December 31, 2006, the County's annual pension cost of \$1,234,662 was equal to the County's required and actual contributions. The required contribution was determined as part of the December 31, 2004 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50% investment rate of return (net of administrative expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 11.6% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements November 30, 2007

Note 8: Employee Pension and other Benefit Plans (Continued)

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

investments over a five-year period with a 15% corridor. The assumptions used for the 2005 actuarial valuation were based on the 2002-2004 experience study.

Trend Information

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/06	\$1,234,662	100%	\$0
12/31/05	1,098,067	100%	0
12/31/04	776,775	100%	0
12/31/03	338,966	100%	0
12/31/02	297,303	100%	0
12/31/01	445,392	100%	0
12/31/00	528,651	100%	0
12/31/99	814,064	100%	0
12/31/98	749,465	100%	0
12/31/97	759,862	100%	0

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

The County's agent multiple-employer defined benefit pension plan, Illinois Municipal Retirement (IMRF), provides retirement, disability, annual cost of living adjustments and death benefits to plan members and beneficiaries. IMRF acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly.

The IMRF issues a financial report that includes financial and required supplementary information. The report may be obtained at www.imrf.org/pubs/pubs_homepage.htm or by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

Employees participating in IMRF are required to contribute 7.50% of their annual covered salary. The member rate is established by state statute. The County is required to contribute at an actuarially determined rate. The employer rate for calendar year 2006 was 16.16% of payroll. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized on open basis). The amortization period at December 31, 2006 was 26 years.

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2007

Note 8: Employee Pension and other Benefit Plans (Continued)

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

For December 31, 2006, the County's annual pension cost of \$721,807 was equal to the County's required and actual contributions. The required contribution was determined as part of the December 31, 2004 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50% investment rate of return (net of administrative expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 11.6% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period with a 15% corridor. The assumptions used for the 2006 actuarial valuation were based on the 2002-2004 experience study.

Trend Information

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/06	\$ 721,807	100%	\$0
12/31/05	731,277	100%	0
12/31/04	633,380	100%	0
12/31/03	546,910	100%	0
12/31/02	433,933	100%	0
12/31/01	358,161	100%	0
12/31/00	283,326	100%	0
12/31/99	246,915	100%	0
12/31/98	249,992	100%	0
12/31/97	165,687	100%	0

C. Defined Benefit Pension Plan – Elected County Official

The County's agent multiple-employer defined benefit pension plan, Illinois Municipal Retirement Fund (IMRF), provides retirement, disability, annual cost of living adjustments and death benefits to plan members and beneficiaries. IMRF acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly.

The IMRF issues a financial report that includes financial and required supplementary information. The report may be obtained at www.imrf.org/pubs/pubs_homepage.htm or

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2007

Note 8: Employee Pension and other Benefit Plans (Continued)

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

by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

Employees participating in IMRF are required to contribute 7.50% of their annual covered salary. The member rate is established by state statute. The County is required to contribute at an actuarially determined rate. The employer rate for calendar year 2006 was 39.74% of payroll. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized on open basis). The amortization period at December 31, 2006 was 26 years.

For December 31, 2006, the County's annual pension cost of \$291,119 was equal to the County's required and actual contributions. The required contribution was determined as part of the December 31, 2004 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50% investment rate of return (net of administrative expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 11.6% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period with a 15% corridor. The assumptions used for the 2006 actuarial valuation were based on the 2002-2004 experience study.

Trend Information

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/06	\$291,119	100%	\$0
12/31/05	288,484	100%	0
12/31/04	181,663	100%	0
12/31/03	238,622	100%	0
12/31/02	237,443	100%	0
12/31/01	306,689	100%	0
12/31/00	253,747	100%	0
12/31/99	170,066	100%	0
12/31/98	66,678	100%	0
12/31/97	17,828	100%	0

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements November 30, 2007

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

Note 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, 2007 was \$189,173. The estimated claims for workers' compensation for the year ended November 30, 2006 and November 30, 2005 were \$47,666 and \$15,410, respectively.

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

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements November 30, 2007

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, 2007, provides insurance for excess risk. The estimated claims for the health insurance for the year ended November 30, 2007 were \$4,447,430. In addition, the estimated claims for the stop/loss insurance were \$171,682 and the administrative expenses were \$331,195. The estimated claims for the health insurance for the year ended November 30, 2006 and November 30, 2005 were \$4,525,244 and \$4,398,102, 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.

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.

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements November 30, 2007

13: Interfund Transfers (Continued)

	Transfers In	Transfers Out
Major Funds:		
General Fund	2,110,670	-
Public Safety Sales Tax Fund	-	3,656,502
Total Major Funds	2,110,670	3,656,502
NonMajor Funds:		
Tourism and Promotion Fund	-	39,211
Environmental Service and Land Use Fund	-	400,000
Detention Home	500,000	-
Debt Service:		
Debt Service Fund	1,485,043	-
Total NonMajor Funds	1,985,043	439,211
Total Transfers	\$ 4,095,713	4,095,713

Note 14: Lease agreements

A. Operating Leases:

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
2005 Chevrolet Impala	12/1/2005	12/1/2008	36 months	monthly	315
2005 Chevrolet Impala	12/1/2005	12/1/2008	36 months	monthly	315
2005 Chevrolet Impala	12/1/2005	12/1/2008	36 months	monthly	315
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	66 months	monthly	425
Postage Machines (4)	-	-	-	quarterly	3,657

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements November 30, 2007

Note 14: Lease agreements (Continued)

A. Operating Leases: (Continued)

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, 2007 were \$2,216.

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

Lease payments for the next five years are as follows:

November 30, 2008	\$87,818
November 30, 2009	71,994
November 30, 2010	64,509
November 30, 2011	62,834
November 30, 2012	57,404
Next 5 fiscal years	10,137

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, 2006 and \$7,080 for the fiscal year ended November 30, 2007. 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, 2007.

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, 2007 the County has an estimated liability to its employees in the amount of \$834,112 for vacation and \$430,276 for sick days in its governmental funds, for a total of \$1,264,388. The amount attributable to the Nursing Home is \$629,771 and is charged to expense and a corresponding liability. The estimated liabilities include required salary-related payments.

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements November 30, 2007

Note 15: Compensated Absences (Continued)

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, 2007 in the following funds:

<u>Funds</u>	<u>Excess</u>
Special Tax Matching Fund	\$ 393,496
State's Attorney Federal Grant Fund	107,955
Tourism and Promotion Fund	38,470
Debt Service Fund	1,500
Arrestees Medical Cost Fund	3,089
E-911	15,376
Law Library Fund	7,195

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: Prior Period Adjustment

The beginning fund balance in the Insurance Fund has been restated to reflect the separation of the activity of the Component Unit Self Insurance Trust from the LaSalle County's Internal Service fund, Insurance Fund. The beginning fund balance in the General Fund has been restated to better reflect the current year county board committee's expenditures.

Note 19: Contingencies

The County is a defendant in various lawsuits.

- A. As of November 30, 2007 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.

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements
November 30, 2007

Note 19: Contingencies (Continued)

- B. As of November 30, 2007 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.

Other -- The County established a cafeteria plan under section 125 of the Internal Revenue Code effective July 1, 1992, but neglected to file the required annual reporting forms with Internal Revenue Service/Department of Labor. The County is now in compliance but is subject to penalties for failure to file. No penalties have been assessed to date and the County believes none will be paid.

COUNTY OF LASALLE, ILLINOIS
GENERAL FUND

Schedule A-1

Balance Sheet
November 30, 2007

Assets

	<u>2007</u>	<u>2006</u>
Cash in bank	\$ 11,106,044	\$ 2,711,105
Investments	2,514,650	5,245,600
Receivable from governmental units	746,509	688,226
Accounts receivable	1,625,994	1,157,558
Due from other funds	305,334	194,974
Accrued interest	23,153	18,573
Inventories	165,194	31,684
Prepays	47,179	-
Property taxes receivable	171,228	142,206
	<u>171,228</u>	<u>142,206</u>
Total assets	<u>\$ 16,705,285</u>	<u>10,189,925</u>

Liabilities and Fund Balance

Liabilities:		
Accounts payable	\$ 652,710	\$ 281,066
Withholding payable	-	-
Accrued payroll	509,481	430,400
Due to other funds	593	9,528
Compensated absences	923,515	759,819
Deferred revenue	-	21,489
	<u>2,086,300</u>	<u>1,502,302</u>
Total liabilities	<u>2,086,300</u>	<u>1,502,302</u>
Fund Balance		
Reserved for inventories	165,194	31,684
Reserved for health insurance	-	375,973
Unreserved	14,453,791	8,279,966
	<u>14,618,985</u>	<u>8,687,623</u>
Total fund balance	<u>14,618,985</u>	<u>8,687,623</u>
Total liabilities and fund balance	<u>\$ 16,705,285</u>	<u>10,189,925</u>

COUNTY OF LASALLE, ILLINOIS
GENERAL FUND

Schedule A-2

Statement of Revenues, Expenditures and
Changes in Fund Balance
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007		2006		
	Budgeted Amounts		Over (Under)		
	Original	Final	Actual	Final Budget	Actual
Revenues					
Taxes	\$ 11,969,400	11,969,400	13,640,791	1,671,391	11,667,197
Intergovernmental	1,094,574	1,094,574	1,306,203	211,629	1,125,018
Federal/State funds	366,206	376,906	302,996	(73,910)	247,407
Fines and fees	4,367,002	4,367,002	4,740,566	373,564	4,840,326
Interest	380,000	380,000	880,874	500,874	616,993
Reimbursements	7,177,621	7,177,621	5,915,967	(1,261,654)	5,120,773
Other	188,605	188,605	272,279	83,674	247,750
Total revenues	25,543,408	25,554,108	27,059,676	1,505,568	23,865,463
Expenditures:					
General government	18,530,930	18,502,056	14,829,770	(3,672,286)	14,619,161
Public welfare	7,706,123	7,778,726	7,799,180	20,454	7,258,308
Health and welfare	255,835	258,660	257,932	(728)	232,638
Recreation	126,646	126,646	124,466	(2,180)	116,062
Education	175,611	175,611	183,594	7,983	189,398
Total expenditures	26,795,145	26,841,699	23,194,942	(3,646,757)	22,415,567
Excess of revenues over (under) expenditures	(1,251,737)	(1,287,591)	3,864,734	5,152,325	1,449,896
Other financing sources (uses) -					
Transfer (to) from other funds	530,000	400,000	2,110,670	1,505,568	844,726
Total other financing sources (uses)	530,000	400,000	2,110,670	1,505,568	844,726
Net change in fund balance	\$ (721,737)	(887,591)	5,975,404	6,657,893	2,294,623
Prior period adjustment			(44,039)		
Fund balance, beginning of year			8,687,620		6,393,000
Fund balance, end of year			14,618,985		8,687,623

COUNTY OF LASALLE, ILLINOIS
GENERAL FUND

Schedule of Fee Office Revenues
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Inheritance tax collection fees -					
Fines and fees	\$ 65,000	65,000	61,058	(3,942)	63,825
Treasurer fees					
Fines and fees	\$ 20,000	20,000	84,244	64,244	80,638
State's attorney fees					
Fines and fees	\$ 60,000	60,000	59,505	(495)	58,955
Assessment office fees:					
Miscellaneous fees	\$ 4,000	4,000	3,960	(40)	6,200
Map sales	500	500	-	(500)	1,028
Sidwell royalties	18,000	18,000	17,080	(920)	17,930
Dial-in-service	10,000	10,000	10,600	600	17,600
	\$ 32,500	32,500	31,640	(860)	42,759
Associate court fees:					
Fines and forfeitures	\$ 330,000	330,000	306,329	(23,671)	348,937
Other misdemeanor and felony fines	680,000	680,000	864,135	184,135	871,912
	\$ 1,010,000	1,010,000	1,170,463	160,463	1,220,849
County clerk fees:					
Marriage licenses	\$ 10,000	10,000	13,080	3,080	12,011
Redemption fees	7,000	7,000	10,158	3,158	9,442
G.I.S. map sales	25,000	25,000	84,403	59,403	33,069
Mapping fees	-	-	128	128	11
Other fees	140,000	140,000	142,661	2,661	167,051
	\$ 182,000	182,000	250,431	68,431	221,584
Circuit clerk fees:					
Filing fees	\$ 920,000	920,000	1,102,191	182,191	997,378
Court security fees	202,000	202,000	215,335	13,335	204,733
	\$ 1,122,000	1,122,000	1,317,526	195,526	1,202,111

COUNTY OF LASALLE, ILLINOIS
GENERAL FUND

Schedule of Fee Office Revenues
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Recorder fees:					
Recording fees	\$ 750,000	750,000	631,559	(118,441)	722,920
Recorder - rental house fee	15,000	15,000	14,073	(928)	14,647
Revenue stamps	760,000	760,000	689,936	(70,065)	818,045
Dial-in-service	12,000	12,000	42,131	30,131	14,106
	<u>\$ 1,537,000</u>	<u>1,537,000</u>	<u>1,377,698</u>	<u>(159,302)</u>	<u>1,569,716</u>
Sheriff fees:					
Process fees	\$ 100,000	100,000	139,417	39,417	117,718
Sheriff prob trans fee	1	1	500	499	500
Other	9,000	9,000	4,526	(4,475)	9,127
Medical service fees	-	-	951	951	-
Prisoner boarding	30,000	30,000	43,443	13,443	58,755
	<u>\$ 139,001</u>	<u>139,001</u>	<u>188,837</u>	<u>49,836</u>	<u>186,100</u>
Coroner fees:					
Fines and fees	<u>\$ 5,000</u>	<u>5,000</u>	<u>6,038</u>	<u>1,038</u>	<u>5,042</u>
County fees:					
Park trail tag fees	\$ 1,500	1,500	1,929	429	1,840
Dog Licenses	160,000	160,000	158,382	(1,618)	153,982
Liquor Licenses	33,000	33,000	32,817	(183)	32,925
	<u>\$ 194,500</u>	<u>194,500</u>	<u>193,128</u>	<u>(1,372)</u>	<u>188,747</u>

COUNTY OF LASALLE, ILLINOIS
GENERAL FUND

Schedule A-4

Statement of Revenues
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Taxes					
Property taxes	\$ 4,700,000	4,700,000	4,694,906	(5,094)	3,325,287
Personal property replacement tax	930,000	930,000	1,456,234	526,234	1,201,444
Illinois income tax	2,265,000	2,265,000	2,807,118	542,118	2,576,394
Illinois retailers occupation tax	940,000	940,000	960,046	20,046	971,371
County wide sales tax	2,800,000	2,800,000	3,307,347	507,347	3,180,125
Use tax	330,000	330,000	411,382	81,382	408,832
Gambling tax	4,400	4,400	3,758	(642)	3,743
Total taxes	11,969,400	11,969,400	13,640,791	1,671,391	11,667,197
Intergovernmental revenue:					
Property tax collections	3,000	3,000	-	(3,000)	-
State's attorney and assistants salary reimb	133,000	133,000	135,416	2,416	127,146
Probation officers salary reimbursement	375,000	375,000	347,950	(27,050)	328,976
Public defender reimbursement	60,000	60,000	74,993	14,993	9,999
Election judge salary reimbursement	15,000	15,000	33,688	18,688	12,475
Bailiff's salary reimbursement	240	240	-	(240)	-
Supervisor of assessments salary reimb	34,332	34,332	33,651	(681)	32,048
Nuclear training reimbursement - EMA	10,000	10,000	5,000	(5,000)	6,200
Grant reimb probation	1	1	-	(1)	-
Probation reimb from other counties	310,000	310,000	481,728	171,728	391,019
Public defender income from other counties	20,000	20,000	27,160	7,160	25,058
Chief judge salary reimbursement	20,000	20,000	33,592	13,592	24,000
Dependent child care reimbursement from other counties	20,000	20,000	4,457	(15,543)	32,996
Dependent child care SS reimbursement	1	1	-	(1)	773
Deputy training reimb. from state	10,000	10,000	5,537	(4,463)	30,074
Income from TIF's	80,000	80,000	113,822	33,822	97,338
Central services	4,000	4,000	9,209	5,209	6,915
Total intergovernmental revenue	1,094,574	1,094,574	1,306,203	211,629	1,125,018
Federal/State Funds:					
Homeland security grants	1	1	-	(1)	47,044
HMEP Grant	7,200	7,200	3,750	(3,450)	2,096
EMA reimbursement - FEMA/IEMA	20,000	20,000	24,777	4,777	20,620
EMA grant	32,000	32,000	-	(32,000)	22,000
Sheriff's grant	1	1	11,523	11,522	-
Sheriff FEMA reimbursements	1	1	-	(1)	-
Juvenile Justice	86,000	86,000	29,160	(56,840)	95,311
Exlon Grant	1	1	21,489	21,488	-
IPRA Grant	28,000	37,400	34,000	(3,400)	-
Youth giving back grant	10,000	10,000	14,625	4,625	12,000
Safe Haven Grant	175,000	175,000	136,081	(38,919)	-
Flood mitigation	1	1	22,054	22,053	-
Citizens Corp	8,000	9,300	5,537	(3,763)	-
Radio grant	1	1	-	(1)	48,336
Total federal/state funds	366,206	376,906	302,996	(73,910)	247,407

COUNTY OF LASALLE, ILLINOIS
GENERAL FUND

Schedule A-4
(Continued)

Statement of Revenues
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts		Actual	Over (Under)	Actual
Revenues: (Continued)	Original	Final		Final Budget	
Fines and fees:					
Inheritance tax collection fees	\$ 65,000	65,000	61,058	(3,942)	63,825
Treasurer other fees	20,000	20,000	84,244	64,244	80,638
State's attorney fees	60,000	60,000	59,505	(495)	58,955
Fines and forfeitures	330,000	330,000	306,329	(23,671)	348,937
Other misdemeanors & felony fines	680,000	680,000	864,135	184,135	871,912
Assessor's misc fees	4,000	4,000	3,960	(40)	6,200
Assessor's map fees	500	500	-	(500)	1,028
Amusement licenses	18,000	18,000	17,080	(920)	17,930
Supt of asset dial-in-service	10,000	10,000	10,600	600	17,600
County clerk - GIS map sales	25,000	25,000	84,403	59,403	33,069
County clerk fees	140,000	140,000	142,661	2,661	167,051
County clerk marriage licenses fees	10,000	10,000	13,080	3,080	12,011
County clerk redemption fees	7,000	7,000	10,158	3,158	9,442
County clerk mapping fees	1	1	128	127	11
Circuit clerk filing fees	920,000	920,000	1,102,191	182,191	997,378
Circuit clerk security fees	202,000	202,000	215,335	13,335	204,733
Recorder recording fees	750,000	750,000	631,559	(118,441)	722,920
Recorder revenue stamps	760,000	760,000	689,936	(70,065)	818,045
Recorder - dial in service	12,000	12,000	42,131	30,131	14,106
Suprt - rental house fee	15,000	15,000	14,073	(928)	14,647
Sheriff process fees	100,000	100,000	139,417	39,417	117,718
Sheriff misc fees	9,000	9,000	4,526	(4,475)	9,127
Sheriff boarding of prisoners	30,000	30,000	43,443	13,443	58,755
Sheriff prob trans fee	1	1	500	499	500
Dog licenses	160,000	160,000	158,382	(1,618)	153,982
Liquor licenses	33,000	33,000	32,817	(183)	32,925
Park trail tags	1,500	1,500	1,929	429	1,840
Medical services fees	-	-	951	951	-
Coroner fees	5,000	5,000	6,038	1,038	5,042
Total fines and fees	4,367,002	4,367,002	4,740,566	373,564	4,840,326
Interest:					
Treasurer	95,000	95,000	381,780	286,780	235,881
Treasurer - penalty	275,000	275,000	469,556	194,556	361,150
Circuit Clerk	10,000	10,000	29,538	19,538	19,962
Total interest	380,000	380,000	880,874	500,874	616,993

COUNTY OF LASALLE, ILLINOIS
GENERAL FUND

Schedule A-4
(Continued)

Statement of Revenues
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts Original	Final	Actual	Over (Under) Final Budget	Actual
Revenues: (Continued)					
Reimbursements:					
Prisoners transport reimbursement	2,000	2,000	6,343	4,343	2,253
County/appt counsel reimb	20,000	20,000	44,915	24,915	50,433
Reimbursement for telephone	12,000	12,000	6,164	(5,836)	12,036
Reimbursement from tourism promotion	33,000	33,000	-	(33,000)	-
Workers' compensation reimbursement	1	1	9,854	9,853	235
Reimbursement sheriff drug gasoline	1	1	-	(1)	-
Reimbursement public defender	500	500	-	(500)	-
Health and life insurance:					
Nursing home	428,000	428,000	432,569	4,569	246,462
Highway	160,000	160,000	401,463	241,463	148,989
Mental health	32,011	32,011	32,011	(0)	29,000
VAC	13,342	13,342	19,086	5,744	9,722
Health department	300,000	300,000	294,562	(5,438)	285,464
States Attorney drug enforcement	9,714	9,714	9,281	(433)	8,895
Public Safety	-	-	-	-	-
Retired Active	110,320	110,320	197,275	86,955	98,978
Co. Employee (Family)	460,560	460,560	327,174	(133,386)	327,821
Employee health insurance	181,800	181,800	367,180	185,380	352,843
Crime victim witness	-	-	14,599	14,599	2,594
Public Safety	1,700,000	1,700,000	-	(1,700,000)	67,322
Detention home	97,145	97,145	203,408	106,263	91,173
States attorney federal grant	4,857	4,857	4,857	0	4,447
Public Safety - states attorney	-	-	-	-	7,783
Recorders equipment	4,857	4,857	5,929	1,072	4,077
Courthouse security	42,686	42,686	-	(42,686)	31,809
Reimbursements from environmental services	14,570	14,570	28,458	13,888	-
Reimbursements from environmental services-life ins	880	880	-	(880)	1,100
Reimbursements from recorder	4,857	4,857	-	(4,857)	220
Administration costs:					
Mental health	440	440	-	(440)	440
States attorney federal grant	440	440	-	(440)	220
VAC	-	-	-	-	440
Health department	10,000	10,000	-	(10,000)	7,920
Child support	-	-	-	-	220
Crime victim witness	-	-	-	-	220
Public safety	-	-	-	-	2,860
States Attorney crime victim witness	220	220	-	(220)	-
States Attorney drug enforcement	220	220	-	(220)	440
Gas:					
Detention home	5,000	5,000	4,241	(759)	4,691
Nursing home	65,000	65,000	33,725	(31,275)	54,881
Other reimbursements:					
Risk management	3,400,000	3,400,000	3,435,359	35,359	3,220,422
Health department rental income	32,400	32,400	32,400	-	32,400
Detention home meals	20,000	20,000	-	(20,000)	-
Detention home phone	800	800	800	-	800
Central service - other departments	10,000	10,000	4,315	(5,685)	11,164
Total reimbursements	7,177,621	7,177,621	5,915,967	(1,261,654)	5,120,773

COUNTY OF LASALLE, ILLINOIS
GENERAL FUND

Schedule A-4
(Continued)

Statement of Revenues
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues: (Continued)					
Other revenues:					
Variance fee	1,500	1,500	1,600	100	1,500
Lease/rental income	9,000	9,000	10,310	1,310	10,710
Farm income	9,500	9,500	9,938	438	9,938
Lease rental - courthouse	15,000	15,000	3,000	(12,000)	15,000
Probation home confinement	2,000	2,000	1,600	(400)	2,650
Probation substance abuse testing	1,500	1,500	2,440	940	2,281
Probation-parent conflict	100	100	-	(100)	-
Juvenile court/peer process	1	1	-	(1)	-
Sheriff's Americall commission	80,000	80,000	104,563	24,563	85,103
Sheriff bond post fee	20,000	20,000	24,840	4,840	23,858
Sheriff ins claims and car sales	1	1	4,715	4,714	3,880
Miscellaneous income	50,000	50,000	40,615	(9,385)	83,839
Miscellaneous income - disgn gifts	1	1	-	(1)	-
Miscellaneous income - Circuit Clerk	-	-	68,128	68,128	-
Regional school directory	1	1	-	(1)	113
Unclaimed money	1	1	531	530	1,670
Justice benefits	-	-	-	-	7,208
Total other revenue	188,605	188,605	272,279	83,674	247,750
Total revenues	\$ 25,543,408	25,554,108	27,059,676	1,505,568	23,865,463

COUNTY OF LASALLE, ILLINOIS
GENERAL FUND

Schedule A-5

Statement of Expenditures
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007		2006		
	Budgeted Amounts		Over (Under)		
	Original	Final	Actual	Final Budget	Actual
Expenditures:					
Legislative:					
County Board office:					
Mileage	\$ 35,000	35,000	24,579	(10,421)	19,438
Dues - IL Association of County Boards	1,600	1,600	1,600	-	1,600
Board Chairman's office expense	100	100	-	(100)	100
Office supplies and expense	2,000	2,000	1,749	(251)	779
Office equipment	2,000	2,000	-	(2,000)	270
Miscellaneous	100	100	10	(90)	960
Payroll supervisor	36,046	36,046	36,185	139	34,116
Payroll supervisor II	1	1	-	(1)	-
County board work	30,000	30,000	23,040	(6,960)	23,460
County board committee work	180,000	180,000	137,880	(42,120)	100,054
Overtime	1	1,471	2,133	662	764
Compensated absences	-	-	(3,023)	(3,023)	9,107
Chairman of board	15,000	15,000	15,000	(0)	15,115
Administrative secretaries	36,067	36,067	30,531	(5,537)	35,164
Assistant Adm. Secretary	33,993	33,993	34,124	131	33,130
Total County Board office	371,909	373,379	303,807	(69,572)	274,058
Legislation and rules:					
Dues	4,199	4,199	2,599	(1,600)	2,536
Total legislation and rules	4,199	4,199	2,599	1,600	2,536
Total legislative	376,108	377,578	306,406	(67,972)	276,594
Planning and zoning:					
Seminars and workshops	-	250	120	(130)	-
Mileage	-	100	-	(100)	-
Publications	-	4,000	11,591	7,591	-
Office supplies	-	150	145	(5)	-
New equipment	-	-	51	51	-
Comp plan update	-	30,000	30,000	-	-
Miscellaneous claims	-	-	3,100	3,100	-
Secretary	-	-	300	300	-
Zoning Commissioners	-	10,000	-	(10,000)	-
Zoning/Planning Commission	-	1	-	(1)	-
Zoning Board of Appeals	-	12,000	14,794	2,794	-
Zoning Inspector	-	2,040	6,075	4,035	-
Zoning Board of Appeals	-	23,400	-	(23,400)	-
Zoning Director	-	15,500	15,560	60	-
Zoning Co-ordinator	-	5,500	5,694	194	-
Total planning and zoning	-	102,941	87,429	(15,512)	-
Industrial development and planning:					
Mileage	200	100	-	(100)	669
Publications	4,000	-	-	-	4,169
Professional services hired	1	1	-	(1)	2,091
Legal costs	10,000	-	-	-	-
Building inspector	30,911	30,911	31,904	993	27,644
Seminars and workshops	500	250	350	100	390
Office supplies	150	-	-	-	143
Enforcement officer	8,500	8,500	8,533	33	8,533
Comp plan update	30,000	-	-	-	-
Zoning/Planning Commission	1	-	-	-	150
Zoning Board of Appeals	12,000	-	-	-	4,815
Zoning Inspector	23,400	-	-	-	2,600
Zoning Director	15,500	-	-	-	12,115
Zoning Co-ordinator	5,500	-	-	-	3,865
Part-time clerical	2,040	-	3,180	3,180	1,541
Assistant enforcement officer	5,500	5,500	5,617	117	4,421
Total industrial development and planning	148,203	45,262	49,584	(4,322)	73,147

COUNTY OF LASALLE, ILLINOIS
GENERAL FUND

Schedule A-5
(Continued)

Statement of Expenditures
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures: (Continued)					
Judicial:					
Circuit court and jury:					
Juries	\$ 75,000	75,000	46,939	(28,061)	47,061
Maintenance and repair, security & computer	700	700	250	(450)	235
Mileage and meals	900	900	846	(54)	432
Jury mileage	45,000	45,000	37,982	(7,018)	37,391
Education	1,500	1,500	706	(794)	600
Lodging and meals	4,000	4,000	5,128	1,128	3,400
Child support	200,000	200,000	202,174	2,174	97,602
Dues and memberships	4,000	4,282	4,282	-	4,300
Computer programming	8,775	8,775	8,733	(42)	17,016
Office supplies and expense	22,000	22,000	20,252	(1,748)	19,537
Library supplies	25,000	24,718	22,202	(2,516)	24,406
Clothing	1,500	1,500	1,000	(501)	943
New equipment	6,065	6,065	5,731	(334)	2,753
Jury coordinator	39,963	39,963	40,116	153	38,948
Prevention	15,000	15,000	10,500	(4,500)	5,000
Assistant court administrator	34,724	34,724	34,857	133	33,842
Administrative secretary	31,356	31,356	31,477	121	30,560
Clerk/typist	32,027	32,027	32,149	122	31,214
Bailiffs	228,017	228,017	218,780	(9,236)	225,815
Per diems	5,550	5,550	4,620	(930)	3,540
Temporary help	2	2	7,786	7,784	3,482
Compensated absences	-	-	(4,325)	(4,325)	27,778
Overtime	1	28	82	54	-
Total circuit clerk and jury	781,079	781,106	732,266	(48,840)	655,853
Public defender:					
Secretary expense	15,500	15,500	15,261	(239)	15,540
Mileage and meals	1,000	1,000	424	(576)	283
Seminars and workshops	3,000	2,691	1,569	(1,122)	1,170
Education	500	500	924	424	1,941
Library	1,000	1,915	2,173	258	-
Office supplies	1,500	1,500	940	(560)	570
Law books / statutes / west law	6,000	5,394	4,273	(1,121)	3,778
New equipment	600	600	-	(600)	206
Public defender	90,000	90,000	90,346	346	71,565
Investigators	66,869	66,869	67,127	258	65,171
Investigator/office mgr	37,465	37,465	37,609	144	35,802
Compensated absences	-	-	(696)	(696)	10,639
Assistant public defenders	127,722	127,722	126,405	(1,317)	116,219
Total public defender	351,156	351,156	346,356	(4,800)	322,883
Court Security:					
Clothing	2,500	2,500	2,275	(225)	1,624
Education	2,000	2,000	-	(2,000)	-
Miscellaneous	1	671	670	(1)	141
IMRF/SS benefits	34,346	34,346	84	(34,262)	30,477
Health insurance benefits	42,686	42,686	-	(42,686)	31,809
Administration fees	880	880	-	(880)	1,100
Court security officer	144,612	144,612	145,717	1,105	138,564
Compensated absences	-	-	(3,154)	(3,154)	3,942
Overtime	1	1,692	1,890	198	273
Total court security	227,026	229,387	147,482	(81,905)	207,930

COUNTY OF LASALLE, ILLINOIS
GENERAL FUND

Schedule A-5
(Continued)

Statement of Expenditures
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts			Over (Under)	
Expenditures: (Continued)	Original	Final	Actual	Final Budget	Actual
Circuit clerk's office:					
Maintenance and repair of equipment	100	100	148	48	66
Mileage	2,300	2,300	1,875	(425)	2,456
Education	50	50	-	(50)	31
Seminars and workshops	200	200	180	(20)	360
Bonds	1	1	-	(1)	-
Association dues	900	900	780	(120)	780
Audit	-	-	-	-	-
Office supplies and expense	3,000	3,000	2,136	(864)	3,117
Associate clerk's expense	50	50	-	(50)	-
Printing	750	750	320	(431)	789
New equipment	1	1	-	(1)	-
Miscellaneous	48	48	-	(48)	-
Circuit clerk	50,000	50,000	50,192	192	49,189
Workflow Manager	32,502	32,502	32,205	(297)	31,552
Office supervisors	17,092	17,092	16,028	(1,064)	15,800
Office manager	4,493	4,493	4,510	17	12,998
Admin assistant	12,320	12,320	12,365	45	9,056
Accounting clerk	40,568	40,568	40,724	156	39,524
Computer operator	36,457	36,457	36,598	141	35,531
Clerk/stenographers	304,285	304,285	286,679	(17,606)	281,829
Counter clerks	470,058	470,058	431,939	(38,119)	454,169
Compensated absences	-	-	3,559	3,559	58,664
Overtime	1	1	-	(1)	411
Total circuit clerk's office	975,176	975,176	920,238	(54,938)	996,323
Total judicial	2,334,437	2,336,825	2,146,343	(190,483)	2,182,989
Finance:					
Auditor's office:					
Maintenance and repair of equipment	1	1	-	(1)	-
Mileage and travel	300	300	290	(10)	163
Education	700	744	744	0	826
Seminars and workshops	300	256	256	(0)	-
Publication expense	40	40	-	(40)	53
Dues and subscriptions	550	550	540	(10)	400
Program maintenance	1	1	-	(1)	-
Office supplies and expense	600	600	379	(221)	342
New equipment	700	700	214	(486)	800
Miscellaneous	1	1	-	(1)	-
Auditor	50,000	50,000	50,192	192	49,189
Deputy auditors	65,118	65,118	65,369	251	63,465
Compensated absences	-	-	1,083	1,083	5,764
Overtime	1	235	235	(0)	294
Total auditor's office	118,312	118,546	119,301	755	121,295
Data processing:					
Additional hardware	1,275	975	-	(975)	1,275
Maintenance of terminals	1,000	1,000	516	(484)	260
Tele-processing	8,000	8,300	11,099	2,799	11,312
New programs	-	-	-	-	168,223
CID NET	72,500	72,500	72,000	(500)	72,000
Data processing contract	337,000	337,000	370,518	33,518	320,240
Software license	13,348	28,216	31,456	3,240	24,524

COUNTY OF LASALLE, ILLINOIS
GENERAL FUND

Schedule A-5
(Continued)

Statement of Expenditures
Year Ended November 30, 2007
(With Comparative Figures for 2006)

Expenditures: (Continued)	2007			2006	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Forms and paper	4,000	4,000	4,920	920	2,002
Total data processing	437,124	451,991	490,508	38,517	599,836
Finance and miscellaneous claims:					
Appointed juvenile defense attorney	14,000	14,000	-	(14,000)	-
Juries	25,000	25,000	-	(25,000)	-
Mileage	4,500	4,500	1,010	(3,490)	1,861
Special education	1,000	1,000	-	(1,000)	-
Seminars and workshops	3,500	3,500	1,900	(1,600)	750
Trial expense	125,000	69,269	30,273	(38,996)	23,647
Electronic monitoring	10,000	10,000	383	(9,618)	1,989
Trial expense - Circuit Court	1	12,907	35,280	22,373	20,300
Trial expense - Public Defender	1	10,648	22,932	12,284	41,047
Trial expense - State's Attorney	1	32,178	40,645	8,467	38,815
JSOP	75,000	75,000	92,750	17,750	97,333
Out of county prisoner housing	40,000	40,000	-	(40,000)	6,045
Lodging and meals	7,500	7,500	2,887	(4,613)	391
Merit commission expense	5,000	5,000	2,577	(2,423)	898
Dial-in-service	11,500	11,500	-	(11,500)	1,158
Publications	6,000	6,000	2,129	(3,871)	3,547
Dependent child care	130,000	130,000	-	(130,000)	-
Dues	1,000	1,000	-	(1,000)	-
New programs	5,000	5,000	-	(5,000)	-
Professional services	60,000	60,000	47,727	(12,273)	53,428
Professional services coroner	15,000	15,000	-	(15,000)	-
Physician contract	12,000	12,000	11,833	(167)	10,000
Board of review professional services	30,000	30,000	1,000	(29,000)	-
Outside audit	35,000	35,000	35,000	-	35,000
Environmental protection professional services	55,000	55,000	22,353	(32,647)	40,330
Court appointed attorney for juvenile	27,000	27,000	31,807	4,807	24,000
Justice benefits	1	1	2,535	2,534	1,586
Payroll checks	6,000	6,000	2,210	(3,790)	4,219
Consultant	1	1	-	(1)	-
Crime Witness Transfer	5,500	5,500	-	(5,500)	-
Transfer to fund 16	1	1	-	(1)	-
County share of judges' fee	4,500	4,500	3,539	(961)	3,549
New equipment	299,999	299,999	-	(299,999)	-
Catastrophic losses	1	1	-	(1)	-
Contingency	400,000	232,113	-	(232,113)	-
Exelon Settlement	-	100,000	100,000	-	-
TIF expenses	3,000	3,000	-	(3,000)	120
Miscellaneous claims	100,000	98,678	23,238	(75,440)	851
Unclaimed money	1,000	1,000	40	(960)	-
County liability for attorney	20,000	20,000	2,900	(17,100)	-
Soil and water conservation	26,000	26,000	26,000	-	24,000
LaSalle County Extension Service	46,900	46,900	44,700	(2,200)	42,600
Safe Haven Grant	175,000	175,000	163,523	(11,477)	-
Soldier's burial	3,000	3,000	-	(3,000)	-
Pauper's burial	2,000	2,000	-	(2,000)	1,200
Crime commission	4,812	4,812	5,984	1,172	4,812
Personnel services	10,000	10,000	4,579	(5,421)	4,530
Merit commissioners' per diem	7,500	7,500	5,760	(1,740)	4,500
Title V for Youth Service Bureau	68,200	68,200	29,160	(39,040)	95,311
Public relations representative	1	1	-	(1)	-
T.I.F. clerk	1	1	-	(1)	-

COUNTY OF LASALLE, ILLINOIS
GENERAL FUND

Schedule A-5
(Continued)

Statement of Expenditures
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures: (Continued)					
Total finance and miscellaneous claims	1,881,420	1,812,210	796,653	(1,015,557)	587,817
Treasurer's office:					
Maintenance and repair of equipment	1	1	-	(1)	-
Mileage	1,700	1,700	616	(1,084)	760
Education	1,000	1,000	474	(526)	1,270
Seminars and workshops	1,275	1,275	1,280	5	1,224
Publications	6,200	6,200	6,621	421	6,022
Association dues	620	620	620	-	620
Office supplies and expense	1,800	1,800	1,947	147	1,802
Directories	300	300	300	-	300
Tax bills	8,500	8,500	7,248	(1,252)	7,007
New equipment	1	1	-	(1)	-
Miscellaneous	100	100	12	(88)	50
County treasurer	50,000	50,000	50,192	192	49,189
Office supervisor	28,657	28,657	28,766	109	47,017
Accounting clerks	55,754	55,754	52,701	(3,053)	50,589
Clerk/stenographer	36,312	36,312	36,450	138	35,390
Clerk	35,277	35,277	36,169	892	34,381
Compensated absences	-	-	30	30	9,552
Seasonal help	4,000	4,000	3,251	(749)	3,200
Overtime	1	30	29	(1)	73
Total treasurer's office	231,498	231,527	226,706	(4,821)	248,444
Fee and salary:					
Professional services - physicals	10,500	10,500	17,588	7,088	10,062
Arbitrator's fee	15,000	15,000	-	(15,000)	-
Union attorney	23,000	23,000	-	(23,000)	-
Temporary help	30,000	30,000	-	(30,000)	-
Step-raises (deputies)	15,000	15,000	-	(15,000)	-
Sick/vacation buy-back	29,000	29,000	-	(29,000)	-
Overtime	159,300	113,303	-	(113,303)	-
Seasonal help	40,000	40,000	-	(40,000)	-
Holiday pay	60,000	60,000	-	(60,000)	-
Wage increase	25,000	25,000	-	(25,000)	-
Total fee and salary	406,800	360,803	17,588	(343,215)	10,062
Total Finance	3,075,154	2,975,077	1,650,756	(1,324,321)	1,567,455
Law:					
State's attorney office:					
Maintenance of equipment	1,000	574	1,090	516	132
Mileage	1,000	996	1,409	413	709
Court Reporter	16,500	20,071	24,615	4,544	22,891
Education	4,500	4,500	5,556	1,056	1,620
Seminars and workshops	500	-	-	-	500
Appellate assistance	20,000	20,000	20,000	-	20,000
Office supplies and expense	8,000	6,476	7,710	1,234	4,728
Book expense	12,500	11,379	12,853	1,474	12,995
New equipment	11,769	11,773	11,773	(1)	-
Crime investigation	2,000	2,000	2,000	-	2,000
State's attorney	154,987	154,987	155,583	596	149,560
First assistant state's attorney	96,999	96,999	181,142	84,143	112,391
Assistant state's attorneys	538,782	538,782	449,516	(89,265)	431,527

COUNTY OF LASALLE, ILLINOIS
GENERAL FUND

Schedule A-5
(Continued)

Statement of Expenditures
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures: (Continued)					
Office supervisor	28,473	28,473	28,583	110	27,361
Paralegals	100,024	100,024	90,780	(9,244)	96,406
Trial expense	-	-	270	270	-
Secretary/administrative assistant	34,878	34,878	35,012	134	33,993
Law clerk (no benefits)	5,990	5,990	6,768	778	5,758
Compensated absences	-	-	(1,514)	(1,514)	60,647
Seasonal help	5,990	5,990	4,515	(1,475)	3,880
Overtime	1	1	-	(1)	120
Legal Secretaries	189,288	189,288	196,375	7,087	183,023
Total state's attorney office	1,233,181	1,233,181	1,234,036	856	1,170,240
Total law	1,233,181	1,233,181	1,234,036	856	1,170,240
Recording and reporting:					
Record books and stationery:					
Law books and statutes	6,500	6,500	6,585	85	2,627
Printing contract	5,074	5,074	5,074	-	14,746
Printing stock	7,553	7,553	7,663	110	12,913
Total record books and stationery	19,127	19,127	19,322	195	30,287
Supervisor of assessments:					
Automobile expense	600	600	131	(469)	308
Mileage	10,000	10,000	2,766	(7,234)	5,428
Maintenance and repair of machinery	350	350	-	(350)	-
Education	2,250	2,250	1,424	(826)	1,280
Seminars and workshops	500	500	-	(500)	-
Publications	99,400	99,400	112,923	13,523	9,346
Professional services hired	5,000	5,000	-	(5,000)	575
Office supplies and expense	6,000	6,000	5,562	(438)	5,296
New equipment	3,258	3,258	3,047	(211)	7,025
Supervisor of assessments	68,664	68,664	67,582	(1,082)	64,364
Assistant supervisor of assessments	41,982	41,982	31,911	(10,071)	40,916
Property tax system coordinator	-	-	-	-	-
Geographic info system supervisor	-	-	-	-	-
Field appraisers	66,112	66,112	63,749	(2,364)	57,241
Deputy supervisor of assessments	44,080	44,080	44,079	(1)	48,722
Clerks	167,249	167,249	139,707	(27,542)	155,041
Temporary help	-	-	1,188	1,188	-
Compensated absences	-	-	2,922	2,922	24,740
Overtime	1	243	-	(243)	-
Total supervisor of assessments	515,446	515,688	476,991	(38,697)	420,283
County Clerk's office:					
Maintenance and repair of equipment	600	600	167	(433)	151
Education	400	400	95	(305)	350
Seminars and workshops	500	500	339	(161)	423
Association dues	350	350	350	-	345
Publications	300	300	47	(253)	-
Office supplies and expenses	1,500	1,500	926	(574)	978
Non-contract printing	1	1	-	(1)	-
New equipment	1	1	-	(1)	-
Miscellaneous	100	100	10	(90)	-
Birth and death certificates	100	100	-	(100)	-
County clerk	50,000	50,000	50,192	192	49,189

COUNTY OF LASALLE, ILLINOIS
GENERAL FUND

Schedule A-5
(Continued)

Statement of Expenditures
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures: (Continued)					
Supervisor of elections	1,500	1,500	1,506	6	1,506
Officer supervisor	35,320	35,320	35,138	(182)	32,910
Accounting supervisor	35,594	35,594	35,730	136	33,785
Accounting clerk	31,624	31,624	30,811	(813)	30,821
Clerk/typist	28,661	28,661	28,719	58	24,304
Clerks	57,648	57,648	44,890	(12,757)	53,794
Stenographer	32,138	32,138	29,522	(2,616)	29,770
Counter clerks	61,615	61,615	58,625	(2,990)	58,247
Compensated absences	-	-	2,980	2,980	15,009
Overtime	1	3,777	3,782	5	8,385
Total County Clerk's office	337,953	341,729	323,829	(17,900)	339,966
Microfilm and printing:					
Mileage	1	1	-	(1)	-
Maintenance contracts	40,000	41,333	49,117	7,784	43,905
Postage	120,000	120,000	133,059	13,059	84,134
Postage for election	17,000	28,559	28,559	0	2,056
Postage for assessment	8,500	8,500	13,810	5,310	8,305
Postage for treasurer	32,000	32,000	37,550	5,550	33,579
Seminars and workshops	500	500	-	(500)	-
Office supplies and expense	84,000	82,667	96,485	13,818	86,934
Equipment repairs	2,000	2,000	-	(2,000)	1,013
New equipment	2,300	2,354	2,354	(0)	45,135
New equipment (other)	1,000	946	-	(946)	4,347
Director	38,872	38,872	39,021	149	37,885
Printer	31,013	31,013	31,132	119	30,168
Camera operators	90,336	90,336	90,228	(109)	87,620
Compensated absences	-	-	3,172	3,172	16,974
Overtime	1	1	-	(1)	-
Total microfilm and printing	467,524	479,083	524,487	45,405	482,055
Election:					
Supervisors' pay	3,675	3,444	3,225	(219)	5,550
Additional hardware / license	35,000	35,000	-	(35,000)	37,103
Mileage for election training	3,200	3,200	2,260	(940)	2,786
General maintenance and repairs	78,000	78,000	76,733	(1,267)	33,804
Machinery, misc equip & repair	5,000	5,000	2,317	(2,683)	3,106
Rent - polling places	12,000	12,232	12,160	(72)	14,491
Postage	2,501	2,501	1,968	(533)	2,028
Seminars and workshops	500	500	499	(1)	478
Publications	15,000	15,000	12,605	(2,395)	17,389
Election judge pay and mileage	155,000	155,000	102,189	(52,811)	157,517
Miscellaneous election expense	10,000	10,000	5,808	(4,192)	6,339
Professional services hired	15,000	15,000	10,279	(4,721)	15,368
National Voter Registration Act of 1993	1	1	-	(1)	-
Maps	3,900	3,900	-	(3,900)	1,358
Printing	81,000	81,000	78,888	(2,112)	60,012
Material for repairs of equipment	600	600	-	(600)	135
New equipment	1	1	-	(1)	-
Sessional help	12,000	12,000	4,200	(7,800)	8,329
Overtime	1	4,360	4,362	2	15,435
Chief election clerk	39,000	39,000	39,150	150	48,512
Assistant chief election clerks	64,975	64,975	54,168	(10,806)	63,202
Election clerks	30,890	30,890	28,689	(2,201)	29,067
Compensated absences	-	-	(5,104)	(5,104)	14,431

COUNTY OF LASALLE, ILLINOIS
GENERAL FUND

Schedule A-5
(Continued)

Statement of Expenditures
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts		Actual	Over (Under)	Actual
Expenditures: (Continued)	Original	Final		Final Budget	
Training coordinator	35,174	35,174	34,591	(582)	34,277
Total election	602,418	606,778	468,987	(137,791)	570,719
Recorder's office:					
Mileage	300	300	512	212	247
Rent	1	1	4,213	4,212	-
Education	1	1	1,039	1,038	-
Maintenance/repair of machines	1	1	23,928	23,927	-
Seminars and workshops	1	1	-	(1)	-
Bonds	1	1	-	(1)	-
Association dues	600	600	570	(30)	570
Office supplies and expense	500	781	4,355	3,574	497
Directories	1	1	-	(1)	-
State revenue stamps	600,000	599,719	466,208	(133,511)	545,448
Miscellaneous	100	100	1	(99)	-
Recorder of deeds	50,000	50,000	50,192	192	49,489
Office supervisor	40,035	40,035	40,190	155	39,018
Data entry supervisor	1	20,829	20,968	139	-
Accounting clerk	31,253	31,253	31,374	121	30,460
Clerk/typist	31,253	31,253	31,374	121	30,460
Restoration	1	1	-	(1)	-
Microfilm supplies	1	1	-	(1)	-
New equipment	1	1	-	(1)	-
Clerks	87,461	87,461	78,671	(8,790)	81,934
Compensated absences	-	-	7,263	7,263	13,777
Overtime	1	1,169	1,168	(1)	10,622
Seasonal help	3,000	3,000	(77)	(3,077)	385
Total recorder's office	844,514	866,510	761,949	(104,561)	802,906
Total recording and reporting	2,786,981	2,828,914	2,575,566	(253,349)	2,646,214
Insurance:					
Stop loss insurance-aggregate	-	-	-	-	33,545
Group life insurance	20,000	20,000	12,361	(7,639)	12,998
Life insurance act employee over 70	10,000	10,000	-	(10,000)	-
Stop loss insurance-specific	175,000	175,000	171,682	(3,318)	189,808
Claims expense-employees	5,900,000	5,900,000	4,504,854	(1,395,146)	4,525,244
Administrative expense	340,000	340,000	331,195	(8,805)	302,934
Miscellaneous	1,000	1,985	2,143	158	483
Total insurance	6,446,000	6,446,985	5,022,235	(1,424,750)	5,065,013
Administrative officers and boards					
Board of review:					
Mileage	500	500	84	(416)	149
Education	800	800	-	(800)	-
Seminars and workshops	500	500	-	(500)	79
Publication and notices	7,000	7,000	5,723	(1,277)	7,855
Office supplies and expense	500	500	191	(309)	110
Review board members	37,500	37,500	30,000	(7,500)	36,655
Total board of review	46,800	46,800	35,997	(10,803)	44,848
Liquor commission:					
Clerk, general	2,040	2,040	1,204	(836)	1,050

COUNTY OF LASALLE, ILLINOIS
GENERAL FUND

Schedule A-5
(Continued)

Statement of Expenditures
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007		2006	
	Budgeted Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Expenditures: (Continued)				
Overtime	-	4	(2)	-
Reporter	300	300	(300)	301
Background check	-	-	88	-
Office supplies and expense	1	1	(1)	-
Commissioners	10,500	10,500	-	11,025
Total liquor commission	12,841	12,845	(1,051)	12,376
Total administrative officers and board	59,641	59,645	(11,854)	57,223
County courthouse building:				
Maintenance and repair of equipment	45,000	45,000	(15,974)	25,892
Typewriter repair	600	600	(236)	-
Fuel (gasoline)	220,000	220,000	(67,007)	141,622
Maintenance and repair of office equipment	1,000	1,000	(875)	275
Maintenance and repair of buildings	125,000	125,000	(10,645)	103,655
Electricity	390,000	390,000	7,191	344,201
Telephone	100,000	100,000	6,607	93,019
Water	30,000	30,000	(7,391)	21,209
Gas	260,000	260,000	(76,136)	203,944
Maintenance contracts	45,000	45,000	(3,044)	30,321
Education	1,500	1,500	(1,500)	156
Architect fees	-	-	-	-
Contract janitor service	95,000	95,000	(2,330)	92,633
Proprietary expense	50,000	50,000	(9,225)	39,286
Clothing	1,400	1,400	-	1,400
New equipment	90,000	90,000	(60,964)	930
Improvements of site	120,000	120,000	(90,598)	27,126
Construction	80,000	80,000	(56,149)	855
Maintenance supervisor	64,681	64,681	249	63,039
Assistant maintenance supervisor	51,786	51,786	199	50,471
Maintenance workers	272,256	272,256	822	265,343
Compensated absences	-	-	10,749	41,604
Summer help	28,000	28,000	(12,143)	19,779
Overtime	1	24,423	2,379	13,526
Total county courthouse buildings	2,071,224	2,095,646	(386,022)	1,580,284
Total General Government	18,530,930	18,502,056	(3,672,286)	14,619,161
Public Safety:				
Police protection:				
Sheriff's office:				
Maintenance and repair of vehicles	50,000	50,000	(7,075)	48,349
Auto expense	15,000	15,000	38	17,767
Teletype service	53,316	53,316	(36,931)	19,757
Transport prisoners	8,000	8,399	9,517	6,082
D.A.R.E. Program	5,000	20,000	(16,653)	4,983
Education	20,000	20,000	4,727	41,386
Seminars and workshops	500	500	-	477
Dues	1,500	1,500	(720)	955
Mug shots film, and processing	1,500	1,500	3	1,226
Ammunition	8,000	8,000	(94)	6,000
Weapons and repairs	3,000	3,000	57	58
Physicians contract	550,000	550,000	(126,487)	-
Office supplies and expense	5,000	5,000	330	4,617
Non-contract printing	250	250	(110)	244

COUNTY OF LASALLE, ILLINOIS
GENERAL FUND

Schedule A-5
(Continued)

Statement of Expenditures
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts		Actual	Over (Under)	Actual
Expenditures: (Continued)	Original	Final		Final Budget	
Deputies' uniforms	57,400	57,400	57,666	266	49,303
Inmate supplies	10,000	10,000	14,306	4,306	11,261
Jail supplies	25,000	25,000	17,851	(7,149)	22,998
Laundry and cleaning supplies	10,000	10,000	10,061	61	8,640
Provisions	265,000	265,000	260,611	(4,389)	253,597
Provisions for juveniles	-	-	-	-	20,000
New equipment	10,426	10,426	8,937	(1,489)	4,934
New office equipment	25,645	25,245	24,431	(814)	16,395
New automobiles	1	40,791	40,790	(1)	58,181
Miscellaneous	1,000	1,000	466	(534)	795
Investigation expense	2,500	2,500	2,500	-	2,500
Sheriff	62,000	62,000	62,238	238	61,235
Lieutenant	51,314	51,314	51,511	197	50,133
Sergeants	150,342	150,342	162,149	11,807	153,369
Superintendent of Jail	51,255	51,255	52,537	1,282	51,006
Supervisor of Safety	1,500	1,500	1,506	6	1,506
Deputies	1,679,214	1,679,214	1,581,444	(97,770)	1,651,482
Deputy of corrections	198,460	198,460	195,726	(2,734)	174,537
Correctional officers	1,671,459	1,671,459	1,646,359	(25,100)	1,097,243
Captains	59,652	59,652	59,881	229	58,137
Clerk I	51,152	51,152	51,348	196	50,397
Cooks	-	-	-	-	-
Dispatchers	267,320	267,320	257,268	(10,052)	244,719
Clerk II	100,961	100,961	99,289	(1,672)	96,113
Office supervisor	36,785	36,785	36,913	128	35,842
Compensated absences	-	-	90,624	90,624	283,028
Seasonal help	2	2	60	58	3,570
Temporary help	3	3	-	(3)	-
Overtime	500,000	500,000	680,384	180,384	747,018
Total sheriff's office	6,009,457	6,065,246	6,029,923	(35,323)	5,359,839
County radio:					
Maintenance and repair of equipment	15,000	15,000	20,308	5,308	28,762
Contract	1	1	-	(1)	-
Base station	1	1	-	(1)	-
Consultants contract	1	1	-	(1)	-
Association dues	27,000	27,000	28,890	1,890	28,890
New equipment	2	2	-	(2)	48,336
Total county radio	42,005	42,005	49,198	7,193	105,988
Coroner's office:					
Deputies	50,000	50,000	65,340	15,340	55,120
Stenographer services	2,000	2,000	1,600	(400)	1,500
Mileage for deputies	10,000	10,000	7,446	(2,554)	6,587
Maintenance and repair of vehicles	500	500	138	(362)	528
Telephone	500	500	455	(45)	410
Education	2,500	2,479	1,502	(977)	790
Seminars and workshops	500	500	647	147	764
Bond	1	1	-	(1)	-
Dues and subscriptions	668	668	625	(43)	668
Photo supplies and developing	100	100	30	(70)	38
Professional services for post mortems	150,000	150,000	185,585	35,585	171,124
Professional services for toxicology	14,000	14,020	21,107	7,087	15,232
Office supplies and expense	300	300	277	(23)	75
Coroner's supplies	3,000	3,000	2,956	(44)	2,745

COUNTY OF LASALLE, ILLINOIS
GENERAL FUND

Schedule A-5
(Continued)

Statement of Expenditures
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Expenditures: (Continued)					
New equipment	4,850	4,851	5,217	366	1,800
Coroner	50,000	50,000	50,192	192	49,189
Deputy coroner	33,040	33,040	33,168	128	32,201
Compensated absences	-	-	1,074	1,074	4,296
Overtime	1	1	-	(1)	-
Total coroner's office	321,960	321,960	377,359	55,399	343,067
911 Services:					
Service charges	3,500	3,500	2,933	(567)	3,206
Total 911 services	3,500	3,500	2,933	(567)	3,206
Corrections:					
Juvenile and adult probation:					
Mileage	1	1	-	(1)	-
Maintenance and repair of vehicles	1	1	-	(1)	-
Communication expense	1	1	-	(1)	-
Education	1	1	-	(1)	-
Seminars and workshops	500	500	-	(500)	-
Meals	1	1	-	(1)	-
Dues and memberships	1	1	-	(1)	-
Substance abuse testing	5,000	5,000	6,022	1,022	4,473
Director of court services	65,559	65,559	65,811	252	63,894
Director of probation services	52,803	52,803	53,006	203	51,462
Probation supervisors	86,701	86,701	87,034	333	84,500
Probation officers	777,038	777,038	780,296	3,258	757,079
Secretaries	157,344	157,344	157,199	(145)	152,555
Investigation expense	100	100	-	(100)	-
Juvenile accountability acct	8,000	8,000	18,304	10,304	9,075
Overtime	1	6,115	6,656	541	8,354
Compensated absences	-	-	41,714	41,714	128,661
Alternatives to detention	1	1	-	(1)	-
Administrative assistant	33,990	33,990	32,262	(1,728)	27,796
Total juvenile and adult probation	1,187,043	1,193,157	1,248,305	55,148	1,287,849
Civil defense:					
EMA:					
Automobile expense	1	1	-	(1)	366
Nuclear assistance costs	10,000	10,000	6,254	(3,746)	8,343
Telephone	3,500	3,500	2,035	(1,465)	1,845
Education	500	500	45	(455)	-
Seminars and workshops	2,500	2,500	333	(2,167)	1,345
Vehicle maintenance	2,500	2,455	425	(2,030)	704
Training supplies for local units	1	1	-	(1)	-
Emergency operations center	15,000	15,000	5,414	(9,586)	6,727
Office supplies and expense	1,500	1,500	241	(1,259)	182
LEPC expense	7,200	7,200	3,750	(3,450)	68
New equipment	15,000	15,000	11,768	(3,232)	2,801
New equipment - grant funded	1	9,401	-	(9,401)	97,714
Improvements of EOC	1	1	-	(1)	-
Vehicle lease	9,948	9,993	9,993	0	-
Warning siren	1	1	-	(1)	-
Warning receivers	1	1	-	(1)	-
Distribution to board districts	1	1	-	(1)	-
Payment to local units	1	1	-	(1)	-

COUNTY OF LASALLE, ILLINOIS
GENERAL FUND

Schedule A-5
(Continued)

Statement of Expenditures
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures: (Continued)					
Animal rescue team	5,000	5,000	4,281	(719)	-
Hazmat team	5,000	5,000	-	(5,000)	871
Disaster expense	10,000	10,000	1,690	(8,310)	-
Technical rescue team	5,000	5,000	-	(5,000)	-
Radio maintenance (EMA)	1,000	1,000	-	(1,000)	-
Citizen Corps (CCG)	8,000	9,300	5,807	(3,493)	-
ESDA Grants	2	2	-	(2)	-
Part-time help	1,500	1,500	276	(1,224)	252
ESDA - Coordinator salary	39,000	39,000	39,150	150	37,142
Total EMA	142,158	152,858	91,462	(61,396)	158,359
Total public safety	7,706,123	7,778,726	7,799,180	20,454	7,258,308
Health and Welfare:					
Animal disease control:					
Mileage	100	100	-	(100)	-
Maintenance and repair of vehicles	1,000	1,000	408	(592)	1,224
Gas, oil, tires	500	500	507	7	341
Training and seminars	200	200	50	(150)	-
Professional services hired	40,000	40,000	34,396	(5,604)	40,981
Office supplies and expense	300	300	268	(32)	293
Rabies tags	900	931	931	0	934
Uniform allowance	250	250	250	-	125
New equipment	500	554	554	(0)	399
New truck	28,564	28,901	28,901	-	-
Claims	800	715	-	(715)	-
Administrator	20,000	20,000	20,000	-	20,000
Warden	29,977	29,977	29,750	(227)	28,611
Overtime	1	2,489	2,561	72	919
Compensated absences	-	-	1,384	1,384	5,605
Clerk/typist	32,217	32,217	32,341	124	31,399
Total animal disease control	155,309	158,134	152,301	(5,833)	130,832
School service:					
Maintenance and repair of equipment	500	500	315	(185)	324
Mileage	3,300	3,300	2,917	(383)	3,123
Education	200	200	198	(2)	373
Seminars and workshops	500	578	605	27	289
Office supplies and expense	500	422	331	(91)	110
Nursing supplies	300	300	312	12	260
New equipment	1	1	-	(1)	199
Director	34,364	34,364	34,496	132	33,492
Staff nurse	31,086	31,086	31,205	119	30,297
Compensated absences	-	-	5,363	5,363	4,322
Clerk/typist	29,775	29,775	29,890	115	29,019
Total school service	100,526	100,526	105,631	5,105	101,807
Total health and welfare	255,835	258,660	257,932	(728)	232,638
Recreation:					
County parks:					
Maintenance and repairs of machinery	5,000	5,000	2,752	(2,248)	8,611
General maintenance and repairs	13,700	13,669	10,315	(3,354)	13,507
Utilities	7,000	7,000	8,961	1,961	6,490

COUNTY OF LASALLE, ILLINOIS
GENERAL FUND

Schedule A-5
(Continued)

Statement of Expenditures
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007		2006	
	Budgeted Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Expenditures: (Continued)				
Oil, gas, tires	4,550	4,550	800	5,385
General supplies	3,900	3,900	(1,007)	3,268
New equipment	20,050	20,050	(205)	-
Improvement of site	-	-	-	-
Petty cash	200	200	(200)	-
Bequests	609	640	(0)	1,665
Custodian	19,608	19,608	75	19,110
Park manager	38,528	38,528	148	37,550
Compensated absences	-	-	2,301	8,836
Extra help	13,500	13,500	(450)	11,640
Overtime	1	1	(1)	-
Total county parks	126,646	126,646	(2,180)	116,062
Total recreation	126,646	126,646	(2,180)	116,062
Education:				
Mileage	7,000	7,000	602	8,137
Education	1,000	1,000	(940)	144
Seminars and workshops	500	500	2	611
Office supplies and expense	1,000	1,172	0	1,011
Printing	500	328	(328)	398
New equipment	2,000	2,000	722	2,000
Truant officer	68,199	68,199	262	66,468
Bookkeeper	31,930	31,930	123	36,316
Legal stenographer	31,343	31,343	121	30,547
Compensated absences	-	-	7,296	12,444
Clerk/stenographer	32,138	32,138	124	31,322
Total education	175,611	175,611	7,983	189,398
Total general fund expenditures	\$ 26,795,145	26,841,699	(3,646,757)	22,415,567

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COUNTY OF LASALLE, ILLINOIS
PUBLIC SAFETY FUND

Schedule B-1

Balance Sheet
November 30, 2007

Assets

Cash in bank	\$ 2,328,862
Investments	1,000,000
Accounts receivable	476,046
Prepaid expenditures	-
	<hr/>
Total assets	<u>\$ 3,804,908</u>

Liabilities and Fund Balance

Liabilities:

Accounts payable	\$ -
Accrued payroll	-
Compensated absences	-
Due to other funds	-
	<hr/>

Total liabilities -

Fund balance:

Unreserved fund balance	<u>3,804,908</u>
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Total liabilities and fund balance \$ 3,804,908

COUNTY OF LASALLE, ILLINOIS
PUBLIC SAFETY FUND

Statement of Revenues, Expenditures and
Changes in Fund Balance
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Public sales tax	\$ 2,300,000	2,300,000	2,730,896	430,896	2,617,420
Sheriff transport grant	-	-	-	-	14,000
Risk management	1	1	-	(1)	47,334
Miscellaneous income	1	1	-	(1)	20
Interest	140,000	140,000	262,541	122,541	64,513
Total revenues	2,440,002	2,440,002	2,993,437	553,435	2,743,287
Expenditures:					
Public Safety:					
Administrative fee	5,000	5,000	-	(5,000)	2,860
Physicians contractual	-	-	30,480	30,480	468,747
New Equipment	500,000	438,815	-	(438,815)	-
Car Replacement	-	61,185	61,185	-	81,955
Deputy uniforms	-	-	-	-	1,145
Miscellaneous expense	-	-	2,020	2,020	131
Vehicle lease	-	-	-	-	9,948
Construction fees	1	1	-	(1)	-
Asst State's Attorney	-	-	-	-	89,763
Provisions	-	-	-	-	32,843
Superintendent	-	-	-	-	39,905
Asst superintendent	-	-	-	-	30,676
Workers comp	-	-	-	-	-
Health insurance	-	-	-	-	166,278
IMRF/SS	-	-	-	-	265,429
Unemployment Compensation	-	-	-	-	-
Compensated absences	-	-	(15,921)	(15,921)	15,921
Correctional officer	-	-	-	-	399,963
Total expenditures	505,001	505,001	77,763	(411,315)	1,605,564
Excess (deficiency) of revenues over expenditures	1,935,001	1,935,001	2,915,674	142,120	1,137,724
Other financing sources (uses) -					
General Fund	(1,700,000)	(1,700,000)	(1,671,459)	28,541	-
Due to Insurance Fund	-	-	-	-	-
Detention home	(500,000)	(500,000)	(500,000)	-	-
Debt Service Fund	(1,483,542)	(1,483,542)	(1,485,043)	(1,501)	(1,482,760)
Total other financing sources (uses)	(3,683,542)	(3,683,542)	(3,656,501)	27,041	(1,482,760)
Net change in fund balance	\$ (1,748,541)	(1,748,541)	(740,828)	169,161	(345,036)
Fund balance, beginning of year			4,545,736		4,890,772
Fund balance, end of year			3,804,908		4,545,735

COUNTY OF LASALLE, ILLINOIS
INSURANCE FUND

Schedule B-3

Balance Sheet
November 30, 2007

Assets

Cash	\$ 1,961,755
Investments	2,070,050
Accrued interest - investments	19,060
Prepaid expenditures	3,991
Due from other funds	10,866
Property taxes receivable (net of allowance for uncollectible)	196,192
Accounts receivable	-
Total assets	<u>\$ 4,261,913</u>

Liabilities and Fund Balance

Liabilities:

Accounts payable	\$ 4
Due to other funds	815
Accrued payroll	1,494
Compensated absences	<u>2,782</u>

Total liabilities 5,095

Fund balance:

Reserved for tort levy	<u>4,256,818</u>
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Total liabilities and fund balance \$ 4,261,913

COUNTY OF LASALLE, ILLINOIS
INSURANCE FUND

Schedule B-4

Statement of Revenues, Expenditures and
Changes in Fund Balance
Year ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 5,384,169	5,384,169	5,379,358	(4,811)	6,156,009
Intergovernmental revenue					
Personal property replacement tax	-	-	-	-	12,945
Reimbursements	339,831	339,831	16,914	(322,917)	676
Interest	6,000	6,000	233,746	227,746	73,146
Other -					
Miscellaneous	2,000	2,000	4,969	2,969	4,155
Total operating revenue	5,732,000	5,732,000	5,634,987	(97,013)	6,246,929
Expenditures:					
General Government:					
Seminars & workshops	500	500	-	(500)	400
Safety training	6,000	6,000	3,598	(2,402)	6,486
Safety membership	600	600	579	(21)	-
Safety incentive program	4,000	4,000	3,571	(429)	2,113
Bonds	2,600	2,600	4,771	2,171	2,905
Professional appraisal service	6,000	6,000	1,965	(4,035)	1,820
Professional services hired	6,600	6,600	6,600	-	6,600
Library	1,000	1,000	435	(565)	600
Workers' compensation	75,000	73,634	2,232	(71,402)	-
Workers' compensation - medical	-	-	-	-	-
Workers' compensation - Indemnity	-	-	2,124	2,124	-
Administration - workers' compensation	-	-	14,005	14,005	-
Unemployment insurance	185,000	185,000	78,554	(106,446)	110,377
General & professional liability ins	-	1,366	11,061	9,695	9,891
Claims	-	-	73	73	-
Claims - equipment	-	-	-	-	-
Claims - personnel	-	-	-	-	-
Claims - professional services	-	-	-	-	20,025
Stoploss Specific	-	-	-	-	-
Health insurance claims	-	-	-	-	-
Stoploss aggregate	-	-	-	-	-
Group life insurance - aggregate	-	-	-	-	-
Active employee over 70	-	-	-	-	-
Admin expenses	-	-	-	-	-
Misc. expense - aggregate insurance	1,000	1,000	559	(441)	341
Reinsurance premiums	-	-	85,000	85,000	-
Liability insurance	-	-	-	-	-
Misc. expense - health insurance	-	-	-	-	-
Benefits coordinator	38,836	38,836	38,985	149	36,836
Administration - liability	-	-	-	-	-
Overtime	1	1	152	151	1,186
Compensated absences	-	-	118	118	2,664
Risk management	4,015,001	4,015,001	3,932,547	(82,454)	3,854,263

COUNTY OF LASALLE, ILLINOIS
INSURANCE FUND

Schedule B-4
(Continued)

Statements of Revenues, Expenditures and
Changes in Fund Balance
Year ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006
	Budgeted Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Expenditures (continued)				
Debt Service				
Bond principal	-	-	-	-
Bond interest	-	-	-	-
Total expenditures	4,342,138	4,342,138	-	4,056,508
Excess (deficiency) of revenues over expenditures	1,389,862	1,389,862	(97,013)	2,190,421
Other sources and (uses):				
Transfer to other funds	-	-	-	(375,973)
County contribution to Self-Insurance Trust	(1,114,828)	(1,114,828)	(990,792)	(1,118,810)
Interest on bond issuance	-	-	-	-
Total other sources and (uses)	\$ (1,114,828)	(1,114,828)	(990,792)	(1,494,784)
Net change in fund balance			457,267	695,638
Prior period adjustment			(474,301)	-
Fund balance, beginning of year			4,273,852	3,578,215
Fund balance, end of year			4,256,818	4,273,853

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COUNTY OF LASALLE, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND

Schedule B-5

Balance Sheet
November 30, 2007

Assets

Cash in bank	\$ 2,973,252
Investments	1,102,950
Accounts receivable	17,680
Property tax receivable	144,224
Accrued interest	10,155
Due from other funds	<u>155,855</u>
Total assets	<u>\$ 4,404,116</u>

Liabilities and Fund Balance

Liabilities:	
Accounts payable	\$ 418
Due to other funds	<u>14,098</u>
Total liabilities	14,517
Fund balance:	
Unreserved fund balance	<u>4,389,600</u>
Total liabilities and fund balance	<u>\$ 4,404,116</u>

COUNTY OF LASALLE, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND

Statement of Revenues, Expenditures and
Changes in Fund Balance
Year Ended November 30, 2007

	2007			2006	
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Property taxes	\$ 3,958,288	3,958,288	3,954,470	(3,818)	3,754,306
Intergovernmental revenue:					
Personal property replacement tax	190,000	190,000	292,646	102,646	266,817
Interest	10,000	10,000	136,581	126,581	61,202
Reimbursements:					
Nursing home	512,798	512,798	350,663	(162,135)	353,995
Health department	285,000	285,000	208,531	(76,469)	200,190
Mental health	5,738	5,738	5,601	(137)	5,547
States attorney	45,412	45,412	35,370	(10,042)	37,014
Public safety	-	-	10,234	10,234	133,513
Vac	15,486	15,486	15,412	(74)	13,782
Recorder's equipment	6,065	6,065	3,341	(2,724)	5,970
Law library	-	-	393	393	-
E 911	-	-	2,242	2,242	-
Child support	3,434	3,434	3,288	(146)	2,070
Court security	34,346	34,346	6,438	(27,908)	24,039
Detention home	146,148	146,148	126,324	(19,824)	131,916
Highway	195,000	195,000	-	(195,000)	-
Environmental services	25,411	25,411	19,344	(6,067)	-
Miscellaneous	6,000	6,000	6,179	179	16,368
Total revenues	5,439,126	5,439,126	5,177,056	(262,070)	5,006,729
Expenditures:					
General government:					
IMRF:					
County highway employees	183,134	183,134	186,804	3,670	183,371
Nursing home employees	257,247	257,247	195,740	(61,507)	206,401
County health employees	114,878	114,878	115,595	717	109,676
Detention home employees	78,941	78,941	76,411	(2,530)	82,622
General county employees	3,041,375	3,037,933	1,654,579	(1,383,354)	1,622,467
State's atty drug fund	15,335	15,335	23,379	8,044	24,647
Environmental services	13,754	13,754	5,948	(7,806)	-
Child support	1,598	1,598	922	(676)	-
Vac	8,388	8,388	8,592	204	16,218
Law Library	-	-	393	393	-
E 911	-	-	1,934	1,934	-
Public Safety	-	3,442	3,441	(1)	85,787
Recorder's equipment	3,285	3,285	1,661	(1,624)	3,336
Court security	23,283	23,283	23,860	577	19,471
Transfer to fund 90	1	1	-	(1)	-
Mental health employees	3,108	3,108	3,089	(19)	3,190
Social Security:					
County highway employees	166,409	166,409	155,390	(11,019)	142,997
Nursing home employees	206,228	206,228	155,297	(50,931)	147,594
County health employees	98,005	98,005	92,936	(5,069)	84,588
Detention home employees	67,207	67,207	60,358	(6,849)	55,436
General county employees	1,144,492	1,143,138	895,609	(247,529)	810,715
Mental health employees	2,630	2,630	2,492	(138)	2,358
State's atty drug fund	8,498	8,498	18,669	10,171	19,117
Vac	7,098	7,098	6,819	(279)	6,329
Public Safety	2,780	3,013	1,730	(1,283)	41,475
Recorder's equipment	-	1,121	1,817	696	2,387
Court security	11,063	11,063	10,943	(120)	6,697
Environmental services	11,647	11,647	4,793	(6,854)	-
Child support	1,836	1,836	917	(919)	-
Total expenditures	5,472,220	5,472,220	3,710,118	(1,762,102)	3,676,878
Excess (deficiency) of revenues over expenditures	\$ (33,094)	(33,094)	1,466,938	(2,024,171)	1,329,851
Fund balance, beginning of year			2,922,662		1,592,810
Fund balance, end of year			4,389,600		2,922,662

COUNTY OF LASALLE, ILLINOIS
COUNTY HEALTH DEPARTMENT FUND

Schedule B-7

Balance Sheet
November 30, 2007

Assets

Cash in bank	\$ 1,436,908
Investments	488,300
Accounts receivable	139,694
Property tax receivable	23,721
Accrued interest	4,496
Due from other funds	-
Prepays	4,681
Deposits	300
Vaccine inventory	<u>63,773</u>
Total assets	<u>\$ 2,161,873</u>

Liabilities and Fund Balance

Liabilities:	
Accounts payable	\$ 30,129
Accrued payroll	49,638
Deferred revenue	16,122
Compensated absences	2,073
Due to other funds	<u>140,168</u>
Total liabilities	238,130
Fund balance:	
Reserved for inventories	63,773
Unreserved fund balance	<u>1,859,971</u>
Total fund balance	<u>1,923,744</u>
Total liabilities and fund balance	<u>\$ 2,161,873</u>

COUNTY OF LASALLE, ILLINOIS
COUNTY HEALTH DEPARTMENT FUND

Schedule B-8

Statement of Revenues, Expenditures and
Changes in Fund Balance

Year Ended November 30, 2007

(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 650,000	650,000	650,410	410	650,073
Federal/State funds:					
Basic health protection grant	185,000	185,000	216,301	31,301	180,732
Bioterrorism grant	96,000	96,000	114,920	18,920	192,354
Health promotion grant	1,500	1,500	2,294	794	2,000
Communicable disease control	70,000	70,000	60,311	(9,689)	56,830
Immunizations	45,000	45,000	4,674	(40,326)	99,768
AIDS/Counseling and testing grant	15,000	15,000	15,096	96	14,739
Non-community water agreement	7,500	7,500	6,738	(763)	7,638
Breast & cervical cancer grant	153,000	153,000	187,688	34,688	151,486
Genetic clinic grant	16,500	16,500	17,295	795	16,798
Vector control grant	20,000	20,000	35,517	15,517	23,723
Family health-WIC grant	1,041,000	1,041,000	1,036,713	(4,287)	1,024,243
Family Case Management	356,000	356,000	366,151	10,151	360,577
Health promotion/disease prevention	200	200	-	(200)	125
Illinois Tobacco Free grant	38,440	38,440	38,441	1	38,441
Health Works	11,000	11,000	18,284	7,284	17,352
Federal Contractual Sys.	-	-	-	-	-
Fines and fees:					
Licenses - restaurant	55,000	55,000	63,825	8,825	69,940
Licenses - sewage and septic	58,000	58,000	31,790	(26,210)	40,290
Licenses - wells	25,000	25,000	12,800	(12,200)	20,200
Licenses - temp food service	6,500	6,500	6,400	(100)	6,800
Tanning booth inspections	4,200	4,200	4,100	(100)	4,150
Subdivision plats	3,000	3,000	5,650	2,650	5,550
Medicaid health insurance	35,000	35,000	93,918	58,918	63,918
Interest	36,397	36,397	88,718	52,321	75,568
Other:					
Breast cancer - reimbursements	-	-	2,060	2,060	3,661
Breast cancer - other income	-	-	3,600	3,600	1,891
Reimbursements for drugs	-	-	3,801	3,801	-
Resources guides	1	1	8	7	5
Risk management	96,000	96,000	291,845	195,845	86,498
Mortgage surveys	1,000	1,000	470	(530)	610
Miscellaneous income	100	100	1,027	927	362
Total revenues	3,026,338	3,026,338	3,380,844	354,506	3,216,319
Expenditures:					
Health and welfare:					
Office equipment repair and maintenance	20,000	20,000	16,070	(3,930)	16,262
Local travel	40,000	40,000	33,303	(6,697)	32,354
B.O.H. travel	1,000	1,000	662	(338)	449
Telephone	22,000	22,000	14,592	(7,408)	17,094
Utilities	25,000	25,000	18,603	(6,397)	17,714
Family Case Management	40,000	40,000	36,168	(3,832)	56,911
Immunizations	115,000	115,000	47,564	(67,436)	49,311
Breast & cervical cancer	90,000	90,000	89,521	(479)	97,332
STD services	6,000	6,000	3,991	(2,010)	3,883
Dental clinic	-	-	-	-	33,600
Family health - WIC	740,845	752,845	737,424	(15,421)	710,443
Vaccines	-	-	128,179	128,179	93,228
Rent	51,000	51,000	45,988	(5,012)	50,169
Computer Network Adm & Prog	18,000	18,000	12,968	(5,032)	13,166
Postage	18,000	18,000	11,754	(6,246)	12,375
Public notices and advertising	5,000	5,000	2,386	(2,614)	2,544

COUNTY OF LASALLE, ILLINOIS
COUNTY HEALTH DEPARTMENT FUND

Schedule B-8
(Continued)

Statement of Revenues, Expenditures and
Changes in Fund Balance
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Expenditures: (Continued)					
Health and welfare: (Cont.)					
Printing - Adm	\$ 100	100	-	(100)	-
Printing - E.H.	1,000	1,000	716	(284)	735
Printing - Pers Health	1,000	1,000	458	(542)	812
Education - Adm	2,000	2,000	1,610	(390)	168
Education - E.H.	2,000	2,000	300	(1,700)	-
Education - Pers Health	4,000	4,000	-	(4,000)	-
Seminars, workshops - Adm	3,000	3,000	1,000	(2,000)	441
Seminars, workshops - E.H.	2,500	2,500	1,030	(1,470)	637
Seminars, workshops - Pers Health	5,500	5,500	2,780	(2,720)	3,151
Books and education - Adm	500	500	-	(500)	-
Books and education - E.H.	1,000	1,000	52	(948)	-
Books and education - Pers Health	7,500	7,500	65	(7,435)	570
Dues and memberships - Adm	4,000	4,000	3,921	(79)	3,856
Dues and memberships - E.H.	2,250	2,250	95	(2,155)	1,045
Dues and memberships - Pers Health	500	500	402	(98)	126
Property and liability insurance	25,000	25,000	17,320	(7,680)	-
Office supplies and expenses	15,000	15,000	9,162	(5,838)	9,902
Lab tests - environmental health	750	750	123	(627)	180
Lab tests - personal health	500	500	-	(500)	-
Medicine and drugs	2,500	2,500	991	(1,510)	583
Contractual labor - Adm	70,000	70,000	53,821	(16,179)	21,851
Contractual labor - E.H.	5,000	5,000	-	(5,000)	-
Contractual labor - Pers Health	10,000	10,000	1,713	(8,287)	1,114
Supplies and equipment - Adm	6,000	6,000	2,700	(3,300)	1,569
Supplies and equipment - E.H.	2,000	2,000	948	(1,052)	1,084
Supplies and equipment - Pers Health	5,000	5,000	4,424	(576)	8,201
New equipment - Adm	50,000	38,000	2,787	(35,213)	28,242
New equipment - E.H.	1,000	1,000	-	(1,000)	-
New equipment - Pers Health	1,000	1,000	837	(163)	962
Building alterations	1	1	-	(1)	-
Health and life insurance	300,000	300,000	318,419	18,419	285,464
Benefits	133,000	133,000	96,660	(36,340)	91,731
LM.R.F. benefit expense	152,000	152,000	128,110	(23,890)	108,459
Payroll administration cost	10,000	10,000	-	(10,000)	7,920
New programs	50,000	50,000	42,865	(7,135)	30,149
Contingency	1	1	-	(1)	-
Director of nurses	45,647	45,647	45,822	175	44,487
Supervising nurses	42,028	42,028	42,190	162	55,127
Public health nurses	586,044	591,044	561,270	(29,774)	505,428
Director of environmental health	53,145	53,145	53,349	204	51,795
Health educators	61,469	61,469	61,708	239	59,968
Supervising E.H. Practitioner	43,221	43,221	43,387	166	42,123
Environmental Health Practitioner	210,332	210,332	210,048	(284)	199,729
Public health Administrator	71,603	71,603	71,878	275	69,784
Administrative manager	36,373	36,373	36,513	140	35,450
Secretaries	165,447	165,447	164,374	(1,073)	161,247
Compensated absences	-	-	1,947	1,947	126
Other salaries	70,000	65,000	-	(65,000)	-
Total expenditures	3,452,756	3,452,756	3,184,969	(267,787)	3,041,049
Excess (deficiency) of revenues over expenditures	\$ (426,418)	(426,418)	195,875	86,719	175,270
Fund balance, beginning of year			1,727,869		1,545,612
Fund balance, end of year			1,923,744		1,720,882

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COUNTY OF LASALLE, ILLINOIS
COUNTY HIGHWAY FUND

Schedule B-9

Balance Sheet
November 30, 2007

Assets

Cash in bank	\$ 921,586
Investments	361,950
Accounts receivable	21,660
Property tax receivable	69,046
Accrued interest	3,333
Due from other funds	<u>99</u>
Total assets	<u>\$ 1,377,674</u>

Liabilities and Fund Balance

Liabilities:	
Accounts payable	\$ 21,142
Accrued payroll	35,619
Compensated absences	192,198
Due to other funds	<u>61,772</u>
Total liabilities	310,731
Fund balance:	
Unreserved fund balance	<u>1,066,943</u>
Total liabilities and fund balance	<u>\$ 1,377,674</u>

COUNTY OF LASALLE, ILLINOIS
COUNTY HIGHWAY FUND

Schedule B-10

Statement of Revenues, Expenditures and
Changes in Fund Balance
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 1,894,000	1,894,000	1,893,189	(811)	1,849,048
Property taxes previous years	40,000	40,000	-	(40,000)	-
Intergovernmental revenue:					
Personal property replacement tax	40,000	40,000	61,998	21,998	51,813
Federal and State grants	1,000	1,000	-	(1,000)	-
Township engineering fees	165,000	165,000	259,203	94,203	227,634
Municipal materials and services	100,000	100,000	89,596	(10,404)	79,961
Bituminous construction	60,000	60,000	-	(60,000)	-
Bituminous seal coat	175,000	175,000	-	(175,000)	-
Maintenance for other	10,000	10,000	16,296	6,296	4,903
Risk management	195,000	195,000	54,516	(140,484)	189,986
Interest	19,000	19,000	54,057	35,057	44,851
Lease and rental	1,000	1,000	-	(1,000)	-
Miscellaneous	30,000	30,000	227,359	197,359	117,388
Total revenues	2,730,000	2,730,000	2,656,214	(73,786)	2,565,585
Expenditures:					
Administration:					
Secretaries	108,000	108,000	106,862	(1,138)	105,559
Software / Licenses	7,500	7,500	5,996	(1,504)	3,100
Custodian	11,000	11,000	9,634	(1,366)	7,638
Utilities	65,000	65,000	46,080	(18,920)	44,754
Machinery rent	1,000	1,000	-	(1,000)	-
Burglar alarm service	2,000	2,000	1,735	(265)	1,645
Education	6,000	6,000	4,271	(1,729)	1,248
Publications and notices	4,000	6,280	6,420	140	3,808
Dues	2,500	2,500	2,475	(25)	1,710
General expenses	13,000	13,000	3,741	(9,259)	20,748
Professional services hired	1,000	1,000	-	(1,000)	-
Office supplies and expense	13,000	13,000	13,113	113	12,538
New equipment	1	1	-	(1)	-
Traffic enforcement	5,000	5,000	2,723	(2,277)	-
Contingency	5,000	2,720	-	(2,720)	-
Total Administration	244,001	244,001	203,051	(40,950)	202,748

COUNTY OF LASALLE, ILLINOIS
COUNTY HIGHWAY FUND

Schedule B-10
(Continued)

Statement of Revenues, Expenditures, and
Changes in Fund Balance
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Expenditures: (Continued)					
Bituminous day labor:					
Supervisor	\$ 10,000	10,000	-	(10,000)	-
Special equipment	50,000	50,000	-	(50,000)	-
Construction	50,000	50,000	-	(50,000)	-
Blacktop seal coat	125,000	125,000	-	(125,000)	-
Total Bituminous day labor	235,000	235,000	-	(235,000)	-
Construction and engineering:					
Appraiser	50,000	50,000	36,865	(13,135)	-
Engineering - general	93,000	93,000	89,559	(3,441)	91,871
Engineering - township highways/county bridge	165,000	165,000	157,801	(7,199)	155,979
Maintenance and repair of engineering equipment	6,500	6,500	3,965	(2,535)	3,278
Professional services hired	50,000	50,000	38,748	(11,252)	75,505
Map printing	1,000	1,000	-	(1,000)	-
Engineering supplies	12,000	12,000	6,147	(5,853)	6,255
New equipment	14,750	14,750	10,904	(3,846)	1,281
Contingency	100,000	100,000	-	(100,000)	-
Construction project carryover	100,000	100,000	-	(100,000)	-
New construction projects	575,000	440,000	312,254	(127,746)	352,493
New projects engineering	50,000	50,000	43,618	(6,382)	39,131
Total Construction and engineering	1,217,250	1,082,250	699,862	(382,388)	725,792
Highway maintenance:					
Maintenance personnel	55,000	55,000	51,815	(3,185)	83,536
Labor for repair of equipment	101,000	101,000	87,926	(13,074)	99,074
General labor	3,000	3,000	2,998	(2)	1,861
Maintenance and repair of equipment	30,000	30,000	19,785	(10,215)	30,063
Maintenance and repair of buildings	50,000	50,000	22,938	(27,062)	14,676
Rental of equipment	20,000	20,000	15,091	(4,909)	18,119
General expenses	13,000	13,000	8,608	(4,393)	8,673
Maintenance supplies	40,000	40,000	32,034	(7,966)	30,698
Gas, oil, grease, fuel, tires, etc.	260,000	260,000	218,297	(41,703)	175,967
Material for repairs of equipment	45,000	45,000	44,753	(247)	45,861
Material for repairs of buildings	20,000	20,000	13,710	(6,290)	17,701
Surface	100,000	100,000	33,025	(66,975)	64,652
Shoulders	70,000	70,000	64,161	(5,839)	65,483
Ditches and drains	30,000	30,000	9,796	(20,204)	22,883
Bridges and culverts	60,000	60,000	45,421	(14,579)	49,561
Signs and markings	80,000	80,000	78,306	(1,694)	77,152

COUNTY OF LASALLE, ILLINOIS
COUNTY HIGHWAY FUND

Schedule B-10
(Continued)

Statement of Revenues, Expenditures, and
Changes in Fund Balance
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures: (Continued)					
Guard rail	10,000	10,000	1,847	(8,153)	7,809
Cleaning and clearing right of way	20,000	20,000	4,267	(15,733)	13,659
Snow removal	125,000	125,000	122,682	(2,318)	124,615
Mowing	40,000	40,000	38,563	(1,437)	31,632
Township purchase of materials	100,000	100,000	62,385	(37,615)	45,109
Other county department maintenance	10,000	10,000	-	(10,000)	-
New equipment	59,500	59,500	58,285	(1,215)	14,015
Special equipment - radios	3,000	3,000	62	(2,938)	1,652
New trucks	237,001	237,001	236,642	(359)	253,896
Health and life insurance	160,000	352,292	401,463	49,171	148,989
IMRF/SS	195,000	2,708	-	(2,708)	-
Compensated absences	-	-	3,779	3,779	188,419
Contingency	50,000	50,000	-	(50,000)	-
Total Highway maintenance	1,986,501	1,986,501	1,678,637	(307,864)	1,635,755
Total expenditures	3,682,752	3,547,752	2,581,551	(966,201)	2,564,294
Excess (deficiency) of revenues over expenditures	\$ (952,752)	(817,752)	74,663	(1,039,987)	1,290
Fund balance, beginning of year			992,280		990,989
Fund balance, end of year			1,066,943		992,280

COUNTY OF LASALLE, ILLINOIS

Schedule of Funding Progress

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)
12/31/06	33,938,729	35,248,472	1,309,743	96.28%	13,247,451	9.89%
12/31/05	30,817,147	32,084,359	1,267,212	96.05%	12,797,984	9.90%
12/31/04	28,764,093	30,125,842	1,361,749	95.48%	12,839,249	10.61%
12/31/03	28,329,891	27,990,049	(339,842)	101.21%	12,507,985	0.00%
12/31/02	28,062,533	25,020,723	(3,041,810)	112.16%	11,390,926	0.00%
12/31/01	29,116,617	23,236,241	(5,880,376)	125.31%	10,655,324	0.00%
12/31/00	26,841,542	21,235,326	(5,606,216)	126.40%	10,489,118	0.00%
12/31/99	23,132,705	19,195,145	(3,937,560)	120.51%	10,304,611	0.00%
12/31/98	20,304,970	17,861,971	(2,442,999)	113.68%	9,368,319	0.00%
12/31/97	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, 2006 is \$36,694,598. On a market value basis, the funded ratio would be 104.1%

***Digest of Changes**

The actuarial assumptions used to determine the actuarial accrued liability for 2006 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

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)
12/31/06	9,941,313	12,664,562	2,723,249	78.50%	4,466,628	60.97%
12/31/05	9,178,977	11,801,500	2,622,523	77.78%	4,434,667	59.14%
12/31/04	9,305,725	11,202,411	1,896,686	83.07%	4,091,602	46.36%
12/31/03	8,628,914	10,794,983	2,166,069	79.93%	4,042,201	53.59%
12/31/02	8,652,749	10,034,788	1,382,039	86.23%	3,553,918	38.89%
12/31/01	7,855,633	8,138,873	283,240	96.52%	2,532,966	11.18%
12/31/00	6,671,376	6,577,383	(93,993)	101.43%	2,127,073	0.00%
12/31/99	5,578,028	6,098,623	520,595	91.46%	2,106,792	24.71%
12/31/98	4,340,784	5,124,279	783,495	84.71%	1,976,220	39.65%
12/31/97	4,270,568	4,654,556	383,988	91.75%	1,579,989	24.30%

On a market basis, the actuarial value of assets as of December 31, 2006 is \$10,839,014. On a market basis, the funded ratio would be 85.59%

***Digest of Changes**

The actuarial assumptions used to determine the actuarial accrued liability for 2005 are based on the 2002-2004 Experience Study.

The principal changes were:

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

COUNTY OF LASALLE, ILLINOIS

Schedule of Funding Progress

Illinois Municipal Retirement Fund - Elected County Officer

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/06	464,649	2,918,810	2,454,161	15.92%	732,558	335.01%
12/31/05	618,495	2,968,960	2,350,465	20.83%	725,564	323.95%
12/31/04	294,636	2,880,921	2,586,285	10.23%	348,548	742.02%
12/31/03	(171,648)	2,519,774	2,691,422	0.00%	681,582	394.88%
12/31/02	(477,154)	2,022,971	2,500,125	0.00%	638,803	391.38%
12/31/01	923,727	2,930,743	2,007,016	31.52%	642,550	312.35%
12/31/00	601,329	2,626,653	2,025,324	22.89%	485,641	417.04%
12/31/99	328,518	2,416,503	2,087,985	13.59%	445,667	468.51%
12/31/98	291,420	2,976,256	2,684,836	9.79%	333,390	805.31%
12/31/97	(110,130)	987,943	1,098,073	0.00%	331,381	331.36%

On a market basis, the actuarial value of assets as of December 31, 2006 is \$578,298. On a market basis, the funded ratio would be 19.18%

***Digest of Changes**

The actuarial assumptions used to determine the actuarial accrued liability for 2006 are based on the 2002-2004 Experience Study.

The principal changes were:

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

Non-Major Governmental Funds

COUNTY OF LASALLE, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

Schedule D-1

Combining Balance Sheet
November 30, 2007

	Government Group	Tax Supported Group	Highway & Streets Group	Judiciary Court Related Group	Debt Service	Capital Projects	Totals	
							2007	2006
Assets:								
Cash	\$ 1,911,446	731,114	2,027,576	1,276,459	20	1,155,371	7,101,986	2,062,832
Investments	680,200	230,850	761,900	443,650	-	444,600	2,561,200	6,596,024
Accounts Receivable	111,234	205,406	345,923	71,431	-	3,836	737,830	505,802
Accrued interest	6,263	4,463	7,015	4,085	-	4,094	25,919	15,283
Prepays	200	250	-	-	-	-	450	-
Due from other funds	-	-	-	-	-	-	-	-
Property taxes receivable (net of allowance for uncollectible)	-	72,697	69,047	-	-	-	141,744	157,828
Total assets	\$ 2,709,343	1,244,779	3,211,461	1,795,624	20	1,607,901	10,569,128	9,337,769
Liabilities and other credits:								
Excess of checks drawn over available bank balance	\$ 83,023	-	-	-	-	-	83,023	157,299
Accounts payable	46,596	120,875	131,932	22,980	-	-	322,383	607,633
Accrued payroll	18,019	38,514	63,687	4,967	-	-	125,186	104,613
Deferred revenue	-	8,999	-	-	-	-	8,999	-
Compensated absences	35,481	78,598	20,313	9,428	-	-	143,819	109,937
Due to other funds	66,396	70,970	-	9,301	-	-	146,667	33,721
Total liabilities and other credits	249,515	317,955	215,932	46,676	-	-	830,078	1,013,203
Fund balance								
Reserved for road and bridge projects	-	-	2,439,809	-	-	-	2,439,809	2,691,894
Reserved for capital projects	-	-	-	-	-	1,607,901	1,607,901	1,647,700
Reserved for debt service	-	-	-	-	20	-	20	20
Unreserved	2,459,828	926,824	555,721	1,748,948	-	-	5,691,321	3,984,952
Total fund balance	2,459,828	926,824	2,995,530	1,748,948	20	1,607,901	9,739,051	8,324,566
Total liabilities, other credits and fund balance	\$ 2,709,343	1,244,779	3,211,461	1,795,624	20	1,607,901	10,569,128	9,337,769

COUNTY OF LASALLE, ILLINOIS
NON-MAJOR SPECIAL REVENUE FUNDS
GENERAL GOVERNMENT GROUP

Schedule D-2

Combining Balance Sheet
November 30, 2007

	Tourism Promotion	Recorder's Equipment	County Clerk Records	Crime Victim Witness	State's Attorney Federal Grant	E-911	Sheriff's Drug Enforcement	Tax Sale Automation	Environmental Service and Land Use
Assets:									
Cash	\$ 18,977	7,364	61,007	-	12,337	-	114,331	129,290	1,091,695
Investments	11,400	-	21,850	-	-	-	36,100	39,900	421,800
Accounts Recievable	26,974	2,304	64	15,231	29,013	-	-	-	34,567
Prepays	-	-	-	-	-	-	-	-	200
Due from other funds	-	-	-	-	-	-	-	-	-
Accrued interest	105	-	201	-	-	-	332	367	3,884
Total assets	\$ 57,456	9,667	83,123	15,231	41,350	-	150,764	169,557	1,552,145
Liabilities:									
Excess of checks drawn over available bank balance	\$ -	-	-	48,313	34,711	-	-	-	-
Accounts payable	3,113	27,255	94	-	-	-	2,486	4,107	9,540
Accrued payroll	-	-	-	1,385	3,609	462	-	577	5,852
Compensated absences	-	-	-	3,115	4,669	1,396	-	-	12,705
Due to other funds	4,135	-	-	9,323	4,829	308	-	-	47,802
Deferred revenue	-	-	-	-	-	-	-	-	-
Total liabilities	7,248	27,255	94	62,135	47,818	2,166	2,486	4,684	75,899
Fund balance (deficit)									
Reserved for public jail project	-	-	-	-	-	-	-	-	-
Unreserved	50,208	(17,588)	83,029	(46,905)	(6,469)	(2,166)	148,278	164,873	1,476,247
Total fund balance	50,208	(17,588)	83,029	(46,905)	(6,469)	(2,166)	148,278	164,873	1,476,247
Total liabilities and fund balance	\$ 57,456	9,667	83,123	15,231	41,350	-	150,764	169,557	1,552,145

COUNTY OF LASALLE, ILLINOIS
NON-MAJOR SPECIAL REVENUE FUNDS
GENERAL GOVERNMENT GROUP

Schedule D-2
(Continued)

Combining Balance Sheet
November 30, 2007

	GIS Fund	Coroner Grant Fund	County Clerk Automation Fund	Working Cash Fund	HAVA Grant Fund	Sheriff Vehicle Fund	Totals	
							2007	2006
Assets:								
Cash	\$ 394,071	528	1,601	77,360	-	2,886	1,911,446	615,047
Investments	147,250	-	950	-	-	950	680,200	1,334,624
Accounts Recievable	2,449	-	-	-	-	633	111,234	41,920
Prepays	-	-	-	-	-	-	200	-
Due from other funds	-	-	-	-	-	-	-	-
Accrued interest	1,356	-	9	-	-	9	6,263	3,484
Total assets	\$ 545,125	528	2,560	77,360	-	4,477	2,709,343	1,995,075
Liabilities:								
Excess of checks drawn over available bank balance	\$ -	-	-	-	-	-	83,023	79,821
Accounts payable	-	-	-	-	-	-	46,596	143,844
Accrued payroll	6,134	-	-	-	-	-	18,019	16,236
Compensated absences	13,595	-	-	-	-	-	35,481	26,250
Due to other funds	-	-	-	-	-	-	66,396	16,455
Deferred revenue	-	-	-	-	-	-	-	-
Total liabilities	19,730	-	-	-	-	-	249,515	282,606
Fund balance (deficit)								
Reserved for public jail project	-	-	-	-	-	-	-	25,531
Unreserved	525,396	528	2,560	77,360	-	4,477	2,459,828	1,686,938
Total fund balance	525,396	528	2,560	77,360	-	4,477	2,459,828	1,712,469
Total liabilities and fund balance	\$ 545,125	528	2,560	77,360	-	4,477	2,709,343	1,995,075

COUNTY OF LASALLE, ILLINOIS
NON-MAJOR SPECIAL REVENUE FUNDS
TAX SUPPORTED GROUP

Schedule D-3

Combining Balance Sheet
November 30, 2007

	Detention Home	Mental Health	Veterans' Assistance Commission	Totals	
				2007	2006
Assets:					
Cash	\$ 332,744	311,727	86,643	731,114	73,572
Investments	70,300	129,200	31,350	230,850	408,825
Accounts Receivable	196,932	8,473	-	205,406	205,690
Accrued interest	647	3,527	289	4,463	921
Prepays	250	-	-	250	-
Property taxes receivable (net of allowances for uncollectible)	10,730	55,763	6,204	72,697	83,000
Total assets	\$ 611,603	508,690	124,486	1,244,779	772,008
Liabilities:					
Excess of checks drawn over available bank balance	\$ -	-	-	-	77,478
Accounts payable	10,368	110,497	10	120,875	128,060
Accrued payroll	33,623	1,322	3,569	38,514	29,000
Deferred revenue	8,999	-	-	8,999	-
Compensated absences	56,994	4,994	16,610	78,598	61,780
Due to other funds	58,989	6,353	5,628	70,970	12,353
Total liabilities	168,973	123,166	25,816	317,955	308,671
Fund balance					
Unreserved	442,630	385,525	98,669	926,824	463,337
Total liabilities and fund balance	\$ 611,603	508,690	124,486	1,244,779	772,008

COUNTY OF LASALLE, ILLINOIS
NON-MAJOR SPECIAL REVENUE FUNDS
HIGHWAY AND STREETS GROUP

Combining Balance Sheet
November 30, 2007

	Motor Fuel Tax	Special Tax Matching	County Bridge	Township Bridge Aid	Totals	
					2007	2006
Assets:						
Cash	\$ 660,397	430,782	785,703	150,694	2,027,576	599,793
Investments	231,800	151,050	326,800	52,250	761,900	2,705,750
Accounts receivable	164,680	373	180,870	-	345,923	179,049
Property taxes receivable (net of allowances for uncollectible)	-	34,523	34,523	-	69,047	74,828
Accrued interest	2,134	1,391	3,009	481	7,015	6,100
Due from other funds	-	-	-	-	-	-
Total assets	<u>\$ 1,059,012</u>	<u>618,119</u>	<u>1,330,905</u>	<u>203,425</u>	<u>3,211,461</u>	<u>3,565,520</u>
Liabilities:						
Accounts/contracts payable	\$ 10,634	62,398	28,148	30,752	131,932	284,981
Accrued payroll	52,954	-	10,733	-	63,687	55,151
Compensated absences	20,313	-	-	-	20,313	13,293
Due to other funds	-	-	-	-	-	-
Total liabilities	<u>83,901</u>	<u>62,398</u>	<u>38,881</u>	<u>30,752</u>	<u>215,932</u>	<u>353,425</u>
Fund balance						
Reserved for road and bridge projects	975,111	-	1,292,024	172,673	2,439,809	2,691,897
Unreserved	-	555,721	-	-	555,721	520,198
Total fund balance	<u>975,111</u>	<u>555,721</u>	<u>1,292,024</u>	<u>172,673</u>	<u>2,995,530</u>	<u>3,212,095</u>
Total liabilities and fund balance	<u>\$ 1,059,012</u>	<u>618,119</u>	<u>1,330,905</u>	<u>203,425</u>	<u>3,211,461</u>	<u>3,565,520</u>

COUNTY OF LASALLE, ILLINOIS
NON-MAJOR SPECIAL REVENUE FUNDS
JUDICIAL AND COURT RELATED GROUP

Schedule D-5

Combining Balance Sheet
November 30, 2007

	Circuit Clerk Document Storage	Law Library	Court Automation	Child Support Administration	State's Attorney Drug Enforcement	Probation Services	Arrestees Medical Card Fund	D.U.I. Fund	Circuit Clerk Operations and Administrative	Totals	
										2007	2006
Assets:											
Cash	\$ 377,692	50,059	264,070	111,277	165,450	159,630	118,777	19,981	9,522	1,276,459	341,935
Investments	131,100	18,050	92,150	38,950	56,050	56,050	40,850	6,650	3,800	443,650	963,800
Accounts receivable	23,785	7,488	24,114	-	11,033	-	2,287	1,452	1,272	71,431	75,134
Accrued interest	1,207	166	848	359	516	516	376	61	35	4,085	2,110
Total assets	\$ 533,784	75,763	381,182	150,586	233,049	216,196	162,290	28,145	14,629	1,795,624	1,382,979
Liabilities:											
Accounts payable	\$ 2,603	6,269	368	2,963	1,955	8,822	-	-	-	22,980	50,748
Due to other funds	209	92	-	465	3,768	4,766	-	-	-	9,301	4,913
Compensated absences	-	673	4,100	658	3,996	-	-	-	-	9,428	8,614
Accrued payroll	120	138	1,835	796	2,077	-	-	-	-	4,967	4,226
Total liabilities	2,933	7,173	6,304	4,882	11,796	13,588	-	-	-	46,676	68,501
Fund balance											
Unreserved	530,851	68,590	374,878	145,704	221,253	202,608	162,290	28,145	14,629	1,748,948	1,314,478
Total liabilities and fund balance	\$ 533,784	75,763	381,182	150,586	233,049	216,196	162,290	28,145	14,629	1,795,624	1,382,979

COUNTY OF LASALLE, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

Schedule D-6

Combining Statements of Revenues, Expenditures, and Changes in Fund Balance
Year Ended November 30, 2007

	General Government Group	Tax Supported Group	Highways and Streets Group	Judiciary and Court Related Group	Debt Service	Capital Projects	Totals	
							2007	2006
Revenues:								
Property taxes	\$ -	1,993,257	1,893,181	-	-	-	3,886,439	3,690,604
Other taxes	-	-	-	-	-	51,394	51,394	53,296
Intergovernmental revenue	-	798,049	290,830	-	-	17,769	1,106,648	1,908,514
Federal/State funds	384,978	-	4,437,784	11,379	-	-	4,834,141	6,377,575
Fines and fees	2,243,481	-	-	1,074,982	-	-	3,318,463	2,950,644
Interest	102,852	28,095	169,156	71,789	-	82,697	454,589	363,629
Reimbursements	28,462	-	-	22,998	-	-	51,460	76,088
Risk management	-	-	24,642	-	-	-	24,642	-
Other	17,227	215,373	67,827	83	-	-	300,510	173,656
Total revenues	2,777,001	3,034,775	6,883,419	1,181,231	-	151,859	14,028,285	15,594,006
Expenditures:								
General government	947,632	-	-	369,366	3,000	-	1,319,998	1,998,418
Public safety	262,825	1,301,141	-	226,429	-	-	1,790,395	1,249,211
Roads and bridges	-	-	7,099,985	-	-	-	7,099,985	8,181,012
Health and welfare	374,043	1,770,145	-	38,950	-	-	2,183,137	2,409,200
Capital Projects	-	-	-	-	-	166,128	166,128	-
Debt Service								
Principal	-	-	-	-	1,140,000	-	1,140,000	1,115,000
Interest	-	-	-	-	342,043	-	342,043	368,004
Capital outlay	5,929	-	-	112,018	-	-	117,947	379,056
Total expenditures	1,590,429	3,071,286	7,099,985	746,763	1,485,043	166,128	14,159,632	15,699,901
Excess of revenues over expenditures	1,186,572	(36,511)	(216,566)	434,469	(1,485,043)	(14,268)	(131,347)	(105,895)
Other financing sources (uses):								
Operating transfers in	-	500,000	-	-	1,485,043	-	1,985,043	-
Operating transfers out	(439,212)	-	-	-	-	-	(439,212)	1,239,007
Total other financing sources (uses)	(439,212)	500,000	-	-	1,485,043	-	1,545,831	1,239,007
Net change in fund balance	747,360	463,489	(216,566)	434,469	-	(14,268)	1,414,484	1,133,112
Fund balance, beginning of year	1,712,468	463,335	3,212,095	1,314,479	20	1,622,169	8,324,566	7,191,454
Fund balance, end of year	\$ 2,459,828	926,824	2,995,530	1,748,948	20	1,607,901	9,739,051	8,324,566

COUNTY OF LASALLE, ILLINOIS
NON-MAJOR SPECIAL REVENUE FUNDS
GENERAL GOVERNMENT GROUP

Schedule D-7

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance
November 30, 2007

	Tourism Promotion Fund	Recorder's Equipment Fund	County Clerk Records Fund	Crime Victim Witness Fund	State's Attorney Federal Grant Fund	E-911 Fund	Sheriff's Drug Enforcement Fund	Tax Sale Automation Fund	Environmental Service and Land Use Fund
Revenues:									
Other taxes	\$ -	-	-	-	-	-	-	-	\$ -
Intergovernmental revenue	-	-	-	-	-	-	-	-	-
Federal/State funds	18,630	-	-	61,395	189,938	-	-	-	115,015
Fines and fees	156,911	407,660	22,214	-	-	-	24,376	35,383	1,130,167
Interest	2,998	-	3,536	-	-	-	6,613	7,196	58,134
Reimbursements	-	-	-	-	-	13,210	-	-	15,252
Other	1,250	-	-	-	-	-	-	-	-
Total revenues	179,789	407,660	25,750	61,395	189,938	13,210	30,989	42,578	1,318,568
Expenditures:									
General government	145,150	333,234	5,921	85,535	-	-	-	19,165	-
Public safety	-	-	-	-	221,938	15,376	25,511	-	-
Health and welfare	-	-	-	-	-	-	-	-	374,043
Capital outlay	-	4,516	-	-	-	-	-	1,413	-
Total expenditures	145,150	337,750	5,921	85,535	221,938	15,376	25,511	20,578	374,043
Excess (deficiency) of revenues over expenditures	34,639	69,909	19,830	(24,141)	(32,000)	(2,166)	5,478	22,001	944,525
Other financing sources (uses)									
Operating transfers out	(39,212)	-	-	-	-	-	-	-	(400,000)
Total other financing sources (uses)	(39,212)	-	-	-	-	-	-	-	(400,000)
Net change in fund balance	(4,572)	69,909	19,830	(24,141)	(32,000)	(2,166)	5,478	22,001	544,525
Fund balance, beginning of year	54,781	(87,497)	63,199	(22,764)	25,532	-	142,800	142,872	931,722
Fund balance, end of year	\$ 50,208	(17,588)	83,029	(46,905)	(6,469)	(2,166)	148,278	164,873	\$ 1,476,247

COUNTY OF LASALLE, ILLINOIS
NON-MAJOR SPECIAL REVENUE FUNDS
GENERAL GOVERNMENT GROUP

Schedule D-7
(Continued)

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance
November 30, 2007

	GIS Fund	Coroner Grant Fund	County Clerk Automation Fund	Working Cash Fund	HAVA Grant Fund	Sheriff Vehicle Fund	Totals	
							2007	2006
Revenues:								
Other taxes	-	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	-	56,729
Federal/State funds	-	-	-	-	-	-	384,978	1,110,001
Fines and fees	460,956	-	420	-	-	5,395	2,243,481	2,007,614
Interest	24,091	93	128	-	-	62	102,852	72,622
Reimbursements	-	-	-	-	-	-	28,462	24,688
Other	15,977	-	-	-	-	-	17,227	30,942
Total revenues	501,025	93	548	-	-	5,458	2,777,001	3,302,596
Expenditures:								
General government	356,029	1,617	-	-	-	980	947,632	1,600,756
Public safety	-	-	-	-	-	-	262,825	211,147
Health and welfare	-	-	-	-	-	-	374,043	619,924
Capital outlay	-	-	-	-	-	-	5,929	201,588
Total expenditures	356,029	1,617	-	-	-	980	1,590,429	2,633,415
Excess (deficiency) of revenues over expenditures	144,996	(1,524)	548	-	-	4,477	1,186,572	669,181
Other financing sources (uses)								
Operating transfers out	-	-	-	-	-	-	(439,212)	(243,753)
Total other financing sources (uses)	-	-	-	-	-	-	(439,212)	(243,753)
Net change in fund balance	144,996	(1,524)	548	-	-	4,477	747,360	425,428
Fund balance, beginning of year	380,400	2,051	2,012	77,360	-	-	1,712,468	1,287,041
Fund balance, end of year	525,396	528	2,560	77,360	-	4,477	2,459,828	1,712,469

COUNTY OF LASALLE, ILLINOIS
NON-MAJOR SPECIAL REVENUE FUNDS
TAX SUPPORTED GROUP

Schedule D-8

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Year Ended November 30, 2007

	Detention Home Fund	Mental Health Fund	Veterans' Assistance Commission Fund	Totals	
				2007	2006
Revenues:					
Property taxes	\$ 294,188	1,528,957	170,112	1,993,257	1,940,852
Intergovernmental revenue	673,791	124,258	-	798,049	695,047
Interest	4,791	19,076	4,228	28,095	14,492
Other	212,124	-	3,249	215,373	142,482
Total revenues	1,184,894	1,672,292	177,589	3,034,775	2,792,873
Expenditures:					
General government	-	-	-	-	-
Public safety	1,301,141	-	-	1,301,141	828,256
Health and welfare	-	1,616,043	154,102	1,770,145	1,763,014
Capital outlay	-	-	-	-	-
Total expenditures	1,301,141	1,616,043	154,102	3,071,286	2,591,270
Excess (deficiency) of revenues over expenditures	(116,247)	56,249	23,487	(36,511)	201,603
Other financing sources (uses):					
Operating transfers in/(out)	500,000	-	-	500,000	-
Fund balance, beginning of year	58,877	329,275	75,183	463,335	261,734
Fund balance, end of year	\$ 442,630	385,525	98,669	926,824	463,337

COUNTY OF LASALLE, ILLINOIS
NON-MAJOR SPECIAL REVENUE FUNDS
HIGHWAYS AND STREETS GROUP

Combining Statements of Revenues, Expenditures, and Changes in Fund Balance
Year Ended November 30, 2007

	Motor Fuel Tax Fund	Special Tax Matching Fund	County Bridge Fund	Township Bridge Aid Fund	Totals	
					2007	2006
Revenues:						
Property taxes	\$ -	946,591	946,591	-	1,893,181	1,749,752
Intergovernmental revenue	52,950	7,575	227,120	3,184	290,830	1,138,969
Federal/State funds	2,385,733	833,218	1,218,833	-	4,437,784	5,267,574
Interest	57,072	30,634	70,901	10,548	169,156	152,055
Risk management	-	-	24,642	-	24,642	-
Other	67,827	-	-	-	67,827	51,400
Total revenues	2,563,582	1,818,019	2,488,087	13,732	6,883,419	8,359,750
Expenditures -						
Roads and bridges	2,631,983	1,782,496	2,636,436	49,070	7,099,985	8,181,010
Excess (deficiency) of revenues over expenditures	(68,401)	35,522	(148,349)	(35,338)	(216,566)	178,740
Fund balance, beginning of year	1,043,512	520,199	1,440,373	208,011	3,212,095	3,033,355
Fund balance, end of year	\$ 975,111	555,721	1,292,024	172,673	2,995,530	3,212,095

COUNTY OF LASALLE, ILLINOIS
NON-MAJOR SPECIAL REVENUE FUNDS
JUDICIARY AND COURT RELATED GROUP

Schedule D-10

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Year Ended November 30, 2007

	Circuit Clerk Document Storage Fund	Law Library Fund	Court Automation Fund	Child Support Administration Fund	State's Attorney Drug Enforcement Fund	Probation Services Fund	Arrestees Medical Card Fund	D.U.I. Fund	Circuit Clerk Operations and Administrative	Totals	
										2007	2006
Revenues:											
Fines and fees	\$ 297,038	86,619	295,246	44,665	192,404	98,102	28,121	18,343	14,444	1,074,982	943,030
Interest	20,414	3,321	15,060	6,728	8,286	8,906	7,052	1,837	185	71,789	55,171
Federal revenues				11,379						11,379	-
Reimbursements					22,998					22,998	-
Other	-	-	-	-	-	83	-	-	-	83	232
Total revenues	317,453	89,940	310,306	62,772	223,688	107,092	35,173	20,180	14,629	1,181,231	998,433
Expenditures:											
General government	133,563	78,895	156,908	-	-	-	-	-	-	369,366	394,662
Public safety	-	-	-	-	147,318	48,134	-	30,977	-	226,429	209,808
Health and welfare	-	-	-	35,861	-	-	3,089	-	-	38,950	26,262
Capital outlay	41,338	-	42,842	-	-	27,839	-	-	-	112,018	177,468
Total expenditures	174,901	78,895	199,750	35,861	147,318	75,972	3,089	30,977	-	746,763	808,200
Excess (deficiency) of revenues over expenditures	142,552	11,045	110,556	26,911	76,370	31,119	32,084	(10,797)	14,629	434,469	190,233
Fund balance, beginning of year	388,299	57,545	264,323	118,792	144,883	171,488	130,206	38,942	-	1,314,479	1,124,245
Fund balance, end of year	\$ 530,851	68,590	374,878	145,704	221,253	202,608	162,290	28,145	14,629	1,748,948	1,314,478

COUNTY OF LASALLE, ILLINOIS
TOURISM AND PROMOTION FUND

Schedule D-11

Balance Sheet
November 30, 2007

Assets

Cash in bank	\$ 18,977
Investments	11,400
Accounts receivable	26,974
Accrued interest	105
Total assets	<u>\$ 57,456</u>

Liabilities and Fund Balance

Liabilities:	
Accounts payable	\$ 3,113
Due to other funds	4,135
Total Liabilities	7,248
Fund balance	50,208
Total liabilities and fund balance	<u>\$ 57,456</u>

Schedule D-12

Statement of Revenues, Expenditures and
Changes in Fund Balance
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Fines and fees	\$ 123,500	123,500	156,911	33,411	119,033
Interest	500	500	2,998	2,498	2,878
Grants	-	19,880	18,630	(1,250)	-
Miscellaneous income	-	-	1,250	1,250	16,642
Total revenues	124,000	143,880	179,789	35,909	138,552
Expenditures:					
Seminars & workshops	500	500	-	(500)	-
Tourism distribution	86,300	106,180	145,150	38,970	95,336
Total expenditures	86,800	106,680	145,150	38,470	95,336
Excess (deficiency) of revenues over expenditures	37,200	37,200	34,639	(2,561)	43,216
Other financing sources (uses) - General Fund	(37,200)	(37,200)	(39,212)	(2,012)	(38,397)
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>(4,572)</u>	<u>(4,572)</u>	<u>4,819</u>
Fund balance, beginning of year			54,781		49,962
Fund balance, end of year			<u>50,208</u>		<u>54,781</u>

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COUNTY OF LASALLE, ILLINOIS
RECORDER'S EQUIPMENT FUND

Schedule D-13

Balance Sheet
November 30, 2007

Assets

Cash in bank	\$ 7,364
Other receivable	<u>2,304</u>
Total assets	<u>\$ 9,667</u>

Liabilities and Fund Balance

Liabilities:

Excess of checks drawn over available bank balance	\$ -
Accounts payable	27,255
Accrued payroll	-
Compensated absences	-
Due to other funds	<u>-</u>
Total liabilities	27,255

Fund balance:

Unreserved fund balance	<u>(17,588)</u>
Total liabilities and fund balance	<u>\$ 9,667</u>

COUNTY OF LASALLE, ILLINOIS
RECORDER'S EQUIPMENT FUND

Schedule D-14

Statement of Revenues, Expenditures and
Changes in Fund Balance
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Recorder equipment fees	\$ 105,000	105,000	109,081	4,081	113,846
G.I.S. fees	35,000	35,000	31,057	(3,943)	16,373
Miscellaneous income	-	-	-	-	21
Rental house support fee	332,500	332,500	267,522	(64,979)	283,410
Interest	5,000	5,000	-	(5,000)	2,430
Total revenues	477,500	477,500	407,660	(69,840)	416,079
Expenditures:					
General government:					
Maintenance of equipment	45,000	45,000	45,113	113	36,907
Mileage	600	600	426	(174)	706
Education	600	600	399	(201)	1,807
Rent	1	1	-	(1)	-
Rent-machinery	8,500	8,500	4,173	(4,327)	15,171
Supplies	10,000	8,390	2,928	(5,462)	10,812
G.I.S. supplies	10,000	8,094	6,006	(2,088)	-
Seasonal help	3,000	3,000	68	(2,933)	4,407
IMRF/SS	6,065	6,065	-	(6,065)	4,077
Data entry supervisor	36,344	15,516	15,516	0	37,232
Benefit reimbursement	-	-	9,269	9,269	6,190
Leased equipment	-	-	-	-	7,266
State share rent house fee	315,000	315,000	252,261	(62,739)	265,824
Compensated absences	-	-	(2,925)	(2,925)	2,925
New equipment	1,000	4,516	4,516	(0)	180,431
Total expenditures	436,110	415,282	337,750	(77,532)	573,754
Excess (deficiency) of revenues over expenditures	\$ 41,390	62,218	69,909	(147,372)	(157,675)
Fund balance, beginning of year			(87,497)		70,178
Fund balance, end of year			(17,588)		(87,497)

COUNTY OF LASALLE, ILLINOIS
COUNTY CLERK RECORDS FUND

Balance Sheet
November 30, 2007

Assets

Cash in bank	\$ 61,007
Investments	21,850
Accounts receivable	64
Accrued interest	201
Total assets	<u>\$ 83,123</u>

Liabilities and Fund Balance

Liabilities:	
Accounts payable	\$ 94
Fund balance	
Unreserved fund balance	83,029
Total liabilities and fund balance	<u>\$ 83,123</u>

Schedule D-16

Statement of Revenues, Expenditures and
Changes in Fund Balance
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007		2006	
	Budgeted Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Revenues:				
Fines and fees:				
County clerk records fees	\$ 17,000	17,000	3,734	20,006
Death Certificates	2,000	2,000	(520)	1,530
Interest	200	200	3,336	2,518
Miscellaneous	1	1	(1)	-
Total revenues	19,201	19,201	6,550	24,054
Expenditures:				
General government:				
New equipment	64,272	64,272	(63,959)	1,418
Maintenance and repair of equipment	5,000	5,000	(4,794)	1,420
Office expense	3,000	3,000	(90)	2,398
Book restoration	1,000	1,000	(106)	-
State death certificate reimbursement	2,000	2,000	(402)	1,414
Total expenditures	75,272	75,272	(69,351)	6,651
Excess (deficiency) of revenues over expenditures	<u>\$ (56,071)</u>	<u>(56,071)</u>	19,830	<u>(62,801)</u>
Fund balance, beginning of year			63,199	45,796
Fund balance, end of year			<u>83,029</u>	<u>63,199</u>

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COUNTY OF LASALLE, ILLINOIS
CRIME VICTIM WITNESS COORDINATOR FUND

Schedule D-17

Balance Sheet
November 30, 2007

Assets

Accounts receivable	\$ 15,231
Total assets	<u>\$ 15,231</u>

Liabilities and Fund Balance

Liabilities:

Excess of checks drawn over available bank balance	\$ 48,313
Accounts payable	-
Accrued payroll	1,385
Compensated absences	3,115
Due to other funds	<u>9,323</u>

Total liabilities 62,135

Fund balance:

Unreserved fund balance	<u>(46,905)</u>
-------------------------	-----------------

Total liabilities and fund balance \$ 15,231

COUNTY OF LASALLE, ILLINOIS
CRIME VICTIM WITNESS COORDINATOR FUND

Statement of Revenues, Expenditures and
Changes in Fund Balance
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues -					
Salary - crime victim witness	\$ 24,500	24,500	24,500	-	26,248
Salary - crime victim witness assistant	34,433	34,433	36,895	2,462	30,481
Victim impact account	8,637	8,637	-	(8,637)	-
Benefit reimbursement	5,537	5,537	-	(5,537)	4,469
Miscellaneous income	11,418	11,418	-	(11,418)	646
Total revenues	84,525	84,525	61,395	(23,130)	61,843
Expenditures -					
General government -					
Crime victim witness coord.	35,918	35,918	35,858	(60)	37,581
Crime victim witness assistant	34,433	34,433	27,859	(6,574)	30,635
Victim Impact Adm.	8,637	8,637	7,657	(980)	5,981
Benefit reimbursement	12,682	12,682	11,382	(1,300)	5,885
IMRF/SS	4,857	4,857	4,834	(23)	2,594
Admin fees	220	220	-	(220)	220
Compensated absences	-	-	(2,055)	(2,055)	5,171
Total expenditures	96,747	96,747	85,535	(11,212)	88,067
Excess (deficiency) of revenues over expenditures	\$ (12,222)	(12,222)	(24,141)	(34,342)	(26,224)
Fund balance, beginning of year			(22,764)		3,460
Fund balance, end of year			(46,905)		(22,764)

COUNTY OF LASALLE, ILLINOIS
STATE'S ATTORNEY FEDERAL GRANT FUND

Schedule D-19

Balance Sheet
November 30, 2007

Assets

Cash in bank	\$ 12,337
Accounts receivable	29,013
Due from other funds	-
Total assets	<u>\$ 41,350</u>

Liabilities and Fund Balance

Liabilities:	
Accrued payroll	\$ 3,609
Overdraft payable	34,711
Compensated absences	4,669
Due to other funds	4,829
Total liabilities	47,818
Fund balance - reserved for public jail project	(6,469)
Total liabilities and fund balance	<u>\$ 41,350</u>

Schedule D-20

Statement of Revenues, Expenditures and
Changes in Fund Balance
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Gun Violence Grant	\$ -	-	-	-	-
Domestic Violence revenue	117,098	117,098	189,938	72,840	151,381
Total revenues	117,098	117,098	189,938	72,840	151,381
Expenditures:					
Gun Violence Grant -					
Benefit reimbursement	-	-	-	-	-
Violence Against Women Grant -					
Benefit reimbursement	-	-	76,070	76,070	19,438
Salary	-	-	-	-	-
Domestic Violence pros	55,204	55,204	55,150	(54)	54,069
Telephone	-	-	-	-	-
Domestic Violence investigator	37,885	37,885	38,605	720	33,178
IMRF	15,817	15,817	8,313	(7,504)	2,117
Professional services - hire	-	-	28,217	28,217	61,621
Office	-	-	1,550	1,550	7,822
Health/Life insurance	4,857	4,857	-	(4,857)	-
New equipment	-	-	6,862	6,862	-
Admin fee	220	220	-	(220)	220
Compensated absences	-	-	1,019	1,019	3,650
Miscellaneous	-	-	6,154	6,154	1,801
Total expenditures	113,983	113,983	221,938	107,955	183,917
Excess (deficiency) of revenues over expenditures	<u>\$ 3,115</u>	<u>3,115</u>	(32,000)	<u>180,795</u>	(32,536)
Fund balance, beginning of year			25,532		58,068
Fund balance, end of year			<u>(6,469)</u>		<u>25,532</u>

COUNTY OF LASALLE, ILLINOIS

E-911

Balance Sheet
November 30, 2007Assets

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

Liabilities and Fund Balance

Liabilities:

Accounts payable	\$ -
Accrued payroll	462
Compensated absences	1,396
Due to other funds	308

Total liabilities	2,166
-------------------	-------

Fund balance:

Unreserved fund balance	(2,166)
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Total liabilities and fund balance	\$ -
------------------------------------	------

Statement of Revenues, Expenditures and
Changes in Fund Balance
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues					
Reimbursements	-	13,920	13,210	(710)	-
Total revenues	-	13,920	13,210	(710)	-
Expenditures					
IMRF/SS Reimbursements	-	-	1,934	1,934	-
Director of service E-911	-	-	12,046	12,046	-
Compensated absences	-	-	1,396	1,396	-
Total expenditures	-	-	15,376	15,376	-
Excess (deficiency) of revenues over expenditures	\$ -	13,920	(2,166)	(16,086)	-
Fund balance, beginning of year			-		-
Fund balance, end of year			(2,166)		-

COUNTY OF LASALLE, ILLINOIS
SHERIFF'S DRUG ENFORCEMENT FUND

Balance Sheet
November 30, 2007

Assets

Cash in bank	\$ 114,331
Investments	36,100
Accrued interest	332
Total assets	<u>\$ 150,764</u>

Liabilities and Fund Balance

Liabilities:	
Accounts payable	\$ 2,486
Fund balance	148,278
Total liabilities and fund balance	<u>\$ 150,764</u>

Schedule D-24

Statement of Revenues, Expenditures and
Changes in Fund Balance
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts Original	Final	Actual	Over (Under) Final Budget	Actual
Revenues:					
State drug enforcement revenue	\$ 28,000	28,000	24,376	(3,624)	27,749
Federal drug enforcement revenue	500	500	-	(500)	-
Interest	2,900	2,900	6,613	3,713	6,422
Miscellaneous income	1	1	-	(1)	-
Total revenues	<u>31,401</u>	<u>31,401</u>	<u>30,989</u>	<u>(412)</u>	<u>34,171</u>
Expenditures -					
Public safety -					
Vehicle expense	7,000	7,000	8,677	1,677	6,004
Investigation expenses	1,000	1,000	-	(1,000)	-
State drug enforcement	156,900	156,900	16,786	(140,114)	13,302
Federal drug enforcement	1,000	1,000	-	(1,000)	-
K-9 expense	4,500	4,500	48	(4,452)	850
New equipment	1,000	1,000	-	(1,000)	-
Vehicle insurance	-	-	-	-	7,074
Miscellaneous expense	1	1	-	(1)	-
Total expenditures	<u>171,401</u>	<u>171,401</u>	<u>25,511</u>	<u>(145,890)</u>	<u>27,230</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (140,000)</u>	<u>(140,000)</u>	5,478	<u>(146,302)</u>	6,941
Fund balance, beginning of year			142,800		135,859
Fund balance, end of year			<u>148,278</u>		<u>142,800</u>

COUNTY OF LASALLE, ILLINOIS
TAX SALE AUTOMATION FUND

Balance Sheet
November 30, 2007

Assets

Cash in bank	\$ 129,290
Investments	39,900
Accrued interest	367
Total assets	<u>\$ 169,557</u>

Liabilities and Fund Balance

Liabilities:	
Accounts payable	\$ 4,107
Accrued payroll	577
Fund balance	164,873
Total liabilities and fund balance	<u>\$ 169,557</u>

Statement of Revenues, Expenditures and
Changes in Fund Balance
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Tax sale automation fees	\$ 15,000	15,000	28,740	13,740	31,007
Sale of duplicate tax bill	7,000	7,000	6,643	(357)	6,809
Interest	2,000	2,000	7,196	5,196	5,691
Total revenues	<u>24,000</u>	<u>24,000</u>	<u>42,578</u>	<u>18,578</u>	<u>43,507</u>
Expenditures:					
Tax sale automation	3,000	3,000	4,107	1,107	4,531
Supervisor	15,000	15,000	15,058	58	19,075
Consultant	5,000	5,000	-	(5,000)	-
Maintenance & repair of equip	700	700	-	(700)	-
New equipment	29,000	29,000	1,413	(27,587)	2,399
Total expenditures	<u>52,700</u>	<u>52,700</u>	<u>20,578</u>	<u>(32,122)</u>	<u>26,005</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (28,700)</u>	<u>(28,700)</u>	22,001	<u>50,701</u>	17,502
Fund balance, beginning of year			142,872		125,371
Fund balance, end of year			<u>164,873</u>		<u>142,872</u>

COUNTY OF LASALLE, ILLINOIS
ENVIRONMENTAL SERVICE AND LAND USE FUND

Schedule D-27

Balance Sheet
November 30, 2007

Assets

Cash in bank	\$ 1,091,695
Investments	421,800
Accounts receivable	34,567
Prepays	200
Accrued interest	<u>3,884</u>
Total assets	<u>\$ 1,552,145</u>

Liabilities and Fund Balance

Liabilities:	
Accounts payable	\$ 9,540
Accrued payroll	5,852
Due to other funds	47,802
Compensated absences	<u>12,705</u>
Total liabilities	75,899
Fund balance:	
Unreserved fund balance	<u>1,476,247</u>
Total liabilities and fund balance	<u>\$ 1,552,145</u>

COUNTY OF LASALLE, ILLINOIS
ENVIRONMENTAL SERVICE AND LAND USE FUND

Statement of Revenues, Expenditures and
Changes in Fund Balance
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
State grant	\$ 40,000	40,000	115,015	75,015	84,367
Risk management	21,000	21,000	15,252	(5,748)	20,219
Tipping fees	370,550	370,550	503,735	133,185	477,848
Enforcement fines	500	500	-	(500)	3,000
Building inspection fees	155,400	155,400	626,432	471,032	424,201
Miscellaneous income	1	1	-	(1)	38
Interest	2,000	2,000	58,134	56,134	37,806
Total revenues	589,451	589,451	1,318,568	729,117	1,047,479
Expenditures:					
Health and welfare -					
Solid waste management:					
Mileage	400	400	274	(126)	151
Telephone	900	900	596	(304)	442
Printing	1	1	-	(1)	-
Postage	100	131	120	(11)	126
Education	1	1	270	269	421
Seminars and workshops	500	469	-	(469)	-
Publications and notices	1,500	1,500	49	(1,451)	772
Material for public education	5,000	5,000	5,282	282	1,200
Office supplies and expense	2,000	1,250	1,427	177	2,926
Professional services	1	1	-	(1)	5,300
Recycling Collection	2,000	2,000	630	(1,370)	1,627
New equipment	1	1	-	(1)	18,758
Rural drop-off programs	1	1	-	(1)	375
Vehicle maintenance	500	500	189	(311)	589
Enforcement fines	500	1,250	775	(475)	560
Director	51,581	51,581	51,779	198	50,271
Supervisor of field operations	36,876	36,876	37,018	142	35,940
Extra help	1	1	-	(1)	-
Compensated absences	-	-	-	-	7,715
Group Health & Life Insurance	25,411	25,411	28,458	3,047	-
IMRF/ SS contributions	14,570	14,570	19,344	4,774	-
Payroll admin	880	880	-	(880)	-
Building inspector	162,700	162,700	160,280	(2,420)	225,405
Office coordinator	27,890	27,890	27,998	108	27,182
Total solid waste management	333,314	333,314	334,489	1,175	379,760

COUNTY OF LASALLE, ILLINOIS
ENVIRONMENTAL SERVICE AND LAND USE FUND

Schedule D-28
(Continued)

Statement of Revenues, Expenditures and
Changes in Fund Balance
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures: (continued)					
Solid waste enforcement:					
Mileage	200	200	134	(66)	187
Education	1	1	-	(1)	-
Office supplies expense	200	200	133	(67)	194
New equipment	19,000	19,000	-	(19,000)	-
Vehicle maintenance	500	500	169	(331)	463
Compensated absences	-	-	3,390	3,390	1,600
Landfill inspector	35,798	35,798	35,729	(69)	31,480
Total solid waste enforcement	55,699	55,699	39,554	(16,145)	33,924
Total expenditures	389,013	389,013	374,043	(14,970)	413,683
Excess (deficiency) of revenues over expenditures	\$ 200,438	200,438	944,525	714,146	633,795
Other financing sources (uses)					
Transfer to General Fund	(400,000)	(400,000)	(400,000)	-	(225,000)
Net change in fund balance			544,525		408,795
Fund balance, beginning of year			931,722		522,927
Fund balance, end of year			1,476,247		931,722

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COUNTY OF LASALLE, ILLINOIS
GIS FUND

Schedule D-29

Balance Sheet
November 30, 2007

Assets

Cash in bank	\$ 394,071
Investments	147,250
Accounts receivable	2,449
Accrued interest	<u>1,356</u>
Total assets	<u>\$ 545,125</u>

Liabilities and Fund Balance

Liabilities:

Accounts payable	\$ -
Accrued payroll	6,134
Compensated absences	<u>13,595</u>
Total liabilities	19,730

Fund balance:

Unreserved fund balance	<u>525,396</u>
Total liabilities and fund balance	<u>\$ 545,125</u>

COUNTY OF LASALLE, ILLINOIS
GIS FUND

Schedule D-30

Statement of Revenues, Expenditures and
Changes in Fund Balance
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Fines and fees:					
GIS recording fee	\$ 480,000	480,000	460,956	(19,044)	482,514
Miscellaneous income	10,000	10,000	15,977	5,977	13,596
Interest	8,000	8,000	24,091	16,091	14,719
Total revenues	498,000	498,000	501,025	3,025	510,829
Expenditures:					
General government:					
GIS mapping contract	258,488	258,488	192,154	(66,334)	118,993
GIS equipment	1	1	395	394	7,367
GIS software license	16,000	16,000	11,457	(4,543)	70,331
GIS coordinator	41,000	41,000	41,161	161	29,196
Education	4,120	4,120	885	(3,235)	3,377
Property tax system coord.	37,001	37,001	33,441	(3,560)	25,147
Benefit reimbursement	85,000	85,000	-	(85,000)	-
Mapping Clerk	31,566	31,566	31,687	121	30,647
GIS researcher	34,321	34,321	34,454	133	33,450
Compensated absences	-	-	8,406	8,406	5,189
Miscellaneous	3,736	3,736	1,988	(1,748)	2,179
Total expenditures	511,234	511,234	356,029	(155,204)	325,874
Excess (deficiency) of revenues over expenditures	\$ (13,234)	(13,234)	144,996	158,229	184,956
Fund balance, beginning of year			380,400		195,445
Fund balance, end of year			525,396		380,400

COUNTY OF LASALLE, ILLINOIS
CORONER GRANT FUND

Balance Sheet
November 30, 2007

Assets

Cash in bank	\$ 528
Investments	-
Accrued interest	-
Total assets	<u>\$ 528</u>

Fund Balance

Fund balance	<u>\$ 528</u>
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Schedule D-33

Statement of Revenues, Expenditures and
Changes in Fund Balance
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007		2006	
	Budgeted Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Revenues:				
Grant funds	\$ 1	1	(1)	1,361
Interest income	1	1	92	75
Total revenues	<u>2</u>	<u>2</u>	<u>91</u>	<u>1,436</u>
Expenditures:				
General government:				
Equipment	1	2,047	(430)	363
Total expenditures	<u>1</u>	<u>2,047</u>	<u>(430)</u>	<u>363</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 1</u>	<u>(2,045)</u>	<u>(1,524)</u>	<u>1,073</u>
Fund balance, beginning of year			<u>2,051</u>	<u>978</u>
Fund balance, end of year			<u>528</u>	<u>2,051</u>

COUNTY OF LASALLE, ILLINOIS
COUNTY CLERK AUTOMATION FUND

Balance Sheet
November 30, 2007

Assets

Cash in bank	\$ 1,601
Investments	950
Accounts receivable	-
Accrued interest	9
	<hr/>
Total assets	<u>\$ 2,560</u>

Fund Balance

Fund balance	<u>\$ 2,560</u>
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Schedule D-34

Statement of Revenues, Expenditures and
Changes in Fund Balance
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	<u>2007</u>			<u>2006</u>	
	<u>Budgeted Amounts</u>			<u>Over (Under)</u>	
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>	<u>Actual</u>
Revenues:					
Fines and fees -					
automation fees	\$ 2,158	2,158	420	(1,738)	290
Interest	-	-	128	128	84
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	2,158	2,158	548	(1,610)	374
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures:					
General government:					
Automation expenses	2,158	2,158	-	(2,158)	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	2,158	2,158	-	(2,158)	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of					
revenues over expenditures	<u>\$ -</u>	<u>-</u>	548	<u>548</u>	374
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance, beginning of year			2,012		1,638
			<hr/>		<hr/>
Fund balance, end of year			<u>2,560</u>		<u>2,012</u>
			<hr/>		<hr/>

COUNTY OF LASALLE, ILLINOIS
WORKING CASH FUND

Balance Sheet
November 30, 2007

Assets

Cash in bank	\$ 77,360
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Fund Balance

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

Schedule D-36

Statement of Revenues, Expenditures and
Changes in Fund Balance
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Automation fees	\$ -	-	-	-	-
Total revenues	-	-	-	-	-
Expenditures:					
General government:					
Automation expenses	-	-	-	-	-
Total expenditures	-	-	-	-	-
Excess (deficiency) of revenues over expenditures	\$ -	-	-	-	-
Fund balance, beginning of year			77,360		77,360
Fund balance, end of year			77,360		77,360

COUNTY OF LASALLE, ILLINOIS
HAVA GRANT FUND

Balance Sheet
November 30, 2007

Assets

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

Liabilities and Fund Balance

Liabilities:	
Accounts Payable	\$ -

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

Statement of Revenues, Expenditures and
Changes in Fund Balance
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	<u>2007</u>			<u>2006</u>	
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Hava grant revenue	\$ 100	100	-	(100)	872,892
Total revenues	100	100	-	(100)	872,892
Expenditures:					
General government:					
Miscellaneous expense	1	1	-	-	
New election equipment	1	1	-	1	667,536
Total expenditures	2	2	-	1	667,536
Excess (deficiency) of revenues over expenditures	\$ 98	98	-	(98)	205,356
Other financing sources (uses)					
Transfer to General Fund			-		(205,356)
Net change in fund balance			-		-
Fund balance, beginning of year			-		-
Fund balance, end of year			-		-

COUNTY OF LASALLE, ILLINOIS
SHERIFF VEHICLE FUND

Balance Sheet
November 30, 2007

Assets

Cash in bank	\$ 2,886
Investments	950
Accounts receivable	633
Accrued interest	9
	<hr/>
Total assets	<u>4,477</u>

Liabilities and Fund Balance

Liabilities:	
Accounts Payable	\$ -
	<hr/>
Fund balance	4,477
	<hr/>
Total liabilities and fund balance	<u>\$ 4,477</u>

Schedule D-40

Statement of Revenues, Expenditures and
Changes in Fund Balance
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts		Actual	Over (Under)	
	Original	Final		Final Budget	Actual
Revenues:					
Interest income	\$ -	-	62	62	-
Vehicle fines	-	4,100	5,395	1,295	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	-	4,100	5,458	1,358	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures:					
General government:					
Maintenance and repair equipment	-	980	980	0	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	-	980	980	0	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>3,120</u>	4,477	<u>1,357</u>	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance, beginning of year			-		-
			<hr/>		<hr/>
Fund balance, end of year			<u>4,477</u>		<u>-</u>

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COUNTY OF LASALLE, ILLINOIS
DETENTION HOME FUND

Schedule D-41

Balance Sheet
November 30, 2007

Assets

Cash in bank	\$ 332,744
Investments	70,300
Accounts receivable	196,932
Accrued interest	647
Prepays	250
Property tax receivable	<u>10,730</u>
Total assets	<u>\$ 611,603</u>

Liabilities and Fund Balance

Liabilities:

Excess of checks drawn over available bank balance	\$ -
Accounts payable	10,368
Accrued payroll	33,623
Deferred revenue	8,999
Compensated absences	56,994
Due to other funds	<u>58,989</u>

Total liabilities 168,973

Fund balance:

Unreserved fund balance	<u>442,630</u>
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Total liabilities and fund balance \$ 611,603

COUNTY OF LASALLE, ILLINOIS
DETENTION HOME FUND

Schedule D-42

Statement of Revenues, Expenditures and
Changes in Fund Balance
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Property taxes	\$ 294,000	294,000	294,188	188	281,012
Intergovernmental revenue:					
Personal property replacement tax	18,000	18,000	27,956	9,956	23,318
State of Illinois, salary reimbursement	475,000	475,000	463,016	(11,984)	453,651
Federal/State funds	1	1	-	(1)	-
State Board of Education	100,000	100,000	161,981	61,981	99,496
State and Federal lunch and milk reimbursement	12,000	12,000	20,838	8,838	14,973
Interest	500	500	4,791	4,291	245
Other:					
Commissions - pay telephone	2,400	2,400	1,714	(686)	3,517
Resident fees	36,000	36,000	68,115	32,115	48,204
Risk management	150,000	150,000	142,295	(7,705)	89,822
Miscellaneous - gifts	1	1	-	(1)	-
Miscellaneous	100	100	-	(100)	139
Total revenues	1,088,002	1,088,002	1,184,894	96,892	1,014,376
Expenditures:					
Public safety:					
General labor	9,000	9,000	1,858	(7,143)	5,041
Mileage	2,100	2,100	1,008	(1,092)	1,204
Maintenance and repair of vehicles	250	250	165	(85)	134
Auto expense	150	150	101	(49)	-
Electricity	18,000	18,000	20,354	2,354	15,728
Telephone	2,000	2,000	1,771	(229)	1,628
Water	2,750	2,750	1,256	(1,494)	1,458
Gas	13,000	13,000	3,542	(9,458)	4,691
Pest control	420	420	420	-	360
Fire alarm service	680	680	340	(340)	800
Maintenance contracts	3,610	3,610	3,170	(440)	3,390
Staff education	4,600	4,600	3,983	(617)	2,437
Seminars and workshops	500	500	225	(275)	65
Hospital and emergency care	3,000	3,000	-	(3,000)	65
Dues and memberships	700	700	154	(546)	164
General supplies	15,000	15,000	10,809	(4,192)	12,173
Library supplies	200	200	20	(180)	25
School supplies	3,000	3,000	2,068	(932)	2,528
Clothing	2,200	2,200	725	(1,475)	1,959
Provisions	38,000	38,000	37,978	(22)	-
Medicine and drugs	1,000	1,000	-	(1,000)	8
Material for repairs	7,000	7,000	289	(6,711)	1,596
New equipment	8,256	8,256	7,742	(514)	1,055
Health and life insurance	97,145	97,145	203,408	106,263	-

COUNTY OF LASALLE, ILLINOIS
DETENTION HOME FUND

Schedule D-42
(Continued)

Statement of Revenues, Expenditures and
Changes in Fund Balance
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures: (Continued)					
Public safety: (Continued)					
Workman's comp	\$ 34,300	34,300	-	(34,300)	-
I.M.R.F./Social Security	146,148	146,148	136,557	(9,591)	-
Miscellaneous	500	500	389	(111)	494
Property & liability ins	2,432	2,432	4,864	2,432	-
Superintendent	44,527	44,527	44,699	172	-
Assistant superintendent	37,725	37,725	37,870	145	-
Shift supervisors	182,504	182,504	183,218	714	174,259
Youth workers	482,337	482,337	455,309	(27,028)	442,869
Teacher	45,528	45,528	50,722	5,194	44,372
Teacher's aide	22,594	22,594	22,359	(235)	21,113
Seasonal help	5,300	5,300	4,830	(470)	4,725
Physician's contract	3,000	3,000	2	(2,998)	859
Psychological services	16,000	16,000	10,729	(5,271)	12,869
Holiday pay	18,000	18,000	-	(18,000)	-
Overtime	17,000	17,000	31,488	14,488	29,913
Compensated absences	-	-	16,720	16,720	40,274
Grant Expense	1	1	-	(1)	-
Contingency	33,000	33,000	-	(33,000)	-
Total expenditures	1,323,457	1,323,457	1,301,141	(22,316)	828,257
Excess (deficiency) of revenues over expenditures	(235,455)	(235,455)	(116,247)	(119,208)	186,119
Other financing sources (uses)					
Transfer (to) from Public Safety	500,000	500,000	500,000	-	-
Net change in fund balance	\$ 264,545	264,545	383,753	(119,208)	186,119
Fund balance, beginning of year			58,877		(127,242)
Fund balance, end of year			442,630		58,877

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COUNTY OF LASALLE, ILLINOIS
MENTAL HEALTH FUND

Schedule D-43

Balance Sheet
November 30, 2007

Assets

Cash in bank	\$ 311,727
Investments	129,200
Accounts receivable	8,473
Property tax receivable	55,763
Accrued interest	<u>3,527</u>
Total assets	<u>\$ 508,690</u>

Liabilities and Fund Balance

Liabilities:

Accounts payable	\$ 110,497
Accrued payroll	1,322
Compensated absences	4,994
Due to other funds	<u>6,353</u>
Total liabilities	123,166

Fund balance:

Unreserved fund balance	<u>385,525</u>
Total liabilities and fund balance	<u>\$ 508,690</u>

COUNTY OF LASALLE, ILLINOIS
MENTAL HEALTH FUND

Schedule D-44

Statement of Revenues, Expenditures and
Changes in Fund Balance
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 1,530,000	1,530,000	1,528,957	(1,043)	1,489,352
Personal property replacement tax	80,000	80,000	124,258	44,258	103,610
Interest	5,000	5,000	19,076	14,076	11,901
Miscellaneous	100	100	-	(100)	-
Total revenues	1,615,100	1,615,100	1,672,292	57,192	1,604,863
Expenditures:					
Health and welfare:					
Executive director	15,903	15,903	15,964	61	15,509
Executive secretary	18,475	18,475	18,102	(373)	18,003
Labor	100	100	-	(100)	-
Maintenance of equipment	400	400	-	(400)	-
Mileage	900	900	744	(156)	697
Telephone	1,000	1,000	302	(698)	632
Rent	1,800	1,800	1,800	-	1,800
Postage	500	500	81	(419)	40
Subscriptions and ads	300	300	-	(300)	-
Education	800	800	-	(800)	-
Seminars and workshops	500	500	325	(175)	250
Travel	1,200	1,200	357	(843)	210
Lodging	1,000	1,000	1,346	346	1,088
Meals	1,100	1,100	296	(804)	129
Professional materials	100	100	-	(100)	-
Dues and memberships	7,900	7,900	7,650	(250)	7,875
Distributions to agencies:					
Diagnostic Evaluation Cooperative	68,270	68,270	-	(68,270)	-
Streator Child Development	-	-	-	-	-
Lighted Way	-	-	-	-	-
Youth Service Bureau	141,436	141,436	146,011	4,575	117,860
Horizon House	207,700	207,700	207,700	-	207,700
Friendship House	169,486	169,486	169,486	-	169,486
Streator Unlimited	125,356	125,356	125,356	-	125,356
Easter Seal	95,761	95,761	95,761	-	95,761
Alternatives to Domestic Violence	74,127	74,127	74,127	-	74,127
Open Door	20,000	20,000	16,036	(3,965)	17,193
North Central Behavioral Systems	688,147	688,147	688,147	-	688,147
New programs	137,460	137,460	-	(137,460)	-
Grant seed	76,920	76,920	13,983	(62,937)	13,983

COUNTY OF LASALLE, ILLINOIS
MENTAL HEALTH FUND

Schedule D-44
(Continued)

Statement of Revenues, Expenditures and
Changes in Fund Balance
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Expenditures: (Continued)					
Health and welfare: (Continued)					
Bookkeeping services	400	400	-	(400)	-
General expenses	25,000	25,000	-	(25,000)	-
Professional services hired	25,000	25,000	-	(25,000)	-
Office supplies and expense	1,800	1,800	165	(1,635)	1,190
Printing	400	400	-	(400)	2
Materials	100	100	-	(100)	-
Office equipment	3,000	3,000	-	(3,000)	-
Salary/benefits	-	-	-	-	29,000
IMRF/SS benefits	5,738	5,738	1,486	(4,252)	5,547
Health/Life Insurance	32,011	32,011	29,779	(2,232)	-
Administration fees	440	440	-	(440)	440
Compensated absences	-	-	1,040	1,040	3,953
Contingency	37,629	37,629	-	(37,629)	-
Miscellaneous	1,000	1,000	-	(1,000)	-
Total expenditures	1,989,159	1,989,159	1,616,043	(373,116)	1,595,978
Excess (deficiency) of revenues over expenditures	\$ (374,059)	(374,059)	56,249	(315,924)	8,885
Fund balance, beginning of year			329,275		320,390
Fund balance, end of year			385,525		329,275

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COUNTY OF LASALLE, ILLINOIS
VETERANS' ASSISTANCE COMMISSION FUND

Schedule D-45

Balance Sheet
November 30, 2007

Assets

Cash in bank	\$ 86,643
Investments	31,350
Property tax receivable	6,204
Accrued interest	<u>289</u>
Total assets	<u>\$ 124,486</u>

Liabilities and Fund Balance

Liabilities:

Accounts payable	\$ 10
Accrued payroll	3,569
Compensated absences	16,610
Due to other funds	<u>5,628</u>

Total liabilities 25,816

Fund balance:

Unreserved fund balance	<u>98,669</u>
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Total liabilities and fund balance \$ 124,486

COUNTY OF LASALLE, ILLINOIS
VETERANS' ASSISTANCE COMMISSION FUND

Schedule D-46

Statement of Revenues, Expenditures and
Changes in Fund Balance
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 170,000	170,000	170,112	112	170,488
Interest	750	750	4,228	3,478	2,346
Miscellaneous income	1	1	3,249	3,248	800
Total revenues	170,751	170,751	177,589	6,838	173,634
Expenditures:					
Health and welfare:					
Telephone	3,000	3,000	365	(2,635)	887
Rent	3,000	3,000	3,000	-	3,000
Postage	2,500	2,500	658	(1,842)	606
Education	500	500	-	(500)	400
Conferences & seminars	1,500	1,500	-	(1,500)	720
Travel and transportation	4,000	4,000	740	(3,260)	831
Dues and memberships	400	400	225	(175)	255
New programs	300	300	-	(300)	-
Office supplies and expense	1,500	1,500	224	(1,276)	774
Books and periodicals	750	750	611	(139)	633
Office equipment repair	1,100	1,100	202	(898)	82
Printing	2,500	2,500	210	(2,290)	200
IMRF contributions	15,486	15,486	15,412	(74)	13,782
New equipment	1,150	1,150	-	(1,150)	962
Emergency relief	30,000	30,000	17,265	(12,735)	21,616
Health and life insurance	13,342	13,342	19,086	5,744	9,722
Administrative fees	-	-	-	-	440
Liability insurance	4,000	4,000	2,626	(1,374)	2,854
Workers' compensation	700	700	678	(22)	607
Umbrella insurance	500	500	500	-	500
Employee dishonesty bond	300	300	101	(199)	601
Catastrophic medical	10,000	10,000	-	(10,000)	-
Temporary help	1	1	-	(1)	-
Superintendent	54,000	54,000	54,208	208	53,204
Office supervisor	38,786	38,786	38,935	149	35,342
Service officer	1	1	-	(1)	1,466
Compensated absences	-	-	(944)	(944)	17,553
Contingency	10,000	10,000	-	(10,000)	-
Total expenditures	199,316	199,316	154,102	(45,214)	167,038
Excess (deficiency) of revenues over expenditures	\$ (28,565)	(28,565)	23,487	(38,376)	6,597
Fund balance, beginning of year			75,183		68,586
Fund balance, end of year			98,669		75,183

COUNTY OF LASALLE, ILLINOIS
MOTOR FUEL TAX FUND

Schedule D-47

Balance Sheet
November 30, 2007

Assets

Cash in bank	\$ 660,397
Investments	231,800
Accounts receivable	164,680
Accrued interest	<u>2,134</u>
Total assets	<u>\$ 1,059,012</u>

Liabilities and Fund Balance

Liabilities:	
Accounts payable	\$ 10,634
Accrued payroll	52,954
Compensated absences	<u>20,313</u>
Total liabilities	83,901
Fund balance:	
Reserved for road and bridge projects	<u>975,111</u>
Total liabilities and fund balance	<u>\$ 1,059,012</u>

COUNTY OF LASALLE, ILLINOIS
MOTOR FUEL TAX FUND

Schedule D-48

Statement of Revenues, Expenditures and
Changes in Fund Balance
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Allotments - State of Illinois	\$ 2,550,000	2,550,000	1,993,491	(556,509)	2,508,588
Federal/State funds	320,562	320,562	392,242	71,680	-
Interest	15,000	15,000	57,072	42,072	61,655
State Funds	1,000	1,000	-	(1,000)	999,661
State TARP Funds	335,200	335,200	-	(335,200)	480,600
Reimbursement income co engineer	53,000	53,000	52,950	(50)	51,400
Miscellaneous	1,000	1,000	67,827	66,827	-
Total revenues	3,275,762	3,275,762	2,563,582	(712,180)	4,101,904
Expenditures:					
Roads and bridges:					
Salary county engineer	106,000	106,000	106,848	848	102,676
Compensated absences	-	-	7,020	7,020	13,293
Maintenance patrol	1,250,000	1,870,000	1,664,397	(205,603)	1,097,767
Construction project carryover	575,000	575,000	507,049	(67,951)	183,816
New construction projects	1,800,000	1,200,000	299,265	(900,735)	2,808,704
New projects engineering	200,000	180,000	47,406	(132,594)	97,662
Contingency	175,000	175,000	-	(175,000)	-
Total expenditures	4,106,000	4,106,000	2,631,983	(1,474,017)	4,303,917
Excess (deficiency) of revenues over expenditures	\$ (830,238)	(830,238)	(68,401)	(2,186,197)	(202,014)
Fund balance, beginning of year			1,043,512		1,245,526
Fund balance, end of year			975,111		1,043,512

COUNTY OF LASALLE, ILLINOIS
SPECIAL TAX MATCHING FUND

Balance Sheet
November 30, 2007

Assets

Cash in bank	\$ 430,782
Investments	151,050
Property tax receivable	34,523
Accrued interest	1,391
Accounts receivable	373
Total assets	<u>\$ 618,119</u>

Liabilities and Fund Balance

Liabilities:	
Accounts payable	\$ 62,398
Fund balance	555,721
Total liabilities and fund balance	<u>\$ 618,119</u>

Schedule D-50

Statement of Revenues, Expenditures and
Changes in Fund Balance
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Property taxes	\$ 947,000	947,000	946,591	(409)	910,466
Property taxes previous years	20,000	20,000	-	(20,000)	-
Personal property replacement tax	5,000	5,000	7,575	2,575	-
Federal/State funds	1,000	1,000	833,218	832,218	6,481
Interest	10,000	10,000	30,634	20,634	36,134
Miscellaneous	1,000	1,000	-	(1,000)	-
Total revenues	984,000	984,000	1,818,019	834,019	953,082
Expenditures:					
Roads and bridges:					
Contingency	50,000	50,000	-	(50,000)	-
New construction projects	900,000	900,000	1,651,200	751,200	1,050,000
New projects engineering	50,000	50,000	29,111	(20,889)	37,974
New project right-of-way	10,000	10,000	-	(10,000)	10,849
Construction project carryover	379,000	379,000	102,185	(276,815)	-
Total expenditures	1,389,000	1,389,000	1,782,496	393,496	1,098,823
Excess (deficiency) of revenues over expenditures	\$ (405,000)	(405,000)	35,522	1,227,515	(145,742)
Fund balance, beginning of year			520,199		665,940
Fund balance, end of year			555,721		520,199

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COUNTY OF LASALLE, ILLINOIS
COUNTY BRIDGE FUND

Schedule D-51

Balance Sheet
November 30, 2007

Assets

Cash in bank	\$ 785,703
Investments	326,800
Accounts receivable	180,870
Property tax receivable	34,523
Accrued interest	<u>3,009</u>
Total assets	<u>\$ 1,330,905</u>

Liabilities and Fund Balance

Liabilities:	
Accounts payable	\$ 28,148
Accrued payroll	<u>10,733</u>
Total liabilities	38,881
Fund balance:	
Reserved for road and bridge projects	<u>1,292,024</u>
Total liabilities and fund balance	<u>\$ 1,330,905</u>

COUNTY OF LASALLE, ILLINOIS
COUNTY BRIDGE FUND

Schedule D-52

Statement of Revenues, Expenditures and
Changes in Fund Balance
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 947,000	947,000	946,591	(409)	839,286
Property taxes previous years	1,000	1,000	-	(1,000)	-
Intergovernmental revenue:	-	-			
Personal property replacement tax	3,000	3,000	4,754	1,754	3,892
Municipal bridge income	325,000	325,000	31,773	(293,227)	747,499
Township bridge reimbursements	264,000	264,000	151,026	(112,974)	75,737
Bridge Eng fees	50,000	50,000	39,567	(10,433)	32,969
County bridge reimbursemts	-	-	-	-	140,974
Risk management	-	-	24,642	24,642	-
State funds	746,000	746,000	1,218,833	472,833	1,272,244
Interest	10,000	10,000	70,901	60,901	40,129
Miscellaneous	1,000	1,000	-	(1,000)	-
Total revenues	2,347,000	2,347,000	2,488,087	141,087	3,152,731
Expenditures:					
Road and bridges:					
Engineering Co bridge	145,000	145,000	144,883	(117)	100,570
Engineering Twp bridge	100,000	100,000	101,539	1,539	100,590
Township bridge aid	120,000	120,000	55,237	(64,763)	56,123
Township bridge aid carryover	408,000	408,000	270,571	(137,429)	59,830
Municipal bridge aid	650,000	650,000	176,643	(473,357)	8,318
Municipal bridge aid carryover	746,000	746,000	460,763	(285,237)	52,985
County bridges	455,000	455,000	36,615	(418,385)	2,037,101
County bridges carryover	600,000	600,000	1,390,185	790,185	96,311
Total expenditures	3,224,000	3,224,000	2,636,436	(587,564)	2,511,828
Excess (deficiency) of revenues over expenditures	<u>\$ (877,000)</u>	<u>(877,000)</u>	(148,349)	<u>(446,477)</u>	640,903
Fund balance, beginning of year			1,440,373		799,470
Fund balance, end of year			<u>1,292,024</u>		<u>1,440,373</u>

COUNTY OF LASALLE, ILLINOIS
TOWNSHIP BRIDGE AID FUND

Balance Sheet
November 30, 2007

Assets

Cash in bank	\$ 150,694
Investments	52,250
Accrued interest	481
	<hr/>
Total assets	<u>\$ 203,425</u>

Liabilities and Fund Balance

Liabilities:	
Accounts payable	\$ 30,752
Fund balance:	
Fund balance - reserved for road and bridge projects	172,673
	<hr/>
Total liabilities and fund balance	<u>\$ 203,425</u>

Statement of Revenues, Expenditures and
Changes in Fund Balance
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	<u>2007</u>		<u>2006</u>	
	Budgeted Amounts		Over (Under)	
	Original	Final	Actual	Final Budget
Revenues:				
Township bridge aid - H.B. 1750	\$ 380,016	\$ 380,016	3,184	(376,832)
Interest	2,000	2,000	10,548	8,548
Miscellaneous income	1,000	1,000	-	(1,000)
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	383,016	383,016	13,732	(369,284)
Expenditures:				
Roads and bridges H.B. 1750 bridge aid	632,000	632,000	50,378	(581,622)
County Bridge expenditures	-	-	(1,307)	(1,307)
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	632,000	632,000	49,070	(582,930)
Excess (deficiency) of revenues over expenditures	<u>\$ (248,984)</u>	<u>(248,984)</u>	(35,338)	<u>(952,214)</u>
Fund balance, beginning of year			208,011	322,418
Fund balance, end of year			<u>172,673</u>	<u>208,011</u>

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COUNTY OF LASALLE, ILLINOIS
CIRCUIT CLERK DOCUMENT STORAGE FUND

Schedule D-55

Balance Sheet
November 30, 2007

Assets

Cash in bank	\$ 377,692
Investments	131,100
Accounts receivable	23,785
Accrued interest	<u>1,207</u>
Total assets	<u>\$ 533,784</u>

Liabilities and Fund Balance

Liabilities:

Accounts payable	\$ 2,603
Accrued payroll	120
Due to others	<u>209</u>

Total liabilities 2,933

Fund balance:

Unreserved fund balance	<u>530,851</u>
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Total liabilities and fund balance \$ 533,784

COUNTY OF LASALLE, ILLINOIS
CIRCUIT CLERK DOCUMENT STORAGE FUND

Schedule D-56

Statement of Revenues, Expenditures and
Changes in Fund Balance
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Fines and fees:					
Document fees	\$ 228,000	228,000	297,038	69,038	222,490
Miscellaneous	-	-	-	-	-
Interest	4,000	4,000	20,414	16,414	15,726
Total revenues	232,000	232,000	317,453	85,453	238,216
Expenditures:					
General government:					
Maintenance of equipment	40,000	40,000	21,825	(18,175)	22,290
Education	45,000	45,000	1,629	(43,371)	713
Administrative expense	18,000	18,000	-	(18,000)	437
Set up expense	65,000	65,000	55,009	(9,991)	23,309
Supplies	145,000	145,000	36,241	(108,759)	56,956
Civil court supervisor	2,950	2,950	2,843	(107)	-
Criminal court supervisor	2,950	2,950	2,745	(205)	-
Extra help	18,000	18,000	13,271	(4,729)	27,249
Overtime	34,000	34,000	-	(34,000)	-
Capital outlay:					
New equipment	150,000	150,000	41,338	(108,662)	58,996
Total expenditures	520,900	520,900	174,901	(345,999)	189,948
Excess (deficiency) of revenues over expenditures	<u>\$ (288,900)</u>	<u>(288,900)</u>	142,552	<u>(260,547)</u>	48,267
Fund balance, beginning of year			<u>388,299</u>		<u>340,032</u>
Fund balance, end of year			<u>530,851</u>		<u>388,299</u>

COUNTY OF LASALLE, ILLINOIS
LAW LIBRARY FUND

Balance Sheet
November 30, 2007

Assets

Cash in bank	\$ 50,059
Investments	18,050
Accounts receivable	7,488
Accrued interest	166
Total assets	<u>\$ 75,763</u>

Liabilities and Fund Balance

Liabilities:	
Accounts payable	\$ 6,269
Accrued payroll	138
Compensated Absences	673
Due to other funds	92
Total liabilities	7,173
Fund balance:	
Unreserved fund balance	68,590
Total liabilities and fund balance	<u>\$ 75,763</u>

Statement of Revenues, Expenditures and
Changes in Fund Balance
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Fines and fees:					
Fees	\$ 65,000	65,000	86,619	21,619	74,376
Interest	500	500	3,321	2,821	2,584
Miscellaneous	50	50	-	(50)	-
Total revenues	65,550	65,550	89,940	24,390	76,960
Expenditures:					
General government:					
Contract labor	5,100	5,054	-	(5,054)	-
Compensated Absences	-	-	673	673	-
Supplies	100	100	44	(56)	-
SS/IMRF contibution	-	46	393	347	-
Law library clerk	-	-	2,492	2,492	-
Law books and statutes	65,000	65,000	75,292	10,292	64,264
Equipment and furnishings	1,500	1,500	-	(1,500)	-
Total expenditures	71,700	71,700	78,895	7,195	64,264
Excess (deficiency) of revenues over expenditures	<u>\$ (6,150)</u>	<u>(6,150)</u>	11,045	<u>31,585</u>	12,696
Fund balance, beginning of year			57,545		44,849
Fund balance, end of year			<u>68,590</u>		<u>57,545</u>

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COUNTY OF LASALLE, ILLINOIS
COURT AUTOMATION FUND

Schedule D-59

Balance Sheet
November 30, 2007

Assets

Cash in bank	\$ 264,070
Investments	92,150
Accounts receivable	24,114
Accrued interest	<u>848</u>
Total assets	<u>\$ 381,182</u>

Liabilities and Fund Balance

Liabilities:	
Accounts payable	\$ 368
Accrued payroll	1,835
Compensated absences	<u>4,100</u>
Total liabilities	6,304
Fund balance:	
Unreserved fund balance	<u>374,878</u>
Total liabilities and fund balance	<u>\$ 381,182</u>

COUNTY OF LASALLE, ILLINOIS
COURT AUTOMATION FUND

Schedule D-60

Statement of Revenues, Expenditures and
Changes in Fund Balance
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Fines and fees:					
Fees	\$ 228,000	228,000	295,246	67,246	224,617
Interest	4,000	4,000	15,060	11,060	13,466
Total revenues	232,000	232,000	310,306	78,306	238,083
Expenditures:					
General government:					
Maintenance of equipment	50,000	50,000	48,241	(1,759)	40,402
Education	35,000	35,000	-	(35,000)	565
Administration	1,000	1,000	-	(1,000)	394
Set up expense	65,000	65,000	59,978	(5,022)	24,123
Software, forms, paper, etc.	132,000	132,000	429	(131,571)	91,576
Computer operator	42,080	42,080	43,371	1,291	38,609
Director of Finance	4,550	4,550	4,564	14	-
Overtime	33,370	33,370	-	(33,370)	-
Compensated absences	-	-	326	326	3,775
Capital outlay:					
New equipment	80,000	80,000	42,842	(37,158)	64,952
Total expenditures	443,000	443,000	199,750	(243,250)	264,396
Excess (deficiency) of revenues over expenditures	\$ (211,000)	(211,000)	110,556	321,556	(26,313)
Fund balance, beginning of year			264,323		290,636
Fund balance, end of year			374,878		264,323

COUNTY OF LASALLE, ILLINOIS
CHILD SUPPORT ADMINISTRATION FUND

Schedule D-61

Balance Sheet
November 30, 2007

Assets

Cash in bank	\$ 111,277
Investments	38,950
Accrued interest	<u>359</u>
Total assets	<u>\$ 150,586</u>

Liabilities and Fund Balance

Liabilities:

Accounts payable	2,963
Accrued payroll	796
Compensated absences	658
Due to other funds	<u>465</u>

Total liabilities 4,882

Fund balance:

Unreserved fund balance	<u>145,704</u>
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Total liabilities and fund balance \$ 150,586

COUNTY OF LASALLE, ILLINOIS
CHILD SUPPORT ADMINISTRATION FUND

Schedule D-62

Statement of Revenues, Expenditures and
Changes in Fund Balance
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Fines and fees:					
Fees	\$ 35,000	35,000	44,665	9,665	68,382
Interest	2,000	2,000	6,728	4,728	5,497
Federal child support revenue	-	-	11,379	11,379	-
Miscellaneous	-	-	-	-	-
Total revenues	37,000	37,000	62,772	14,393	73,879
Expenditures:					
Health and welfare:					
Office equipment repair & maintenance	9,000	9,000	4,303	(4,697)	4,679
Education	8,000	8,000	-	(8,000)	394
Benefits & administrative fees	1,000	1,000	44	(957)	2,290
A.C.H. child support program	5,000	5,000	592	(4,408)	1,892
Software, forms, paper, etc.	30,000	30,000	2,788	(27,213)	400
Compensated absences	-	-	634	634	25
Administrative Assistant	17,676	17,676	17,744	68	
IMRF/SS	3,434	3,434	3,432	(2)	
Overtime	10,500	10,500	-	(10,500)	
Seasonal help	13,500	13,500	6,326	(7,174)	16,582
New equipment	60,000	60,000	-	(60,000)	34,553
Total expenditures	158,110	158,110	35,861	(122,249)	60,815
Excess (deficiency) of revenues over expenditures	\$ (121,110)	(121,110)	26,911	(107,856)	13,063
Fund balance, beginning of year			118,792		105,729
Fund balance, end of year			145,704		118,792

COUNTY OF LASALLE, ILLINOIS
STATE'S ATTORNEY DRUG ENFORCEMENT FUND

Schedule D-63

Balance Sheet
November 30, 2007

Assets

Cash in bank	\$ 165,450
Investments	56,050
Accounts receivable	11,033
Accrued interest	<u>516</u>
Total assets	<u>\$ 233,049</u>

Liabilities and Fund Balance

Liabilities:	
Accounts payable	\$ 1,955
Accrued payroll	2,077
Compensated absences	3,996
Due to other funds	<u>3,768</u>
Total liabilities	11,796
Fund balance:	
Unreserved fund balance	<u>221,253</u>
Total liabilities and fund balance	<u>\$ 233,049</u>

COUNTY OF LASALLE, ILLINOIS
STATE'S ATTORNEY DRUG ENFORCEMENT FUND

Schedule D-64

Statement of Revenues, Expenditures, and
Changes in Fund Balance
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Fines and fees:					
Drug traffic law enforcement	\$ 187,000	187,000	192,404	5,404	194,916
States Attorney salary reimbursement	-	-	22,998	22,998	-
Interest	1,000	1,000	8,286	7,286	5,483
Total revenues	188,000	188,000	223,688	35,688	200,399
Expenditures:					
Public safety:					
State drug enforcement expense	169,912	169,912	36,083	(133,829)	18,497
Federal drug enforcement expense	-	-	-	-	-
Benefit reimbursement	-	-	-	-	16,358
Health insurance benefits	9,714	9,714	9,281	(433)	-
Administration fees	440	440	-	(440)	440
IMRF/SS	16,913	16,913	14,390	(2,523)	8,895
Drug fund attorney	57,115	57,115	58,556	1,441	53,745
On call drug attorney	1	1	-	(1)	-
Law clerk, no benefits	6,000	6,000	-	(6,000)	4,215
Misdemeanor atty	1	1	-	(1)	-
Crime Data Analyst	1	1	-	(1)	-
Paralegal secretary	35,973	35,973	27,473	(8,500)	34,724
Compensated absences	-	-	(818)	(818)	4,814
Seasonal help	18,000	18,000	2,352	(15,648)	12,179
Total expenditures	314,070	314,070	147,318	(166,752)	153,867
Excess (deficiency) of revenues over expenditures	\$ (126,070)	(126,070)	76,370	(131,064)	46,533
Fund balance, beginning of year			144,883		98,351
Fund balance, end of year			221,253		144,883

COUNTY OF LASALLE, ILLINOIS
PROBATION SERVICES FUND

Schedule D-65

Balance Sheet
November 30, 2007

Assets

Cash in bank	\$ 159,630
Investments	56,050
Accounts receivable	-
Accrued interest	<u>516</u>
Total assets	<u>\$ 216,196</u>

Liabilities and Fund Balance

Liabilities:	
Accounts payable	\$ 8,822
Due to other funds	<u>4,766</u>
Total liabilities	13,588
Fund balance:	
Unreserved fund balance	<u>202,608</u>
Total liabilities and fund balance	<u>\$ 216,196</u>

COUNTY OF LASALLE, ILLINOIS
PROBATION SERVICES FUND

Schedule D-66

Statement of Revenues, Expenditures and
Changes in Fund Balance
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Fines and fees:					
Probation service fees	\$ 70,000	70,000	98,102	28,102	115,589
Miscellaneous	1	1	83	82	232
Interest	1,500	1,500	8,906	7,406	5,700
Total revenues	71,501	71,501	107,092	35,591	121,521
Expenditures:					
Public safety:					
Mileage	9,000	9,000	6,727	(2,273)	8,290
Education	7,000	7,000	4,194	(2,806)	3,414
Communications	4,000	4,000	2,785	(1,215)	2,965
Lodging and meals	3,000	3,000	2,086	(914)	2,977
Maintenance and repair of vehicles	5,000	5,000	6,467	1,467	5,789
Family counseling	1,000	1,000	-	(1,000)	-
Emergency shelter	1,000	1,000	-	(1,000)	-
Substance evaluation	5,000	5,000	360	(4,640)	-
Mental health/evaluation	5,000	5,000	852	(4,148)	1,535
Substance abuse testing	8,000	8,000	7,337	(663)	2,741
Sex offender testing	10,000	10,000	5,500	(4,500)	1,500
Car insurance	7,000	7,000	4,716	(2,284)	4,716
Miscellaneous	63,000	63,000	7,110	(55,890)	6,452
Capital outlay:					
New equipment	8,000	8,000	4,495	(3,505)	287
New vehicles	25,000	25,000	23,344	(1,656)	18,681
Total expenditures	161,000	161,000	75,972	(85,028)	59,347
Excess (deficiency) of revenues over expenditures	\$ (89,499)	(89,499)	31,119	(49,437)	62,174
Fund balance, beginning of year			171,488		109,314
Fund balance, end of year			202,608		171,488

COUNTY OF LASALLE, ILLINOIS
ARRESTEES MEDICAL COST FUND

Statement of Assets, Liabilities, and Fund Balance
Balance Sheet
November 30, 2007

<u>Assets</u>	
Cash in bank	\$ 118,777
Investments	40,850
Accounts receivable	2,287
Accrued interest	<u>376</u>
Total Assets	<u>\$ 162,290</u>
 <u>Fund Balance</u>	
Fund balance	<u>\$ 162,290</u>

Statement of Revenues, Expenditures and
Changes in Fund Balance
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	<u>2007</u>		<u>2006</u>	
	Budgeted Amounts		Over (Under)	
	Original	Final	Actual	Final Budget
Revenues:				
Interest income	\$ 3,000	3,000	7,052	4,052
Medical services	<u>30,000</u>	<u>30,000</u>	<u>28,121</u>	<u>(1,879)</u>
Total revenues	33,000	33,000	35,173	2,173
Expenditures:				
Medical services	<u>-</u>	<u>-</u>	<u>3,089</u>	<u>3,089</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>3,089</u>	<u>3,089</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 33,000</u>	<u>33,000</u>	32,084	<u>5,262</u>
Other financing sources (uses)				
Transfer to General Fund	<u>(130,000)</u>	<u>-</u>	-	-
Fund balance, beginning of year			<u>130,206</u>	<u>97,778</u>
Fund balance, end of year			<u>162,290</u>	<u>130,206</u>

COUNTY OF LASALLE, ILLINOIS
DUI FUND

Statement of Assets, Liabilities, and Fund Balance
Balance Sheet
November 30, 2007

Assets

Cash in bank	\$ 19,981
Investments	6,650
Accounts receivable	1,452
Accrued interest	<u>61</u>
Total Assets	<u>\$ 28,145</u>

Fund Balance

Fund balance	<u>\$ 28,145</u>
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Schedule D-70

Statement of Revenues, Expenditures and
Changes in Fund Balance
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	<u>2007</u>			<u>2006</u>	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
DUI fines	\$ 16,300	16,300	18,343	2,043	15,221
Interest Income	800	800	1,837	1,037	1,726
Total revenues	17,100	17,100	20,180	3,080	16,947
Expenditures:					
Vehicle Insurance	-	-	-	-	-
DUI equipment	61,323	61,323	30,977	(30,346)	15,562
Total expenditures	61,323	61,323	30,977	(30,346)	15,562
Excess (deficiency) of revenues over expenditures	<u>\$ (44,223)</u>	<u>(44,223)</u>	(10,797)	<u>33,426</u>	1,385
Fund balance, beginning of year			<u>38,942</u>		37,557
Fund balance, end of year			<u>28,145</u>		<u>38,942</u>

COUNTY OF LASALLE, ILLINOIS
CIRCUIT CLERK OPERATIONS & ADMINISTRATIVE FUND

Statement of Assets, Liabilities, and Fund Balance

Balance Sheet

November 30, 2007

Assets

Cash in bank	\$ 9,522
Investments	3,800
Accounts receivable	1,272
Accrued interest	35
	<hr/>
Total Assets	\$ 14,629
	<hr/>

Fund Balance

Fund balance	\$ 14,629
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Schedule D-72

Statement of Revenues, Expenditures and

Changes in Fund Balance

Year Ended November 30, 2007

(With Comparative Figures for 2006)

	<u>2007</u>			<u>2006</u>	
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Clerk Fees	\$ -	12,000	14,444	2,444	-
Interest Income	-	-	185	185	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	-	12,000	14,629	2,629	-
Expenditures:	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	-	12,000	-	12,000	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over expenditures	\$ -	-	14,629	(9,371)	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance, beginning of year			-		-
			<hr/>		<hr/>
Fund balance, end of year			14,629		-
			<hr/>		<hr/>

COUNTY OF LASALLE, ILLINOIS
DEBT SERVICE

Balance Sheet
November 30, 2007

Assets

Cash in bank	\$ 20
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Fund Balance

Fund balance - reserved for debt service	\$ 20
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Statement of Revenues, Expenditures and
Changes in Fund Balance
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts Original	Final	Actual	Over (Under) Final Budget	Actual
Revenues -					
Interest	\$ -	-	-	-	20
Total revenues	-	-	-	-	20
Expenditures -					
Bond Principal	1,140,000	1,140,000	1,140,000	-	1,115,000
Bond Interest	342,043	342,043	342,043	-	368,004
Miscellaneous fees	1,500	1,500	3,000	1,500	3,000
Total expenditures	1,483,543	1,483,543	1,485,043	1,500	1,486,004
Excess (deficiency) of revenues over expenditures	(1,483,543)	(1,483,543)	(1,485,043)	1,500	(1,485,984)
Other financing sources (uses) -					
Public Safety Fund	-	-	1,485,043	1,485,043	1,482,760
Jail Project Fund	-	-	-	-	-
Total other financing uses	-	-	1,485,043	1,485,043	1,482,760
Net change in fund balance	\$ (1,483,543)	(1,483,543)	-	1,486,543	(3,224)
Fund balance, beginning of year			20		3,244
Fund balance, end of year			20		20

COUNTY OF LASALLE, ILLINOIS
CONSTRUCTION AND IMPROVEMENTS -
CURRENT SITES FUND

Balance Sheet
November 30, 2007

Assets

Cash in bank	\$ 1,155,371
Investments	444,600
Accounts receivable	3,836
Accrued interest	4,094
	<hr/>
Total assets	<u>\$ 1,607,901</u>

Fund Balance

Fund balance	<u>\$ 1,607,901</u>
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Schedule F-2

Statement of Revenues, Expenditures and
Changes in Fund Balance
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	<u>2007</u>			<u>2006</u>	
	<u>Budgeted Amounts</u>			<u>Over (Under)</u>	
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>	<u>Actual</u>
Revenues:					
Off track betting	\$ 50,000	50,000	51,394	1,394	53,296
Interest	40,000	40,000	82,697	42,697	69,269
Health department rent	17,769	17,769	17,769	-	17,769
Grant income	1	1	-	(1)	-
Miscellaneous income	1	1	-	(1)	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	107,771	107,771	151,859	44,088	140,334
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures:					
Capital projects:					
Equipment	100,000	100,000	7,303	(92,697)	-
Downtown courthouse	20,000	20,000	-	(20,000)	-
Carpeting	20,000	20,000	-	(20,000)	-
Waterproofing	50,000	135,000	124,588	(10,412)	-
Capital improvement	100,000	100,000	34,237	(65,763)	-
Parking lot	110,000	25,000	-	(25,000)	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	400,000	400,000	166,128	(233,872)	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over expenditures	<u>\$ (292,229)</u>	<u>(292,229)</u>	(14,268)	<u>(189,784)</u>	140,334
Fund balance, beginning of year			1,622,169		1,481,835
Fund balance, end of year			<u>1,607,901</u>		<u>1,622,169</u>

COUNTY OF LASALLE, ILLINOIS
NURSING HOME FUND

Schedule G-1

Balance Sheet
November 30, 2007

	<u>November 30,</u>	
	<u>2007</u>	<u>2006</u>
<u>Assets</u>		
Current assets:		
Cash	\$ 1,286,420	\$ 424,821
Investments	400,900	418,700
Receivable from governmental units	497,041	363,984
Accounts receivable	17,961	12,293
Accrued interest	989	989
Inventory	8,581	11,187
Property taxes receivable	49,193	57,683
	<u>2,261,086</u>	<u>1,289,658</u>
Total current assets		
Restricted assets:		
Residents' trust account	25,134	20,675
Employers' trust account	2,701	2,318
	<u>27,835</u>	<u>22,993</u>
Total restricted assets		
Fixed assets:		
Land	9,950	9,950
Building and improvements	4,067,454	4,047,638
Equipment	861,718	780,927
Less accumulated depreciation	<u>(3,682,496)</u>	<u>(3,530,916)</u>
	<u>1,256,626</u>	<u>1,307,599</u>
Total fixed assets		
Total assets	<u><u>\$ 3,545,547</u></u>	<u><u>2,620,250</u></u>

COUNTY OF LASALLE, ILLINOIS
NURSING HOME FUND

Schedule G-1
(Continued)

Balance Sheet
November 30, 2007

	<u>November 30,</u>	
	<u>2007</u>	<u>2006</u>
<u>Liabilities</u>		
Liabilities (payable from current assets):		
Accounts payable	\$ 397,203	\$ 258,988
Accrued payroll	98,130	84,665
Due to other funds	202,588	164,141
Compensated absences	629,771	362,066
	<u>1,327,692</u>	<u>869,860</u>
Total liabilities (payable from current assets)		
Liabilities: (payable from restricted assets):		
Residents' trust account	2,701	2,318
Employees' trust account	25,134	20,675
	<u>27,835</u>	<u>22,993</u>
Total liabilities (payable from restricted assets)		
Total liabilities	<u>1,355,527</u>	<u>892,853</u>
<u>Fund Balance</u>		
Fund Balance:		
Contributed capital	1,643,877	1,643,877
Fund balance (deficit)	546,142	83,519
	<u>2,190,019</u>	<u>1,727,397</u>
Total Fund balance		
Total liabilities and fund balance	<u>\$ 3,545,547</u>	<u>2,620,250</u>

COUNTY OF LASALLE, ILLINOIS
NURSING HOME FUND

Schedule G-2

Statement of Revenues, Expenses and
Changes in Fund Balance
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 1,350,000	1,350,000	1,348,843	(1,157)	1,348,849
Charges for services:					
Public aid wire transfer	2,248,000	2,248,000	2,334,357	86,357	1,873,771
Private pay patients	1,803,100	1,803,100	1,422,098	(381,002)	1,631,288
Patient contributions	405,416	405,416	497,316	91,900	487,152
Medicare Part A	547,500	547,500	188,378	(359,122)	-
Medicare Part B	150,000	150,000	62,032	(87,968)	-
Grant revenue	60,000	60,000	-	(60,000)	-
Other:					
Risk management	153,000	153,000	139,647	(13,353)	199,982
Miscellaneous	16,000	16,000	10,730	(5,270)	12,619
Gain on Disposition of Assets	1,475	1,475	-	(1,475)	-
Interest	8,000	8,000	36,649	28,649	12,982
Lease and rental	-	-	-	-	-
Total revenues	6,742,491	6,742,491	6,040,050	(702,441)	5,566,643
Expenses:					
Health and welfare	6,756,989	6,756,989	5,425,847	(1,331,142)	5,262,892
Depreciation	-	-	151,580	151,580	136,460
Total expenses	6,756,989	6,756,989	5,577,427	(1,179,562)	5,399,352
Net income (loss)	\$ (14,498)	(14,498)	462,623	477,121	167,291
Fund balance (deficit), beginning of year			83,519		(83,771)
Fund balance (deficit), end of year			546,142		83,519

COUNTY OF LASALLE, ILLINOIS
NURSING HOME FUND

Schedule G-3

Statement of Operating Expenses
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Operating expenses:					
Health and welfare					
Extra help	\$ 150,000	150,000	67,798	(82,202)	312,227
Dietary supplies	7,000	7,000	6,015	(985)	3,913
Dietary consultant	1	1	-	(1)	-
Maintenance and repair of buildings	20,000	20,000	20,616	616	4,546
Food purchases	550,000	550,000	492,340	(57,660)	553,745
Special food purchases	50,000	50,000	50,927	927	51,538
Housekeeping supplies	20,000	20,000	21,943	1,943	18,293
Laundry supplies for machines	10,000	10,000	9,126	(874)	7,565
Laundry - incontinent	60,000	60,000	38,233	(21,767)	53,195
Electricity	60,000	60,000	56,764	(3,236)	43,833
Gas	85,000	85,000	41,600	(43,400)	60,742
Maintenance supplies	14,000	14,000	18,832	4,832	15,308
Maintenance and repair of equipment	9,000	9,000	7,195	(1,805)	3,375
City of Ottawa sewer	13,000	13,877	20,092	6,215	19,349
S.T.P. tests	1	1	-	(1)	-
Water engineer	4,500	4,500	3,000	(1,500)	3,000
Pest control	1,650	1,650	1,413	(237)	854
Snow removal	100	100	-	(100)	-
Refuse disposal	13,000	13,000	9,255	(3,745)	10,353
Maintenance contract	24,000	24,000	28,560	4,560	21,867
Provider participation fee	56,940	56,940	-	(56,940)	-
Medicare part B ancillary cost	37,500	37,500	22,294	(15,206)	-
Contract serv/part A therapy	150,000	150,000	74,647	(75,353)	-
Nursing supplies	95,000	95,000	69,695	(25,305)	73,249
Linens	10,000	10,000	10,361	361	4,304
Nursing consultants	24,000	24,000	21,152	(2,848)	27,991
Medical advisors	1	1	-	(1)	-
Activities supplies	10,000	10,000	8,726	(1,274)	8,249
Uniforms	20,000	20,000	9,438	(10,563)	10,788
Education - books and supplies	1,000	1,000	370	(630)	798
Training tuition	1,000	16,659	9,072	(7,587)	15,328
Public aid wire transfer	918,194	918,194	991,598	73,404	947,104
Auto gas and oil expense	2,000	2,000	1,297	(703)	389
Automobile expense	3,500	3,500	-	(3,500)	-
Printing	3,500	3,500	-	(3,500)	49
Fees, subscriptions, and promotions	35,000	42,813	57,945	15,132	41,468
General office supplies	5,000	5,000	1,963	(3,037)	4,702
Office supplies other (copy paper)	1,750	1,750	621	(1,129)	1,112
Telephone	5,000	5,000	3,008	(1,992)	4,816
Unemployment compensation	22,000	22,000	-	(22,000)	-
Workers' compensation	110,112	110,112	-	(110,112)	-
Group health and life insurance	428,000	428,000	432,569	4,569	246,462
I.M.R.F. contributions	512,798	512,798	350,663	(162,135)	353,995
Miscellaneous	1	1	-	(1)	-
Repay loan to Fund 28	1	1	-	(1)	-
Petty cash	1,000	1,000	-	(1,000)	-
Contingency	33,000	8,651	-	(8,651)	-
Liability and property insurance	65,363	65,363	68,507	3,144	-

COUNTY OF LASALLE, ILLINOIS
NURSING HOME FUND

Schedule G-3
(Continued)

Statement of Operating Expenses
Year Ended November 30, 2007
(With Comparative Figures for 2006)

	2007			2006	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Operating expenses: (Continued)					
Health and welfare (Continued)					
In-service training and education	\$ 5,000	5,000	-	(5,000)	-
Travel and seminars	4,000	4,000	1,566	(2,434)	-
Drugs and medications	48,000	48,000	8,060	(39,940)	6,688
Improvements - capital	87,000	87,000	-	(87,000)	-
New equipment	175,000	175,000	8,035	(166,965)	-
Equipment (auto)	1	1	-	(1)	-
Assistant Administrator	41,200	41,200	46,598	5,398	51,225
Administrator	74,675	74,675	84,460	9,785	37,529
Environmental Services Director	29,790	29,790	33,693	3,903	31,415
Asst. Environmental Services Dir.	21,424	21,424	23,020	1,596	26,606
Director of nurses	64,375	64,375	71,994	7,619	45,231
Assistant director of nurses	42,745	42,745	52,370	9,625	35,396
Certified nurse assistants	76,960	76,960	17,200	(59,760)	-
Rehabilitation registered nurse	237,415	237,415	152,956	(84,459)	181,108
Licensed practical nurse	262,875	262,875	189,415	(73,460)	167,497
Activity director	29,547	29,547	33,419	3,872	31,768
Unit attendants	79,804	79,804	75,456	(4,348)	91,678
Nurse's aides	744,224	744,224	524,375	(219,849)	550,376
Occupational rehabilitation aide	30,116	30,116	34,738	4,622	32,381
Activity aides	61,701	61,701	62,797	1,096	58,393
Nursing supervisors	196,782	196,782	103,999	(92,782)	132,873
Marketing Director	27,000	27,000	21,403	(5,597)	-
Infection Control Nurse	-	-	-	-	908
MDS Care Plan Coordinator	40,685	40,685	51,017	10,332	32,623
Custodians	109,192	109,192	113,592	4,400	115,656
Housekeeping aides	104,301	104,301	99,336	(4,965)	100,152
Laundresses	58,398	58,398	64,724	6,327	61,470
Maintenance worker	40,684	40,684	45,839	5,155	45,216
Bookkeeper	34,775	34,775	39,332	4,557	39,870
Nursing data entry clerk	28,661	28,661	32,361	3,700	30,723
Clerk/typist	33,525	33,525	37,918	4,393	39,768
Social services designee	26,566	26,566	30,674	4,108	29,517
Psycho-social coordinator	27,558	27,558	31,195	3,637	29,629
Seasonal help	100	100	-	(100)	-
Overtime	270,000	270,000	306,668	36,668	332,690
Total Health and welfare expenses	\$ 6,756,989	6,756,989	5,425,847	(1,331,142)	5,262,892

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COUNTY OF LASALLE, ILLINOIS
AGENCY FUNDS

Schedule H-1

Combining Balance Sheet
November 30, 2007

	County Collector Funds	Circuit Clerk Funds	Township Motor Fuel Tax Fund	Drainage District Fund	Other Agency Funds	Totals	
						<u>2007</u>	<u>2006</u>
Assets:							
Cash	\$ 7,191,625	3,018,686	1,101,457	178,201	357,442	11,847,411	12,272,776
Deferred compensation plan investments	-	-	-	-	3,181,501	3,181,501	3,043,392
Receivable from governmental units	(24,500)	-	-	-	-	(24,500)	6,293
Property taxes receivable	247,923	-	-	-	-	247,923	280,958
Total assets	<u>\$ 7,415,048</u>	<u>3,018,686</u>	<u>1,101,457</u>	<u>178,201</u>	<u>3,538,943</u>	<u>15,252,335</u>	<u>15,603,419</u>
Liabilities:							
Due to others	\$ 7,415,048	3,018,686	1,101,457	178,201	357,442	12,070,834	12,560,027
Deferred compensation plan payable	-	-	-	-	3,181,501	3,181,501	3,043,392
Total liabilities	<u>\$ 7,415,048</u>	<u>3,018,686</u>	<u>1,101,457</u>	<u>178,201</u>	<u>3,538,943</u>	<u>15,252,335</u>	<u>15,603,419</u>

COUNTY OF LASALLE, ILLINOIS
AGENCY FUNDS
COUNTY COLLECTOR FUND

Schedule H-2

Combining Balance Sheet
November 30, 2007

	Property Taxes Fund	Inheritance Taxes Fund	Right of Way Condemnation Fund	Unclaimed Monies Fund	Totals	
					2007	2006
Assets:						
Cash	\$ 7,026,048	-	25,503	140,074	7,191,625	8,029,627
Receivable from governmental units	(24,500)	-	-	-	(24,500)	6,293
Property taxes receivable	247,923	-	-	-	247,923	280,958
Total assets	<u>\$ 7,249,471</u>	<u>-</u>	<u>25,503</u>	<u>140,074</u>	<u>7,415,048</u>	<u>8,316,878</u>
Liabilities:						
Due to others	-	-	25,503	140,074	165,577	157,951
Due to taxing bodies for taxes not yet collected	1,190,302	-	-	-	1,190,302	1,182,328
Refunds due to taxpayers	23,907	-	-	-	23,907	25,678
Available for distribution	5,806,267	-	-	-	5,806,267	6,668,469
Penalty Interest	2,200	-	-	-	2,200	1,000
Over & Short	(21,128)	-	-	-	(21,128)	494
Protested taxes held in escrow	247,923	-	-	-	247,923	280,958
Total liabilities	<u>\$ 7,249,471</u>	<u>-</u>	<u>25,503</u>	<u>140,074</u>	<u>7,415,048</u>	<u>8,316,878</u>

COUNTY OF LASALLE, ILLINOIS
AGENCY FUNDS
OTHER AGENCY FUNDS

Schedule H-3

Combining Balance Sheet
November 30, 2007

	Juvenile Probation Fund	States Attorney Restitution Fund	Sheriff's Prisoner Trust Fund	Redemption Certificates Fund	Deferred Compensation Fund
Assets:					
Cash	\$ 373	3,928	7,892	329,005	-
Deferred compensation plan investments	-	-	-	-	3,181,501
Total assets	<u>\$ 373</u>	<u>3,928</u>	<u>7,892</u>	<u>329,005</u>	<u>3,181,501</u>
Liabilities:					
Due to others	\$ 373	3,928	7,892	329,005	-
Accumulated interest					
Deferred compensation plan payable	-	-	-	-	3,181,501
Total liabilities	<u>\$ 373</u>	<u>3,928</u>	<u>7,892</u>	<u>329,005</u>	<u>3,181,501</u>

COUNTY OF LASALLE, ILLINOIS
AGENCY FUNDS
OTHER AGENCY FUNDS

Schedule H-3
(Continued)

Combining Balance Sheet
November 30, 2007

	Sheriff's DARE Fund	Drunk Driving Imp. Panel Fund	States Attorney Investigation Fund	Totals	
				2007	2006
Assets:					
Cash	\$ 1,546	3,325	11,373	357,442	202,698
Deferred compensation plan investments	-	-	-	3,181,501	3,043,392
Total assets	<u>\$ 1,546</u>	<u>3,325</u>	<u>11,373</u>	<u>3,538,943</u>	<u>3,246,090</u>
Liabilities:					
Due to others	\$ 1,546	3,325	11,373	357,442	202,698
Accumulated interest					
Deferred compensation plan payable	-	-	-	3,181,501	3,043,392
Total liabilities	<u>\$ 1,546</u>	<u>3,325</u>	<u>11,373</u>	<u>3,538,943</u>	<u>3,246,090</u>

COUNTY OF LASALLE, ILLINOIS
AGENCY FUNDS

Schedule H-4

Combining Schedule of Cash
Receipts and Disbursements
Year Ended November 30, 2007

	County Collector Funds	Circuit Clerk Funds	Township Motor Fuel Tax Fund	Drainage District Funds	Other Agency Funds	Totals	
						2007	2006
Cash and investments balance, beginning of year	\$ 8,029,627	2,707,076	1,155,928	177,447	3,246,090	15,316,168	14,265,336
Receipts	167,850,455	24,358,425	2,576,165	91,880	3,132,339	198,009,264	183,738,092
Disbursements	168,688,457	24,046,815	2,630,636	91,126	2,839,486	198,296,520	182,687,260
Cash and investments balance, end of year	<u>\$ 7,191,625</u>	<u>3,018,686</u>	<u>1,101,457</u>	<u>178,201</u>	<u>3,538,943</u>	<u>15,028,912</u>	<u>15,316,168</u>

COUNTY OF LASALLE, ILLINOIS
 AGENCY FUNDS
 TOWNSHIP MOTOR FUEL TAX FUND

Schedule H-5

Schedule of Cash Receipts and Disbursements
Year Ended November 30, 2007

	<u>2007</u>	<u>2006</u>
Cash balance, beginning of year	\$ 1,155,928	1,176,284
Receipts:		
Revenue allotments	2,113,756	2,084,690
Interest	35,786	26,127
Other township reimbursements	<u>426,623</u>	<u>369,813</u>
Total receipts	<u>2,576,165</u>	<u>2,480,630</u>
Disbursements:		
Distributions	<u>2,630,636</u>	<u>2,500,986</u>
Cash balance, end of year	<u><u>\$ 1,101,457</u></u>	<u><u>1,155,928</u></u>

COUNTY OF LASALLE, ILLINOIS
AGENCY FUNDS
COUNTY COLLECTOR FUNDS

Schedule H-6

Combining Schedule of Cash Receipts and Disbursements
Year Ended November 30, 2007

	Property Taxes Fund	Inheritance Taxes Fund	Right of Way Condemnation Fund	Unclaimed Monies Fund	Totals	
					2007	2006
Cash balance, beginning of year	\$ 7,871,676	-	14,663	143,288	8,029,627	7,161,673
Receipts	167,821,416	-	13,160	15,879	167,850,455	155,623,723
Disbursements	168,667,044	-	2,320	19,093	168,688,457	154,755,769
Cash balance, end of year	<u>\$ 7,026,048</u>	<u>-</u>	<u>25,503</u>	<u>140,074</u>	<u>7,191,625</u>	<u>8,029,627</u>

COUNTY OF LASALLE, ILLINOIS
AGENCY FUNDS
DRAINAGE DISTRICT FUNDS

Schedule H-7

Schedule of Cash Receipts and Disbursements
Year Ended November 30, 2007

	Balance Beginning of Year	Receipts	Disbursements	Balance End of Year
Adams #1	\$ 4,117	3,109	1,060	6,166
Freedom, Ophir #1	24			24
Freedom #7, Wallace #2	3,897	758	456	4,199
Freedom, Wallace #1	4,505	459	2,635	2,329
Freedom, Wallace #2	3,282	1,637	487	4,432
Freedom, Earl #1	21,103	8,760	13,567	16,296
Freedom, Serena #10	241			241
Freedom, Wallace, Dayton	25,909	1,543	342	27,110
Freedom #1	7,428	2,504	3,141	6,791
Wallace, Waltham #1	7,344	5,797	1,201	11,940
Wallace, Dayton #1	2,514	1,132	549	3,097
Wallace #2	9,986	6,652	13,718	2,920
Wallace #7	5,885	1,551	867	6,569
Serena, Freedom #1	4,876	1,003	525	5,354
Utica, Wallace, Waltham	6,408	3,690	872	9,226
Manlius, Miller	317	-	-	317
Ophir #1	10,231	24,508	6,476	28,263
Ophir, Meriden #10	6,711	1,302	5,635	2,378
Ophir, Meriden #11/Investments	-	5,079	-	5,079
Meriden #1	22,009	9,592	20,627	10,974
Eden #3	2,406	-	24	2,382
Northville, Sandwich Little Rock	-	1,160	1,160	-
Adam, Earl #1	28,254	11,644	17,784	22,114
	<u>\$ 177,447</u>	<u>91,880</u>	<u>91,126</u>	<u>178,201</u>

COUNTY OF LASALLE, ILLINOIS
AGENCY FUNDS
OTHER AGENCY FUNDS

Schedule H-8

Combining Schedule of Cash Receipts and Disbursements
Year Ended November 30, 2007

	Juvenile Probation Fund	States Attorney Restitution Counseling Fund	Sheriff's Prisoner Trust Fund	Redemption Certificates Fund	Deferred Compensation Fund	Sheriff's DARE Fund	Drunk Driving Imp. Panel Fund
Cash balance, beginning of year	\$ 373	3,927	5,469	180,656	3,043,392	2,755	\$ 8,428
Receipts	3,994	1	212,907	2,599,566	286,317	418	16,274
Disbursements	<u>3,994</u>	<u>-</u>	<u>210,484</u>	<u>2,451,217</u>	<u>148,208</u>	<u>1,627</u>	<u>21,377</u>
Cash balance, end of year	<u>\$ 373</u>	<u>3,928</u>	<u>7,892</u>	<u>329,005</u>	<u>3,181,501</u>	<u>1,546</u>	<u>\$ 3,325</u>

COUNTY OF LASALLE, ILLINOIS
AGENCY FUNDS
OTHER AGENCY FUNDS

Schedule H-8
(Continued)

Combining Schedule of Cash Receipts and Disbursements
Year Ended November 30, 2007

	States Attorney Investigation Fund	Board of Liquor Fund	Delinquent Real Estate Taxes Fund	Totals	
				2007	2006
Cash balance, beginning of year	1,090	1,250	10,970	3,246,090	3,171,209
Receipts	12,862	-	23,132	3,132,339	2,912,909
Disbursements	<u>2,579</u>	<u>-</u>	<u>34,102</u>	<u>2,839,486</u>	<u>2,838,028</u>
Cash balance, end of year	<u>11,373</u>	<u>1,250</u>	<u>-</u>	<u>3,538,943</u>	<u>3,246,090</u>

COUNTY OF LASALLE, ILLINOIS

Schedule of Changes General Fixed Assets
By Function and Activity
November 30, 2007

	Balances 11/30/06	Additions	Deletions	Transfers Out	Transfers In	Balances 11/30/07
Function and activity:						
General government:						
Control:						
Legislative	\$ 61,396	-	31,329	-	-	30,067
Judicial	1,459,873	151,007	23,050	9,904	9,904	1,587,830
Total Control:	1,521,269	151,007	54,379	9,904	9,904	1,617,897
Staff agencies:						
Elections	1,843,477	-	222,784	3,000	-	1,617,693
Finance	253,724	-	23,596	-	56,944	287,072
Law	254,385	-	-	-	-	254,385
Recording and reporting	848,931	41,832	37,788	62,986	4,593	794,582
Planning and zoning	4,079	18,851	-	-	-	22,930
General government buildings	24,887	-	-	-	-	24,887
Land	1,085,603	-	-	-	-	1,085,603
Buildings	12,172,748	13,565	-	-	3,000	12,189,313
Infrastructure	51,030,192	-	-	-	-	51,030,192
Improvements	4,907,493	-	-	-	-	4,907,493
Equipment	132,496	-	-	-	-	132,496
Total Staff	72,558,015	74,248	284,168	65,986	64,537	72,346,646
Total general government	74,079,284	225,255	338,547	75,890	74,441	73,964,543
Public safety:						
Police protection	1,645,462	137,294	20,452	-	-	1,762,304
Protective inspection	265,917	15,918	-	-	-	281,835
Corrections						
Buildings	1,310,312	-	-	-	-	1,310,312
Equipment	152,585	8,732	337,292	-	-	(175,975)
Total Corrections	3,374,276	161,944	357,744	-	-	3,178,476.00
Jail						
Buildings	17,000,000	-	-	-	-	17,000,000
Land	5,440	-	-	-	-	5,440
Equipment	78,124	-	-	-	-	78,124
Total Jail	17,083,564	-	-	-	-	17,083,564
Total public safety	20,457,840	161,944	357,744	-	-	20,262,040
Roads and bridges						
Land	500,000	-	-	-	-	500,000
Buildings	713,579	-	-	-	-	713,579
Equipment	4,817,958	273,213	67,208	-	-	5,023,963
Total Roads and bridges	6,031,537	273,213	67,208	-	-	6,237,542
Health						
Buildings	477,770	-	-	-	-	477,770
Equipment	414,421	3,454	17,394	-	1,449	401,930
Total Health	892,191	3,454	17,394	-	1,449	879,700
Recreation						
Land	825,000	-	-	-	-	825,000
Buildings	55,946	-	-	-	-	55,946
Improvements	10,000	-	-	-	-	10,000
Equipment	123,729	-	-	-	-	123,729
Total Recreation	1,014,675	-	-	-	-	1,014,675
Education	18,485	2,000	-	-	-	20,485
Total general fixed assets allocated to functions	102,494,012	665,866	780,893	75,890	75,890	102,378,985

COUNTY OF LASALLE, ILLINOIS

Schedule of General Fixed Assets
By Function and Activity
November 30, 2007

	Land	Buildings	Infrastructure	Improvements Other Than Buildings	Machinery and Equipment	Vehicles	Total
Function and activity:							
General government:							
Control:							
Legislative	\$ -	-	-	-	61,400	-	61,400
Judicial	-	-	-	-	1,584,859	11,162	1,596,021
Total Control:	-	-	-	-	1,646,259	11,162	1,657,421
Staff agencies:							
Elections	-	-	-	-	1,620,693	-	1,620,693
Finance	-	-	-	-	252,275	-	252,275
Law	-	-	-	-	242,559	-	242,559
Recording and reporting	-	-	-	-	813,160	-	813,160
Planning and zoning	-	-	-	-	4,079	-	4,079
General government buildings	-	-	-	-	38,452	-	38,452
Land	1,085,603	-	-	-	-	-	1,085,603
Buildings	-	12,172,748	-	-	-	-	12,172,748
Infrastructure	-	-	51,030,192	-	-	-	51,030,192
Improvements	-	-	4,425,578	481,915	-	-	4,907,493
Equipment	-	-	-	-	132,496	-	132,496
Total Staff	1,085,603	12,172,748	55,455,770	481,915	3,103,714	-	72,299,750
Total general government	1,085,603	12,172,748	55,455,770	481,915	4,749,973	11,162	73,957,171
Public safety:							
Police protection	-	-	-	-	1,441,787	(6,110)	1,435,677
Protective inspection	-	-	-	-	199,058	82,777	281,835
Corrections							
Buildings	-	1,310,312	-	-	-	-	1,310,312
Equipment	-	-	-	-	161,074	-	161,074
Total Public Safety	-	1,310,312	-	-	1,801,919	76,667	3,188,898
Jail							
Buildings	-	17,000,000	-	-	-	-	17,000,000
Land	-	5,440	-	-	-	-	5,440
Equipment	-	-	-	-	78,124	-	78,124
Total Jail	-	17,005,440	-	-	78,124	-	17,083,564
Total public safety	-	18,315,752	-	-	1,880,043	76,667	20,272,462
Roads and bridges							
Land	500,000	-	-	-	-	-	500,000
Buildings	-	713,579	-	-	-	-	713,579
Equipment	-	-	-	-	4,636,506	378,953	5,015,459
Total Roads and bridges	500,000	713,579	-	-	4,636,506	378,953	6,229,038
Health							
Buildings	-	477,770	-	-	-	-	477,770
Equipment	-	-	-	-	388,533	-	388,533
Total Health	-	477,770	-	-	388,533	-	866,303
Recreation							
Land	825,000	-	-	-	-	-	825,000
Buildings	-	55,946	-	-	-	-	55,946
Improvements	-	-	-	10,000	-	-	10,000
Equipment	-	-	-	-	142,580	-	142,580
Total Recreation	825,000	55,946	-	10,000	142,580	-	1,033,526
Education	-	-	-	-	20,485	-	20,485
Total general fixed assets allocated to functions	\$ 2,410,603	31,735,795	55,455,770	491,915	11,818,120	466,782	102,378,985

COUNTY OF LASALLE, ILLINOIS

Schedule -3

Assessed Valuations, Tax Rates, Tax Extensions
and Tax Collections
November 30, 2007

	1999	2000	2001	2002	2003	2004	2005	2006
Assessed valuations	1,642,866,427	1,694,906,775	1,728,221,338	1,775,174,303	1,838,967,144	1,945,478,422	1,981,988,738	2,004,966,064
Tax rates:								
General	0.2062	0.1999	0.2076	0.2262	0.0343	0.2042	0.1775	0.2346
Detention Home	0.0125	0.0107	0.0105	0.0102	0.0104	0.0103	0.0150	0.0147
IL Municipal Retirement	0.0964	0.0950	0.0941	0.0941	0.1114	0.1808	0.2004	0.1976
County Highway	0.0987	0.1000	0.0984	0.0986	0.0971	0.0982	0.0987	0.0946
Special Tax Match	0.0497	0.0500	0.0492	0.0493	0.0486	0.0481	0.0486	0.0473
County Bridge	0.0317	0.0390	0.0492	0.0493	0.0486	0.0500	0.0448	0.0473
Mental Health	0.0805	0.0804	0.0812	0.0817	0.0811	0.0803	0.0795	0.0764
Insurance	0.0366	0.0355	0.0336	0.0327	0.2521	0.2807	0.3286	0.2688
Veterans Assistance Commission	0.0089	0.0074	0.0070	0.0068	0.0060	0.0065	0.0091	0.0085
County Health	0.0393	0.0384	0.0377	0.0367	0.0354	0.0350	0.0347	0.0325
Nursing Home	0.0810	0.0797	0.0782	0.0761	0.0735	0.0727	0.0720	0.0674
Totals	0.7415	0.7360	0.7467	0.7617	0.7991	1.0668	1.1089	1.0897
Tax extensions:								
General	3,387,591	3,388,147	3,587,809	4,015,478	630,790	3,792,604	3,332,536	4,702,262
Detention Home	205,358	181,355	181,463	181,068	191,252	191,300	281,311	294,485
IL Municipal Retirement	1,583,723	1,610,161	1,626,256	1,670,439	2,048,609	3,357,979	3,758,324	3,958,532
County Highway	1,621,509	1,694,906	1,700,569	1,750,322	1,785,637	1,823,828	1,851,030	1,895,127
Special Tax Match	816,505	847,453	850,284	875,161	893,738	893,356	911,449	947,563
County Bridge	520,789	661,013	850,284	875,161	893,738	928,644	840,184	947,563
Mental Health	1,322,507	1,362,705	1,403,315	1,450,317	1,491,402	1,491,403	1,490,951	1,530,525
Insurance	601,289	601,691	580,682	580,482	4,636,036	5,213,411	6,162,601	5,384,886
Veterans Assistance Commission	146,215	125,423	120,975	120,712	121,371	120,723	170,662	170,281
County Health	645,647	650,844	651,539	651,489	650,994	650,051	650,767	651,074
Nursing Home	1,330,722	1,350,840	1,351,469	1,350,908	1,351,640	1,350,249	1,350,296	1,350,228
Totals	12,181,855	12,474,538	12,904,645	13,521,537	14,695,207	19,813,548	20,800,111	21,832,526
Tax collections	12,184,002	12,480,000	12,901,994	13,526,016	14,673,855	19,791,751	20,774,176	21,807,614

COUNTY OF LASALLE,
ILLINOIS

Schedule -4

General Governmental Expenditures By Function
November 30, 2007

Fiscal Year	General Government	Public Safety	Roads and Bridges	Health and Welfare	Recreation	Education	Projects	Debt Service	Total
2007	\$ 24,046,813	9,667,338	9,681,536	5,626,038	124,466	183,594	284,075	1,482,043	51,095,903
2006	24,350,959	10,113,086	10,745,303	5,682,889	116,062	189,397	379,056	1,483,004	53,059,756
2005	20,054,497	8,567,279	8,099,771	5,577,974	132,726	166,783	1,403,021	-	44,002,051
2004	12,602,184	8,097,815	8,369,328	5,662,177	126,760	162,863	1,385,944	1,378,407	37,785,478
2003	16,558,919	9,085,278	6,608,934	4,341,691	120,363	153,468	966,274	1,351,207	39,186,134
2002	14,636,469	8,189,733	6,511,154	4,883,908	106,981	144,024	3,136,708	1,346,529	38,955,506
2001	13,830,473	6,307,866	8,245,454	3,920,324	97,804	135,167	10,244,584	691,993	43,473,665
2000	12,735,467	5,654,547	7,053,226	3,832,056	97,289	129,034	4,189,441	30,106	33,721,166
1999	12,270,329	5,634,694	5,783,671	3,565,962	475,959	119,208	-	37,150	27,886,973
1998	11,251,203	4,953,172	5,309,615	3,509,048	94,464	98,064	246,062	60,372	25,522,000
1997	10,487,408	4,491,935	5,590,700	3,478,275	109,828	92,811	151,018	54,092	24,456,067
1996 (1)	11,819,058	4,397,647	5,130,881	3,242,701	107,161	88,153	142,650	-	24,928,251

Notes: (1) Includes intercounty reimbursement of expenditures

COUNTY OF LASALLE, ILLINOIS

Schedule -5

General Governmental Revenues by Source
November 30, 2007

Fiscal Year	Property Tax Levy, Net	Other Taxes	Inter-Governmental Revenue	Federal/ State Funds	Fines and Fees	Interest	Reimbursements	Other	Total
2007	\$ 20,458,771	12,082,819	2,412,851	7,622,654	8,277,511	2,111,107	7,148,384	816,403	60,930,500
2006	19,425,327	11,292,387	3,409,843	8,798,774	8,001,817	1,299,902	3,222,627	4,019,624	59,470,301
2005	18,442,970	6,910,602	12,233,580	431,464	7,147,972	914,004	2,985,037	876,396	49,942,025
2004	8,725,167	6,463,963	10,758,616	1,045,328	5,971,250	628,414	819,396	1,207,225	35,619,359
2003	11,563,685	6,517,521	9,715,466	340,560	5,382,986	730,837	2,109,803	762,962	37,123,820
2002	10,968,902	6,130,618	10,353,401	324,043	4,897,800	1,067,464	1,068,792	1,435,055	36,246,075
2001	10,526,598	6,591,040	9,637,245	224,066	4,621,857	1,884,046	1,137,534	1,178,951	35,801,337
2000	10,253,177	6,705,697	9,871,581	525,385	4,652,932	1,760,208	1,070,071	908,449	35,747,500
1999	9,634,657	5,617,152	5,742,616	2,860,528	4,567,390	1,364,858	1,124,673	950,343	31,862,217
1998	9,132,351	3,357,884	7,829,862	1,217,268	3,619,567	668,233	994,936	793,932	27,614,033
1997	8,477,199	3,185,427	7,675,061	457,529	3,238,833	810,499	846,036	853,934	25,544,518
1996 (1)	8,878,933	2,981,856	6,632,168	-	2,869,667	1,058,932	1,058,985	1,015,219	24,495,760
1995 (1)	8,751,488	2,869,069	6,254,805	-	2,611,345	718,612	990,378	845,767	23,041,464

Notes: (1) Includes intercounty reimbursement of expenditures

Property Tax Levies and Collections
November 30, 2007

Fiscal Year	Rate Per \$100	Total Tax Levy	Current Tax Collections	Percent of Levy Collected
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	0.7991	14,695,207	14,673,855	99.85
2003	0.7617	13,521,537	13,526,016	100.03
2002	0.7467	12,904,645	12,901,994	99.98
2001	0.7360	12,474,538	12,480,000	100.00
2000	0.7415	12,473,370	12,184,002	97.68
1999	0.7506	11,741,870	11,671,529	99.4
1998	0.7182	11,178,630	10,683,011	95.57
1997	0.6814	10,339,287	9,947,114	96.21
1996	0.6008	9,711,206	9,385,979	96.66
1995	0.6175	9,636,397	9,280,822	96.31
1994	0.6170	9,410,424	9,003,942	95.68
1993	0.6074	8,948,279	8,651,051	96.68

Source: County Collector's records

COUNTY OF LASALLE, ILLINOIS

Schedule -7

Assessed and Estimated Actual Value of Taxable Property
November 30, 2007

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	
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	2,218,416,113	6,655,248,339	33.33%
2003	2,136,978,070	6,410,934,210	149,541	448,623	2,137,127,611	6,411,388,330	33.33%
2002	2,060,613,700	6,181,841,100	155,353	466,059	2,060,759,053	6,182,307,159	33.33%
2001	1,998,532,415	5,995,597,245	155,353	466,059	2,000,085,978	6,000,257,934	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%
1998	1,797,621,921	5,392,865,763	286,227	858,681	1,797,908,178	5,393,724,444	33.33%
1997	1,325,779,249	3,986,337,747	6,580,042	19,740,126	1,332,359,291	4,006,077,873	33.33%
1996	1,609,841,357	4,829,524,071	6,537,680	19,613,040	1,616,379,037	4,849,137,111	33.33%

Sources: Abstract of Tentative Assessments, Supervisor of Assessments

COUNTY OF LASALLE, ILLINOIS

Schedule -8

Property Tax Rates - All Overlapping Governments
(Per \$100 of Assessed Value)
November 30, 2007

Tax Levy Year	County		Grade Schools	High Schools	Junior College	Townships	Cities/ Villages	Fire Protection District	Sanitary District	Total
	General Funds	Special Revenue Funds								
2006	0.2346	0.8551	2.8645	2.5261	0.3882	0.6323	0.9454	0.3254	0.2000	8.9716
2005	0.1775	0.9314	2.6306	2.4291	0.3947	0.6501	0.9562	0.3148	0.2000	8.6844
2004	0.2042	0.8626	2.6959	2.4108	0.3040	0.6473	0.9805	0.3090	0.2000	8.6143
2003	0.0343	0.7648	2.6956	2.3526	0.4129	0.6352	0.8816	0.3011	0.2000	8.2781
2002	0.2262	0.5395	2.8492	2.2042	0.4108	0.6354	0.9110	0.2904	0.2000	8.2667
2001	0.2076	0.5391	3.3713	2.3637	0.4113	0.6294	0.9089	0.2914	0.2000	8.9227
2000	0.1999	0.5361	3.1500	2.3745	0.4065	0.6108	0.9158	0.2759	0.2000	8.6695
1999	0.2062	0.5353	3.1677	2.1003	0.3995	0.6068	0.9268	0.2785	0.2000	8.4211
1998	0.2144	0.5362	3.2009	2.3785	0.4068	0.6367	0.9337	0.2923	0.2000	8.7995
1997	0.1983	0.5199	3.2949	2.4374	0.3808	0.6499	0.9397	0.2964	0.2000	8.9173
1996	0.1813	0.5001	3.2210	2.3727	0.3315	0.6623	0.9344	0.2677	0.3377	8.8087

Source: County Clerk's tax extension

COUNTY OF LASALLE, ILLINOIS

Schedule -9

Principal Taxpayers
November 30, 2007

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2007 Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Commonwealth Edison	Electric Utility	\$ 235,000,000	11.72%
Silverleaf Resorts Inc	Leasing Corporation	4,496,606	0.22%
James Hardie Bldg. Prod.	Manufacturing	8,739,565	0.44%
FBTC Leasing Co,	Leasing Corporation	3,633,232	0.18%
United Steel Deck Inc.	Manufacturing	4,293,247	0.21%
Peru Mall	Shopping Mall	8,847,233	0.44%
J.C. Whitney	Parts Sales	3,725,407	0.19%
General Electric	Utility	3,156,580	0.16%
Inland Western	Manufacturing	14,098,515	0.70%
Wal-Mart	Shopping Mall	5,761,037	0.29%
Wedron Silica Co.	Manufacturing	2,749,391	0.14%
		<u>294,500,813</u>	<u>14.69%</u>

Source: County Supervisor of Assessments

Computation of Overlapping Debt
November 30, 2007

<u>Jurisdiction</u>	<u>Net Debt Outstanding</u>
Municipalities	3,154,111
Villages	13,432
Townships	15,000
School Districts	3,957,327
Library Districts	-
County	<u>9,860,000</u>
	<u>\$ 16,999,870</u>

Source: LaSalle County Clerk Records

*The information for this schedule was not available at the time of the audit

Computation of Legal Debt Margin
November 30, 2007

Assessed Valuation (2006)	\$ <u>2,004,966,064</u>
Statutory debt limitation (2.875% of 2006 assessed valuation)	\$ 57,642,774
Amount of debt applicable to debt limit	<u>9,860,000</u>
Legal Debt Margin	\$ <u>47,782,774</u>

Demographic Statistics
November 30, 2007

<u>Fiscal Year</u>	<u>Population</u>	<u>Per Capita Income</u>	<u>Median Age</u>	<u>School Enrollment</u>	<u>Unemployment Rate</u>
2007	113,065	23,020	39.9	18,961	7.4
2006	112,230	N/A	38.1	19,188	5.2
2005	112,604	19,276	38.1	19,350	7.5
2004	112,037	19,185	38.1	19,621	7.5
2003	111,609	24,761	38.1	19,615	8.1
2002	111,580	19,185	38.1	19,135	8.8
2001	111,509	23,715	38.1	19,288	6.0
2000	110,193	21,362	35.5	19,692	6.0
1999	110,189	21,110	37.9	19,685	6.6
1998	109,543	20,687	35.6	19,982	6.4
1997	109,462	18,111	35.5	19,981	5.6
1996	109,955	19,201	35.5	19,855	6.8
1995	109,700	15,898	36.9	20,137	8.5

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

COUNTY OF LASALLE, ILLINOIS

Schedule -13

Bank, Savings, Loan, and Credit Union Deposits
November 30, 2007

<u>Fiscal Year</u>	<u>Bank Deposits</u>	<u>Savings & Loan Deposits</u>	<u>Credit Union Deposits</u>
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	*
1998	4,860,251,000	74,300,000	*
1997	4,296,945,000	75,296,000	*
1996(**)	9,389,715,000	7,323,140,000	*

Source: Obtained from reporting banks to the County Treasurer

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

** Note: Includes Holding Companies

Miscellaneous Statistics

November 30, 2007

Date of incorporation	1,831
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
Total	<u>38</u>
Other employees (1)	
General government	110
Public safety	107
Roads and bridges	40
Health	113
Recreation	3
Education	5
Total	<u>378</u>
Police protection (1)	
Number of stations	1
Number of police officers	108
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

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ECHOLS, MACK & ASSOCIATES, P.C.

Certified Public Accountants

CARRIE E. ECHOLS, CPA

TAWNYA R. MACK, CPA

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*

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

We have audited the financial statements of County of LaSalle as of and for the year ended November 30, 2007, and have issued our report thereon dated February 28, 2008. 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 *Governmental 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'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 of LaSalle's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of County of LaSalle's internal control over financial reporting.

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 entity's internal control.

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 presented or detected by the entity's internal control.

Our consideration of 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 internal that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether County of LaSalle's 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of County of LaSalle, LaSalle, Illinois in a separate letter dated February 28, 2008.

This report is intended solely for the information and use of management, the Members of the Board, and others within the entity and is not intended to be and should not be used by anyone other than these specified parties.

Echols, Mack & Associates, P.C.

Echols, Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
February 28, 2008

ECHOLS, MACK & ASSOCIATES, P.C.

Certified Public Accountants

CARRIE E. ECHOLS, CPA

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Report on Compliance With Requirements
Applicable to Each Major Program and Internal Control
Over Compliance in Accordance With OMB Circular A-133

To The Chairman and Members
of the County Board
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 U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to each of its major federal programs for the year ended November 30, 2007. County of LaSalle's, 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 County of LaSalle, Illinois's compliance based on our audit.

We conducted our audit of compliance 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; 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 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 County of LaSalle, Illinois' 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, 2007.

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, Illinois' internal control over compliance with 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 and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of management, County Board Members and federal awarding agencies and is not intended to be and should not be used by anyone other than those specified parties.

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Morris, Illinois
February 28, 2008

COUNTY OF LASALLE ILLINOIS

Schedule of Expenditures of Federal Awards
Year Ended November 30, 2007

Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor Number	Award Amount Received	Award Amount Expended	Non- major Program	Major Program
<u>U.S. Department of Agriculture</u>						
Passed through Illinois Department of Human Services						
Community Grant - Title XX	93.667	11G6300000	7,100	7,100	x	
Supplemental Nutrition Program	10.557	711G7300000	191,500	191,500		x
Supplemental Nutrition Program	10.557	811G7300000	145,000	145,000		x
Special Supplemental Nutrition Program for Women, Infants & Children	10.557		700,213	700,213		x
<u>U.S. Department of Health and Human Services</u>						
Passed through Illinois Department of Public Health						
Communicable Disease Control	93.919	76180015	112,735	112,735	x	
Breast & Cervical Cancer	93.283	86180015	61,953	61,953	x	
Oral Health Program	93.994	73480161	2,294	2,294	x	
Federal Vaccine Program	93.268	77FF0000017	4,020	4,020	x	
Bioterrorism Preparedness	93.283	77181043	36,685	36,685	x	
Bioterrorism Preparedness	93.283	77181048	69,179	69,179	x	
Bioterrorism Preparedness	93.283	87181048	9,056	9,056	x	
Passed through Illinois Department of Healthcare and Family Services						
Medical Assistance Program	93.778		52,031	52,031	x	
Child Support Enforcement	93.563	75KCC000049	13,673	13,673	x	
Child Support Enforcement	93.563	88KCC000049	7,992	7,992	x	
<u>Environmental Protection Agency</u>						
Passed through Illinois Department of Public Health						
Portable Water Supply	66.605	7538013	6,738	6,738	x	
<u>U.S. Department of Transportation</u>						
Passed through Illinois Emergency Management Agency						
Hazardous Materials Emergency Preparedness Grant	20.703	7HMEPLASA	3,750	3,750	x	
<u>U.S. Department of Homeland Security</u>						
Passed through Illinois Emergency Management Agency						
Homeland Security/Citizens Corp Program	97.004	706CITZLASL	5,537	5,537	x	
Emergency Management Assistance Grant	97.042	700EMA123	24,777	24,777	x	
Flood Mitigation	97.029	703PDMLASAL	15,900	15,900	x	
Public Assistance - Snow Emergency	97.036		71,680	71,680	x	

COUNTY OF LASALLE ILLINOIS

(Continued)

Schedule of Expenditures of Federal Awards
Year Ended November 30, 2007

Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor Number	Award Amount Received	Award Amount Expended	Non- major Program	Major Program
<u>U.S. Department of Justice</u>						
Violence Against Women	16.590	2005WEA0124	189,938	189,938	x	
SCAAP	16.606		11,523	11,523	x	
<u>Passed through Illinois Department of Human Services</u>						
Title V - Delinquency Prevention Program	16.548	711G7879000	14,625	14,625	x	
Juvenile Accountability Grant	16.540		29,160	29,160	x	
<u>Passed through Illinois Criminal Justice Information Authority</u>						
Law Enforcement & Prosecutor Victim Assistance	16.589	204540	36,895	36,895	x	
<u>U.S. Department of Agriculture</u>						
<u>Passed through Illinois Department of Education</u>						
Food Donation	10.550		1,661	1,661	x	
National School Lunch Program	10.555	4210	11,303	11,303	x	
School Breakfast Program	10.553	4220	7,119	7,119	x	
Total Federal Assistance			<u>\$ 1,844,037</u>	<u>1,844,037</u>		

COUNTY OF LASALLE, ILLINOIS

Schedule of Finding and Questioned Costs
For the Year Ended November 30, 2007

A. SUMMARY OF AUDIT RESULTS

1. The Auditor's Report expresses an unqualified opinion on the primary government's financial statements of the County of LaSalle, Illinois.
2. No reportable conditions relating to the audit of the general government's financial statements are reported in the Report on Compliance and on Internal Controls Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards.
3. No instances on noncompliance material to the general government's financial statements of the County of LaSalle, Illinois were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award programs is reported in the Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133.
5. The Auditor's Report on Compliance for the major federal award programs for the County of LaSalle, Illinois expresses an unqualified opinion.
6. The programs tested as major programs include Supplemental Nutrition Program for Women, Infants, and Children and Special Nutrition Program.
7. The threshold for distinguishing Types A and B programs was \$300,000.
8. The County of LaSalle, Illinois was determined to be a low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None.

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS
AUDIT

None.

COUNTY OF LASALLE, ILLINOIS

Notes to the Schedule of Expenditures and Federal Awards
For the Year Ended November 30, 2007

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 OMB 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 basis financial statements.

Note B: Subrecipients

The County of LaSalle, Illinois did not provide federal awards to subrecipients.

Note C: Food Distribution

Nonmonetary assistance of \$700,213 for the Special Supplemental Nutrition Program for Women, Infants and Children is reported at the fair market value of the commodities received and disbursed.