

**COUNTY OF LASALLE, ILLINOIS**

—

**Annual Financial Report**

—

**November 30, 2012**

## CONTENTS

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	<b><u>Page Number</u></b>
<b>INDEPENDENT AUDITOR'S REPORT</b>	1-2
MANAGEMENT'S DISCUSSION ANALYSIS (UNAUDITED)	3-17
<b>BASIC FINANCIAL STATEMENTS</b>	
Statements of Net Assets	18-19
Statements of Activities	20
Balance Sheets – Governmental Funds	21
Reconciliation of the Balance Sheets to the Statements Of Net Assets	22
Statements of Revenues, Expenditures and Changes in Fund Balance – Governmental Funds	23
Reconciliation of the Statements of Revenues, Expenditures, And Changes in Fund Balances to the Statement of Activities	24
Statements of Net Assets – Proprietary Funds	25
Statements of Revenues, Expenditures and Changes in Net Assets – Proprietary Funds	26
Statements of Cash Flows – Proprietary Fund Type	27
Statements of Net Assets – Fiduciary Funds	28
Notes to Financial Statements	29-57
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
<b>General Fund</b>	
Statements of Revenues	58-60
Statements of Expenditures	61-73
<b>Special Revenue Funds:</b>	
Illinois Municipal Retirement Fund Statements of Revenues, Expenditures and Changes In Fund Balances	74
Insurance Fund Statements of Revenues, Expenditures and Changes In Fund Balances	75-76
Schedule of Funding Progress – Illinois Municipal Retirement Fund	77
Schedule of Funding Progress – Retiree Health Insurance	78
Notes to Required Supplementary Information	79

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

---

	<b><u>Page Number</u></b>
<b>OTHER SUPPLEMENTARY INFORMATION:</b>	
<b>General Fund</b>	
Balance Sheets	80
Statements of Revenues, Expenditures and Changes in Fund Balance	81
Schedules of Fee Office Revenues	82-83
<b>Special Revenue Funds:</b>	
Illinois Municipal Retirement Fund Balance Sheet	84
Insurance Fund Balance Sheet	85
Combining Balance Sheet:	
All Non-major Funds	86
General Government Group	87-88
Tax Supported Group	89
Highway and Streets Group	90
Judiciary and Court Related Group	91
Combining Statement of Revenues, Expenditures, And Changes in Fund Balances:	
All Non-major Funds	92
General Government Group	93-94
Tax Supported Group	95
Highway and Streets Group	96
Judiciary and Court Related Group	97
<b>Individual Funds:</b>	
<b>General Government Group:</b>	
Tourism Promotion Fund Balance Sheet	98
Statement of Revenues, Expenditures and Changes In Fund Balance	99
Recorder's Equipment Fund Balance Sheet	100
Statement of Revenues, Expenditures and Changes In Fund Balance	101
County Clerk Records Fund Balance Sheet	102
Statement of Revenues, Expenditures and Changes In Fund Balance	103

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

---

	<b><u>Page Number</u></b>
Crime Victim Witness Coordinator Fund	
Balance Sheet	104
Statement of Revenues, Expenditures and Changes In Fund Balance	105
State's Attorney Records Automation Fund	
Balance Sheet	106
Statement of Revenues, Expenditures and Changes In Fund Balance	107
E-911 Fund	
Balance Sheet	108
Statement of Revenues, Expenditures and Changes In Fund Balance	109
Sheriff's Drug Enforcement Fund	
Balance Sheet	110
Statement of Revenues, Expenditures and Changes In Fund Balance	111
Coroner Fee Fund	
Balance Sheet	112
Statement of Revenues, Expenditures and Changes In Fund Balance	113
Tax Sale Automation Fund	
Balance Sheet	114
Statement of Revenues, Expenditures and Changes In Fund Balance	115
Environmental Service and Land Use Fund	
Balance Sheet	116
Statement of Revenues, Expenditures and Changes In Fund Balance	117-118
GIS Fund	
Balance Sheet	119
Statement of Revenues, Expenditures and Changes In Fund Balance	120
Animal Control Fund	
Balance Sheet	121
Statement of Revenues, Expenditures and Changes In Fund Balance	122
Coroner Grant Fund	
Balance Sheet	123
Statement of Revenues, Expenditures and Changes In Fund Balance	124

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

---

	<b><u>Page Number</u></b>
County Clerk Automation	
Balance Sheet	125
Statement of Revenues, Expenditures and Changes In Fund Balance	126
HAVA Grant Fund	
Balance Sheet	127
Statement of Revenues, Expenditures and Changes In Fund Balance	128
Grant Fund	
Balance Sheet	129
Statement of Revenues, Expenditures and Changes In Fund Balance	130
Sheriff Vehicle Fund	
Balance Sheet	131
Statement of Revenues, Expenditures and Changes In Fund Balance	132
Public Safety Fund	
Balance Sheet	133
Statement of Revenues, Expenditures and In Fund Balance	134
Social Security Fund	
Balance Sheet	135
Statement of Revenues, Expenditures and Changes In Fund Balance	136
County Health Department Fund	
Balance Sheet	137
Statement of Revenues, Expenditures and Changes In Fund Balance	138-140
<b>Tax Support Group:</b>	
Detention Home Fund	
Balance Sheet	141
Statement of Revenues, Expenditures and Changes In Fund Balance	142-143

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

---

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

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

---

	<b><u>Page</u></b> <b><u>Number</u></b>
Child Support Administration Fund	
Balance Sheet	166
Statement of Revenues, Expenditures and Changes In Fund Balance	167
Minors in Possession Fund	
Balance Sheet	168
Statement of Revenues, Expenditures and Changes In Fund Balance	169
State's Attorney Drug Enforcement Fund	
Balance Sheet	170
Statement of Revenues, Expenditures and Changes In Fund Balance	171
Probation Services Fund	
Balance Sheet	172
Statement of Revenues, Expenditures and Changes In Fund Balance	173
Arrestees Medical Cost Fund	
Balance Sheet	174
Statement of Revenues, Expenditures and Changes In Fund Balance	175
DUI Fund	
Balance Sheet	176
Statement of Revenues, Expenditures and Changes In Fund Balance	177
Circuit Clerk Operations & Administrative Fund	
Balance Sheet	178
Statement of Revenues, Expenditures and Changes In Fund Balance	179
<b>Debt Service Fund:</b>	
Debt Service	
Balance Sheet	180
Statement of Revenues, Expenditures and Changes In Fund Balance	181
<b>Construction and Improvements:</b>	
Current Sites Fund	
Balance Sheet	182
Statement of Revenues, Expenditures and Changes In Fund Balance	183

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

---

	<b><u>Page Number</u></b>
<b>Enterprise Fund:</b>	
Nursing Home Fund	
Balance Sheet	184-185
Statement of Revenues, Expenditures and Changes In Fund Balance	186
Statement of Operating Expenses	187-188
<b>Fiduciary Funds-</b>	
<b>Trust and Agency Funds:</b>	
Combining Balance	
Agency Funds	189
County Collector Fund	190
Other Agency Funds	191-192
<b>Combining Schedule of Cash Receipts And Disbursements:</b>	
Agency Funds	193
Township Motor Fuel Tax Fund	194
Township Bridge Fund	195
County Collector Fund	196
Other Agency Funds	197-198
<b>OTHER MANAGEMENT INFORMATION:</b>	
Assessed Valuations, Tax Rates, Tax Extensions and Tax Collections	199
General Governmental Expenditures by Function	200
General Governmental Revenues by Source	201
Property Tax Levies and Collections	202
Assessed and Estimated Actual Value of Taxable Property	203
Property Tax Rates – All Overlapping Governments (Per \$100 of Assessed Value)	204
Principal Taxpayers	205
Computation of Legal Debt Margin	206
Demographic Statistics	207
Bank, Savings and Loan, and Credit Union Deposits (Thousands) Last Ten Fiscal Years	208
Miscellaneous Statistics	209



## INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the 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, 2012, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County of LaSalle, Illinois. Our responsibility is to express opinions on these financial statements based on our audit. The prior-year summarized comparative information has been derived from the County's 2011 financial statements, which were audited by Wipfli LLP, and whose report dated May 8, 2013, expressed an unqualified opinion on those statements.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County of LaSalle, Illinois, as of November 30, 2012, 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 May 8, 2013, 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.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis that precedes the basic financial statements as well as the budgetary comparison information on pages 58 through 76 and page 79 and the schedules of funding progress on pages 77 and 78 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of LaSalle, Illinois' financial statements taken as a whole. The schedules listed in the table of contents as "Other Supplementary Information" and "Other Management Information" are presented for purposes of additional analysis and are not a required part of the basic financial statements. The "Other Supplementary Information" is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standard generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The "Other Management Information" however, has not been subjected to the auditing procedures applied in the audit of the basic financial statements and we do not express an opinion or any other form of assurance on it.

*Wipfli LLP*

Mendota, Illinois  
May 8, 2013

**COUNTY OF LASALLE, ILLINOIS**  
**Management's Discussion and Analysis – Unaudited**  
Year Ended November 30, 2012

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This section of the County of LaSalle's (County) Annual Financial Report presents its Management Discussion and Analysis (MD&A), which provides an overview of the County's financial performance for the fiscal year ending November 30, 2012. Please read it in conjunction with the County's financial statements beginning on page 18.

Financial Highlights

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

- For fiscal year 2012 taxes and other revenues of the County's governmental activities were \$52,175,537 and expenditures were \$54,482,556.
- The County's governmental funds reported a net change in fund balance of (\$633,232) for the fiscal year.
- The County's General Fund reported a fund balance of \$16,158,210, a decrease of \$640,672 from fiscal year 2011.

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 – 20) 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 23. 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, 2012

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

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

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

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

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

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

**COUNTY OF LASALLE, ILLINOIS**  
**Management's Discussion and Analysis – Unaudited**  
Year Ended November 30, 2012

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Fund Financial Statements: (Continued)

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

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

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

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

Overview of LaSalle County Financial Procedures:

The County of LaSalle discussion and analysis is designed to:

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

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

**COUNTY OF LASALLE, ILLINOIS**  
**Management's Discussion and Analysis – Unaudited**  
Year Ended November 30, 2012

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Overview of LaSalle County Financial Procedures: (Continued)

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

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

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

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

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

**COUNTY OF LASALLE, ILLINOIS**  
**Management's Discussion and Analysis – Unaudited**  
Year Ended November 30, 2012

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Overview of LaSalle County Financial Procedures: (Continued)

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

**COUNTY OF LASALLE, ILLINOIS**  
**Management's Discussion and Analysis - Unaudited**  
For the Year Ended November 30, 2012

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Overview of LaSalle County Financial Procedures: (Continued)

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

	Net Assets				Total	
	Governmental		Business Type		Primary Government	
	Activities		Activities			
	2012	2011	2012	2011	2012	2011
Current Assets	\$ 74,550,600	\$ 77,188,066	\$ 5,450,495	\$ 4,296,981	\$ 80,001,095	\$ 81,485,047
Capital Assets	74,127,521	73,956,919	1,637,086	1,767,425	75,764,607	75,724,344
Total Assets	148,678,121	151,144,985	7,087,581	6,064,406	155,765,702	157,209,391
Current Liabilities	36,900,876	35,936,889	2,477,182	2,006,855	39,378,058	37,943,744
Noncurrent liabilities	2,325,000	3,490,577	-	189,423	2,325,000	3,680,000
Total Liabilities	39,225,876	39,427,466	2,477,182	2,196,278	41,703,058	41,623,744
Invested in capital assets, net of related debt	70,447,521	68,989,190	1,637,086	1,745,154	72,084,607	70,734,344
Restricted	8,110,751	7,490,173	8,581	-0-	8,119,332	7,490,173
Unrestricted	30,893,973	35,238,156	2,964,732	2,122,974	33,858,705	37,361,130
Total Net Assets	\$ 109,452,245	\$ 111,717,519	\$ 4,610,399	\$ 3,868,128	\$ 114,062,644	\$ 115,585,647



**COUNTY OF LASALLE, ILLINOIS**  
**Management's Discussion and Analysis - Unaudited**  
For the Year Ended November 30, 2012

Overview of LaSalle County Financial Procedures: (Continued)

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

	Changes in Net Assets				Total	
	Governmental		Business Type		Primary Government	
	2012	2011	2012	2011	2012	2011
Revenues						
Program Revenues:						
Charges for Services	\$ 8,953,944	\$ 8,300,135	\$ 4,872,440	\$ 3,369,877	\$ 13,826,384	\$ 11,670,012
Operating Grants	6,322,915	7,182,688	-	-	6,322,915	7,182,688
General Revenues:						
Property Taxes	22,408,405	22,895,889	1,537,441	1,477,229	23,945,846	24,373,118
Other Taxes	13,426,813	13,207,049	-	-	13,426,813	13,207,049
Interest	1,003,793	682,729	11,021	13,144	1,014,814	695,873
Miscellaneous	59,667	349,183	2,890	6,247	62,557	355,430
Total Revenues	52,175,537	52,617,673	6,423,792	4,866,497	58,599,329	57,484,170
Program Activities						
General Government	20,541,820	17,965,506	-	-	20,541,820	17,965,506
Public Safety	4,647,554	4,298,678	-	-	4,647,554	4,298,678
Judicial & court related	5,826,958	5,672,927	-	-	5,826,958	5,672,927
Corrections	8,260,383	7,594,775	-	-	8,260,383	7,594,775
Public works	7,465,206	12,218,282	-	-	7,465,206	12,218,282
Social services	7,437,129	7,265,686	-	-	7,437,129	7,265,686
Culture & recreation	159,954	117,207	-	-	159,954	117,207
Unallocated interest expense	143,552	201,953	-	-	143,552	201,953
Nursing Home	-0-	-0-	5,639,776	4,884,853	5,639,776	4,884,853
Total Expenses	54,482,556	55,335,014	5,639,776	4,884,853	60,122,332	60,219,867
Special Items:						
Transfers	41,745	41,745	(41,745)	(41,745)	-	-
Change in Net Assets	(2,265,274)	(2,675,596)	742,271	(60,101)	(1,523,003)	(2,735,697)
Beginning Net Assets	111,717,519	114,393,115	3,868,128	3,928,229	115,585,647	118,321,344
Ending Net Assets	\$ 109,452,245	\$ 111,717,519	\$ 4,610,399	\$ 3,868,128	\$ 114,062,644	\$ 115,585,647

**COUNTY OF LASALLE, ILLINOIS**  
**Management's Discussion and Analysis – Unaudited**  
Year Ended November 30, 2012

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Condensed Financial Information:

The County's combined net assets decreased compared to the prior fiscal year- from \$115,585,647 to \$114,062,644. Looking at the net assets and net expenses of governmental and business-type activities separately, however, two very different stories emerge. Our analysis below focuses on the net assets and changes in net assets of the County's governmental and business-type activities.

**Net Assets:**

Net assets of the County's governmental activities decreased by 2.4 percent (\$111.7 million compared to \$109.5 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 \$35.3 million to \$30.9 million at the end of this fiscal year.

The net assets of business-type activities increased by 22.0 percent (\$3.868 million compared to \$4.610 million) in fiscal year 2012. Unrestricted net assets changed from \$2,122,974 to \$2,964,732 at the end of the current fiscal year.

**Revenues and Expenditures:**

Revenues for the County's governmental activities decreased by .9 percent (\$0.5 million), while total expenses decreased 1.8 percent (\$.9 million). Change in net assets decreased from a loss of \$2.7 million in fiscal year 2011 to a loss of \$2.2 million in fiscal year 2012. The cost of all governmental activities during the current fiscal year was \$54.4 million compared to \$55.3 million in the prior fiscal year.

Revenues for the County's business-type activities increased by 32.0 percent (\$1,557,295), while total expenses increased by 15.5 percent (\$754,923). Change in net assets increased from (\$60,101) in fiscal year 2011 to \$742,271 in fiscal year 2012. The cost of all business-type activities during the current fiscal year was \$5.6 million compared to \$4.9 million in the prior fiscal year.

**Program Revenues:**

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

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

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

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

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

**COUNTY OF LASALLE, ILLINOIS**  
**Management's Discussion and Analysis – Unaudited**  
Year Ended November 30, 2012

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Condensed Financial Information (Continued):

Program Revenues (Continued):

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

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

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

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

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

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

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

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

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

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

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

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

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

**COUNTY OF LASALLE, ILLINOIS**  
**Management's Discussion and Analysis – Unaudited**  
Year Ended November 30, 2012

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Condensed Financial Information (Continued):

Program Revenues (Continued):

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 federal grants.

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

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

State's Attorney Records Automation Fund: Fees collected are the only revenue source in this fund

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

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

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

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

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

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

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

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

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

Coroner Fee Fund: This fund is used to collect coroner fees.

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

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

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

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

**COUNTY OF LASALLE, ILLINOIS**  
**Management's Discussion and Analysis – Unaudited**  
Year Ended November 30, 2012

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Condensed Financial Information (Continued):

Program Expenses:

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

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

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

GIS Fund: Expenditures are related to the GIS system.

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

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

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

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

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

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

Animal Control Fund: Expenditures are limited to animal control activities

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

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

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

Court Automation Fund: This fund is 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.

**COUNTY OF LASALLE, ILLINOIS**  
**Management's Discussion and Analysis – Unaudited**  
Year Ended November 30, 2012

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Condensed Financial Information (Continued):

Program Expenses (Continued):

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 Records Automation Fund: No current year expenditures.

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

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

HAVA Grant: Expenditures related to new election equipment.

Grant fund: Expenditures related to new equipment.

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

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

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

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

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

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

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

Coroner Fee Fund: Expenditures are related to the coroner.

Tax Sale Automation: Expenditure associates with the tax sale.

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

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

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

**COUNTY OF LASALLE, ILLINOIS**  
**Management's Discussion and Analysis – Unaudited**  
Year Ended November 30, 2012

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Condensed Financial Information (Continued):

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

The County Board concentrates its financial oversight on the General Fund. At the end of fiscal year 2012, the fund balance for the General Fund was \$16,158,210. This is a decrease of \$608,700 from the prior fiscal year.

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

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

General Fund Budgetary Highlights

The adopted General Fund budget for fiscal year 2012 was approximately \$27.7 million which is comparable to the prior year budget of \$26.4 million. Total budgeted revenues decreased from \$19.5 million in the prior year to \$19.4 million in the current year.

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

- Planning and Zoning – over by \$11,317 due to Court Reporter and Zoning Board of Appeals
- Sheriff's Office – over by \$4,796 due to overtime
- Corrections – over by \$71,633 due to overtime
- Judiciary – over by \$335,315 due to Trial Expenses and Child Support
- School Services – over by \$3,848 wages
- Superintendent of Schools – over by \$4,142 due to Legal Stenographers
- County Parks – over by \$17,260 due to Retirement Wages and overlap of new Park Manager

**COUNTY OF LASALLE, ILLINOIS**  
**Management's Discussion and Analysis – Unaudited**  
Year Ended November 30, 2012

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Capital Assets and Long Term Debt

Capital Assets

The County's investment in capital assets as of November 30, 2012 (net of accumulated depreciation and amortization), is summarized as follows:

	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total Primary Government</b>	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
Land	\$ 2,630,603	\$ 2,630,603	\$ 9,950	\$ 9,950	\$2,640,553	\$2,640,553
Construction in progress	1,694,766	1,694,766	-	-	1,694,766	1,694,766
Building & Improvements	24,340,481	25,193,010	1,424,436	1,398,766	25,764,917	26,591,776
Infrastructure	40,992,609	43,136,647	-	-	40,992,609	43,136,647
Equipment and Vehicle	<u>4,469,062</u>	<u>1,324,165</u>	<u>202,700</u>	<u>336,439</u>	<u>4,671,762</u>	<u>1,660,604</u>
Total Capital Assets	<u>\$74,127,521</u>	<u>\$73,979,191</u>	<u>\$1,637,086</u>	<u>\$1,745,155</u>	<u>\$75,764,607</u>	<u>\$75,724,346</u>

Additional information relative to the County's capital assets can be found in the notes to the financial statements on pages 41-43 (Note 5).

During fiscal year 2012, capital assets for the County had a net increase (including additions, decreases, depreciation, and amortization) of \$40,263. Of this amount, a \$148,331 increase was attributed to governmental activities and a \$108,068 decrease was attributable to business-type activities.

Loan Term Debt

The County has maintained its tax-exempt Aa2 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 2012, the County has \$3,680,000 of outstanding General Obligation Debt of which \$1,355,000 will be paid in the next fiscal year.

	<b>Outstanding Debt at Year – End Governmental Activities</b>		<b>Total Primary Government</b>	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
General obligation bonds	<u>\$3,680,000</u>	<u>\$4,990,000</u>	<u>\$3,680,000</u>	<u>\$4,990,000</u>
Totals	<u>\$3,680,000</u>	<u>\$4,990,000</u>	<u>\$3,680,000</u>	<u>\$4,990,000</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 6).



**COUNTY OF LASALLE, ILLINOIS**  
**Management's Discussion and Analysis – Unaudited**  
Year Ended November 30, 2012

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Economic Factors

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

LaSalle County became a self-insurance entity in FY2004 with the issuance of 8.4 million dollars in bonds to cover expenses in the areas of "general liability" and "workman's compensation" claims. The cost savings of this endeavor have been noticeable, with an approximate savings of \$4.2 million over the last eight years.

The County's cash reserves are at a reasonable level. GASB recommends that cash reserves be at least one half, if not more, of the funds' total budget for the fiscal year.

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

The U.S. GDP (Gross Domestic Product) continues to grow at a moderate rate. It has expanded for 12 consecutive quarters. At this point, no double-dip recession is in the outlook, although the level of growth has weakened.

Factors Likely to Have a Potential Impact on Financial Position

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

Contacting the County's Financial Management

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

Government-Wide  
And  
Fund Financial Statements

# COUNTY OF LASALLE, ILLINOIS

## Statements of Net Assets

November 30, 2012

With Comparative Totals for November 30, 2011

	Primary Government		2012
	Governmental	Proprietary	
	Activities	Fund Types	
	General	Business-type Activities	
<b><u>ASSETS</u></b>			
Cash	\$ 7,431,445	\$ 494,612	\$ 7,926,057
Investments	41,109,398	1,867,750	42,977,148
Accounts receivables	3,610,575	1,230,117	4,840,692
Accrued interest receivable	79,062	3,989	83,051
Property taxes receivables (net) of allowance for uncollectibles	22,167,272	1,845,446	24,012,718
Prepaid expenses	3,826	-	3,826
Inventories	149,022	8,581	157,603
Capital Assets, not depreciated			
Land	2,630,603	9,950	2,640,553
Construction in progress	1,694,766	-	1,694,766
Capital Assets, net of related depreciation			
Infrastructure	40,992,609	-	40,992,609
Buildings and improvements	24,340,481	1,424,436	25,764,917
Equipment and vehicles	4,469,062	202,700	4,671,762
Total assets	<u>\$ 148,678,121</u>	<u>\$ 7,087,581</u>	<u>\$ 155,765,702</u>
<b><u>LIABILITIES</u></b>			
Accounts payable	\$ 2,615,545	\$ 357,656	\$ 2,973,201
Accrued payroll	575,340	75,487	650,827
Deferred revenue	21,650,727	1,810,000	23,460,727
Compensated absences	2,097,448	215,256	2,312,704
Payable from restricted assets	-	18,783	18,783
Net OPEB contribution	8,606,816	-	8,606,816
General obligation debt payable			
Due within one year	1,355,000	-	1,355,000
Due in more than one year	2,325,000	-	2,325,000
Total liabilities	<u>39,225,876</u>	<u>2,477,182</u>	<u>41,703,058</u>

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Component Units		
E-911	Self-Insurance Trust	2011
\$ 174,158	\$ 48,667	\$ 11,671,738
730,554	11,877,676	38,321,930
20,487	-	6,683,881
-	-	136,760
-	-	24,518,638
-	-	21,447
-	-	130,653
-	-	2,640,553
-	-	1,694,766
-	-	43,136,647
-	-	26,591,776
472,296	-	1,660,603
<u>\$ 1,397,495</u>	<u>\$ 11,926,343</u>	<u>\$ 157,209,391</u>
-	\$ 150,000	\$ 2,768,308
-	-	1,224,438
-	-	24,243,736
-	-	2,284,700
-	-	22,271
-	-	6,090,291
-	910,000	1,310,000
-	8,400,000	3,680,000
<u>-</u>	<u>9,460,000</u>	<u>41,623,744</u>

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

**COUNTY OF LASALLE, ILLINOIS****Statements of Net Assets (Continued)**

November 30, 2012

With Comparative Totals for November 30, 2011

	<b>Primary Government</b>		<b>2012</b>
	<b>Governmental</b>	<b>Proprietary</b>	
	<b>Activities</b>	<b>Fund Types</b>	
	<b>General</b>	<b>Business-type</b>	
		<b>Activities</b>	
Invested in capital assets, net of related debt	70,447,521	1,637,086	72,084,607
Restricted for:			
Public jail service	364,512	-	364,512
Road and bridge projects	5,964,517	-	5,964,517
Inventories	149,022	8,581	157,603
Tort levy	1,632,700	-	1,632,700
Insurance Trust	-	-	-
Unrestricted	30,893,973	2,964,732	33,858,705
Total net assets	<u>\$ 109,452,245</u>	<u>\$ 4,610,399</u>	<u>\$ 114,062,644</u>

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Component Units		
<u>E-911</u>	<u>Self-Insurance Trust</u>	<u>2011</u>
472,296	-	70,734,344
-	-	209,510
-	-	4,927,697
-	-	130,653
-	-	2,222,313
-	2,466,343	-
<u>925,199</u>	<u>-</u>	<u>37,361,130</u>
<u>\$ 1,397,495</u>	<u>\$ 2,466,343</u>	<u>\$ 115,585,647</u>

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

# COUNTY OF LASALLE, ILLINOIS

## Statements of Activities

For the Year Ended November 30, 2012

With Comparative Totals For the Year Ended November 30, 2011

Program Activities	Expenses	Program Revenues		
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government	\$ 20,541,820	\$ 4,456,562	\$ 631,795	-
Public safety	4,647,554	566,947	390,558	-
Corrections	5,826,958	154,160	1,268,750	-
Judiciary and legal	8,260,383	2,307,411	362,131	-
Public works	7,465,206	590,500	937,959	-
Social services	7,437,129	878,174	2,731,722	-
Culture and recreation	159,954	190	-	-
Unallocated interest expense	143,552	-	-	-
Total governmental activities	54,482,556	8,953,944	6,322,915	-
Business-type activities:				
Nursing home	5,639,776	4,872,440	-	-
Total business-type activities	5,639,776	4,872,440	-	-
Total primary government	\$ 60,122,332	\$ 13,826,384	\$ 6,322,915	-
Component unit:				
E911 fund	\$ 271,674	\$ 259,600	-	-
Self Insurance Trust	1,690,377	-	-	-
Total component unit	\$ 1,962,051	\$ 259,600	-	-
General revenues				
Taxes:				
Property taxes				
Other taxes				
Interest on investments				
Miscellaneous				
Special Items:				
Transfers				
Total general revenues				
Change in net assets				
Net assets at beginning of year				
Net assets at end of year				

Governmental Activities	Business-type Activities	Totals			
		2012	Component Units		2011
			E-911 fund	Self-Insurance Trust	
\$ (15,453,463)	-	\$ (15,453,463)	-	\$ -0-	\$ (13,924,325)
(3,690,049)	-	(3,690,049)	-	-0-	(3,367,936)
(4,404,048)	-	(4,404,048)	-	-0-	(3,343,849)
(5,590,841)	-	(5,590,841)	-	-0-	(5,114,986)
(5,936,747)	-	(5,936,747)	-	-0-	(10,403,834)
(3,827,233)	-	(3,827,233)	-	-0-	(3,378,101)
(159,764)	-	(159,764)	-	-0-	(117,207)
(143,552)	-	(143,552)	-	-0-	(201,953)
(39,205,697)	-	(39,205,697)	-	-0-	(39,852,191)
-	(767,336)	(767,336)	-	-0-	(1,514,976)
-	(767,336)	(767,336)	-	-0-	(1,514,976)
(39,205,697)	(767,336)	(39,973,033)	-	-0-	(41,367,167)
-	-	-	(12,074)	-0-	95,012
-	-	-	-	(1,690,377)	(1,622,502)
-	-	-	(12,074)	(1,690,377)	(1,527,490)
22,408,405	1,537,441	23,945,846	-	-0-	24,373,118
13,426,813	-0-	13,426,813	-	-0-	13,207,049
1,003,793	11,021	1,014,814	3,206	460,341	695,873
59,667	2,890	62,557	-	3,630	355,430
41,745	(41,745)	-	-	1,451,139	-0-
36,940,423	1,509,607	38,450,030	3,206	1,915,110	38,631,470
(2,265,274)	742,271	(1,523,003)	(8,868)	224,733	(2,735,697)
111,717,519	3,868,128	115,585,647	1,406,363	2,241,610	118,321,344
<u>\$ 109,452,245</u>	<u>\$ 4,610,399</u>	<u>\$ 114,062,644</u>	<u>\$ 1,397,495</u>	<u>\$ 2,466,343</u>	<u>\$ 115,585,647</u>

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



# COUNTY OF LASALLE, ILLINOIS

## Balance Sheets - Governmental Funds

November 30, 2012

With Comparative Totals for November 30, 2011

	Governmental Fund Types				Total	
	Major Funds			Non-Major	November 30,	
	General	IMRF	Insurance	Funds	2012	2011
<b><u>ASSETS</u></b>						
Cash	\$ 2,151,399	\$ 865,783	-	\$ 4,414,263	\$ 7,431,445	\$ 11,169,432
Investments	13,205,114	3,448,750	1,570,829	22,884,705	41,109,398	37,144,055
Accounts receivables	2,184,072	7,871	2,955,364	1,418,484	6,565,791	5,612,822
Accrued interest	26,761	7,311	4,688	40,450	79,210	130,947
Prepaid expenditures	-	-	3,076	750	3,826	21,447
Due from other funds	27,393	-	-	-	27,393	18,254
Inventories	68,504	-	-	80,518	149,022	122,072
Property taxes receivable	6,336,277	3,176,707	-	9,698,924	19,211,908	22,952,219
Total assets	<u>\$ 23,999,520</u>	<u>\$ 7,506,422</u>	<u>\$ 4,533,957</u>	<u>\$ 38,538,094</u>	<u>\$ 74,577,993</u>	<u>\$ 77,171,248</u>
<b><u>LIABILITIES</u></b>						
Accounts payable	\$ 465,608	\$ 1,374,059	-	\$ 454,740	\$ 2,294,407	\$ 2,097,835
Accrued payroll	430,866	-	1,257	152,580	584,703	1,063,609
Due to other funds	311,775	-	-	27,393	339,168	377,100
Deferred revenue	6,633,061	3,100,000	2,900,000	9,685,109	22,318,170	23,957,927
Total liabilities	<u>7,841,310</u>	<u>4,474,059</u>	<u>2,901,257</u>	<u>10,319,822</u>	<u>25,536,448</u>	<u>27,496,471</u>
<b><u>FUND BALANCE</u></b>						
Fund balance						
Nonspendable	68,504	-	3,076	81,268	152,848	143,519
Restricted	-	3,032,363	1,629,624	27,540,280	32,202,267	32,202,806
Committed	-	-	-	617,418	617,418	613,872
Unassigned	16,089,706	-	-	(20,694)	16,069,012	16,714,580
Total fund balance	<u>16,158,210</u>	<u>3,032,363</u>	<u>1,632,700</u>	<u>28,218,272</u>	<u>49,041,545</u>	<u>49,674,777</u>
Total liabilities and fund balances	<u>\$ 23,999,520</u>	<u>\$ 7,506,422</u>	<u>\$ 4,533,957</u>	<u>\$ 38,538,094</u>	<u>\$ 74,577,993</u>	<u>\$ 77,171,248</u>

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

**COUNTY OF LASALLE, ILLINOIS**  
**Reconciliation of the Balance Sheets to the Statement of Net Assets**  
November 30, 2012  
With Comparative Totals for November 30, 2011

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	<u>November 30,</u> <u>2012</u>	<u>2011</u>
Reconciliation to statement of Net Assets		
Fund balances-total governmental funds	\$ 49,041,545	\$ 49,674,777
Amounts reported for governmental activities in the statement of net assets are different because:		
Some receivables were not received within 60 days therefore they are not recorded as revenue in the funds.	667,443	1,244,488
Capital assets used in governmental activities, net of accumulated depreciation are not financial resources and, therefore are not reported in the funds.	74,127,521	73,979,190
Internal services funds are used to charge the costs in insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.	-	(5,368)
Some liabilities, including capital debt obligations payable, are not due and payable in the current period and therefore are not reported in the funds.	<u>(14,384,264)</u>	<u>(13,175,568)</u>
Net assets of governmental activities.	<u><u>\$ 109,452,245</u></u>	<u><u>\$ 111,717,519</u></u>

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

**COUNTY OF LASALLE, ILLINOIS**  
**Statements of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds**  
For the Year Ended November 30, 2012  
With Comparative Totals For the Year Ended November 30, 2011

	Governmental Fund Types				Total	
	Major Funds			Non-Major Funds	November 30,	
	General	IMRF	Insurance		2012	2011
Revenues:						
Taxes	\$ 6,347,845	\$ 3,327,216	\$ 2,401,053	\$ 10,334,446	\$ 22,410,560	\$ 22,895,889
Intergovernmental revenue	10,576,245	137,785	-	9,402,449	20,116,479	20,360,670
Fines and fees	5,089,689	-	-	3,610,802	8,700,491	8,282,870
Interest	835,043	22,712	14,637	131,401	1,003,793	682,729
Other	95,246	3,912	1,751	420,350	521,259	187,848
Total revenues	22,944,068	3,491,625	2,417,441	23,899,448	52,752,582	52,410,006
Expenditures:						
Current:						
General government	11,159,350	3,379,122	200,347	2,729,865	17,468,684	15,390,203
Public safety	3,958,425	53,083	-	371,426	4,382,934	4,526,224
Corrections	5,555,550	-	-	-	5,555,550	5,456,549
Judiciary and legal	4,948,654	247,639	-	2,350,737	7,547,030	6,762,299
Public works	-	335,723	-	7,596,003	7,931,726	9,394,495
Social services	320,352	691,722	-	6,076,717	7,088,791	6,978,472
Culture and recreation	172,011	-	-	-	172,011	114,994
Capital projects	-	-	-	375,017	375,017	465,511
Debt Service:						
Principal	-	-	-	1,310,000	1,310,000	1,270,000
Interest	-	-	-	143,552	143,552	201,953
Other	-	-	-	1,125	1,125	1,500
Total expenditures	26,114,342	4,707,289	200,347	20,954,442	51,976,420	50,562,200
Excess of revenues over (under) expenditures	(3,170,274)	(1,215,664)	2,217,094	2,945,006	776,162	1,847,806
Other financing sources (uses):						
County Contrib. to Self-Insurance Trust	-	-	(1,451,139)	-	(1,451,139)	(1,020,527)
Operating transfers in	2,548,749	-	-	2,049,638	4,598,387	4,001,147
Operating transfers out	(19,147)	-	(1,355,568)	(3,181,927)	(4,556,642)	(3,959,402)
Total other financing sources (uses)	2,529,602	-	(2,806,707)	(1,132,289)	(1,409,394)	(978,782)
Net change in fund balance	(640,672)	(1,215,664)	(589,613)	1,812,717	(633,232)	869,024
Fund balance, beginning of year	16,798,882	4,248,027	2,222,313	26,405,555	49,674,777	48,805,753
Fund balance, end of year	\$ 16,158,210	\$ 3,032,363	\$ 1,632,700	\$ 28,218,272	\$ 49,041,545	\$ 49,674,777

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

**COUNTY OF LASALLE, ILLINOIS**  
**Reconciliation of the Statements of Revenues, Expenditures,**  
**and Changes in Fund Balances to the Statements of Activities**  
For the Year Ended November 30, 2012  
With Comparative Totals For the Year Ended November 30, 2011

	<b>November 30,</b>	
	<b>2012</b>	<b>2011</b>
Reconciliation to statement of Activities		
Net change in fund balance - governmental funds	\$ (633,232)	\$ 869,024
Amounts reported for governmental activities in the statement of activities are different because:		
Some receivables were not received within 60 days therefore they are not recorded as revenue in the funds. This is the difference in those amounts recognized between the two years.	(577,045)	207,667
Internal services funds are used to charge the costs in insurance to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.	5,368	(5,368)
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	1,310,000	1,270,000
Additions to compensated absences and the net OPEB obligation are expensed in the Statement of Net Assets but they are not an expenditure of the governmental funds until they are paid.		
Increase in compensated absences	(2,171)	(150,557)
Increase in net OPEB obligation	(2,516,525)	(2,098,429)
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expenses to allocate those expenditures over the life of the assets		
Capital asset purchases capitalized	4,376,673	764,201
Capital asset deletions capitalized	-	-
Depreciation expense	(4,228,343)	(3,532,134)
Change in Net assets of Governmental Activities	<u>\$ (2,265,275)</u>	<u>\$ (2,675,596)</u>

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

# COUNTY OF LASALLE, ILLINOIS

## Statements of Net Assets

### Proprietary Funds

November 30, 2012

With Comparative Totals for November 30, 2011

	Nursing Home Fund	2011	Internal Service Fund
<b><u>ASSETS</u></b>			
Current Assets:			
Cash	\$ 475,829	\$ 467,234	\$ -
Investments	1,867,750	1,177,875	-
Receivable from governmental units	1,203,243	1,065,663	-
Accounts receivables	26,874	5,396	-
Accrued interest receivable	3,989	5,813	-
Due from other funds	-	-	311,775
Inventories	8,581	8,581	-
Property taxes receivable (net) of allowance for uncollectible	1,845,446	1,566,419	-
Total current assets	5,431,712	4,296,981	311,775
Non-Current Assets:			
Restricted assets	18,783	22,271	-
Capital Assets			
Buildings	5,059,290	4,905,328	-
Equipment and vehicles	1,513,119	1,505,910	-
Land	9,950	9,950	-
Accumulated Depreciation	(4,945,273)	(4,676,034)	-
Total non-current assets	1,655,869	1,767,425	-
Total assets	\$ 7,087,581	\$ 6,064,406	\$ 311,775
<b><u>LIABILITIES</u></b>			
Current liabilities			
Accounts payable	\$ 357,656	\$ 293,458	\$ 311,775
Accrued payroll	75,487	160,829	-
Deferred revenue	1,810,000	1,530,297	-
Payable from restricted assets	18,783	22,271	-
Total current liabilities	2,261,926	2,006,855	311,775
Non-current liabilities			
Compensated absences	215,256	189,423	-
Total non-current liabilities	215,256	189,423	-
Total liabilities	2,477,182	2,196,278	311,775
<b><u>NET ASSETS</u></b>			
Investment in general fixed assets	1,637,086	1,745,154	-
Unrestricted	2,973,313	2,122,974	-
Total net assets	\$ 4,610,399	\$ 3,868,128	\$ -

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

**COUNTY OF LASALLE, ILLINOIS**  
**Statements of Revenues, Expenditures and Changes**  
**in Net Assets - Proprietary Funds**  
For the Year Ended November 30, 2012  
With Comparative Totals For the Year Ended November 30, 2011

	<u>Nursing Home Fund</u>	<u>2011</u>	<u>Internal Service Fund</u>
Operating revenues:			
Charges for services	\$ 3,627,878	\$ 2,661,417	\$ 6,180,987
Medicare	1,244,562	708,460	-
Other	2,890	6,247	-
	<u>4,875,330</u>	<u>3,376,124</u>	<u>6,180,987</u>
Total operating revenues			
Operating expenses:			
Insurance premiums and claims	-	-	6,175,619
Health and welfare	5,370,537	4,599,243	-
Depreciation	269,239	285,610	-
	<u>5,639,776</u>	<u>4,884,853</u>	<u>6,175,619</u>
Total operating expenses			
Operating income (loss)	(764,446)	(1,508,729)	5,368
Non-operating revenues			
Property taxes	1,537,441	1,477,229	-
Interest	11,021	13,144	-
	<u>1,548,462</u>	<u>1,490,373</u>	<u>-</u>
Total non-operating revenues			
Operating transfers in	208,255	208,255	-
Operating transfers out	(250,000)	(250,000)	-
	<u>(41,745)</u>	<u>(41,745)</u>	<u>-</u>
Total other financing sources (uses)			
Net income	742,271	(60,101)	5,368
Net Assets beginning of year	3,868,128	3,928,229	(5,368)
Net Assets end of year	<u>\$ 4,610,399</u>	<u>\$ 3,868,128</u>	<u>\$ -</u>

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

# COUNTY OF LASALLE, ILLINOIS

## Statements of Cash Flows

### Proprietary Fund Type

For the Year Ended November 30, 2012

With Comparative Totals For the Year Ended November 30, 2011

	<b>Nursing Home Fund</b>	<b>2011</b>	<b>Internal Service Fund</b>
Cash flows from operating activities:			
Receipts from customers	\$ 3,468,820	\$ 1,963,024	\$ -
Medicare	1,244,562	708,460	-
Payment to suppliers	(5,365,848)	(4,603,386)	(6,240,859)
Other receipts (payments)	2,890	6,247	6,180,987
Net cash provided by (used in) operating activities	<u>(649,576)</u>	<u>(1,925,655)</u>	<u>(59,872)</u>
Cash flows from noncapital financing activities:			
Net borrowings on interfund loans	-	-	47,071
Net operating transfers	(41,745)	(41,745)	-
Property taxes received	<u>1,538,117</u>	<u>1,475,200</u>	<u>-</u>
Net cash provided by (used in) non-capital financing activities	<u>1,496,372</u>	<u>1,433,455</u>	<u>47,071</u>
Cash flows from capital and related financing activities:			
Acquisitions of fixed assets	(161,171)	(125,107)	-
Gain (loss) on fixed assets	<u>-</u>	<u>-</u>	<u>-</u>
Net cash provided by (used in) capital financing activities	<u>(161,171)</u>	<u>(125,107)</u>	<u>-</u>
Cash flows from investing activities			
Purchases of investments	(689,875)	263,210	-
Interest received	<u>12,845</u>	<u>13,719</u>	<u>-</u>
Net cash provided by (used in) investing activities	<u>(677,030)</u>	<u>276,929</u>	<u>-</u>
Net increase (decrease) in cash	8,595	(340,378)	(12,801)
Cash, beginning of year	<u>467,234</u>	<u>807,612</u>	<u>12,801</u>
Cash, end of year	<u><u>\$ 475,829</u></u>	<u><u>\$ 467,234</u></u>	<u><u>\$ -</u></u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating income (loss)	\$ (764,446)	\$ (1,508,729)	\$ 5,368
Adjustments to reconcile operating income (loss) to cash used in operating activities:			
Depreciation	269,239	285,610	-
Effects on changes in operating assets and liabilities:			
Receivables from governmental units	(137,580)	(700,563)	-
Receivables from others	(21,478)	2,170	-
Inventories	-	-	-
Accounts payable	64,198	(36,204)	(65,240)
Accrued payroll	(85,342)	27,859	-
Compensated absences payable	<u>25,833</u>	<u>4,202</u>	<u>-</u>
Net cash provided by (used in) operating activities	<u><u>\$ (649,576)</u></u>	<u><u>\$ (1,925,655)</u></u>	<u><u>\$ (59,872)</u></u>

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

# COUNTY OF LASALLE, ILLINOIS

## Statements of Net Assets

### Fiduciary Funds

November 30, 2012

With Comparative Totals for November 30, 2011

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#### ASSETS

Cash in bank	\$	10,794,066
Investments		51,468
Accrued interest		-
Property taxes receivable		<u>155,358</u>
Total assets	\$	<u><u>11,000,892</u></u>

#### LIABILITIES AND NET ASSETS

Liabilities:		
Due to others	\$	<u><u>11,000,892</u></u>

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



# COUNTY OF LASALLE, ILLINOIS

## Notes to Financial Statements

November 30, 2012

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### Note 1 Summary of Significant Accounting Policies

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

#### A. Reporting Entity

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

Primary Government:

- LaSalle County

Discretely Presented Component Units

- LaSalle County ETSB
- LaSalle County Self-Insurance Trust

GASBS No. 14, as amended by GASBS No. 39, defines a component unit as a legal entity that is either a separate government organization that is not a primary government, a not-for-profit corporation, or a for-profit corporation, that meets any one of the following three conditions:

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

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

# COUNTY OF LASALLE, ILLINOIS

## Notes to Financial Statements

November 30, 2012

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

#### A. Reporting Entity (Continued)

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

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

#### B. Basic Financial Statements – Government-Wide Statements

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

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

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

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

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

# COUNTY OF LASALLE, ILLINOIS

## Notes to Financial Statements

November 30, 2012

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

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

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

#### C. Basic Financial Statements – Fund Financial Statements

##### 1. Governmental Fund Types

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

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

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

The following fund types are used by the County:

##### 1. *Governmental Funds:*

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

- a. General Fund – the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.
- b. Special Revenue Funds – are used to account for the proceeds 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 provide a pension for employees of the County who become vested after eight years.
  2. Insurance Fund's main purpose is to account for the risk management activities of the County.

# COUNTY OF LASALLE, ILLINOIS

## Notes to Financial Statements

November 30, 2012

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

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

- c. Capital Projects Funds – are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The Construction and Improvements – Current Sites Fund account are restricted revenue for the construction of the County projects.
- d. Debt Service Funds – is used to account for the accumulation of resources for and the payment of general long-term debt principal, interest, and related costs.

#### 2. *Proprietary Funds:*

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

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

#### A. *Fiduciary Funds:*

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

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

#### D. Measurement Focus and Basis of Accounting

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

# COUNTY OF LASALLE, ILLINOIS

## Notes to Financial Statements

November 30, 2012

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

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

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

The modified accrual basis in accounting is used by all governmental fund types excluding agency funds which are operating under the cash basis of accounting based on the nature of the accounts. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (when they become both 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.

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. 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.

# COUNTY OF LASALLE, ILLINOIS

## Notes to Financial Statements

November 30, 2012

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

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

##### 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, 2012, are recorded as prepaid items.

##### Capital Assets:

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

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

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

# COUNTY OF LASALLE, ILLINOIS

## Notes to Financial Statements

November 30, 2012

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

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

##### Long-term Debt:

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

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

##### Fund Balance Classification

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

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

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

#### G. Revenues and Expenditures/Expenses

##### Revenues

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

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

# COUNTY OF LASALLE, ILLINOIS

## Notes to Financial Statements

November 30, 2012

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

#### G. Revenues and Expenditures/Expenses (Continued)

##### Program Revenues

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

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

##### Expenditures:

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

##### Operating Revenues and Expenses

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

#### H. Compensated Absences

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

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

County policy states that an employee must use each year's vacation days prior to the employment anniversary date of the employee. Sick days may be accumulated annually 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.



# COUNTY OF LASALLE, ILLINOIS

## Notes to Financial Statements

November 30, 2012

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

#### I. Interfund Activity

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

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

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

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

Refer to Note 10 for a complete list of interfund transfers occurring during the year.

#### J. Receivables and Payables

##### Receivables:

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

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

##### Payables:

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

# COUNTY OF LASALLE, ILLINOIS

## Notes to Financial Statements

November 30, 2012

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

#### K. Use of Estimates

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

#### L. Comparative Data

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

### Note 2 Deposits and Investments

#### A. Deposits

Separate bank accounts are not maintained for all County Funds. Instead, certain funds maintain their uninvested cash balances in a common bank account with accounting records being maintained to show the portion of the common bank account balance attributable to each participating fund. Occasionally, certain of the funds participating in the common bank account will incur overdrafts (deficits) in the account. The overdrafts result from expenditures which have been approved by the Board of Trustees. A deficit in one fund restricts the cash available for use by other funds in the same common account. Accordingly, deficit balances have been reclassified in the financial statements as due to other funds. The following interfund balances existed at November 30, 2012 related to deficit cash balances:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General	\$26,871	\$ -
Crime Victim Witness	-	8,938
HAVA Grant Fund	-	17,933
Totals	<u>\$26,871</u>	<u>\$26,871</u>

In addition, cash and money market accounts are separately held by several of the County's funds.

Statutes authorize the County to invest in: 1) securities guaranteed by the full faith and credit of the United States of America; 2) deposits or other investments constituting direct obligations of any bank as defined by the Illinois Banking Act; 3) short-term obligations of corporations organized in the United States which meet other restrictions as defined in Illinois Revised Statutes Chapter 35, Paragraph 902, as amended; 4) money market funds registered under the Investment Company Act of 1940; 5) short-term discount obligations of the Federal National Mortgage Association; 6) shares or other forms of securities legally issuable by savings and loan associations; 7) various

# COUNTY OF LASALLE, ILLINOIS

## Notes to Financial Statements

November 30, 2012

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### Note 2 Deposits and Investments (Continued)

#### A. Deposits (Continued)

share accounts of a credit union chartered under the laws of the State of Illinois or the laws of the United States provided the principal office of any such credit union is located within the State of Illinois; 8) a Public Treasurer's Investment Pool created under Section 17 of "An Act to revise the law in relation to the State Treasurer", approved April 23, 1873, as amended. Bank and savings and loan investments may only be made in institutions which are insured by the Federal Deposit Insurance Corporation or the Federal Savings and Loan Insurance Corporation.

At year-end, the carrying amount of the County's deposits in checking, money market accounts, savings accounts and certificates of deposit was \$41,792,529 and the bank balance was \$43,501,538. Of the bank balance, the entire amount was covered by Federal Depository Insurance or by collateral held by pledging bank's trust department or by its agent in the County's name.

Custodial credit risk is the risk that, in the event of a bank failure, the County's deposits might not be recovered. As of November 30, 2012, none of the County's balance was exposed to custodial credit risk or was uninsured or uncollateralized.

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

#### B. Investments

As of November 30, 2012, the County's investments were as follows:

	<b><u>Carrying Amount</u></b>	<b><u>Market Value</u></b>
Investment pools	<u>\$32,787,265</u>	<u>\$32,787,265</u>

#### Interest Rate Risk:

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

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

	<b><u>Remaining Maturity (in Months)</u></b>			
	<b><u>12 Months or Less</u></b>	<b><u>13-24 Months</u></b>	<b><u>25-60 Months</u></b>	<b><u>Total</u></b>
Investment pools	<u>\$32,787,265</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$32,787,265</u>

# COUNTY OF LASALLE, ILLINOIS

## Notes to Financial Statements

November 30, 2012

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### Note 2 Deposits and Investments (Continued)

#### B. Investments

##### Credit Risk:

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

	<b>Total as of <u>November 30, 2012</u></b>	<b><u>AAA</u></b>	<b><u>Unrated</u></b>
Investment pools	<u>\$32,787,265</u>	<u>\$32,787,265</u>	<u>\$ -</u>

##### Concentration of Credit Risk:

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

##### Custodial Credit Risk:

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

As of November 30, 2012 there are no investments with custodial credit risk.

##### Foreign Currency Risk:

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

### Note 3 Stewardship, Compliance, and Accountability

#### A. Fund Deficits

At the end of the current fiscal year, the Crime Victim Witness Fund had a deficit fund balance of \$10,295, the E-911 fund had a deficit fund balance of \$1,136, and the Grant fund had a deficit fund balance of \$9,263.

### Note 4 Property Taxes

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

# COUNTY OF LASALLE, ILLINOIS

## Notes to Financial Statements

November 30, 2012

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### Note 4 Property Taxes (Continued)

#### A. General, Special Revenue & Proprietary Funds

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

Property taxes receivable at November 30, 2012, 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 2011 tax levy totaled \$23,834,162, of which \$23,580,564 was received in the current fiscal year, with the remaining \$195,264 reported as a receivable and will be collected in the next fiscal year, for a total 2011 levy received of \$23,775,828.

Property taxes levied in the current year and collected in the subsequent year are not considered available and are accordingly recorded as revenues in the year following the levy.

Effective in November 2012, the County levied its 2012 taxes which will be recognized as revenue in 2013. The amounts are recorded as property tax receivable and deferred property taxes on the financial statements. Receipts from the 2011 property tax levy are recorded as revenue on the current financial statements.

#### B. Property Taxes Agency Fund

Property taxes receivable represent uncollected real estate taxes for 2011 and prior tax year levies.

### Note 5 Changes in Capital Assets

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

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

# COUNTY OF LASALLE, ILLINOIS

## Notes to Financial Statements

November 30, 2012

### Note 5 Changes in Capital Assets (Continued)

	Primary Government			
	Beginning Balance	Increase	Decrease	Ending Balance
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 2,630,603	\$ -	\$ -	\$ 2,630,603
Construction in progress	1,694,766	-	-	1,694,766
Total capital assets not being depreciated	4,325,369	-	-	4,325,369
Other capital assets:				
Building and improvements	34,219,338	-	-	34,219,338
Equipments and vehicles	12,606,118	4,376,673	83,069	16,899,722
Infrastructure	58,676,371	-	-	58,676,371
Total other capital assets at historical cost	105,501,826	4,376,673	83,069	109,795,431
Less accumulated depreciation:				
Buildings and improvements	9,026,328	852,529	-	9,878,857
Equipment and vehicles	11,281,953	1,148,707	-	12,430,660
Infrastructure	15,539,724	2,227,107	83,069	17,683,762
Total accumulated depreciation	35,848,005	4,228,343	83,069	39,993,279
Other capital assets, net	69,653,821	148,330	-	69,802,152
Governmental activities capital assets, net	<u>\$ 73,979,190</u>	<u>\$ 148,330</u>	<u>\$ -</u>	<u>\$ 74,127,521</u>

Depreciation for the governmental activities in the current fiscal year was \$4,228,343. Depreciation was allocated as follows:

General Government	\$ 457,968
Public Safety	279,694
Public Works	2,970,277
Social services	15,646
Culture & recreation	4,631
Judiciary and legal	500,127
Total	<u>\$ 4,228,343</u>

**COUNTY OF LASALLE, ILLINOIS****Notes to Financial Statements**

November 30, 2012

**Note 5 Changes in Capital Assets (Continued)**

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

	Primary Government			
	Beginning Balance	Increase	Decrease	Ending Balance
Business-Type Activities:				
Capital assets not being depreciated:				
Land and improvements	\$ 9,950	\$ -	\$ -	\$ 9,950
Total capital assets not being depreciated	9,950	-	-	9,950
Other capital assets:				
Buildings and improvements	4,905,328	153,962	-	5,059,290
Equipments	1,505,910	7,209	-	1,513,119
Total other capital assets at historical cost	6,411,238	161,171	-	6,572,409
Less accumulated depreciation:				
Buildings and improvements	3,506,562	128,292	-	3,634,854
Equipment	1,169,471	140,948	-	1,310,419
Total accumulated depreciation	4,676,034	269,239	-	4,945,273
Other capital assets, net	1,735,204	(108,068)	-	1,627,136
Business-Type activities capital assets, net	\$ 1,745,154	\$ (108,068)	\$ -	\$ 1,637,086

Depreciation for the business-type activities in the current fiscal year was \$269,239. All of the depreciation was allocated to nursing home services.

# COUNTY OF LASALLE, ILLINOIS

## Notes to Financial Statements

November 30, 2012

### Note 6 Long-Term Obligations

#### A. Debt

The following is a summary of debt transactions for the governmental activities of the County for the year ended November 30, 2012:

Description	Balance Nov. 30, 2011	Additions	Payments	Balance Nov. 30, 2012	Due within 1 year
General Obligation Debt GO Revenue Bonds GO Revenue Bonds 02	\$2,620,000	\$ -	\$ 790,000	\$1,830,000	\$ 800,000
GO Revenue Bonds 03	2,370,000	-	520,000	\$1,850,000	555,000
	<u>\$4,990,000</u>	<u>\$ -</u>	<u>\$1,310,000</u>	<u>\$3,680,000</u>	<u>\$1,355,000</u>

The County has issued Refunding Bonds Series 2002 in the amount of \$8,510,000 which refunds Series 2000. The proceeds from the 2002 Bond issue will be invested with a County match of \$2,500,000 (from Public Safety Sales Tax Fund – Advance Debt Payment) in U.S. Treasury Securities and will pay off the remaining semi-annual payments on the 2000 Bonds until the call date of January 1, 2010, at which time all remaining bonds outstanding (2011-2020) will be called in with remaining monies invested in U.S. Treasury Securities. For financial reporting purposes, the Series 2000 Bonds have been considered defeased and therefore removed as a liability from the County's financial statements. As of November 30, 2012, the amount of defeased debt related to the Series 2000 Bonds outstanding but removed from the County's financial statements amounted to \$5,975,000.

As of November 30, 2012, the County had debt service requirements for the Series 2002 GO Bonds as follows:

Description	Year Ended Nov. 30,	Principal	Interest	Total
GO Refunding Bonds				
	2013	\$ 800,000	\$56,700	\$ 856,700
	2014	830,000	24,700	854,700
	2015	200,000	4,050	204,050
		<u>\$1,830,000</u>	<u>\$85,450</u>	<u>\$1,915,450</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, 2012

### Note 6 Long-Term Obligations (Continued)

#### A. Debt (Continued)

The County has issued Refund Bonds Series 2003 in the amount of \$6,200,000 which refunds Series 2001 Bonds. The proceeds from the 2003 Bond issue will be invested with a County match of \$2,500,000 (from Public Safety Sales Tax fund-Advanced Debt Payments) in U.S. Treasury Securities and will pay off the remaining semi-annual payments on the 2001 Bonds until the call date of January 1, 2011, at which time all remaining bonds outstanding (2012-2021) will be called in with remaining monies invested in U.S. Treasury Securities. For financial reporting purposes, the Series 2001 Bonds have been considered defeased and therefore removed as a liability from the County's financial statements. As of November 30, 2012, the amount of defeased debt related to the Series 2001 Bonds outstanding but removed from the County's financial statements amounted to \$5,345,000.

As of November 30, 2012, the County had debt service requirements for the Series 2003 GO Bonds as follows:

<u>Description</u>	<u>Year Ended Nov. 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
GO Refunding Bonds				
	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>\$1,850,000</u>	<u>\$137,405</u>	<u>\$1,987,405</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, 2012:

Assessed valuation (2011)	<u>\$2,526,411,037</u>
Statutory debt limitation (2.875%)	\$ 72,634,317
Amount of debt applicable to debt limitation	<u>9,310,000</u>
Legal Debt Margin	<u>\$ 63,324,317</u>

# COUNTY OF LASALLE, ILLINOIS

## Notes to Financial Statements

November 30, 2012

### Note 7 Employee Pension and Other Benefit Plans

#### A. Defined Benefit Pension Plan – Illinois Municipal Retirement

*Plan Description.* The County's defined benefit pension plan for Regular employees, Sheriff's Law Enforcement Personnel employees (SLEP) and Elected County Official employees (ECO) provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The County's plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at [www.imrf.org](http://www.imrf.org).

*Funding Policy.* As set by statute, the County's Regular plan members are required to contribute 4.5 percent of their annual covered salary (7.50 percent for SLEP and ECO). The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's contribution rate for calendar year 2011 was 12.15 percent of annual covered payroll (18.85 percent for SLEP and 33.85 percent for ECO). The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

*Annual Pension Cost.* The required contribution for calendar year 2011 was \$1,937,612 (\$1,086,403 for SLEP). For calendar year ending December 31, 2011, the employer's actual contributions for pension cost for the Elected County Official were \$244,067. Its required contribution for calendar year 2011 was \$281,633.

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

<b>Actuarial Valuation Date</b>	<b>Annual Pension Cost (APC)</b>	<b>Percentage of APC Contributed</b>	<b>Net Pension Obligation</b>
12/31/11	\$1,937,612	100%	\$ -
12/31/10	\$1,835,796	100%	\$ -
12/31/09	\$1,346,004	100%	\$ -

#### **THREE-YEAR TREND INFORMATION FOR THE SLEP PLAN**

<b>Actuarial Valuation Date</b>	<b>Annual Pension Cost (APC)</b>	<b>Percentage of APC Contributed</b>	<b>Net Pension Obligation</b>
12/31/11	\$1,086,403	100%	\$ -
12/31/10	\$925,282	100%	\$ -
12/31/09	\$844,049	100%	\$ -

# COUNTY OF LASALLE, ILLINOIS

## Notes to Financial Statements

November 30, 2012

### Note 7 Employee Pension and Other Benefit Plans (Continued)

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

THREE-YEAR TREND INFORMATION FOR THE ECO PLAN						
Actuarial Valuation Date		Annual Pension Cost (APC)		Percentage of APC Contributed		Net Pension Obligation
12/31/11		\$281,633		87%		\$36,612
12/31/10		\$319,628		100%		\$ -
12/31/09		\$321,210		100%		\$ -

The required contribution for 2011 was determined as part of the December 31, 2009, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2009, included (a) 7.5% investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from .4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of the County's Regular plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The County's Regular plan's unfunded actuarial accrued liability at December 31, 2009 is being amortized as a level percentage of projected payroll on an open 30 year basis.

*Funded Status and Funding Progress.* As of December 31, 2011, the most recent actuarial valuation date, the Regular plan was 71.69 percent funded. The actuarial accrued liability for benefits was \$43,055,501 and the actuarial value of assets was \$30,867,380, resulting in an unfunded actuarial accrued liability (UAAL) of \$12,188,121. The covered payroll for calendar year 2011 (annual payroll of active employees covered by the plan) was \$15,947,422 and the ratio of the UAAL to the covered payroll was 76 percent.

As of December 31, 2011, the most recent actuarial valuation date, the SLEP plan was 61.34 percent funded. The actuarial accrued liability for benefits was \$17,803,380 and the actuarial value of assets was \$10,920,143, resulting in an unfunded actuarial accrued liability (UAAL) of \$6,883,237. The covered payroll for calendar year 2011 (annual payroll of active employees covered by the plan) was \$5,763,413 and the ratio of the UAAL to the covered payroll was 119 percent.

As of December 31, 2011, the most recent actuarial valuation date, the ECO plan was 19.25 percent funded. The actuarial accrued liability for benefits was \$3,885,111 and the actuarial value of assets was \$747,745, resulting in an unfunded actuarial accrued liability (UAAL) of \$3,137,366. The covered payroll for calendar year 2011 (annual payroll of active employees covered by the plan) was \$721,026 and the ratio of the UAAL to the covered payroll was 435 percent.

# COUNTY OF LASALLE, ILLINOIS

## Notes to Financial Statements

November 30, 2012

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### Note 7 Employee Pension and Other Benefit Plans (Continued)

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

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

### Note 8 Deferred Compensation Plan

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

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

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

### Note 9 Fund Balance Reporting

According to Government Accounting Standards, fund balances are to be classified into five major classifications; Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. Below are definitions of how these balances are reported.

#### 1. Nonspendable Fund Balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts. The County reports prepaid expenses as nonspendable fund balance.

#### 2. Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Things such as restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. The County has several revenue sources received within different funds that are restricted for the following purposes:

# COUNTY OF LASALLE, ILLINOIS

## Notes to Financial Statements

November 30, 2012

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### Note 9 Fund Balance Reporting (Continued)

Restricted for:

IMRF	\$ 3,032,363
Insurance	1,629,624
Tourism Promotion	99,133
Recorder's Equipment	230,280
County Clerk Records	137,104
State's Attorney Records Automation	3,708
Sheriff's Drug Enforcement	88,428
Coroner	22,671
Tax Sale Automation	179,572
GIS	756,355
Animal Control	160,127
County Clerk Automation	8,530
HAVA	84
Sheriff Vehicle	28,494
Public Safety	4,675,857
Social Security	2,600,979
Health	3,793,920
Detention Home	1,662,489
Mental Health	3,506,936
Veteran's Assistance	835,188
Highways and Bridges	5,964,517
Circuit Clerk Document Storage	750,428
Law Library	44,392
Court Automation	721,960
Child Support Administration	151,058
Minors in Possession	50,946
State's Attorney Drug Enforcement	349,999
Probation Services	542,193
Arrestees Medical Care	1,729
D.U.I.	46,311
Circuit Clerk Operations and Maintenance	<u>126,892</u>
Total Restricted	<u>\$ 32,202,267</u>

# COUNTY OF LASALLE, ILLINOIS

## Notes to Financial Statements

November 30, 2012

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### Note 9 Fund Balance Reporting (Continued)

#### 3. Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (the County Board). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

The County Board commits fund balance by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

The County has the amounts that are committed for the following purposes:

Committed for:

Environmental Service	\$ 252,906
Capital Projects	<u>364,512</u>
Total Committed	<u><u>\$ 617,418</u></u>

#### 4. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted or committed. Intent may be expressed by (a) the County Board itself or (b) the finance committee when the County Board has delegated the authority to assign amounts to be used for specific purposes. The County has no balances that are assigned at year end.

#### 5. Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the General Fund for amounts that have not been restricted, committed, or assigned to specific purposes within the General Fund.

# COUNTY OF LASALLE, ILLINOIS

## Notes to Financial Statements

November 30, 2012

### Note 9 Fund Balance Reporting (Continued)

#### 6. Expenditures of Fund Balance

Unless specifically identified, expenditures act to reduce restricted balances first, then committed balances, next assigned balances, and finally act to reduce unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

### Note 10 Interfund Transfers

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

Material interfund transactions related to the transfer of public safety taxes to the debt service fund to pay debt payments. Other material amounts related to budgeted transfers from the insurance fund, and environmental service and land use fund to pay for expenses budgeted in the general fund. All other transfers were routine transfers to reimburse costs incurred by the respective funds.

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

	<b>Transfers In</b>	<b>Transfers Out</b>
Governmental Funds:		
Major Funds:		
General Fund	\$ 2,548,749	\$ 19,147
Insurance Fund	-	1,355,568
Non Major Funds	2,049,638	3,181,927
Proprietary Funds:		
Major Funds:		
Nursing Home	208,255	250,000
Total Transfers	<u>\$ 4,806,642</u>	<u>\$ 4,806,642</u>

### Note 11 Lease Agreements

#### Operating Leases:

On June 1, 1998, the LaSalle County Health Department entered into a 60 month building lease agreement with the Housing Authority for LaSalle County., at a monthly rate of \$300. The lease has been renewed annually since the agreement ended. The lease payments for the year ending November 30, 2012 were \$3,600.

On May 1, 2007, the LaSalle County Health Department entered into a leasing agreement with the Youth Service LaSalle of Illinois Valley, Inc at a monthly rate of \$355 plus 50% of the utilities. The lease will be effective until April 30, 2013 and the lease payments for the year ending November 30, 2012 were \$4,260.

# COUNTY OF LASALLE, ILLINOIS

## Notes to Financial Statements

November 30, 2012

### Note 11 Lease Agreements (Continued)

#### Operating Leases (Continued):

On July 1, 2007, the LaSalle County Health Department entered into a 60 month building lease agreement with Rudy's Liquors Inc. – Patricia Hall, at a monthly rate of \$425. As of July 1, 2012, the lease is being renewed monthly at a rate of \$475. The lease payments for the year ending November 30, 2012 were \$5,350.

On December 1, 2006, LaSalle entered into a 60 month lease agreement with Archer Daniels for marina access, at a monthly rate of \$590. The lease has expired, but it is has been verbally renewed for one year. The lease payments for the year ending November 30, 2012 were \$7,080.

On December 1, 2010, LaSalle County entered into a 60 month lease agreement with Illinois Cooperative Association Inc. d/b/a Clear Talk for the rental of Clear talk radio system, at a monthly rate of \$2,500. The lease payments for the year ending November 30, 2012 were \$30,000.

On March 31, 2011, LaSalle County entered into a 60 month lease agreement with Oce' Financial Canon Group for the rental of office equipment, at a monthly rate of \$692. The lease payments for the year ending November 30, 2012 were \$8,304.

On July 1, 2012, LaSalle County entered into a 12 month lease agreement with Atrix International for the rental of office equipment, at a monthly rate of \$316. The lease payments for the year ending November 30, 2012 were \$3,792.

Minimum lease payments for the next five years are as follows:

November 30, 2013	\$58,671
November 30, 2014	\$38,304
November 30, 2015	\$8,304
November 30, 2016	\$2,768

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

Lease Description	Start Date	End Date	Terms	Type	Payment
2010 Camry (2)	12/1/2009	11/30/2012	36 months	monthly	\$320
2011 Camry (5)	12/1/2010	11/30/2013	36 months	monthly	\$322
2011 Corolla (2)	12/1/2011	11/30/2014	36 months	monthly	\$274
2011 Camry (5)	12/1/2012	11/30/2015	36 months	monthly	\$348
Postage Machines (5)				quarterly	\$2,586



# COUNTY OF LASALLE, ILLINOIS

## Notes to Financial Statements

November 30, 2012

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### Note 11 Lease Agreements (Continued)

Lessor

The County is also the lessor of land located near the County Nursing Home. According to the agreement, the County received \$16,658 for the year ended November 30, 2011 and \$16,458 for the fiscal year ended November 30, 2012. 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, 2012.

### Note 12 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, 2012 was \$738,328. The estimated claims for workers' compensation for the year ended November 30, 2011 and November 30, 2010 were \$867,722 and \$647,744, respectively.

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

### Note 13 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, 2012, provides insurance for excess risk. The estimated claims for the health insurance for the year ended November 30, 2012 were \$4,524,709. In addition, the estimated claims for the stop/loss insurance were \$0 and the administrative expenses were \$5,700. The estimated claims for the health insurance for the year end November 30, 2011 and November 30, 2010 were \$3,528,718 and \$3,914,054, respectively.

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

**COUNTY OF LASALLE, ILLINOIS**  
**Notes to Financial Statements**  
November 30, 2012

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**Note 14 Expenditures Exceeding Appropriations**

Disbursements exceeded appropriations for the year ended November 30, 2012 in the following funds:

<u>Funds</u>	<u>Excess</u>
Sheriff's Drug Enforcement Fund	\$ 12,073
Environmental Service and Land Use Fund	\$ 28,132
Grant Fund	\$ 76,211
Public Safety Fund	\$137,119
Law Library Fund	\$ 2,721
Child Support Administration Fund	\$ 5,959

**Note 15 Other Post-Employment Benefits**

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

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

*Membership.* At December 1, 2010, membership consisted of:

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

*Funding policy.* For the fiscal year ending November 30, 2012, retirees contributed \$-0- to the plan. The County is not required to and currently does not advance fund the cost of benefits that will become due and payable in the future. Active employees do not contribute to the plan until retirement.

*Annual OPEB Cost and Net OPEB Obligation.* The County's annual other post-employment benefits (OPEB) cost (expense) for the fiscal year ended November 30, 2012, is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2012 was as follows:

# COUNTY OF LASALLE, ILLINOIS

## Notes to Financial Statements

November 30, 2012

### Note 15 Other Post-Employment Benefits (Continued)

<u>Fiscal Year ended</u>	<u>Annual OPEB Cost</u>	<u>Employer Contributions</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
November 30, 2012	\$4,386,305	\$1,906,392	43.5%	\$8,570,204
November 30, 2011	4,216,756	1,773,671	42.1%	6,090,291
November 30, 2010	3,503,889	1,735,187	49.5%	3,647,206

The net OPEB obligation as of November 30, 2012, was calculated as follows:

Annual required contribution	\$4,408,281
Interest of net OPEB obligation	182,360
Adjustment to annual required contribution	(204,336)
Annual OPEB cost	4,386,305
Contributions made	<u>(1,906,392)</u>
Increase (decrease) in net OPEB obligation	2,479,913
Net OPEB obligation beginning of year	<u>6,090,291</u>
Net OPEB obligation end of year	<u>\$8,570,204</u>

*Funded Status and Funding in Process.* The funded status of the plan as of November 30, 2012, was as follows:

Actuarial accrued liability (AAL)	\$46,341,312
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	46,341,312
Funded ratio (actuarial value of plan assets/AAL)	-
Covered payroll (active plan members)	22,096,127
UAAL as a percentage of covered payroll	210%

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

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

**COUNTY OF LASALLE, ILLINOIS**  
**Notes to Financial Statements**  
November 30, 2012

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**Note 15 Other Post-Employment Benefits (Continued)**

In the November 30, 2012, actuarial valuation, the entry age actuarial cost method was used. The actuarial assumptions included a 5.0% investment rate of return and an initial healthcare cost trend rate of 7.5% with an ultimate healthcare inflation rate of 5.0%. Both rates include a 5.0% inflation assumption. The actuarial value of assets was not determined as the County has not advance funded its obligation. The plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at November 30, 2012, was 20 years.

**Note 16 Contingencies**

The County is a defendant in various lawsuits.

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

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

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

**Note 17 Pending Accounting Pronouncements**

In December 2010, the Governmental Accounting Standards Board (GASB) issued Statement 61 "The Financial Reporting Entity: Omnibus – an amendment of GASB Statements No. 14 and No. 34." The government is required to implement this standard for the fiscal year ending November 30, 2013.

In December 2010, the Governmental Accounting Standards Board (GASB) issued Statement 62 "Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements." The government is required to implement this standard for the fiscal year ending November 30, 2013.

In June 2011, the Governmental Accounting Standards Board (GASB) issued Statement 63 "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position." The government is required to implement this standard for the fiscal year ending November 30, 2013.

**COUNTY OF LASALLE, ILLINOIS**  
**Notes to Financial Statements**  
November 30, 2012

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**Note 17 Pending Accounting Pronouncements (Continued)**

In March 2012, the Governmental Accounting Standards Board (GASB) issued Statement 65 "Items Previously Reported as Assets and Liabilities" The government is required to implement this standard for the fiscal year ending November 30, 2014.

In June 2012, the Governmental Accounting Standards Board (GASB) issued Statement 68 "Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27" The government is required to implement this standard for the fiscal year ending November 30, 2015.

Management has not completed its assessment of these pending standards as to the effect, if any, they may have on the financial statements.

**REQUIRED SUPPLEMENTARY INFORMATION  
(UNAUDITED)**

# COUNTY OF LASALLE, ILLINOIS

## General Fund

### Statement of Revenues

For the Year Ended November 30, 2012

With Comparative Totals For the Year Ended November 30, 2011

	2012				2011
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Taxes:					
Property taxes	\$ 6,400,000	\$ 6,400,000	\$ 6,345,690	\$ (54,310)	\$ 6,467,753
Gambling tax	-	-	2,155	2,155	-
Total taxes	6,400,000	6,400,000	6,347,845	(52,155)	6,467,753
Intergovernmental revenue:					
Personal property replacement tax	1,291,000	1,291,000	1,170,251	(120,749)	1,105,235
Illinois income tax	1,800,000	1,800,000	2,877,740	1,077,740	2,813,062
Illinois retailers occupation tax	675,000	675,000	1,296,712	621,712	910,728
County wide sales tax	2,500,000	2,500,000	2,939,998	439,998	3,088,335
Use tax	350,000	350,000	495,489	145,489	507,999
State's attorney and assistants salary reimbursement	96,000	96,000	204,959	108,959	108,508
Probation officers salary reimbursement	375,000	375,000	335,812	(39,188)	579,111
Public defender reimbursement	60,000	60,000	77,242	17,242	46,345
Election judge salary reimbursement	35,000	35,000	23,265	(11,735)	81,231
Voter registration reimbursement	-	-	35,830	35,830	-
Supervisor of assessments salary reimb	38,700	38,700	32,927	(5,773)	42,244
Probation reimb from other counties	575,000	575,000	592,094	17,094	510,678
Public defender income from other counties	25,000	25,000	23,319	(1,681)	34,629
Medical reserve corp	5,000	5,000	-	(5,000)	5,000
Tactical interoperable comm grant	25,000	25,000	10,774	(14,226)	14,226
Mental health reimb	50,000	50,000	141,234	91,234	56,141
Sheriff FEMA reimb	-	-	-	-	32,629
Chief judge salary reimbursement	27,000	27,000	53,050	26,050	33,686
Deputy training reimb from state	5,000	5,000	13,632	8,632	32,217
HMEP Grant	15,400	15,400	2,727	(12,673)	4,591
EMA grant	39,000	39,000	42,628	3,628	46,579
Sheriff's grant	1	1	-	(1)	3,193
County grants	1	1	1,124	1,123	7,879
Justice benefits	1	1	10,104	10,103	13,859
IPRA Grant	23,500	23,500	810	(22,690)	31,700
Safe Haven Grant	217,000	217,000	185,754	(31,246)	236,389
Citizens Corp	10,000	10,000	8,770	(1,230)	16,547
Total intergovernmental revenue	8,237,603	8,237,603	10,576,245	2,338,642	10,362,741

# COUNTY OF LASALLE, ILLINOIS

## General Fund

### Statement of Revenues (Continued)

For the Year Ended November 30, 2012

With Comparative Totals For the Year Ended November 30, 2011

	2012				2011
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Fines and fees:					
Liquor licenses	30,000	30,000	28,777	(1,223)	31,025
Amusement licenses	16,000	16,000	15,230	(770)	15,180
Video gaming	-	-	208	208	-
County clerk marriage licenses fees	9,000	9,000	18,410	9,410	11,205
State's attorney fees	65,000	65,000	84,386	19,386	76,229
Fines and forfeitures	230,000	230,000	287,244	57,244	271,126
Forfeitures	-	-	359,094	359,094	-
Other misdemeanors & felony fines	650,000	650,000	789,871	139,871	754,685
Variance fee	500	500	-	(500)	200
Inheritance tax collection fees	50,000	50,000	122,868	72,868	575
Treasurer other fees	80,000	80,000	74,795	(5,205)	64,246
Dependent child care reimb from					
other counties	20,000	20,000	-	(20,000)	4,882
Dependent child care S.S. reimb	1,000	1,000	6,956	5,956	8,088
Lease/rental income	9,120	9,120	8,160	(960)	8,360
Farm income	9,500	9,500	16,458	6,958	16,658
Assessor's misc fees	3,500	3,500	22,067	18,567	2,921
Assessor's map sales	100	100	-	(100)	-
Supt of asset dial-in-service	18,000	18,000	-	(18,000)	18,900
Park trail tags	-	-	190	190	-
Zoning fees	60,000	60,000	53,629	(6,371)	99,160
Probation substance abuse testing	1,500	1,500	1,760	260	1,480
County/appt counsel reimb	1	1	11,601	11,600	44,697
County clerk redemption fees	10,000	10,000	12,134	2,134	19,236
County clerk fees	130,000	130,000	118,199	(11,801)	113,573
County clerk mapping fees	50	50	94	44	18
County clerk civil union fees	-	-	305	305	330
Circuit clerk filing fees	900,000	900,000	1,007,669	107,669	998,496
Circuit clerk security fees	190,000	190,000	216,892	26,892	218,937
Passport fees	15,000	15,000	12,250	(2,750)	14,200
Recorder recording fees	700,000	700,000	920,009	220,009	767,245
Recorder revenue stamps	500,000	500,000	427,600	(72,400)	539,445
Suprt - rental house fee	14,000	14,000	12,854	(1,146)	12,295
Sheriff process fees	200,000	200,000	314,842	114,842	200,384
Sheriff misc fees	5,000	5,000	40,619	35,619	20,546
Sheriff boarding of prisoners	30,000	30,000	38,058	8,058	39,121
Sheriff's Americall commission	60,000	60,000	43,111	(16,889)	73,062
Sheriff bond post fee	25,000	25,000	31,248	6,248	29,556
Sheriff prob trans fee	200	200	3,886	3,686	1,225
Medical services fees	4,000	4,000	6,102	2,102	7,155
Sheriff ins claims and car sales	1	1	1,500	1,499	-0-
Prisoners transport reimbursement	2,500	2,500	3,813	1,313	5,242
Health and life insurance:					
Retired Active	-	-	-	-	160
Employee health insurance	-	-	-	-	532
Cobra premium reimbursement	-	-	427	427	-



**COUNTY OF LASALLE, ILLINOIS****General Fund****Statement of Revenues (Continued)**

For the Year Ended November 30, 2012

With Comparative Totals For the Year Ended November 30, 2011

	<b>2012</b>				<b>2011</b>
	<b>Budget Amounts</b>		<b>Actual</b>	<b>Over (Under) Final Budget</b>	<b>Actual</b>
	<b>Original</b>	<b>Final</b>			
Fines and fees (Continued):					
Other reimbursements:					
Detention home phone	600	600	800	200	800
Central services	4,000	4,000	1,846	(2,154)	3,219
Central service - other departments	10,000	10,000	19,727	9,727	21,862
Income from TIF's	-	-	(48,309)	(48,309)	218,565
TIF Admin fees	-	-	-	-	7,700
Reimbursement for telephone	10,000	10,000	1,451	(8,549)	1,451
Workers' compensation reimb	-	-	858	858	93
Probation home confinement	1	1	-	(1)	-
Total fines and fees	<u>4,063,573</u>	<u>4,063,573</u>	<u>5,089,689</u>	<u>1,026,116</u>	<u>4,744,065</u>
Interest:					
Treasurer	150,000	150,000	82,761	(67,239)	108,375
Treasurer - penalty	500,000	500,000	751,970	251,970	362,207
Circuit Clerk	5,000	5,000	312	(4,688)	4,361
Total interest	<u>655,000</u>	<u>655,000</u>	<u>835,043</u>	<u>180,043</u>	<u>474,943</u>
Other revenues:					
Miscellaneous income	45,000	45,000	86,721	41,721	42,339
Miscellaneous income - design gifts	-	-	8,525	8,525	10,000
Total other revenue	<u>45,000</u>	<u>45,000</u>	<u>95,246</u>	<u>50,246</u>	<u>52,339</u>
Total revenues	<u>\$ 19,401,176</u>	<u>\$ 19,401,176</u>	<u>\$ 22,944,068</u>	<u>\$ 3,542,892</u>	<u>\$ 22,101,841</u>

# COUNTY OF LASALLE, ILLINOIS

## General Fund

### Statement of Expenditures

For the Year Ended November 30, 2012

With Comparative Totals For the Year Ended November 30, 2011

	2012			2011	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures:					
General government:					
Auditor's office:					
Mileage and travel	500	500	337	(163)	111
Education	1,500	1,500	1,147	(353)	1,652
Publication expense	40	40	-	(40)	30
Dues and subscriptions	760	760	566	(194)	561
Office supplies and expense	700	700	237	(463)	772
New equipment	5,200	5,200	3,190	(2,010)	849
Auditor	58,000	58,000	58,446	446	56,215
Deputy auditors	79,100	79,100	79,612	512	77,449
Overtime	1	1	-	(1)	-
Total auditor's office	145,801	145,801	143,535	(2,266)	137,639
County Board office:					
Mileage	\$ 25,000	\$ 25,000	\$ 25,267	\$ 267	\$ 19,743
Telephone	1,300	1,300	1,291	(9)	1,229
Education	1,500	1,500	1,165	(335)	-
Seminar and workshops	-	-	-	-	1,036
Lodging and meals	1,000	1,000	1,102	102	768
Dues - IL Assoc of City Boards	6,000	6,000	6,799	799	5,624
Office supplies and expense	1,500	1,500	1,172	(328)	847
Office equipment	8,000	8,000	7,442	(558)	17,743
Miscellaneous	100	100	400	300	141
Human resources manager	28,600	28,600	29,969	1,369	1,292
County board work	25,000	25,000	19,140	(5,860)	21,420
County board committee work	105,000	105,000	97,380	(7,620)	102,480
Temporary help	2,001	2,001	-	(2,001)	-
Overtime	2,000	2,000	2,839	839	3,449
Chairman of board	58,000	58,000	58,446	446	56,215
Administrative secretaries	33,600	33,600	34,854	1,254	32,931
Assistant Adm. Secretary	38,700	38,700	39,969	1,269	37,895
Total county board office	337,301	337,301	327,235	(10,066)	302,813
Data processing:					
Additional hardware	10,001	10,001	10,708	707	-
Additional hardware tax/map	1,000	1,000	128	(872)	-
Maintenance of terminals	2,000	2,000	2,218	218	1,479
Tele-processing	14,000	14,000	14,097	97	14,086
Co broadband initiative	33,333	33,333	33,333	-	33,333
CID NET	-	-	-	-	78,000
Software license	30,000	30,000	22,464	(7,536)	43,000
Forms and paper	3,000	3,000	2,672	(328)	920
Mileage	1,000	1,000	478	(522)	365
Education	6,000	6,000	230	(5,770)	-

# COUNTY OF LASALLE, ILLINOIS

## General Fund

### Statement of Expenditures (Continued)

For the Year Ended November 30, 2012

With Comparative Totals For the Year Ended November 30, 2011

	2012			2011
	Budget Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
General government (continued):				
Data processing (continued):				
Seminars and workshops	-	-	175	100
Lodging and meals	1,000	1,000	-	-
Dues and subscriptions	500	500	100	-
Mainfram expense	3,000	3,000	2,160	2,160
Professional/consultant services	25,000	25,000	22,500	50,000
Miscellaneous	1,000	1,000	-	-
IT Director	66,500	66,500	66,824	65,250
Asst. Director/webmaster	50,300	50,300	40,011	49,340
Network Administrator	43,000	43,000	43,337	42,154
Network/PC Specialist	39,900	39,900	34,732	39,075
Part-time programmer	26,200	26,200	21,286	20,876
Total data processing	356,734	356,734	317,453	440,138
Planning and zoning:				
Seminars and workshops	-	-	40	266
Mileage	100	100	-	-
Education	200	200	78	-
Publications	5,000	5,000	7,702	11,341
Professional services	1	1	-	-
Office supplies	200	200	776	303
New equipment	400	400	235	-
Misc claims	1	1	800	-
Courthouse security reimb	-	-	1,820	-
Court reporter	2,000	2,000	4,785	1,310
Zoning Board of Appeals	5,000	5,000	8,299	5,904
Zoning Inspector	17,400	17,400	17,400	17,408
Zoning Director	15,300	15,300	15,115	15,058
Zoning Coordinator	9,200	9,200	9,069	9,035
Total planning and zoning	54,802	54,802	66,119	60,625
Industrial development and planning:				
Assistant enforcement officer	5,600	5,600	5,542	5,521
Part-time clerical	8,200	8,200	965	3,372
Building inspector	11,600	11,600	9,095	5,169
Education	500	500	300	-
Seminars and workshops	-	-	-	370
Office supplies	200	200	-	-
Enforcement officer	7,200	7,200	7,054	7,027
Total industrial development and planning	33,300	33,300	22,956	21,459

# COUNTY OF LASALLE, ILLINOIS

## General Fund

### Statement of Expenditures (Continued)

For the Year Ended November 30, 2012

With Comparative Totals For the Year Ended November 30, 2011

	2012			2011
	Budget Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
General government (continued):				
Fee and salary:				
Mileage	-	-	-	263
Education	1	1	(1)	-
Professional services - physicals	15,000	15,000	(5,786)	14,532
Arbitrator's fee	5,000	5,000	(3,500)	-0-
Union attorney	55,000	55,000	(8,280)	46,939
Office supplies	6,000	6,000	(1,360)	-0-
Payroll supervisor	47,300	47,300	1,303	46,327
Overtime	500	500	(446)	2,309
Total fee and salary	128,801	128,801	(18,070)	110,370
Finance and miscellaneous claims:				
Mileage	100	100	(9)	78
Per diem	1,500	1,500	(900)	1,020
Publications	6,500	6,500	(4,957)	4,575
Dues	20,000	20,000	(5,996)	16,635
Professional services	40,000	40,000	23,045	33,685
Outside audit	49,500	49,500	260	45,500
Budget administration	5,000	5,000	-0-	5,000
Justice benefits	1	1	2,222	3,049
Site selection	-	-	11,500	-
Payroll checks	1	1	344	2,383
County share of judges' fee	4,000	4,000	(346)	3,590
New equipment	2,500	2,500	(2,500)	-
Law books and statutes	3,180	3,180	(251)	6,028
Contingency	300,000	282,500	(282,500)	-
TIF expenses	30,000	30,000	(16,061)	8,516
Miscellaneous expenses	1	1	1,617	346
Miscellaneous claims	10,000	10,000	(10,000)	16,133
Unclaimed money	1	1	86	-0-
Soil and water conservation	33,000	33,000	-	33,000
LaSalle County Extension Servic	46,900	46,900	-	46,900
Safe Haven Grant	217,000	217,000	(31,246)	221,772
Soldier's burial	1,200	1,200	(1,200)	-
Pauper's burial	3,600	3,600	(3,600)	600
Total finance and miscellaneous claims:	773,984	756,484	(320,493)	448,810
Board of review:				
Mileage	500	500	(1)	177
Education	1,000	1,000	(168)	-
Publication and notices	3,000	3,000	(2,324)	3,108
Office supplies and expense	500	500	(124)	164
New equipment	3,300	3,300	(5)	-
Review board members	38,500	38,500	296	38,796
Professional services	133,000	133,000	(117,329)	28,120
Total board of review	179,800	179,800	(119,655)	70,365

# COUNTY OF LASALLE, ILLINOIS

## General Fund

### Statement of Expenditures (Continued)

For the Year Ended November 30, 2012

With Comparative Totals For the Year Ended November 30, 2011

	2012			Over (Under) Final Budget	2011
	Budget Amounts Original	Final	Actual		Actual
General government (continued):					
Treasurer's office:					
Mileage	1,500	1,500	1,270	(230)	904
Education	2,650	2,650	1,020	(1,630)	952
Seminars and workshops	-	-	-	-	40
Publications	11,500	11,500	9,002	(2,498)	7,212
Association dues	620	620	550	(70)	500
Office supplies and expense	1,900	1,900	3,561	1,661	2,561
Directories	300	300	300	-	300
Software purchase	28,155	28,155	28,155	-	-
Tax bills	8,500	8,500	13,666	5,166	8,268
County treasurer	58,000	58,000	58,446	446	56,215
Deputy treasurer	32,300	32,300	32,581	281	31,685
Head teller	35,700	35,700	35,930	230	34,957
Clerk/teller	28,800	28,800	28,972	172	28,172
Tax process clerk	42,100	42,100	42,453	353	41,310
Clerk	30,400	30,400	25,924	(4,476)	29,678
Seasonal help	5,400	5,400	3,201	(2,199)	2,962
Overtime	500	500	1,192	692	166
Total treasurer's office	288,325	288,325	286,223	(2,102)	245,882
Insurance:					
Health and life insurance	4,929,899	4,929,899	4,524,709	(405,190)	3,528,718
Miscellaneous	-	-	5,700	5,700	-
Total insurance	4,929,899	4,929,899	4,530,409	(399,490)	3,528,718
County Clerk's office:					
Maintenance and repair of equip	500	500	405	(95)	-
Education	800	800	799	(1)	-
Seminars and workshops	-	-	-	-	120
Association dues	600	600	545	(55)	545
Publications	400	400	373	(27)	47
Office supplies and expenses	1,000	1,000	598	(402)	639
Software purchase	23,000	23,000	22,985	(15)	-
Miscellaneous	1	1	-	(1)	-
County clerk	58,000	58,000	58,446	446	56,215
Supervisor of elections	1,500	1,500	1,512	12	1,506
Office supervisor	43,100	43,100	43,755	655	41,835
Accounting supervisor	39,300	39,300	39,269	(31)	43,822
Accounting clerk	26,800	26,800	20,113	(6,687)	28,393
Vital records clerks	70,400	70,400	51,809	(18,591)	52,091
Administrative clerk	40,600	40,600	40,851	251	35,397
Office assistant	37,100	37,100	40,776	3,676	29,040
Tax redemption clerk	35,800	35,800	27,029	(8,771)	5,020
Overtime	5,000	5,000	5,067	67	3,584
Total County Clerk's office	383,901	383,901	354,332	(29,569)	298,254

# COUNTY OF LASALLE, ILLINOIS

## General Fund

### Statement of Expenditures (Continued)

For the Year Ended November 30, 2012

With Comparative Totals For the Year Ended November 30, 2011

	2012			2011
	Budget Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
General government (continued):				
Liquor commission:				
Clerk, general	2,140	2,140	-	2,140
Reporter	100	100	(100)	-
Office supplies and expense	50	50	(50)	-
Background check	500	500	(166)	510
Miscellaneous expense	1	1	(1)	-
Commissioners	10,500	10,500	-	10,500
Total liquor commission	13,291	13,291	(317)	13,150
Recorder's office:				
Association dues	845	845	142	1,072
State revenue stamps	300,000	300,000	(10,205)	364,503
Miscellaneous	-	-	95	-
Recorder of deeds	58,000	58,000	446	56,215
Office supervisor	45,400	45,400	373	34,722
Data entry supervisor	42,600	42,600	(20,621)	34,286
Accounting clerk	36,200	36,200	5,570	44,770
Clerk/typist	37,100	37,100	(1,340)	36,293
Clerks	83,000	83,000	(19,034)	71,267
Seasonal help	-	-	-	200
Overtime	-	-	401	21
Total recorder's office	603,145	603,145	(44,173)	643,349
Election:				
Supervisor's pay	5,550	5,550	-	2,775
Additional hardware/license	98,700	98,700	(3,492)	93,888
Mileage for election training	3,000	3,000	(218)	2,420
General maintenance and repair	75,000	75,000	9,128	8,437
Machinery, misc equip & repair	2,000	2,000	(567)	641
Rent - polling places	19,000	19,000	(730)	9,485
Postage	2,001	2,001	(241)	885
Education	500	500	(340)	-
Seminars and workshops	-	-	-	310
Publications	23,000	23,000	(10,469)	8,383
Election judge pay and mileage	210,000	210,000	(9,372)	99,347
Miscellaneous election expense	5,501	5,501	(1,889)	4,774
Professional services hired	28,500	28,500	(449)	13,963
Maps	500	500	(500)	3,750
Printing	130,000	130,000	(1,875)	54,394
New equipment	2	2	(2)	4,425
Seasonal help	10,000	10,000	(2,629)	3,435
Overtime	5,000	5,000	4,027	2,559
Training coordinator	41,000	41,000	725	42,306
Chief election clerk	45,000	45,000	1,753	44,143
Election mapping clerk	38,200	38,200	238	37,411
Election supply clerk	38,700	38,700	(10,769)	24,706
Election judge clerk	25,600	25,600	13	29,138
Total election	806,754	806,754	(27,658)	491,575

# COUNTY OF LASALLE, ILLINOIS

## General Fund

### Statement of Expenditures (Continued)

For the Year Ended November 30, 2012

With Comparative Totals For the Year Ended November 30, 2011

	2012				2011
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
General government (continued):					
Microfilm and printing:					
Maintenance contracts	54,000	54,000	50,158	(3,842)	50,289
Maintenance contracts	1,200	1,200	666	(534)	954
Postage	123,000	123,000	110,000	(13,000)	98,000
Postage for election	10,000	10,000	3,000	(7,000)	32,192
Postage for assessment	7,000	7,000	5,000	(2,000)	3,900
Postage for treasurer	44,000	44,000	48,566	4,566	23,296
Seminars and workshops	1	1	-	(1)	-
Office supplies and expense	115,000	115,000	105,424	(9,576)	113,873
Equipment repairs	1,000	1,000	-	(1,000)	-
New equipment	20,443	20,443	17,625	(2,818)	12,500
New equipment (other)	12,000	12,000	11,950	(50)	16,012
Director	47,700	47,700	47,997	297	45,709
Print contract	2,820	2,820	2,920	100	8,058
Print stock	12,655	12,655	12,958	303	6,648
Printer	36,400	36,400	36,714	314	35,687
Camera operators	98,400	98,400	98,488	88	95,596
Total microfilm and printing	585,618	585,618	551,466	(34,152)	542,714
Supervisor of assessments:					
Automobile expense	600	600	296	(304)	549
Mileage	6,000	6,000	5,168	(832)	5,089
Maintenance and repair of mach	350	350	-	(350)	-
Education	11,390	11,390	11,027	(363)	2,290
Seminars and workshops	-	-	-	-	697
Publications	28,150	28,150	11,059	(17,091)	62,739
Professional services hired	5,000	5,000	-0-	(5,000)	368
Office supplies and expense	7,500	7,500	7,393	(107)	4,851
Software purchases	42,420	42,420	42,320	(100)	38,390
New equipment	6,715	6,715	6,707	(8)	640
Supervisor of assessments	79,400	79,400	79,619	219	78,309
Assistant supervisor assessmen	45,600	45,600	45,889	289	44,647
Field appraisers	72,600	72,600	73,025	425	69,277
Deputy supervisor of assessmer	50,700	50,700	51,027	327	49,663
Clerks	190,200	190,200	180,056	(10,144)	165,773
Total supervisor of assessments	546,625	546,625	513,586	(33,039)	523,282
County radio:					
Maintenance and repair of equip	22,000	22,000	24,693	2,693	21,549
Tower rental	500	500	500	-	500
Association due	32,200	32,200	32,100	(100)	31,858
New equipment	9,100	9,100	-	(9,100)	18,550
Total county radio	63,800	63,800	57,293	(6,507)	72,457

# COUNTY OF LASALLE, ILLINOIS

## General Fund

### Statement of Expenditures (Continued)

For the Year Ended November 30, 2012

With Comparative Totals For the Year Ended November 30, 2011

	2012			Over (Under) Final Budget	2011
	Budget Amounts Original	Final	Actual		Actual
General government (continued):					
County courthouse building:					
Maintenance and repair of equip	55,000	55,000	36,304	(18,696)	4,916
Fuel (gasoline)	200,000	200,000	251,364	51,364	228,159
Maintenance and repair of office	-	-	217	217	1,026
Maintenance and repair of bldgs	700,000	700,000	235,842	(464,158)	200,126
Electricity	324,000	324,000	290,396	(33,604)	304,035
Telephone	115,000	115,000	185,256	70,256	121,840
Water	60,000	60,000	79,432	19,432	55,554
Gas	135,000	135,000	65,418	(69,582)	119,569
Maintenance contracts	103,500	103,500	63,701	(39,799)	62,903
Education	10,000	10,000	2,964	(7,036)	-
Professional services	10,000	10,000	19,988	9,988	-
Automobiles, new	1	1	-	(1)	-
Contract janitor service	125,000	125,000	85,190	(39,810)	96,450
Office supplies	2,500	2,500	2,853	353	2,115
Facility supplies	55,200	55,200	38,939	(16,261)	7,379
Clothing	-	-	-	-	1,013
New equipment	55,000	55,000	72,128	17,128	48,184
Improvements of site	55,000	55,000	6,098	(48,902)	47,787
Construction	65,000	65,000	-	(65,000)	6,250
Miscellaneous	1	1	-	(1)	-
Maintenance superintendent	62,400	62,400	65,904	3,504	61,979
Assistant maintenance supervisc	61,700	61,700	62,138	438	60,455
Maintenance workers	415,600	415,600	408,239	(7,361)	410,391
Seasonal help	30,400	30,400	19,049	(11,351)	13,573
Overtime	50,000	50,000	39,414	(10,586)	46,835
Total county courthouse buildings	2,690,302	2,690,302	2,030,834	(659,468)	1,900,539
Total General Government	12,922,183	12,904,683	11,159,350	(1,745,333)	9,852,139
Public Safety:					
Sheriff's office:					
Maintenance and repair of vehicl	40,000	40,000	36,685	(3,315)	40,224
Auto expense	15,000	15,000	16,181	1,181	15,150
Towing fees	5,000	5,000	845	(4,155)	-
Telephone	30,000	30,000	18,604	(11,396)	7,721
Teletype service	24,130	24,130	17,529	(6,601)	31,378
Transport prisoners	10,000	10,000	5,195	(4,805)	4,094
Education & prevention program	1	1	-	(1)	1,300
Education	6,000	6,000	12,443	6,443	16,077
Education - PTI	15,000	15,000	7,612	(7,388)	-
Tactical team training	23,100	23,100	-	(23,100)	-
Seminars and workshops	-	-	-	-	887
Expense merit commission	2,000	2,000	300	(1,700)	3,836
Dues	1,500	1,500	805	(695)	955
Mug shots film and processing	-	-	-	-	234
Ammunition	7,500	7,500	5,528	(1,972)	11,968
Weapons and repair	3,000	3,000	2,100	(900)	2,999
Random drug testing	4,500	4,500	2,285	(2,215)	4,921



# COUNTY OF LASALLE, ILLINOIS

## General Fund

### Statement of Expenditures (Continued)

For the Year Ended November 30, 2012

With Comparative Totals For the Year Ended November 30, 2011

	2012			Over (Under) Final Budget	2011
	Budget Amounts Original	Final	Actual		Actual
Public Safety (continued):					
Sheriff's office (continued):					
Non-contract medical	4,000	4,000	49	(3,951)	-
Office supplies and expense	3,000	3,000	2,882	(118)	2,580
Non-contract printing	250	250	146	(104)	-
Deputies' uniforms	2,500	2,500	2,385	(115)	37,044
Inmate supplies	-	-	-	-	23
Jail supplies	-	-	-	-	576
Provisions	-	-	-	-	22,795
Crime prevention	5,400	5,400	5,133	(267)	5,133
New equipment	23,725	23,725	23,725	-	14,656
New office equipment	9,192	9,192	9,270	78	4,384
New automobiles	154,000	154,000	154,067	67	139,855
Miscellaneous	1,000	1,000	822	(178)	1,650
Investigation expense	2,000	2,000	2,000	-	-
Sheriff	67,000	67,000	67,515	515	67,258
Merit commissioner per diem	6,480	6,480	2,820	(3,660)	5,880
Lieutenant	64,600	64,600	65,039	439	65,702
Sergeants	188,700	188,700	191,632	2,932	194,305
Supervisor of safety	1,500	1,500	1,512	12	1,506
Deputies	1,802,305	1,802,305	1,805,667	3,362	1,782,686
Captain	67,000	67,000	68,841	1,841	72,646
Civil process clerk	41,400	41,400	41,652	252	40,533
Dispatchers	347,300	347,300	359,144	11,844	352,972
Clerks	103,700	103,700	95,824	(7,876)	109,944
Office supervisor	41,600	41,600	41,878	278	40,747
Temporary help	4,000	4,000	4,711	711	4,319
Overtime	300,000	300,000	359,353	59,353	372,900
Total sheriff's office	3,427,383	3,427,383	3,432,179	4,796	3,481,838
Coroner's office:					
Deputies	40,000	40,000	42,420	2,420	37,020
Stenographer services	2,000	2,000	1,160	(840)	1,215
Mileage for deputies	10,000	10,000	6,895	(3,105)	7,620
Maintenance and repair of vehicle	500	500	313	(187)	469
Telephone	5,100	5,100	5,015	(85)	4,954
Education	3,500	3,500	4,782	1,282	911
Dues and subscriptions	1,000	1,000	951	(49)	1,021
Photo supplies and developing	100	100	17	(83)	-
Professional services for post mortem	180,000	180,000	151,397	(28,603)	175,418
Professional services for toxicology	22,000	22,000	22,721	721	21,493
Office supplies and expense	1,000	1,000	1,030	30	633
Coroner's supplies	5,000	5,000	3,881	(1,119)	2,886
New equipment	1,530	1,530	1,359	(171)	1,500
Coroner	58,000	58,000	58,446	446	56,215
Admin deputy coroner	39,200	39,200	39,526	326	38,477
Chief deputy coroner	30,801	30,801	31,010	209	30,148
Total coroner's office	399,731	399,731	370,923	(28,808)	379,980

# COUNTY OF LASALLE, ILLINOIS

## General Fund

### Statement of Expenditures (Continued)

For the Year Ended November 30, 2012

With Comparative Totals For the Year Ended November 30, 2011

	2012			2011
	Budget Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Public Safety (continued):				
911 Services:				
Service charges	3,500	3,500	(262)	3,282
Total 911 services	3,500	3,500	(262)	3,282
EMA:				
Car expense	-	-	-	265
Mileage	3,500	3,500	(1,677)	3,056
Vehicle maintenance	5,000	5,000	(821)	1,153
Telephone	5,000	5,000	1,469	5,449
Education	5,000	5,000	(4,922)	236
Seminars and workshops	-	-	-	1,488
Emergency operations center	15,000	15,000	(15,000)	1,497
Dues and subscriptions	1,000	1,000	(491)	175
Office supplies and expense	2,000	2,000	(1,721)	436
LEPC expense	20,000	20,000	(17,579)	1,160
Equipment supplies	5,000	5,000	(661)	-
New equipment	10,000	10,000	(7,341)	10,342
New equipment - grant funded	15,000	15,000	(15,000)	-
Improvements of EOC	3,000	3,000	(3,000)	-
Publication expense	500	500	(500)	130
Certifications	20,000	20,000	(11,447)	15,775
IPRA expense	50,000	50,000	(31,923)	15,590
Animal rescue team	5,000	5,000	(4,229)	2,436
Hazmat team	5,000	5,000	(4,678)	-
Ground search team	5,000	5,000	(4,329)	1,830
Disaster expense	10,000	10,000	(10,000)	-
Exercise expense	15,000	15,000	(14,189)	64
Medical reserve corp	15,000	15,000	(13,240)	6,764
TICP	25,000	25,000	(15,531)	13,982
Technical rescue team	5,000	5,000	(4,325)	2,035
Radio maintenance (EMA)	5,000	5,000	(4,485)	104
Part-time help	7,201	7,201	(7,201)	-
Asst Coordinator	40,000	40,000	1,574	42,161
EMA - Coordinator salary	47,035	47,035	(904)	58,387
Total EMA	344,236	344,236	(192,151)	184,515
Total public safety	4,174,850	4,174,850	(216,425)	4,049,615
Corrections:				
Juvenile and adult probation:				
Electronic monitoring	1,000	1,000	(568)	910
JSOP	100,000	100,000	(36,120)	170,888
Professional services	-	-	-	4,253
Alternatives to detention	1	1	(1)	-
Director of court services	63,700	63,700	454	62,460
Director of probation services	52,000	52,000	416	51,014

# COUNTY OF LASALLE, ILLINOIS

## General Fund

### Statement of Expenditures (Continued)

For the Year Ended November 30, 2012

With Comparative Totals For the Year Ended November 30, 2011

	2012			2011
	Budget Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Corrections (continued):				
Juvenile and adult probation (continued):				
Probation supervisors	102,000	102,000	92,033	99,987
Probation officers	849,200	849,200	855,113	832,188
Secretaries	171,100	171,100	171,172	167,569
Overtime	12,000	12,000	10,896	10,319
Administrative assistant	38,800	38,800	39,044	37,991
Total juvenile and adult probation	1,389,801	1,389,801	1,349,140	1,437,579
Sheriff corrections:				
Deputies/jail	158,700	158,700	106,542	113,598
Deputies/corrections	60,400	60,400	87,572	123,353
Correctional officers	2,274,903	2,274,903	2,320,439	2,258,111
Teletype serv maint contract	4,645	4,645	1,219	1,217
Education	15,000	15,000	6,972	21,707
Education - PTI	20,000	20,000	20,205	-
Out of Co. prisoner housing	4,000	4,000	21,960	60
Live scan maint fees	3,600	3,600	3,495	3,495
Physicians contract	572,135	572,135	376,950	552,606
Office supplies & expense	3,000	3,000	1,682	2,024
Deputies uniforms	5,000	5,000	5,227	37,658
Inmate supplies	10,000	10,000	9,897	9,675
Jail supplies	30,000	30,000	30,442	30,074
Laundry & cleaning supplies	13,000	13,000	13,262	13,698
Provisions	318,780	318,780	315,322	202,474
New equipment	39,585	39,585	86,965	-
New office equipment	6,128	6,128	541	-
Miscellaneous	1	1	863	753
Superintendent of jail	58,900	58,900	60,450	57,789
Jail admin asst.	37,000	37,000	37,278	36,299
Overtime	500,000	500,000	699,127	554,379
Total sheriff corrections	4,134,777	4,134,777	4,206,410	4,018,970
Total corrections	5,524,578	5,524,578	5,555,550	5,456,549
Judiciary and legal:				
Circuit court and jury:				
Appointed atty juvenile def	28,200	28,200	28,200	28,200
Juries	70,000	70,000	45,540	37,380
Maintenance and repair, security				
& computer	700	700	636	785
Mileage and meals	900	900	701	766
Jury mileage	45,000	45,000	35,663	29,654
Maint contract - software	9,100	9,100	-	-
Education	1,000	1,000	199	435
Lodging and meals	4,600	4,600	6,236	4,175
Publication court ordered	1,500	1,500	258	-

# COUNTY OF LASALLE, ILLINOIS

## General Fund

### Statement of Expenditures (Continued)

For the Year Ended November 30, 2012

With Comparative Totals For the Year Ended November 30, 2011

	2012				2011
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Judiciary and legal (continued):					
Circuit court and jury (continued):					
Child support	400,000	400,000	723,688	323,688	458,671
Dues and memberships	5,000	5,000	3,955	(1,045)	3,947
Computer programming	-	-	8,801	8,801	9,071
Prevention	20,000	20,000	10,000	(10,000)	10,000
Professional services	10,000	10,000	12,885	2,885	9,498
Office supplies and expense	21,000	21,000	13,534	(7,466)	13,952
Library supplies	25,000	25,000	26,134	1,134	23,258
Clothing	1,500	1,500	713	(787)	1,533
New equipment	12,085	12,085	6,800	(5,285)	10,103
Jury coordinator	43,100	43,100	43,405	305	42,235
Clerk/typist	24,600	24,600	24,712	112	23,492
Assistant court administrator	38,400	38,400	38,648	248	41,126
Administrative secretary	34,800	34,800	35,055	255	26,967
Bailiffs	247,100	247,100	249,384	2,284	248,376
Per diems	9,000	9,000	5,280	(3,720)	3,840
Temporary help	7,500	7,500	9,270	1,770	8,922
Trial expense	50,000	50,000	125,417	75,417	80,823
Overtime	500	500	-	(500)	-
Total circuit court and jury	1,110,585	1,110,585	1,455,114	335,315	1,117,209
Public defender:					
Secretary expense	19,000	19,000	19,097	97	18,743
Mileage and meals	800	800	1,217	417	795
Library	1,200	1,200	1,668	468	1,268
Education	3,500	3,500	877	(2,623)	1,204
Seminars and workshops	-	-	-	-	825
Trial expense	50,000	50,000	45,327	(4,673)	40,843
Office supplies	1,800	1,800	1,342	(458)	1,804
Law books/statutes/west law	5,000	5,000	6,580	1,580	5,907
New equipment	5,500	5,500	4,198	(1,302)	3,378
Public defender	98,300	98,300	99,083	783	96,483
Investigators	68,000	68,000	68,432	432	66,563
Investigator/office mgr	41,400	41,400	41,756	356	40,624
Assistant public defenders	145,900	145,900	146,914	1,014	142,907
Total public defender	440,400	440,400	436,491	(3,909)	421,344
Court Security:					
Clothing	4,550	4,550	785	(3,765)	3,850
Education	2,000	2,000	-	(2,000)	-
Miscellaneous	500	500	274	(226)	82
Court security officer	267,000	267,000	264,035	(2,965)	234,997
Overtime	10,000	10,000	14,103	4,103	9,123
Total court security	284,050	284,050	279,197	(4,853)	248,052

# COUNTY OF LASALLE, ILLINOIS

## General Fund

### Statement of Expenditures (Continued)

For the Year Ended November 30, 2012

With Comparative Totals For the Year Ended November 30, 2011

	2012			2011
	Budget Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Judiciary and legal (continued):				
Circuit clerk's office:				
Maintenance and repair of equip	50	50	(50)	-
Mileage	2,000	2,000	820	1,790
Education	200	200	29	-
Seminars and workshops	-	-	-	151
Association dues	800	800	(20)	780
Office supplies and expense	2,000	2,000	(33)	1,988
Printing	500	500	(97)	661
Circuit clerk	58,000	58,000	446	56,215
Workflow Manager	36,800	36,800	(5,633)	32,914
Office supervisors	91,400	91,400	(1,106)	87,756
Director of finance	36,300	36,300	995	49,617
Admin assistant	31,800	31,800	195	31,108
Court clerk supervisors	80,600	80,600	601	79,019
Office & apps admin	6,500	6,500	56	6,331
Clerks	770,100	770,100	(16,026)	727,311
Overtime	-	-	-	7
Total circuit clerk's office	1,117,050	1,117,050	(19,823)	1,075,648
State's attorney office:				
Maintenance of equipment	1,000	1,000	(39)	893
Mileage	1,500	1,500	405	1,358
Court Reporter	24,000	24,000	6,402	28,890
Education	5,000	5,000	(197)	4,722
Trial expense	65,000	65,000	(9,804)	64,179
Appellate assistance	20,000	20,000	-	20,000
Office expense	10,000	10,000	(363)	7,235
Miscellaneous expense	1	1	(1)	-
Book expense	22,500	22,500	4,282	19,829
New equipment	10,000	10,000	521	10,040
Crime investigation	6,000	6,000	-	6,000
State's attorney	160,900	160,900	1,214	161,495
First assistant state's attorney	215,200	215,200	1,634	211,129
Assistant state's attorneys	664,400	664,400	4,801	651,339
Paralegals	170,800	170,800	(9,221)	167,131
Paralegal secretary	157,000	157,000	735	153,822
Seasonal help	6,000	6,000	(6,000)	5,273
Overtime	1	1	(1)	-
Legal Secretaries	146,700	146,700	255	141,604
Total state's attorney office	1,686,002	1,686,002	(5,377)	1,654,939
Total judiciary and legal	4,638,087	4,638,087	310,567	4,517,192

# COUNTY OF LASALLE, ILLINOIS

## General Fund

### Statement of Expenditures (Continued)

For the Year Ended November 30, 2012

With Comparative Totals For the Year Ended November 30, 2011

	2012			2011
	Budget Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Social services:				
School service:				
Maintenance and repair of equip	500	500	(181)	67
Mileage	4,500	4,500	(611)	3,456
Education	1,200	1,200	(351)	1,154
Office supplies and expense	1,080	1,080	49	1,050
Nursing supplies	300	300	(6)	243
Eyeglass expenses	-	-	70	-
New equipment	1,932	4,432	(385)	9,316
Director	39,000	39,000	292	38,220
Staff nurse	35,300	35,300	249	34,571
Clerk/typist	33,800	33,800	4,722	33,110
Total school service	117,612	120,112	3,848	121,187
Superintendent of schools				
Mileage	7,000	7,000	(2,708)	7,724
Education	750	750	(430)	160
Printing	500	500	(500)	-
Office supplies	1,000	1,000	(190)	1,650
Bookkeeper	35,800	35,800	259	35,065
New equipment	2,000	2,000	3,888	3,012
Truant officer	71,500	71,500	(444)	77,585
Legal stenographers	73,700	73,700	4,267	72,187
Total superintendent of schools	192,250	192,250	4,142	197,383
Total social services	309,862	312,362	7,990	318,570
Culture & Recreation:				
County parks:				
Mileage	-	-	702	-
Maint and repairs of machinery	7,500	7,500	(317)	6,293
Maint and repairs of building	-	15,000	(1,304)	-
General maintenance and repairs	12,450	12,450	(7,212)	8,854
Utilities	7,000	7,000	5,278	7,681
Oil, gas, tires	7,000	7,000	(145)	6,764
General supplies	3,000	3,000	270	2,573
New equipment	4,700	4,700	(16)	1,236
Improvement of site	10,000	10,000	(35)	-
Miscellaneous	1	1	36	-
Custodian	23,300	23,300	(11,497)	22,829
Park manager	46,100	46,100	19,486	45,189
Asst Park manager	-	-	22,724	-
Seasonal help	18,700	18,700	(10,710)	13,575
Total culture & recreation	139,751	154,751	17,260	114,994
Total general fund expenditures	<u>\$ 27,709,311</u>	<u>\$ 27,709,311</u>	<u>\$ (1,594,969)</u>	<u>\$ 24,309,059</u>

**COUNTY OF LASALLE, ILLINOIS**  
**Illinois Municipal Retirement Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
For the Year Ended November 30, 2012  
With Comparative Totals For the Year Ended November 30, 2011

	<b>2012</b>			<b>2011</b>	
	<b>Budget Amounts</b>			<b>Over (Under)</b>	
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Final Budget</b>	<b>Actual</b>
Revenues:					
Property taxes	\$ 3,311,706	\$ 3,311,706	\$ 3,327,216	\$ 15,510	\$ 3,234,079
Personal property replacement	152,000	152,000	137,785	(14,215)	159,555
Interest	60,000	60,000	22,712	(37,288)	27,156
Miscellaneous	10,000	10,000	3,912	(6,088)	2,829
Total revenues	3,533,706	3,533,706	3,491,625	(42,081)	3,423,619
Expenditures:					
General county employees	3,046,400	3,046,400	3,043,987	(2,413)	3,222,741
Recorder's equipment	450	450	-	(450)	-
Insurance	5,700	5,700	7,545	1,845	7,016
GIS fund	20,450	20,450	25,449	4,999	14,133
Tax sale automation	2,550	2,550	2,659	109	2,485
Tax objection refund	-	-	299,482	299,482	-
E911	6,750	6,750	7,337	587	56,747
SOA Drug fund	19,400	19,400	35,709	16,309	19,541
SOA Crime victim	9,200	9,200	10,037	837	8,731
Court security	107,000	107,000	76,854	(30,146)	43,153
Law Library	550	550	529	(21)	508
Detention home employees	117,600	117,600	142,345	24,745	104,205
State's atty drug fund	28,650	28,650	10,000	(18,650)	-
Child support	2,350	2,350	2,390	40	1,860
Circuit Clerk Doc Storage	3,550	3,550	4,178	628	5,784
Court automation	6,500	6,500	7,505	1,005	6,311
Minor in possession	2,450	2,450	3,838	1,388	4,571
County highway employees	301,650	301,650	335,723	34,073	292,088
Nursing home employees	455,000	455,000	451,887	(3,113)	299,475
County health employees	180,000	180,000	179,330	(670)	150,182
Environmental services	21,450	21,450	32,333	10,883	20,110
Vac	13,300	13,300	13,955	655	12,894
Mental health employees	4,700	4,700	4,867	167	4,536
Animal control	7,150	7,150	9,350	2,200	8,778
Total expenditures	4,362,800	4,362,800	4,707,289	344,489	4,285,849
Excess (deficiency) of revenues over expenditures	(829,094)	(829,094)	(1,215,664)	(386,570)	(862,230)
Fund balance, beginning of year			4,248,027		5,110,257
Fund balance, end of year			\$ 3,032,363		\$ 4,248,027

# COUNTY OF LASALLE, ILLINOIS

## Insurance Fund

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

For the Year Ended November 30, 2012

With Comparative Totals For the Year Ended November 30, 2011

	2012			2011	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 2,390,153	\$ 2,390,153	\$ 2,401,053	\$ 10,900	\$ 2,211,952
Reimbursements	100	100	-	(100)	-
Interest	10,000	10,000	14,637	4,637	22,005
Miscellaneous	1	1	1,751	1,750	8,210
Total operating revenue	2,400,254	2,400,254	2,417,441	17,187	2,242,167
Expenditures:					
Education	1,000	1,000	-	(1,000)	-
Mileage	500	500	186	(314)	129
Lodging and meals	500	500	-	(500)	-
Safety training	6,000	6,000	5,825	(175)	4,931
Safety membership	1,200	1,200	1,069	(131)	1,693
Safety incentive program	4,000	4,000	1,910	(2,090)	1,876
Bonds	7,000	7,000	3,365	(3,635)	3,650
Dues and subscriptions	200	200	69	(131)	65
Professional appraisal service	20,000	20,000	9,690	(10,310)	2,210
Professional services hired	20,000	20,000	12,245	(7,755)	7,200
Library	6,000	6,000	-	(6,000)	322
Workers' compensation	-	-	928	928	1,643
Unemployment insurance	110,000	110,000	90,266	(19,734)	66,241
General & professional					
liability ins.	18,000	18,000	12,669	(5,331)	12,239
Attorney	6,300	6,300	6,321	21	6,159
Benefits coordinator	50,900	50,900	52,277	1,377	49,969
Temporary help	2,000	2,000	-	(2,000)	-
Overtime	6,000	6,000	1,731	(4,269)	7,423
Miscellaneous	1	1	1,796	1,795	-
Total expenditures	259,601	259,601	200,347	(59,254)	165,750
Excess (deficiency) of					
revenues over expenditures	2,140,653	2,140,653	2,217,094	76,441	2,076,417
Other sources and (uses):					
Transfers to other funds	(1,370,501)	(1,370,501)	(1,355,568)	14,933	(1,370,501)
County contribution to					
Self-Insurance Trust	(1,231,690)	(1,231,690)	(1,451,139)	(219,449)	(1,020,527)
Total other sources and (uses)	(2,602,191)	(2,602,191)	(2,806,707)	(204,516)	(2,391,028)



# COUNTY OF LASALLE, ILLINOIS

## Insurance Fund

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

For the Year Ended November 30, 2012

With Comparative Totals For the Year Ended November 30, 2011

	2012				2011
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Net change in fund balance	<u>\$ (461,538)</u>	<u>\$ (461,538)</u>	(589,613)	<u>\$ (128,075)</u>	(314,611)
Fund balance, beginning of year			<u>2,222,313</u>		<u>2,536,924</u>
Fund balance, end of year			<u>\$ 1,632,700</u>		<u>\$ 2,222,313</u>

**COUNTY OF LASALLE, ILLINOIS****Schedule of Funding Progress**

November 30, 2012

With Comparative Totals for November 30, 2011

**Illinois Municipal Retirement Fund - Regular**

<b>Actuarial Valuation Date</b>	<b>Actuarial Value of Assets (a)</b>	<b>Actuarial Accrued Liability Entry Age (b)</b>	<b>Unfunded AAL(UAAL) (b-a)</b>	<b>Funded Ratio (a/b)</b>	<b>Covered Payroll (c)</b>	<b>UAAL as a Percentage of Covered Payroll ((b-a)/c)</b>
12/31/2011	\$ 30,867,380	\$ 43,055,501	\$ 12,188,121	71.69%	\$ 15,947,422	76.43%
12/31/2010	\$ 32,552,167	\$ 43,707,566	\$ 11,155,399	74.48%	\$ 15,677,169	71.16%
12/31/2009	\$ 30,584,027	\$ 41,897,577	\$ 11,313,550	73.00%	\$ 15,853,988	71.36%

On a market value basis, the actuarial value of assets as of December 31, 2011 is \$29,052,635. On a market basis, the funded ratio would be 67.48%.

**Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel**

<b>Actuarial Valuation Date</b>	<b>Actuarial Value of Assets (a)</b>	<b>Actuarial Accrued Liability Entry Age (b)</b>	<b>Unfunded AAL(UAAL) (b-a)</b>	<b>Funded Ratio (a/b)</b>	<b>Covered Payroll (c)</b>	<b>UAAL as a Percentage of Covered Payroll ((b-a)/c)</b>
12/31/2011	\$ 10,920,143	\$ 17,803,380	\$ 6,883,237	61.34%	\$ 5,763,413	119.43%
12/31/2010	\$ 10,183,306	\$ 15,710,534	\$ 5,527,228	64.82%	\$ 5,198,211	106.33%
12/31/2009	\$ 10,664,262	\$ 16,852,373	\$ 6,188,111	63.28%	\$ 5,427,965	114.00%

On a market value basis, the actuarial value of assets as of December 31, 2011 is \$10,284,240. On a market basis, the funded ratio would be 57.77%.

**Illinois Municipal Retirement Fund - Elected County Officer**

<b>Actuarial Valuation Date</b>	<b>Actuarial Value of Assets (a)</b>	<b>Actuarial Accrued Liability Entry Age (b)</b>	<b>Unfunded AAL(UAAL) (b-a)</b>	<b>Funded Ratio (a/b)</b>	<b>Covered Payroll (c)</b>	<b>UAAL as a Percentage of Covered Payroll ((b-a)/c)</b>
12/31/2011	\$ 747,745	\$ 3,885,111	\$ 3,137,366	19.25%	\$ 721,026	435.13%
12/31/2010	\$ 70,864	\$ 3,302,635	\$ 3,231,771	2.15%	\$ 742,803	435.08%
12/31/2009	\$ (4,327)	\$ 3,252,478	\$ 3,256,805	0.00%	\$ 781,342	416.82%

On a market value basis, the actuarial value of assets as of December 31, 2011 is \$628,962. On a market basis, the funded ratio would be 16.19%.

**COUNTY OF LASALLE, ILLINOIS**

**Schedule of Funding Progress**

November 30, 2012

With Comparative Totals for November 30, 2011

**Retiree Health Insurance**

<b>Actuarial Valuation Date</b>	<b>Actuarial Value of Assets (a)</b>	<b>Actuarial Accrued Liability Entry Age (b)</b>	<b>Unfunded AAL(UAAL) (b-a)</b>	<b>Funded Ratio (a/b)</b>	<b>Covered Payroll (c)</b>	<b>UAAL as a Percentage of Covered Payroll ((b-a)/c)</b>
11/30/2011	\$ -	\$ 47,166,000	\$ 47,166,000	0.00%	\$ 21,424,272	220.15%
11/30/2010	\$ -	\$ 47,194,184	\$ 47,194,184	0.00%	\$ 20,762,803	227.30%
11/30/2009	\$ -	\$ 45,608,000	\$ 45,608,000	0.00%	\$ 20,779,115	219.49%

**Schedule of Employer Contributions**

<b>Fiscal Year Ended</b>	<b>Annual Required Contribution</b>	<b>Percentage Contributed</b>
11/30/2011	\$ 4,216,756	42.10%
11/30/2010	\$ 3,503,889	49.50%
11/30/2009	\$ 3,380,518	44.40%

**COUNTY OF LASALLE, ILLINOIS**  
**Notes to Required Supplementary Information**  
November 30, 2012

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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.

## OTHER SUPPLEMENTARY INFORMATION

**COUNTY OF LASALLE, ILLINOIS****General Fund****Balance Sheet**

November 30, 2012

With Comparative Totals for November 30, 2011

	<b>2012</b>	<b>2011</b>
<b><u>ASSETS</u></b>		
Cash in bank	\$ 2,151,399	\$ 3,639,165
Investments	13,205,114	11,372,810
Accounts receivable	2,184,072	3,953,829
Due from other funds	27,393	18,254
Accrued interest	26,761	45,264
Inventories	68,504	58,299
Prepays	-	14,572
Property taxes receivable	6,336,277	6,558,150
Total assets	<u>\$ 23,999,520</u>	<u>\$ 25,660,343</u>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
Liabilities:		
Accounts payable	\$ 465,608	\$ 446,902
Accrued payroll	430,866	760,531
Due to other funds	311,775	358,846
Deferred revenue	6,633,061	7,295,182
Total liabilities	<u>7,841,310</u>	<u>8,861,461</u>
Fund Balance:		
Reserved for inventories	68,504	72,871
Unreserved	16,089,706	16,726,011
Total fund balance	<u>16,158,210</u>	<u>16,798,882</u>
Total liabilities and fund balance	<u>\$ 23,999,520</u>	<u>\$ 25,660,343</u>

**COUNTY OF LASALLE, ILLINOIS****General Fund****Statement of Revenues, Expenditures and  
Changes in Fund Balance**

For the Year Ended November 30, 2012

With Comparative Totals For the Year Ended November 30, 2011

	<b>2012</b>				<b>2011</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Over (Under) Final Budget</b>	<b>Actual</b>
Revenues:					
Taxes	\$ 6,400,000	\$ 6,400,000	\$ 6,347,845	\$ (52,155)	\$ 6,467,753
Intergovernmental	8,237,603	8,237,603	10,576,245	2,338,642	10,362,741
Fines and fees	4,063,573	4,063,573	5,089,689	1,026,116	4,744,065
Interest	655,000	655,000	835,043	180,043	474,943
Other	45,000	45,000	95,246	50,246	52,339
Total revenues	<u>19,401,176</u>	<u>19,401,176</u>	<u>22,944,068</u>	<u>3,542,892</u>	<u>22,101,841</u>
Expenditures:					
General government	12,922,183	12,904,683	11,159,350	(1,745,333)	9,852,139
Public safety	4,174,850	4,174,850	3,958,425	(216,425)	4,049,615
Corrections	5,524,578	5,524,578	5,555,550	30,972	5,456,549
Judiciary and legal	4,638,087	4,638,087	4,948,654	310,567	4,517,192
Social services	309,862	312,362	320,352	7,990	318,570
Culture and recreation	139,751	154,751	172,011	17,260	114,994
Total expenditures	<u>27,709,311</u>	<u>27,709,311</u>	<u>26,114,342</u>	<u>(1,594,969)</u>	<u>24,309,059</u>
Excess of revenues over (under) expenditures	(8,308,135)	(8,308,135)	(3,170,274)	5,137,861	(2,207,218)
Other financing sources (uses) -					
Transfer from other funds	2,539,669	2,539,669	2,548,749	9,080	1,872,906
Transfer from other funds	<u>(320,022)</u>	<u>(320,022)</u>	<u>(19,147)</u>	<u>300,875</u>	<u>(25,522)</u>
Total other financing sources (uses)	<u>2,219,648</u>	<u>2,219,648</u>	<u>2,529,602</u>	<u>309,955</u>	<u>1,847,384</u>
Net change in fund balance	<u>\$ (6,088,488)</u>	<u>\$ (6,088,488)</u>	(640,672)	<u>\$ 5,447,816</u>	(359,834)
Fund balance, beginning of year			<u>16,798,882</u>		<u>17,158,716</u>
Fund balance, end of year			<u>\$ 16,158,210</u>		<u>\$ 16,798,882</u>

**COUNTY OF LASALLE, ILLINOIS****General Fund****Schedule of Fee Office Revenues**

For the Year Ended November 30, 2012

With Comparative Totals For the Year Ended November 30, 2011

	<b>2012</b>			<b>2011</b>	
	<b>Budget Amounts</b>		<b>Actual</b>	<b>Over (Under) Final Budget</b>	<b>Actual</b>
	<b>Original</b>	<b>Final</b>			
Inheritance tax collection fees -					
Fines and fees	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 122,868</u>	<u>\$ 72,868</u>	<u>\$ 575</u>
Treasurer fees					
Fines and fees	<u>\$ 80,000</u>	<u>\$ 80,000</u>	<u>\$ 74,795</u>	<u>\$ (5,205)</u>	<u>\$ 64,246</u>
State's attorney fees					
Fines and fees	<u>\$ 65,000</u>	<u>\$ 65,000</u>	<u>\$ 84,386</u>	<u>\$ 19,386</u>	<u>\$ 76,229</u>
Assessment office fees:					
Miscellaneous fees	\$ 3,500	\$ 3,500	\$ 22,067	\$ 18,567	\$ 2,921
Amusement licenses	16,000	16,000	15,230	(770)	15,180
Dial-in-service	<u>18,000</u>	<u>18,000</u>	<u>-</u>	<u>(18,000)</u>	<u>18,900</u>
	<u>\$ 37,500</u>	<u>\$ 37,500</u>	<u>\$ 37,297</u>	<u>\$ (203)</u>	<u>\$ 37,001</u>
Associate court fees:					
Fines and forfeitures	\$ 230,000	\$ 230,000	\$ 287,244	\$ 57,244	\$ 271,126
Other misdemeanor and felony fin	<u>650,000</u>	<u>650,000</u>	<u>789,871</u>	<u>139,871</u>	<u>754,685</u>
	<u>\$ 880,000</u>	<u>\$ 880,000</u>	<u>\$ 1,077,115</u>	<u>\$ 197,115</u>	<u>\$ 1,025,811</u>
County clerk fees:					
Marriage licenses	\$ 9,000	\$ 9,000	\$ 18,410	\$ 9,410	\$ 11,205
Redemption fees	10,000	10,000	12,134	2,134	19,236
Mapping fees	50	50	94	44	18
Other fees	<u>130,000</u>	<u>130,000</u>	<u>118,199</u>	<u>(11,801)</u>	<u>113,573</u>
	<u>\$ 149,050</u>	<u>\$ 149,050</u>	<u>\$ 148,837</u>	<u>\$ (213)</u>	<u>\$ 144,032</u>
Circuit clerk fees:					
Filing fees	\$ 900,000	\$ 900,000	\$ 1,007,669	\$ 107,669	\$ 998,496
Court security fees	<u>190,000</u>	<u>190,000</u>	<u>216,892</u>	<u>26,892</u>	<u>218,937</u>
	<u>\$ 1,090,000</u>	<u>\$ 1,090,000</u>	<u>\$ 1,224,561</u>	<u>\$ 134,561</u>	<u>\$ 1,217,433</u>



**COUNTY OF LASALLE, ILLINOIS****General Fund****Schedule of Fee Office Revenues**

For the Year Ended November 30, 2012

With Comparative Totals For the Year Ended November 30, 2011

	<b>2012</b>			<b>2011</b>	
	<b>Budget Amounts</b>		<b>Actual</b>	<b>Over (Under) Final Budget</b>	<b>Actual</b>
	<b>Original</b>	<b>Final</b>			
Recorder fees:					
Recording fees	\$ 700,000	\$ 700,000	\$ 920,009	\$ 220,009	\$ 767,245
Recorder - rental house fee	14,000	14,000	12,854	(1,146)	12,295
Revenue stamps	500,000	500,000	427,600	(72,400)	539,445
	<u>\$ 1,214,000</u>	<u>\$ 1,214,000</u>	<u>\$ 1,360,463</u>	<u>\$ 146,463</u>	<u>\$ 1,318,985</u>
Sheriff fees:					
Process fees	\$ 200,000	\$ 200,000	\$ 314,842	\$ 114,842	\$ 200,384
Sheriff prob trans fee	200	200	3,886	3,686	1,225
Other fees	5,000	5,000	40,619	35,619	20,546
Medical service fees	4,000	4,000	6,102	2,102	7,155
Prisoner boarding	30,000	30,000	38,058	8,058	39,121
	<u>\$ 239,200</u>	<u>\$ 239,200</u>	<u>\$ 403,507</u>	<u>\$ 164,307</u>	<u>\$ 268,431</u>
County fees:					
Passport fees	\$ 15,000	\$ 15,000	\$ 12,250	\$ (2,750)	\$ 14,200
Park trail tag fees	-	-	190	190	-
Zoning fees	60,000	60,000	53,629	(6,371)	99,160
Liquor Licenses	30,000	30,000	28,777	(1,223)	31,025
	<u>\$ 105,000</u>	<u>\$ 105,000</u>	<u>\$ 94,846</u>	<u>\$ (10,154)</u>	<u>\$ 144,385</u>

**COUNTY OF LASALLE, ILLINOIS**  
**Illinois Municipal Retirement Fund**  
**Balance Sheet**  
November 30, 2012

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**ASSETS**

Cash in bank	\$ 865,783
Investments	3,448,750
Accounts receivable	7,871
Accrued interest	7,311
Property taxes receivable	<u>3,176,707</u>
Total assets	<u><u>\$ 7,506,422</u></u>

**LIABILITIES AND FUND BALANCES**

Liabilities:	
Accounts payable	\$ 1,374,059
Deferred revenue	<u>3,100,000</u>
Total liabilities	4,474,059
Fund balance:	
Restricted	<u>3,032,363</u>
Total liabilities and fund balance	<u><u>\$ 7,506,422</u></u>

# COUNTY OF LASALLE, ILLINOIS

## Insurance Fund

### Balance Sheet

November 30, 2012

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#### **ASSETS**

Cash	\$ -
Investments	1,570,829
Accrued interest	4,688
Prepaid expenditures	3,076
Property taxes receivable (net of allowance for uncollectible)	<u>2,955,364</u>
Total assets	<u><u>\$ 4,533,957</u></u>

#### **LIABILITIES AND FUND BALANCE**

Liabilities:	
Accounts payable	\$ -
Accrued payroll	1,257
Deferred revenue	<u>2,900,000</u>
Total liabilities	2,901,257
Fund Balance:	
Reserved for tort levy	<u>1,632,700</u>
Total liabilities and fund balance	<u><u>\$ 4,533,957</u></u>

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

November 30, 2012

With Comparative Totals for November 30, 2011

	<b>Governmental Group</b>	<b>Tax Supported Group</b>	<b>Highway &amp; Streets Group</b>
<b>Assets:</b>			
Cash	\$ 392,785	\$ 2,327,800	\$ 986,816
Investments	1,603,682	14,127,773	4,808,875
Accounts Receivable	81,908	999,445	178,518
Prepays	200	550	-
Inventory	-	80,518	-
Accrued interest	4,332	21,464	9,107
Property taxes receivable (net of allowance for uncollectible)	-	4,630,384	5,068,540
<b>Total assets</b>	<b>\$ 2,082,907</b>	<b>\$ 22,187,934</b>	<b>\$ 11,051,856</b>
<b>Liabilities and other credits:</b>			
Accounts payable	\$ 89,143	\$ 255,508	\$ 51,704
Accrued payroll	19,726	42,427	83,835
Due to other funds	27,140	253	-
Deferred revenue	-	4,733,309	4,951,800
<b>Total liabilities and other credits</b>	<b>136,009</b>	<b>5,031,497</b>	<b>5,087,339</b>
<b>Fund balance:</b>			
Nonspendable	200	81,068	-
Restricted	1,714,486	17,075,369	5,964,517
Committed	252,906	-	-
Unassigned	(20,694)	-	-
<b>Total fund balance</b>	<b>1,946,898</b>	<b>17,156,437</b>	<b>5,964,517</b>
<b>Total liabilities, other credits and fund balance</b>	<b>\$ 2,082,907</b>	<b>\$ 22,187,934</b>	<b>\$ 11,051,856</b>

Judiciary Court Related Group	Debt Service	Capital Projects	Totals	
			2012	2011
\$ 642,236	\$ -	\$ 64,626	\$ 4,414,263	\$ 5,916,155
2,108,000	-	236,375	22,884,705	21,943,995
67,631	-	90,982	1,418,484	1,654,182
-	-	-	750	6,875
-	-	-	80,518	63,773
5,161	-	386	40,450	70,963
-	-	-	9,698,924	13,003,288
<u>\$ 2,823,028</u>	<u>\$ -</u>	<u>\$ 392,369</u>	<u>\$ 38,538,094</u>	<u>\$ 42,659,231</u>
\$ 30,528	\$ -	\$ 27,857	\$ 454,740	\$ 358,992
6,592	-	-	152,580	303,078
-	-	-	27,393	18,254
-	-	-	9,685,109	13,351,039
37,120	-	27,857	10,319,822	14,031,363
-	-	-	81,268	70,448
2,785,908	-	-	27,540,280	27,954,979
-	-	364,512	617,418	613,872
-	-	-	(20,694)	(11,431)
2,785,908	-	364,512	28,218,272	28,627,868
<u>\$ 2,823,028</u>	<u>\$ -</u>	<u>\$ 392,369</u>	<u>\$ 38,538,094</u>	<u>\$ 42,659,231</u>

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

November 30, 2012

With Comparative Totals for November 30, 2011

	<b>Tourism Promotion</b>	<b>Recorder's Equipment</b>	<b>County Clerk Records</b>	<b>Crime Victim Witness</b>
Assets:				
Cash	\$ -	\$ 55,461	\$ 28,838	\$ -
Investments	88,557	193,750	108,500	-
Accounts Receivable	12,291	2,161	70	-
Prepays	-	-	-	-
Accrued interest	164	550	271	-
Total assets	<u>\$ 101,012</u>	<u>\$ 251,922</u>	<u>\$ 137,679</u>	<u>\$ -</u>
Liabilities:				
Accounts payable	\$ 1,610	\$ 21,642	\$ 575	\$ -
Accrued payroll	-	-	-	1,357
Due to other funds	269	-	-	8,938
Deferred revenue	-	-	-	-
Total liabilities	<u>1,879</u>	<u>21,642</u>	<u>575</u>	<u>10,295</u>
Fund balance (deficit)				
Nonspendable	-	-	-	-
Restricted	99,133	230,280	137,104	-
Committed	-	-	-	-
Unassigned	-	-	-	(10,295)
Total fund balance	<u>99,133</u>	<u>230,280</u>	<u>137,104</u>	<u>(10,295)</u>
Total liabilities, other credits and fund balance	<u>\$ 101,012</u>	<u>\$ 251,922</u>	<u>\$ 137,679</u>	<u>\$ -</u>

<b>State's Attorney Records Automation</b>	<b>E-911</b>	<b>Sheriff's Drug Enforcement</b>	<b>Coroner Fee Fund</b>	<b>Tax Sale Automation</b>	<b>Environmental Service and Land Use</b>
\$ 3,084	\$ -	\$ 26,467	\$ 6,965	\$ 61,470	\$ 25,616
-	-	62,000	11,625	124,000	189,875
624	-	-	(41)	-	40,717
-	-	-	-	-	200
-	-	197	-	312	673
<u>\$ 3,708</u>	<u>\$ -</u>	<u>\$ 88,664</u>	<u>\$ 18,549</u>	<u>\$ 185,782</u>	<u>\$ 257,081</u>
\$ -	\$ -	\$ 177	\$ -	\$ 5,778	\$ 579
-	1,136	59	161	432	3,396
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>1,136</u>	<u>236</u>	<u>161</u>	<u>6,210</u>	<u>3,975</u>
-	-	-	-	-	200
3,708	-	88,428	18,388	179,572	-
-	-	-	-	-	252,906
-	(1,136)	-	-	-	-
<u>3,708</u>	<u>(1,136)</u>	<u>88,428</u>	<u>18,388</u>	<u>179,572</u>	<u>253,106</u>
<u>\$ 3,708</u>	<u>\$ -</u>	<u>\$ 88,664</u>	<u>\$ 18,549</u>	<u>\$ 185,782</u>	<u>\$ 257,081</u>

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

November 30, 2012

With Comparative Totals for November 30, 2011

	<b>GIS Fund</b>	<b>Animal Control Fund</b>	<b>Coroner Grant Fund</b>	<b>County Clerk Automation Fund</b>
Assets:				
Cash	\$ 145,929	\$ 32,984	\$ 400	\$ 760
Investments	658,750	131,750	3,875	7,750
Accounts Receivable	1,890	5,691	-	4
Prepays	-	-	-	-
Accrued interest	1,780	312	8	16
Total assets	<u>\$ 808,349</u>	<u>\$ 170,737</u>	<u>\$ 4,283</u>	<u>\$ 8,530</u>
Liabilities:				
Accounts payable	\$ 49,566	\$ 9,216	\$ -	\$ -
Accrued payroll	2,428	1,394	-	-
Due to other funds	-	-	-	-
Deferred revenue	-	-	-	-
Total liabilities	<u>51,994</u>	<u>10,610</u>	<u>-</u>	<u>-</u>
Fund balance (deficit)				
Nonspendable	-	-	-	-
Restricted	756,355	160,127	4,283	8,530
Committed	-	-	-	-
Unassigned	-	-	-	-
Total fund balance	<u>756,355</u>	<u>160,127</u>	<u>4,283</u>	<u>8,530</u>
Total liabilities and fund balance	<u>\$ 808,349</u>	<u>\$ 170,737</u>	<u>\$ 4,283</u>	<u>\$ 8,530</u>



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HAVA Grant Fund	Grant Fund	Sheriff Vehicle Fund	Totals	
			2012	2011
\$ -	\$ 100	\$ 4,711	\$ 392,785	\$ 555,519
-	-	23,250	1,603,682	1,555,491
18,017	-	484	81,908	55,167
-	-	-	200	200
-	-	49	4,332	7,999
<u>\$ 18,017</u>	<u>\$ 100</u>	<u>\$ 28,494</u>	<u>\$ 2,082,907</u>	<u>\$ 2,174,376</u>
\$ -	\$ -	\$ -	\$ 89,143	\$ 82,882
-	9,363	-	19,726	26,474
17,933	-	-	27,140	18,254
-	-	-	-	14,536
<u>17,933</u>	<u>9,363</u>	<u>-</u>	<u>136,009</u>	<u>142,146</u>
-	-	-	200	200
84	-	28,494	1,714,486	1,794,101
-	-	-	252,906	249,360
-	(9,263)	-	(20,694)	(11,431)
<u>84</u>	<u>(9,263)</u>	<u>28,494</u>	<u>1,946,898</u>	<u>2,032,230</u>
<u>\$ 18,017</u>	<u>\$ 100</u>	<u>\$ 28,494</u>	<u>\$ 2,082,907</u>	<u>\$ 2,174,376</u>

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

November 30, 2012

With Comparative Totals for November 30, 2011

	<b>Public Safety</b>	<b>Social Security Fund</b>	<b>County Health Department</b>
<b>Assets:</b>			
Cash	\$ -	\$ 469,403	\$ 676,941
Investments	4,227,148	2,162,250	2,964,375
Accounts Receivable	448,709	4,128	191,027
Prepays	-	-	300
Inventory	-	-	80,518
Accrued interest	-	5,412	6,758
Property taxes receivable	-	1,029,513	933,050
Total assets	<u>\$ 4,675,857</u>	<u>\$ 3,670,706</u>	<u>\$ 4,852,969</u>
<b>Liabilities:</b>			
Accounts payable	\$ -	\$ 69,727	\$ 41,453
Accrued payroll	-	-	24,851
Due to other funds	-	-	-
Deferred revenue	-	1,000,000	911,927
Total liabilities	<u>-</u>	<u>1,069,727</u>	<u>978,231</u>
<b>Fund balance</b>			
Nonspendable	-	-	80,818
Restricted	4,675,857	2,600,979	3,793,920
Total fund balance	<u>4,675,857</u>	<u>2,600,979</u>	<u>3,874,738</u>
Total liabilities and fund balance	<u>\$ 4,675,857</u>	<u>\$ 3,670,706</u>	<u>\$ 4,852,969</u>

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Detention Home	Mental Health	Veterans' Assistance Commission	Totals	
			2012	2011
\$ 329,822	\$ 682,832	\$ 168,802	\$ 2,327,800	\$ 3,245,077
1,216,750	2,894,625	662,625	14,127,773	14,860,416
350,896	4,685	-	999,445	1,354,993
250	-	-	550	6,675
-	-	-	80,518	63,773
2,354	5,525	1,415	21,464	39,462
380,776	2,155,673	131,372	4,630,384	7,836,488
<u>\$ 2,280,848</u>	<u>\$ 5,743,340</u>	<u>\$ 964,214</u>	<u>\$ 22,187,934</u>	<u>\$ 27,406,884</u>
\$ 6,800	\$ 135,636	\$ 1,892	\$ 255,508	\$ 206,315
14,674	768	2,134	42,427	117,061
253	-	-	253	-
596,382	2,100,000	125,000	4,733,309	8,296,223
618,109	2,236,404	129,026	5,031,497	8,619,599
250	-	-	81,068	70,448
1,662,489	3,506,936	835,188	17,075,369	18,716,837
1,662,739	3,506,936	835,188	17,156,437	18,787,285
<u>\$ 2,280,848</u>	<u>\$ 5,743,340</u>	<u>\$ 964,214</u>	<u>\$ 22,187,934</u>	<u>\$ 27,406,884</u>

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

November 30, 2012

With Comparative Totals for November 30, 2011

	<b>County Highway</b>	<b>County Bridge</b>	<b>Motor Fuel Tax</b>	<b>Special Tax Matching</b>	<b>Totals</b>	
					<b>2012</b>	<b>2011</b>
<b>Assets:</b>						
Cash	\$ 232,597	\$ 204,561	\$ 302,218	\$ 247,440	\$ 986,816	\$ 1,213,451
Investments	1,584,875	968,750	1,302,000	953,250	4,808,875	3,564,000
Accounts receivable	26,274	727	150,790	727	178,518	180,088
Accrued interest	2,699	1,333	2,798	2,277	9,107	14,436
Property taxes receivable	2,534,170	1,267,185	-	1,267,185	5,068,540	5,166,800
<b>Total assets</b>	<b>\$ 4,380,615</b>	<b>\$ 2,442,556</b>	<b>\$ 1,757,806</b>	<b>\$ 2,470,879</b>	<b>\$ 11,051,856</b>	<b>\$ 10,138,775</b>
<b>Liabilities:</b>						
Accounts payable	\$ 51,319	\$ 385	\$ -	\$ -	\$ 51,704	\$ 33,744
Accrued payroll	19,107	7,640	57,088	-	83,835	137,054
Deferred revenue	2,475,800	1,238,000	-	1,238,000	4,951,800	5,040,280
<b>Total liabilities</b>	<b>2,546,226</b>	<b>1,246,025</b>	<b>57,088</b>	<b>1,238,000</b>	<b>5,087,339</b>	<b>5,211,078</b>
<b>Fund balance:</b>						
Restricted	1,834,389	1,196,531	1,700,718	1,232,879	5,964,517	4,927,697
<b>Total fund balance</b>	<b>1,834,389</b>	<b>1,196,531</b>	<b>1,700,718</b>	<b>1,232,879</b>	<b>5,964,517</b>	<b>4,927,697</b>
<b>Total liabilities and fund balance</b>	<b>\$ 4,380,615</b>	<b>\$ 2,442,556</b>	<b>\$ 1,757,806</b>	<b>\$ 2,470,879</b>	<b>\$ 11,051,856</b>	<b>\$ 10,138,775</b>

**COUNTY OF LASALLE, ILLINOIS****Non-Major Special Revenue Funds****Judicial and Court Related Group****Combining Balance Sheet**

November 30, 2012

With Comparative Totals for November 30, 2011

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	<b>Circuit Clerk Document Storage</b>	<b>Law Library</b>	<b>Court Automation</b>	<b>Child Support Administration</b>	<b>Minors in Possession</b>
Assets:					
Cash	\$ 110,632	\$ 6,111	\$ 144,715	\$ 23,079	\$ 14,676
Investments	635,500	42,625	565,750	127,875	38,750
Accounts Receivable	15,328	4,056	15,450	216	(107)
Accrued interest	<u>1,657</u>	<u>90</u>	<u>1,362</u>	<u>328</u>	<u>-</u>
Total assets	<u>\$ 763,117</u>	<u>\$ 52,882</u>	<u>\$ 727,277</u>	<u>\$ 151,498</u>	<u>\$ 53,319</u>
Liabilities:					
Accounts payable	\$ 11,728	\$ 8,409	\$ 4,170	\$ -	\$ 1,740
Accrued payroll	<u>961</u>	<u>81</u>	<u>1,147</u>	<u>440</u>	<u>633</u>
Total liabilities	<u>12,689</u>	<u>8,490</u>	<u>5,317</u>	<u>440</u>	<u>2,373</u>
Fund balance					
Restricted	<u>750,428</u>	<u>44,392</u>	<u>721,960</u>	<u>151,058</u>	<u>50,946</u>
Total liabilities and fund balance	<u>\$ 763,117</u>	<u>\$ 52,882</u>	<u>\$ 727,277</u>	<u>\$ 151,498</u>	<u>\$ 53,319</u>

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State's Attorney Drug Enforcement	Probation Services	Arrestees Medical Care Fund	D.U.I. Fund	Circuit Clerk Operations and Administrative	Totals	
					2012	2011
\$ 195,579	\$ 111,428	\$ -	\$ 9,604	\$ 26,412	\$ 642,236	\$ 839,056
131,750	434,000	-	34,875	96,875	2,108,000	1,818,963
25,655	-	1,696	1,758	3,579	67,631	63,934
345	1,050	33	74	222	5,161	7,733
<u>\$ 353,329</u>	<u>\$ 546,478</u>	<u>\$ 1,729</u>	<u>\$ 46,311</u>	<u>\$ 127,088</u>	<u>\$ 2,823,028</u>	<u>\$ 2,729,686</u>
\$ -	\$ 4,285	\$ -	\$ -	\$ 196	\$ 30,528	\$ 36,051
3,330	-	-	-	-	6,592	22,489
3,330	4,285	-	-	196	37,120	58,540
349,999	542,193	1,729	46,311	126,892	2,785,908	2,671,146
<u>\$ 353,329</u>	<u>\$ 546,478</u>	<u>\$ 1,729</u>	<u>\$ 46,311</u>	<u>\$ 127,088</u>	<u>\$ 2,823,028</u>	<u>\$ 2,729,686</u>

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

For the Year Ended November 30, 2012

With Comparative Totals For the Year Ended November 30, 2011

	<b>General Governmental Group</b>	<b>Tax Supported Group</b>	<b>Highway &amp; Streets Group</b>
Revenues:			
Property taxes	\$ -	\$ 5,270,101	\$ 5,064,345
Intergovernmental revenue	392,508	6,026,764	2,895,972
Fines and fees	1,829,702	234,125	367,959
Interest	13,639	72,707	27,631
Other	22,743	6,939	26,465
Total revenues	<u>2,258,592</u>	<u>11,610,636</u>	<u>8,382,372</u>
Expenditures:			
General government	1,406,980	1,322,885	-
Public safety	202,203	169,223	-
Judiciary and legal	-	1,353,388	-
Public works	-	194,641	7,401,362
Social services	505,094	5,571,623	-
Debt Service			
Principal	-	-	-
Interest	-	-	-
Other	-	-	-
Capital outlay	5,936	-	-
Total expenditures	<u>2,120,213</u>	<u>8,611,760</u>	<u>7,401,362</u>
Excess of revenues over expenditures	138,379	2,998,876	981,010
Contribution to Self-Insurance Trust	-	-	-
Operating transfers in	19,147	502,235	55,810
Operating transfers out	<u>(242,858)</u>	<u>(2,909,646)</u>	<u>-</u>
Total other financing sources (uses)	(223,711)	(2,407,411)	55,810
Net change in fund balance	(85,332)	591,465	1,036,820
Fund balance, beginning of year	<u>2,032,230</u>	<u>16,564,972</u>	<u>4,927,697</u>
Fund balance, end of year	<u>\$ 1,946,898</u>	<u>\$ 17,156,437</u>	<u>\$ 5,964,517</u>

Judiciary and Court Related Group	Debt Service	Capital Projects	Totals	
			2012	2011
\$ -	\$ -	\$ -	\$ 10,334,446	\$ 13,194,057
52,242	-	34,963	9,402,449	9,838,374
1,179,016	-	-	3,610,802	3,538,805
16,470	-	954	131,401	180,630
3,615	-	360,588	420,350	132,680
<u>1,251,343</u>	<u>-</u>	<u>396,505</u>	<u>23,899,448</u>	<u>26,884,546</u>
-	-	-	2,729,865	2,291,689
-	-	-	371,426	391,590
997,349	-	-	2,350,737	2,078,715
-	-	-	7,596,003	9,102,407
-	-	-	6,076,717	6,163,927
-	1,310,000	-	1,310,000	1,270,000
-	143,552	-	143,552	201,953
-	1,125	-	1,125	1,500
<u>109,809</u>	<u>-</u>	<u>259,272</u>	<u>375,017</u>	<u>465,511</u>
<u>1,107,158</u>	<u>1,454,677</u>	<u>259,272</u>	<u>20,954,442</u>	<u>21,967,292</u>
144,185	(1,454,677)	137,233	2,945,006	4,917,254
-	-	-	-	(1,020,527)
-	1,454,677	17,769	2,049,638	2,128,241
<u>(29,423)</u>	<u>-</u>	<u>-</u>	<u>(3,181,927)</u>	<u>(3,933,880)</u>
(29,423)	1,454,677	17,769	(1,132,289)	(2,826,166)
114,762	-	155,002	1,812,717	2,091,088
<u>2,671,146</u>	<u>-</u>	<u>209,510</u>	<u>26,405,555</u>	<u>26,536,780</u>
<u>\$ 2,785,908</u>	<u>\$ -</u>	<u>\$ 364,512</u>	<u>\$ 28,218,272</u>	<u>\$ 28,627,868</u>



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

For the Year Ended November 30, 2012

With Comparative Totals For the Year Ended November 30, 2011

	<b>Tourism Promotion</b>	<b>Recorder's Equipment Fund</b>	<b>County Clerk Records Fund</b>	<b>Crime Victim Witness Fund</b>
Revenues:				
Intergovernmental revenue	\$ 31,899	\$ -	\$ -	\$ 56,382
Fines and fees	183,240	454,113	25,548	-
Interest	521	1,720	850	-
Other	12	1,790	(8)	-
	<u>215,672</u>	<u>457,623</u>	<u>26,390</u>	<u>56,382</u>
Total revenues				
	<u>215,672</u>	<u>457,623</u>	<u>26,390</u>	<u>56,382</u>
Expenditures:				
General government	155,478	455,853	17,137	-
Public safety	-	-	-	71,855
Judiciary and legal	-	-	-	-
Social services	-	-	-	-
Capital outlay	-	-	-	-
	<u>155,478</u>	<u>455,853</u>	<u>17,137</u>	<u>71,855</u>
Total expenditures				
	<u>155,478</u>	<u>455,853</u>	<u>17,137</u>	<u>71,855</u>
Excess (deficiency) of revenues over expenditures	60,194	1,770	9,253	(15,473)
Other financing sources (uses)				
Operating transfers in	-	-	-	19,147
Operating transfers out	(42,858)	-	-	-
	<u>(42,858)</u>	<u>-</u>	<u>-</u>	<u>19,147</u>
Total other financing sources (uses)				
	<u>(42,858)</u>	<u>-</u>	<u>-</u>	<u>19,147</u>
Net change in fund balance	17,336	1,770	9,253	3,674
Fund balance, beginning of year	81,797	228,510	127,851	(13,969)
Fund balance, end of year	<u>\$ 99,133</u>	<u>\$ 230,280</u>	<u>\$ 137,104</u>	<u>\$ (10,295)</u>

<b>State's Attorney Records Automation</b>	<b>E-911 Fund</b>	<b>Sheriff's Drug Enforcement Fund</b>	<b>Coroner Fee Fund</b>	<b>Tax Sale Automation Fund</b>	<b>Environmental Service and Land Use Fund</b>
\$ -	\$ 65,289	\$ -	\$ -	\$ -	\$ 82,313
3,708	-	10,632	25,627	51,122	438,379
-	-	620	53	982	1,994
-	-	217	-	-	-
<u>3,708</u>	<u>65,289</u>	<u>11,469</u>	<u>25,680</u>	<u>52,104</u>	<u>522,686</u>
-	-	-	-	26,525	-
-	63,613	36,177	30,558	-	-
-	-	-	-	-	-
-	-	-	-	-	319,140
-	-	-	-	5,936	-
<u>-</u>	<u>63,613</u>	<u>36,177</u>	<u>30,558</u>	<u>32,461</u>	<u>319,140</u>
3,708	1,676	(24,708)	(4,878)	19,643	203,546
-	-	-	-	-	-
-	-	-	-	-	(200,000)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(200,000)</u>
3,708	1,676	(24,708)	(4,878)	19,643	3,546
-	(2,812)	113,136	23,266	159,929	249,560
<u>\$ 3,708</u>	<u>\$ (1,136)</u>	<u>\$ 88,428</u>	<u>\$ 18,388</u>	<u>\$ 179,572</u>	<u>\$ 253,106</u>

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

For the Year Ended November 30, 2012

With Comparative Totals For the Year Ended November 30, 2011

	<b>GIS Fund</b>	<b>Animal Control Fund</b>	<b>Coroner Grant Fund</b>	<b>County Clerk Automation Fund</b>
Revenues:				
Intergovernmental revenues	\$ -	\$ -	\$ 4,000	\$ -
Fines and fees	420,071	207,983	-	1,400
Interest	5,670	1,005	3	64
Other	20,812	(80)	-	-
Total revenues	446,553	208,908	4,003	1,464
	-	-	-	-
Expenditures:				
General government	590,099	-	-	-
Public safety	-	-	-	-
Judiciary and legal	-	-	-	-
Social services	-	185,954	-	-
Capital Outlay	-	-	-	-
Total expenditures	590,099	185,954	-	-
Excess (deficiency) of revenues over expenditures	(143,546)	22,954	4,003	1,464
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	(143,546)	22,954	4,003	1,464
Fund balance, beginning of year	899,901	137,173	280	7,066
Fund balance, end of year	\$ 756,355	\$ 160,127	\$ 4,283	\$ 8,530

HAVA Grant Fund	Grant Fund	Sheriff Vehicle Fund	Totals	
			2012	2011
\$ 85,677	\$ 66,948	\$ -	\$ 392,508	\$ 163,002
-	-	7,879	1,829,702	1,747,364
-	-	157	13,639	19,037
-	-	-	22,743	32,787
85,677	66,948	8,036	2,258,592	1,962,190
-	-	-		
85,677	76,211	-	1,406,980	1,080,850
-	-	-	202,203	166,054
-	-	-	-	-
-	-	-	505,094	508,730
-	-	-	5,936	16,386
85,677	76,211	-	2,120,213	1,772,020
-	(9,263)	8,036	138,379	190,170
-	-	-	19,147	40,455
-	-	-	(242,858)	(539,138)
-	-	-	(223,711)	(498,683)
-	(9,263)	8,036	(85,332)	(308,513)
84	-	20,458	2,032,230	2,340,743
\$ 84	\$ (9,263)	\$ 28,494	\$ 1,946,898	\$ 2,032,230

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

**Tax Supported Group**

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

For the Year Ended November 30, 2012

With Comparative Totals For the Year Ended November 30, 2011

	<b>Public Safety</b>	<b>Social Security Fund</b>	<b>County Health Department</b>	<b>Detention Home Fund</b>
Revenues:				
Property taxes	\$ -	\$ 1,281,487	\$ 916,254	\$ 380,738
Intergovernmental revenue	2,656,191	74,241	2,506,534	709,109
Fines and fees	-	-	225,710	8,415
Interest	4,675	17,160	21,515	7,546
Other	-	2,571	1,721	1,289
	<u>-</u>	<u>2,571</u>	<u>1,721</u>	<u>1,289</u>
Total revenues	<u>2,660,866</u>	<u>1,375,459</u>	<u>3,671,734</u>	<u>1,107,097</u>
Expenditures:				
General government	-	1,322,885	-	-
Public safety	137,119	32,104	-	-
Judiciary and legal	-	113,310	-	1,240,078
Public works	-	194,641	-	-
Social services	-	364,772	3,165,741	-
Capital outlay	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>137,119</u>	<u>2,027,712</u>	<u>3,165,741</u>	<u>1,240,078</u>
Excess (deficiency) of revenues over expenditures	<u>2,523,747</u>	<u>(652,253)</u>	<u>505,993</u>	<u>(132,981)</u>
Other financing sources (uses):				
Contribution to self-insurance trust	-	-	-	-
Operating transfers in	-	-	32,334	469,901
Operating transfers out	<u>(2,854,677)</u>	<u>-</u>	<u>(50,169)</u>	<u>-</u>
Total other financing sources (uses)	<u>(2,854,677)</u>	<u>-</u>	<u>(17,835)</u>	<u>469,901</u>
Net change in fund balance	(330,930)	(652,253)	488,158	336,920
Fund balance, beginning of year	<u>5,006,787</u>	<u>3,253,232</u>	<u>3,386,580</u>	<u>1,325,819</u>
Fund balance, end of year	<u>\$ 4,675,857</u>	<u>\$ 2,600,979</u>	<u>\$ 3,874,738</u>	<u>\$ 1,662,739</u>

Mental Health Fund	Veterans' Assistance Commission Fund	Totals	
		2012	2011
\$ 2,415,123	\$ 276,499	\$ 5,270,101	\$ 8,019,837
80,689	-	6,026,764	6,520,565
-	-	234,125	263,594
17,332	4,479	72,707	106,289
-	1,358	6,939	19,005
2,513,144	282,336	11,610,636	14,929,290
-	-	1,322,885	1,210,839
-	-	169,223	225,536
-	-	1,353,388	1,303,219
-	-	194,641	195,998
1,896,307	144,803	5,571,623	5,655,197
-	-	-	-
1,896,307	144,803	8,611,760	8,590,789
616,837	137,533	2,998,876	6,338,501
-	-	-	(1,020,527)
-	-	502,235	542,235
(1,800)	(3,000)	(2,909,646)	(3,334,742)
(1,800)	(3,000)	(2,407,411)	(3,813,034)
615,037	134,533	591,465	2,525,467
2,891,899	700,655	16,564,972	16,261,818
<u>\$ 3,506,936</u>	<u>\$ 835,188</u>	<u>\$ 17,156,437</u>	<u>\$ 18,787,285</u>

**COUNTY OF LASALLE, ILLINOIS**  
**Non-Major Special Revenue Funds**  
**Highway and Streets Group**  
**Combining Statements of Revenues, Expenditures, and Changes in Fund Balance**  
For the Year Ended November 30, 2012  
With Comparative Totals For the Year Ended November 30, 2011

	<b>County Highway Fund</b>	<b>County Bridge Fund</b>	<b>Motor Fuel Tax Fund</b>	<b>Special Tax Matching Fund</b>	<b>Totals</b>	
					<b>2012</b>	<b>2011</b>
Revenues:						
Property taxes	\$ 2,532,183	\$ 1,266,081	\$ -	\$ 1,266,081	\$ 5,064,345	\$ 5,174,220
Intergovernmental revenue	40,786	150,584	2,691,944	12,658	2,895,972	3,122,619
Fines and fees	286,106	81,853	-	-	367,959	471,902
Interest	8,318	3,183	9,090	7,040	27,631	34,029
Other	26,465	-	-	-	26,465	25,087
<b>Total revenues</b>	<b>2,893,858</b>	<b>1,501,701</b>	<b>2,701,034</b>	<b>1,285,779</b>	<b>8,382,372</b>	<b>8,827,857</b>
Expenditures -						
Public works	2,678,729	981,797	2,555,479	1,185,357	7,401,362	8,906,409
Excess (deficiency) of revenues over expenditures	215,129	519,904	145,555	100,422	981,010	(78,552)
Other financing sources (uses):						
Operating transfers in	55,810	-	-	-	55,810	55,810
Operating transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>55,810</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55,810</b>	<b>55,810</b>
<b>Net change in fund balance</b>	<b>270,939</b>	<b>519,904</b>	<b>145,555</b>	<b>100,422</b>	<b>1,036,820</b>	<b>(22,742)</b>
<b>Fund balance, beginning of year</b>	<b>1,563,450</b>	<b>676,627</b>	<b>1,555,163</b>	<b>1,132,457</b>	<b>4,927,697</b>	<b>4,950,439</b>
<b>Fund balance, end of year</b>	<b>\$ 1,834,389</b>	<b>\$ 1,196,531</b>	<b>\$ 1,700,718</b>	<b>\$ 1,232,879</b>	<b>\$ 5,964,517</b>	<b>\$ 4,927,697</b>

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

For the Year Ended November 30, 2012

With Comparative Totals For the Year Ended November 30, 2011

	<b>Circuit Clerk Document Storage Fund</b>	<b>Law Library Fund</b>	<b>Court Automation Fund</b>	<b>Child Support Administration Fund</b>	<b>Minors in Possession</b>
Revenues:					
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ 18,909	\$ -
Fines and fees	239,697	68,679	242,194	23,977	31,350
Interest	5,251	284	4,293	1,028	113
Other	-	2,484	-	(144)	-
Total revenues	<u>244,948</u>	<u>71,447</u>	<u>246,487</u>	<u>43,770</u>	<u>31,463</u>
Expenditures:					
Judiciary and legal	260,822	67,021	171,428	59,259	40,949
Capital outlay	<u>37,257</u>	<u>-</u>	<u>36,262</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>298,079</u>	<u>67,021</u>	<u>207,690</u>	<u>59,259</u>	<u>40,949</u>
Excess (deficiency) of revenues over expenditures	(53,131)	4,426	38,797	(15,489)	(9,486)
Other financing sources (uses):					
Operating transfers in	-	-	-	-	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(53,131)	4,426	38,797	(15,489)	(9,486)
Fund balance, beginning of year	<u>803,559</u>	<u>39,966</u>	<u>683,163</u>	<u>166,547</u>	<u>60,432</u>
Fund balance, end of year	<u>\$ 750,428</u>	<u>\$ 44,392</u>	<u>\$ 721,960</u>	<u>\$ 151,058</u>	<u>\$ 50,946</u>



State's Attorney Drug Enforcement Fund	Probation Services Fund	Arrestees Medical Care Fund Fund	D.U.I. Fund	Circuit Clerk Operations and Administrative	Totals	
					2012	2011
\$ 33,333	\$ -	\$ -	\$ -	\$ -	\$ 52,242	\$ 22,188
330,247	141,671	25,892	23,653	51,656	1,179,016	1,055,945
1,141	3,341	74	248	697	16,470	18,266
-	1,275	-	-	-	3,615	320
364,721	146,287	25,966	23,901	52,353	1,251,343	1,096,719
281,089	90,142	-	11,955	14,684	997,349	775,496
-	36,290	-	-	-	109,809	91,373
281,089	126,432	-	11,955	14,684	1,107,158	866,869
83,632	19,855	25,966	11,946	37,669	144,185	229,850
-	-	-	-	-	-	-
-	-	(29,423)	-	-	(29,423)	(60,000)
-	-	(29,423)	-	-	(29,423)	(60,000)
83,632	19,855	(3,457)	11,946	37,669	114,762	169,850
266,367	522,338	5,186	34,365	89,223	2,671,146	2,501,296
<u>\$ 349,999</u>	<u>\$ 542,193</u>	<u>\$ 1,729</u>	<u>\$ 46,311</u>	<u>\$ 126,892</u>	<u>\$ 2,785,908</u>	<u>\$ 2,671,146</u>

# COUNTY OF LASALLE, ILLINOIS

## Tourism and Promotion Fund

### Balance Sheet

November 30, 2012

---

#### ASSETS

Cash in bank	\$ -
Investments	88,557
Accounts receivable	12,291
Accrued interest	<u>164</u>
Total assets	<u>\$ 101,012</u>

#### LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 1,610
Due to other funds	<u>269</u>
Total liabilities	1,879
 Fund balance - Restricted	 <u>99,133</u>
Total liabilities and fund balance	<u>\$ 101,012</u>

# COUNTY OF LASALLE, ILLINOIS

## Tourism and Promotion Fund

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

For the Year Ended November 30, 2012

With Comparative Totals For the Year Ended November 30, 2011

	2012				2011
	Budgeted Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Tourism fees	\$ 150,000	\$ 150,000	\$ 172,293	\$ 22,293	\$ 165,434
Visitor guide ad revenue	10,000	10,000	10,947	947	-
Interest	1	1	521	520	411
Grants	35,000	35,000	31,899	(3,101)	35,310
Miscellaneous income	1	1	12	11	10,073
Total revenues	195,002	195,002	215,672	20,670	211,228
Expenditures:					
Seminars & workshops	500	500	270	(230)	20
Miscellaneous	1	1	1,153	1,152	7,148
Grant expense	35,000	35,000	33,955	(1,045)	39,871
Tourism distribution	111,501	111,501	109,550	(1,951)	92,889
Visitor guide distribution	10,000	10,000	10,550	550	-
Total expenditures	157,002	157,002	155,478	(1,524)	139,928
Excess (deficiency) of revenues over expenditures	38,000	38,000	60,194	22,194	71,300
Other financing sources (uses) - Transfers to other funds	(38,000)	(38,000)	(42,858)	(4,858)	(39,138)
Net change in fund balance	\$ -	\$ -	17,336	\$ 17,336	32,162
Fund balance, beginning of year			81,797		49,635
Fund balance, end of year			\$ 99,133		\$ 81,797

**COUNTY OF LASALLE, ILLINOIS**

**Recorder's Equipment Fund**

**Balance Sheet**

November 30, 2012

---

ASSETS

Cash in bank	\$ 55,461
Investments	193,750
Accrued interest	550
Other receivable	<u>2,161</u>
Total assets	<u><u>\$ 251,922</u></u>

LIABILITIES AND  
FUND BALANCE

Liabilities:	
Accounts payable	\$ 21,642
Accrued payroll	<u>-</u>
Total liabilities	21,642
Fund balance:	
Restricted fund balance	<u>230,280</u>
Total liabilities and fund balance	<u><u>\$ 251,922</u></u>

**COUNTY OF LASALLE, ILLINOIS**  
**Recorder's Equipment Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
For the Year Ended November 30, 2012  
With Comparative Totals For the Year Ended November 30, 2011

	2012				2011
	Budgeted Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Recorder equipment fees	\$ 180,000	\$ 180,000	\$ 181,520	\$ 1,520	\$ 184,236
G.I.S. fees	30,000	30,000	28,224	(1,776)	27,645
Rental house support fee	230,000	230,000	244,369	14,369	233,605
Interest	1,000	1,000	1,720	720	2,440
Miscellaneous	-	-	1,790	1,790	-
Total revenues	441,000	441,000	457,623	16,623	447,926
Expenditures:					
Maintenance of equipment	80,000	80,000	72,913	(7,087)	72,360
Mileage	1,500	1,500	2,333	833	2,015
Education	2,500	2,500	2,695	195	2,082
Rent	18,000	18,000	11,335	(6,665)	11,328
Supplies	10,000	10,000	6,420	(3,580)	8,241
G.I.S. supplies	10,000	10,000	-	(10,000)	-
Seasonal help	6,000	6,000	710	(5,290)	5,445
Offsite storage	24,000	24,000	24,000	-	24,000
State share rent house fee	215,000	215,000	231,823	16,823	221,310
Miscellaneous	-	-	811	811	-
New equipment	150,000	150,000	102,813	(47,187)	160,011
Total expenditures	517,000	517,000	455,853	(61,147)	506,792
Excess (deficiency) of revenues over expenditures	<u>\$ (76,000)</u>	<u>\$ (76,000)</u>	1,770	<u>\$ 77,770</u>	(58,866)
Fund balance, beginning of year			228,510		287,376
Fund balance, end of year			<u>\$ 230,280</u>		<u>\$ 228,510</u>

**COUNTY OF LASALLE, ILLINOIS**

**County Clerk Records Fund**

**Balance Sheet**

November 30, 2012

---

ASSETS

Cash in bank	\$ 28,838
Investments	108,500
Accounts receivable	70
Accrued interest	<u>271</u>
Total assets	<u>\$ 137,679</u>

LIABILITIES AND  
FUND BALANCE

Liabilities:	
Accounts payable	\$ 575
Fund balance	
Restricted fund balance	<u>137,104</u>
Total liabilities and fund balance	<u>\$ 137,679</u>

**COUNTY OF LASALLE, ILLINOIS**  
**County Clerk Records Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
For the Year Ended November 30, 2012  
With Comparative Totals For the Year Ended November 30, 2011

	2012				2011
	Budgeted Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Fines and fees:					
County clerk records fees	\$ 15,000	\$ 15,000	\$ 18,860	\$ 3,860	\$ 17,815
Death certificate fees	1,800	1,800	2,861	1,061	2,048
Marriage license fees	2,500	2,500	3,762	1,262	3,740
Civil union fees	150	150	65	(85)	110
Interest	1,000	1,000	850	(150)	944
Miscellaneous	-	-	(8)	(8)	-
Total revenues	20,450	20,450	26,390	5,940	24,657
Expenditures:					
New equipment	1	1	-	(1)	4,425
Miscellaneous	1	1	-	(1)	-
Maintenance and repair of equipment	1,500	1,500	219	(1,281)	466
Office expense	15,000	15,000	2,366	(12,634)	7,984
Book restoration	7,500	7,500	7,871	371	-
Marriage license fee reimbursement	2,500	2,500	3,760	1,260	3,735
Civil union fees	150	150	65	(85)	110
State death certificate reimbursement	1,800	1,800	2,856	1,056	2,046
Total expenditures	28,452	28,452	17,137	(11,315)	18,766
Excess (deficiency) of revenues over expenditures	\$ (8,002)	\$ (8,002)	9,253	\$ 17,255	5,891
Fund balance, beginning of year			127,851		121,960
Fund balance, end of year			\$ 137,104		\$ 127,851

**COUNTY OF LASALLE, ILLINOIS**  
**Crime Victim Witness Coordinator Fund**  
**Balance Sheet**  
November 30, 2012

---

ASSETS

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

LIABILITIES AND  
FUND BALANCE

Liabilities:	
Accrued payroll	\$ 1,357
Due to other funds	8,938
Deferred revenue	<u>-</u>
Total liabilities	10,295
Fund balance	
Unreserved fund balance	<u>(10,295)</u>
Total liabilities and fund balance	<u><u>\$ -</u></u>



**COUNTY OF LASALLE, ILLINOIS**  
**Crime Victim Witness Coordinator Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
For the Year Ended November 30, 2012  
With Comparative Totals For the Year Ended November 30, 2011

	<b>2012</b>				<b>2011</b>
	<b>Budgeted Amounts</b>			<b>Over (Under)</b>	
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Final Budget</b>	<b>Actual</b>
Revenues:					
Salary - crime victim witness	\$ 23,300	\$ 23,300	\$ 23,277	\$ (23)	\$ 31,477
Salary - crime victim witness assistant	33,136	33,136	33,105	(31)	32,159
Total revenues	56,436	56,436	56,382	(54)	63,636
Expenditures:					
Crime victim witness coord.	37,400	37,400	37,648	248	41,402
Crime victim witness assistant	33,200	33,200	31,274	(1,926)	31,148
Temporary help	6,000	6,000	2,933	(3,067)	7,140
Total expenditures	76,600	76,600	71,855	(4,745)	79,690
Excess (deficiency) of revenues over expenditures	(20,164)	(20,164)	(15,473)	4,691	(16,054)
Other financing sources (uses) - Operating transfers in	20,022	20,022	19,147	(875)	25,522
Total other financing sources (uses)	20,022	20,022	19,147	(875)	25,522
Net change in fund balance	\$ (143)	\$ (143)	3,674	\$ 3,817	9,468
Fund balance, beginning of year			(13,969)		(23,437)
Fund balance, end of year			\$ (10,295)		\$ (13,969)

**COUNTY OF LASALLE, ILLINOIS**  
**States Attorney Records Automation Fund**  
**Balance Sheet**  
November 30, 2012

---

ASSETS

Cash in bank	\$ 3,084
Accounts receivable	<u>624</u>
Total assets	<u><u>\$ 3,708</u></u>

LIABILITIES AND  
FUND BALANCE

Liabilities:	
Accounts payable	\$ -
Accrued payroll	<u>-</u>
Total liabilities	-
Fund balance	<u>3,708</u>
Total liabilities and fund balance	<u><u>\$ 3,708</u></u>

**COUNTY OF LASALLE, ILLINOIS**  
**States Attorney Records Automation Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
For the Year Ended November 30, 2012  
With Comparative Totals For the Year Ended November 30, 2011

---

	2012			2011
	Budgeted Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Revenues:				
Fines & Fees	\$ -	\$ -	\$ 3,708	\$ -
Total revenues	-	-	3,708	-
Expenditures:				
Miscellaneous	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>3,708</u>	<u>\$ -</u>
Fund balance, beginning of year			-	-
Fund balance, end of year			<u>\$ 3,708</u>	<u>\$ -</u>

**COUNTY OF LASALLE, ILLINOIS**

**E-911**

**Balance Sheet**

November 30, 2012

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ASSETS

Cash in bank	\$ -
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LIABILITIES AND  
FUND BALANCE

Liabilities:

Accrued payroll	\$ 1,136
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Due to other funds	-
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Total liabilities	1,136
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Fund balance:

Unreserved fund balance	(1,136)
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Total liabilities and fund balance	\$ -
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# COUNTY OF LASALLE, ILLINOIS

## E-911

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

For the Year Ended November 30, 2012

With Comparative Totals For the Year Ended November 30, 2011

	2012				2011
	Budgeted Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Reimbursements	\$ 63,838	\$ 63,838	\$ 65,289	\$ 1,451	\$ 64,056
Total revenues	63,838	63,838	65,289	1,451	64,056
Expenditures:					
Health insurance	5,600	5,600	4,812	(788)	5,297
Director of service E-911	58,238	58,238	58,801	563	56,051
Total expenditures	63,838	63,838	63,613	(225)	61,348
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	1,676	\$ 1,676	2,708
Fund balance, beginning of year			(2,812)		(5,520)
Fund balance, end of year			\$ (1,136)		\$ (2,812)

**COUNTY OF LASALLE, ILLINOIS**  
**Sheriff's Drug Enforcement Fund**  
**Balance Sheet**  
November 30, 2012

---

ASSETS

Cash in bank	\$ 26,467
Investments	62,000
Accrued interest	<u>197</u>
Total assets	<u><u>\$ 88,664</u></u>

LIABILITIES AND  
FUND BALANCE

Liabilities:	
Accounts payable	\$ 177
Accrued payroll	<u>59</u>
Total liabilities	236
Fund balance - Restricted	<u>88,428</u>
Total liabilities and fund balance	<u><u>\$ 88,664</u></u>

**COUNTY OF LASALLE, ILLINOIS**  
**Sheriff's Drug Enforcement Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
For the Year Ended November 30, 2012  
With Comparative Totals For the Year Ended November 30, 2011

	2012				2011
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
State drug enforcement revenue	\$ 20,485	\$ 20,485	\$ 10,632	\$ (9,853)	\$ 9,551
Federal drug enforcement revenue	500	500	-	(500)	-
Interest	18	18	620	602	763
Miscellaneous income	1	1	217	216	67
Total revenues	21,004	21,004	11,469	(9,535)	10,381
Expenditures:					
Vehicle expense	7,000	7,000	4,857	(2,143)	2,615
Investigation expenses	1	1	-	(1)	-
State drug enforcement	12,000	12,000	28,229	16,229	8,348
Federal drug enforcement	1,000	1,000	-	(1,000)	-
K-9 expense	1	1	-	(1)	-
New equipment	1,000	1,000	-	(1,000)	-
Vehicle insurance	1	1	-	(1)	-
Admin assistant	3,100	3,100	3,091	(9)	3,011
Miscellaneous expense	1	1	-	(1)	-
Total expenditures	24,104	24,104	36,177	12,073	13,974
Excess (deficiency) of revenues over expenditures	<u>\$ (3,100)</u>	<u>\$ (3,100)</u>	(24,708)	<u>\$ (21,608)</u>	(3,593)
Fund balance, beginning of year			113,136		116,729
Fund balance, end of year			<u>\$ 88,428</u>		<u>\$ 113,136</u>

**COUNTY OF LASALLE, ILLINOIS**

**Coroner Fee Fund**

**Balance Sheet**

November 30, 2012

---

ASSETS

Cash in bank	\$ 6,965
Investments	11,625
Accrued interest	<u>(41)</u>
Total assets	<u>\$ 18,549</u>

LIABILITIES AND  
FUND BALANCE

Liabilities:	
Accounts payable	\$ -
Accrued payroll	<u>161</u>
Total liabilities	161
Fund balance - Restricted	<u>18,388</u>
Total liabilities and fund balance	<u>\$ 18,549</u>



**COUNTY OF LASALLE, ILLINOIS**  
**Coroner Fee Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
For the Year Ended November 30, 2012  
With Comparative Totals For the Year Ended November 30, 2011

	2012			2011
	Budgeted Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Revenues:				
Coroner fees	\$ 24,000	\$ 24,000	\$ 1,627	\$ 23,873
Interest	100	100	(47)	109
Total revenues	24,100	24,100	1,580	23,982
Expenditures:				
Supplies	3,600	3,600	(3,600)	-
New equipment	34,999	34,999	(12,887)	1,334
Chief deputy coroner	8,400	8,400	46	7,709
Miscellaneous	1	1	(1)	-
Total expenditures	47,000	47,000	(16,442)	9,043
Excess (deficiency) of revenues over expenditures	<u>\$ (22,900)</u>	<u>\$ (22,900)</u>	<u>(4,878)</u>	<u>\$ 18,022</u>
Fund balance, beginning of year			23,266	8,327
Fund balance, end of year			<u>\$ 18,388</u>	<u>\$ 23,266</u>

**COUNTY OF LASALLE, ILLINOIS**  
**Tax Sale Automation Fund**  
**Balance Sheet**  
November 30, 2012

---

ASSETS

Cash in bank	\$ 61,470
Investments	124,000
Accrued interest	<u>312</u>
Total assets	<u><u>\$ 185,782</u></u>

LIABILITIES AND  
FUND BALANCE

Liabilities:	
Accounts payable	\$ 5,778
Accrued payroll	<u>432</u>
Total liabilities	6,210
Fund balance - Restricted	<u>179,572</u>
Total liabilities and fund balance	<u><u>\$ 185,782</u></u>

**COUNTY OF LASALLE, ILLINOIS**  
**Tax Sale Automation Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
For the Year Ended November 30, 2012  
With Comparative Totals For the Year Ended November 30, 2011

	2012				2011
	Budgeted Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Tax sale automation fees	\$ 32,200	\$ 32,200	\$ 45,301	\$ 13,101	\$ 19,334
Sale of duplicate tax bill	4,100	4,100	5,821	1,721	11,806
Interest	1,400	1,400	982	(418)	1,182
Total revenues	37,700	37,700	52,104	14,404	32,322
Expenditures:					
Tax sale automation	4,300	4,300	4,531	231	-
Supervisor	20,500	20,500	21,349	849	20,657
Consultant	5,000	5,000	-	(5,000)	-
Maintenance & repair of equip.	700	700	-	(700)	-
Miscellaneous	-	-	645	645	97
New equipment	12,840	12,840	5,936	(6,904)	16,386
Total expenditures	43,340	43,340	32,461	(10,879)	37,140
Excess (deficiency) of revenues over expenditures	<u>\$ (5,640)</u>	<u>\$ (5,640)</u>	19,643	<u>\$ 25,283</u>	(4,818)
Fund balance, beginning of year			159,929		164,747
Fund balance, end of year			<u>\$ 179,572</u>		<u>\$ 159,929</u>

**COUNTY OF LASALLE, ILLINOIS**  
**Environmental Service And Land Use Fund**  
**Balance Sheet**  
November 30, 2012

---

ASSETS

Cash in bank	\$ 25,616
Investments	189,875
Accounts receivable	40,717
Prepays	200
Accrued interest	<u>673</u>
Total assets	<u><u>\$ 257,081</u></u>

LIABILITIES AND  
FUND BALANCE

Liabilities:	
Accounts payable	\$ 579
Accrued payroll	<u>3,396</u>
Total liabilities	3,975
Fund balance:	
Committed fund balance	<u>253,106</u>
Total liabilities and fund balance	<u><u>\$ 257,081</u></u>

**COUNTY OF LASALLE, ILLINOIS**  
**Environmental Service And Land Use Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
For the Year Ended November 30, 2012  
With Comparative Totals For the Year Ended November 30, 2011

	2012			2011	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
State grant	\$ 40,000	\$ 40,000	\$ 82,313	\$ 42,313	\$ -
Tipping fees	350,000	350,000	282,664	(67,336)	333,083
Building inspection fees	-	-	155,715	155,715	92,381
Interest	1,000	1,000	1,994	994	5,228
Miscellaneous	1	1	-	(1)	7
Total revenues	391,001	391,001	522,686	131,685	430,699
Expenditures:					
Solid waste management:					
Mileage	500	500	-	(500)	95
Telephone	1	1	-	(1)	-
Printing	1	1	-	(1)	-
Postage	100	100	352	252	122
Seminars and workshops	500	500	100	(400)	75
Publications and notices	1	1	-	(1)	-
Material for public education	5,000	5,000	3,443	(1,557)	1,500
Office supplies and expense	2,000	2,000	3,945	1,945	3,992
Professional services	2	2	8,041	8,039	21,463
Recycling Collection	2,000	2,000	168	(1,832)	1,206
New equipment	300	300	-	(300)	-
Vehicle maintenance	500	500	1,885	1,385	1,573
Enforcement fines	-	-	211	211	2,109
Director	62,500	62,500	62,939	439	60,833
Supervisor of field operations	41,400	41,400	41,671	271	40,538
Group health & life	31,000	31,000	31,064	64	34,200
Building inspector	55,000	55,000	77,323	22,323	80,868
Office coordinator	31,800	31,800	31,972	172	30,585
Extra help	1	1	-	(1)	-
Total solid waste management	232,606	232,606	263,114	30,508	279,159

**COUNTY OF LASALLE, ILLINOIS**  
**Environmental Service And Land Use Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
For the Year Ended November 30, 2012  
With Comparative Totals For the Year Ended November 30, 2011

	2011			2011
	Budgeted Amounts		Over (Under)	
	Original	Final	Actual	Final Budget
				Actual
Expenditures (Cont.):				
Solid waste enforcement:				
Mileage	200	200	-	(200)
Education	1	1	-	(1)
Office supplies expense	1,200	1,200	-	(1,200)
New equipment	1	1	-	(1)
Vehicle maintenance	500	500	112	(388)
Group health & life	15,500	15,500	15,532	32
Landfill inspector	41,000	41,000	40,382	(618)
Total solid waste enforcement	58,402	58,402	56,026	(2,376)
Total expenditures	291,008	291,008	319,140	28,132
Excess (deficiency) of revenues over expenditures	99,993	99,993	203,546	103,553
Other financing sources (uses)				
Transfers from other funds	-	-	-	-
Transfers to other funds	(200,001)	(200,001)	(200,000)	1
Total other financing sources (uses)	(200,001)	(200,001)	(200,000)	1
Net change in fund balance	\$ (100,008)	\$ (100,008)	3,546	\$ 103,554
Fund balance, beginning of year			249,560	641,572
Fund balance, end of year			\$ 253,106	\$ 249,560

# COUNTY OF LASALLE, ILLINOIS

## GIS Fund

### Balance Sheet

November 30, 2012

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#### ASSETS

Cash in bank	\$	145,929
Investments		658,750
Accounts receivable		1,890
Accrued interest		<u>1,780</u>
Total assets	\$	<u><u>808,349</u></u>

#### LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	49,566
Accrued payroll		<u>2,428</u>
Total liabilities		51,994
Fund balance:		
Restricted fund balance		<u>756,355</u>
Total liabilities and fund balance	\$	<u><u>808,349</u></u>

# COUNTY OF LASALLE, ILLINOIS

## GIS Fund

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

For the Year Ended November 30, 2012

With Comparative Totals For the Year Ended November 30, 2011

	2012				2011
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Fines and fees:					
GIS recording fee	\$ 409,820	\$ 409,820	\$ 420,071	\$ 10,251	\$ 409,472
Miscellaneous income	7,500	7,500	20,812	13,312	21,109
Interest	550	550	5,670	5,120	6,833
Total revenues	417,870	417,870	446,553	28,683	437,414
Expenditures:					
GIS mapping contract	375,769	375,769	368,220	(7,549)	197,921
GIS equipment	19,000	19,000	11,740	(7,260)	-
GIS software license	26,500	26,500	41,524	15,024	14,450
GIS coordinator	1	1	-	(1)	-
Education	7,500	7,500	1,740	(5,760)	1,254
Property tax system coord.	42,100	42,100	42,465	365	41,301
Benefit reimbursement	32,000	32,000	32,061	61	35,298
Mapping Clerk	38,700	38,700	38,967	267	37,921
GIS researcher	41,900	41,900	42,135	235	40,993
Deputy supervisor	3,582	3,582	3,579	(3)	-
Miscellaneous	15,000	15,000	7,668	(7,332)	17,488
Total expenditures	602,052	602,052	590,099	(11,953)	386,626
Excess (deficiency) of					
revenues over expenditures	<u>\$ (184,182)</u>	<u>\$ (184,182)</u>	(143,546)	<u>\$ 40,636</u>	50,788
Fund balance, beginning of year			899,901		849,113
Fund balance, end of year			<u>\$ 756,355</u>		<u>\$ 899,901</u>



# COUNTY OF LASALLE, ILLINOIS

## Animal Control Fund

### Balance Sheet

November 30, 2012

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#### ASSETS

Cash in bank	\$ 32,984
Investments	131,750
Accounts receivable	5,691
Accrued interest	<u>312</u>
Total assets	<u><u>\$ 170,737</u></u>

#### LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 9,216
Accrued payroll	<u>1,394</u>
Total liabilities	10,610
Fund balance - Restricted	<u>160,127</u>
Total liabilities and fund balance	<u><u>\$ 170,737</u></u>

**COUNTY OF LASALLE, ILLINOIS**  
**Animal Control Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
For the Year Ended November 30, 2012  
With Comparative Totals For the Year Ended November 30, 2011

	2012			2011	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Dog licenses	\$ 175,000	\$ 175,000	\$ 180,643	\$ 5,643	\$ 171,849
Animal control fines	2,000	2,000	1,440	(560)	3,400
Intact pet fines	22,000	22,000	25,900	3,900	28,300
Interest income	750	750	1,005	255	944
Miscellaneous	-	-	(80)	(80)	1,531
Total revenues	199,750	199,750	208,908	9,158	206,024
Expenditures:					
Professional services	55,000	55,000	29,814	(25,186)	46,834
Intact fees	20,000	20,000	36,129	16,129	7,512
Health/life insurance	9,600	9,600	9,623	23	10,595
Mileage	300	300	-	(300)	-
Gas, oil & tires	8,500	8,500	6,765	(1,735)	7,837
Training and seminars	300	300	107	(193)	365
Repairs and maintenance	1,000	1,000	3,615	2,615	1,329
Office supplies	300	300	184	(116)	204
Rabies tags	1,200	1,200	1,118	(82)	1,088
Uniform allowance	500	500	-		250
Claims	800	800	-	(800)	-
Warden	34,200	34,200	34,434	234	35,496
New equipment	1,002	1,002	1,945	943	266
Administrator	21,800	21,800	21,800	-	21,800
Clerk/typist	38,300	38,300	38,534	234	37,510
Overtime	3,000	3,000	1,886	(1,114)	-
Total expenditures	195,802	195,802	185,954	(9,848)	171,086
Excess (deficiency) of revenues over expenditures	\$ 3,948	\$ 3,948	22,954	\$ 19,006	34,938
Fund balance, beginning of year			137,173		102,235
Fund balance, end of year			\$ 160,127		\$ 137,173

**COUNTY OF LASALLE, ILLINOIS**  
**Coroner Grant Fund**  
**Balance Sheet**  
November 30, 2012

---

ASSETS

Cash	\$ 400
Investments	3,875
Accrued interest	<u>8</u>
Total assets	<u><u>\$ 4,283</u></u>

LIABILITIES AND  
FUND BALANCE

Liabilities:	
Accounts payable	\$ -
Fund balance - Restricted	<u>4,283</u>
Total liabilities and fund balance	<u><u>\$ 4,283</u></u>

**COUNTY OF LASALLE, ILLINOIS**  
**Coroner Grant Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
For the Year Ended November 30, 2012  
With Comparative Totals For the Year Ended November 30, 2011

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	2012			2011
	Budgeted Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Revenues:				
Grant funds	\$ -	\$ -	\$ 4,000	\$ -
Interest income	-	-	3	31
Total revenues	-	-	4,003	31
Expenditures:				
Equipment	2,251	2,251	(2,251)	1,999
Total expenditures	2,251	2,251	(2,251)	1,999
Excess (deficiency) of revenues over expenditures	<u>\$ (2,251)</u>	<u>\$ (2,251)</u>	4,003	<u>\$ 6,254</u>
Fund balance, beginning of year			280	2,248
Fund balance, end of year			<u>\$ 4,283</u>	<u>\$ 280</u>

**COUNTY OF LASALLE, ILLINOIS**  
**County Clerk Automation Fund**  
**Balance Sheet**  
November 30, 2012

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ASSETS

Cash in bank	\$	760
Investments		7,750
Accounts receivable		4
Accrued interest		16
		<hr/>
Total assets	\$	<u><u>8,530</u></u>

LIABILITIES AND  
FUND BALANCE

Liabilities:		
Accounts payable	\$	-
Fund balance - Restricted		<hr/> 8,530
Total liabilities and fund balance	\$	<u><u>8,530</u></u>

**COUNTY OF LASALLE, ILLINOIS**  
**County Clerk Automation Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
For the Year Ended November 30, 2012  
With Comparative Totals For the Year Ended November 30, 2011

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	2012				2011
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Automation fees	\$ 1,000	\$ 1,000	\$ 1,400	\$ 400	\$ 2,300
Interest	60	60	64	4	31
Total revenues	1,060	1,060	1,464	404	2,331
Expenditures:					
Automation expenses	7,800	7,800	-	(7,800)	-
Total expenditures	7,800	7,800	-	(7,800)	-
Excess (deficiency) of revenues over expenditures	<u>\$ (6,740)</u>	<u>\$ (6,740)</u>	1,464	<u>\$ 8,204</u>	2,331
Fund balance, beginning of year			7,066		4,735
Fund balance, end of year			<u>\$ 8,530</u>		<u>\$ 7,066</u>

**COUNTY OF LASALLE, ILLINOIS**  
**HAVA Grant Fund**  
**Balance Sheet**  
November 30, 2012

---

ASSETS

Cash	\$ -
Accounts receivable	<u>18,017</u>
Total assets	<u><u>\$ 18,017</u></u>

LIABILITIES AND  
FUND BALANCE

Liabilities:	
Due to other funds	\$ 17,933
Fund balance - Restricted	<u>84</u>
Total liabilities and fund balance	<u><u>\$ 18,017</u></u>

**COUNTY OF LASALLE, ILLINOIS**  
**HAVA Grant Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
For the Year Ended November 30, 2012  
With Comparative Totals For the Year Ended November 30, 2011

---

	2012				2011
	Budgeted Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
HAVA grant revenue	\$ 137,185	\$ 137,185	\$ 85,677	\$ (51,508)	\$ -
Total revenues	137,185	137,185	85,677	(51,508)	-
Expenditures:					
New election equipment	137,185	137,185	85,677	(51,508)	-
Miscellaneous	1	1	-	(1)	-
Total expenditures	137,186	137,186	85,677	(51,509)	-
Excess (deficiency) of revenues over expenditures	<u>\$ (1)</u>	<u>\$ (1)</u>	-	<u>\$ 1</u>	-
Fund balance, beginning of year			84		84
Fund balance, end of year			<u>\$ 84</u>		<u>\$ 84</u>



# COUNTY OF LASALLE, ILLINOIS

## Grant Fund

### Balance Sheet

November 30, 2012

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#### ASSETS

Cash	\$	100
Accounts receivable		-
		<hr/>
Total assets	\$	100
		<hr/> <hr/>

#### LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	9,363
Fund balance		(9,263)
		<hr/>
Total liabilities and fund balance	\$	100
		<hr/> <hr/>

# COUNTY OF LASALLE, ILLINOIS

## Grant Fund

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

For the Year Ended November 30, 2012

With Comparative Totals For the Year Ended November 30, 2011

	2012				2011
	Budgeted Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Redeploy Illinois	\$ -	\$ -	\$ 66,948	\$ 66,948	\$ -
Total revenues	-	-	66,948	66,948	-
Expenditures:					
Professional services	-	-	76,211	76,211	-
Internet	-	-	-	-	720
Admin secretary	-	-	-	-	7,264
Total expenditures	-	-	76,211	76,211	7,984
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	(9,263)	<u>\$ (9,263)</u>	(7,984)
Fund balance, beginning of year			-		7,984
Fund balance, end of year			<u>\$ (9,263)</u>		<u>\$ -</u>

**COUNTY OF LASALLE, ILLINOIS**  
**Sheriff Vehicle Fund**  
**Balance Sheet**  
November 30, 2012

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ASSETS

Cash in bank	\$ 4,711
Investments	23,250
Accounts receivable	484
Accrued interest	49
	<hr/>
Total assets	<u><u>\$ 28,494</u></u>

LIABILITIES AND  
FUND BALANCE

Liabilities:	
Accounts Payable	\$ -
Fund balance - Restricted	<hr/> 28,494
Total liabilities and fund balance	<u><u>\$ 28,494</u></u>

**COUNTY OF LASALLE, ILLINOIS**  
**Sheriff Vehicle Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
For the Year Ended November 30, 2012  
With Comparative Totals For the Year Ended November 30, 2011

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	2012				2011
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Vehicle fines	\$ 7,995	\$ 7,995	\$ 7,879	\$ (116)	\$ 7,382
Interest income	5	5	157	152	121
Total revenues	8,000	8,000	8,036	36	7,503
Expenditures:					
New vehicles	6,000	6,000	-	(6,000)	-
Maintenance and repair of equipment	2,000	2,000	-	(2,000)	-
Total expenditures	8,000	8,000	-	(8,000)	-
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	8,036	\$ 8,036	7,503
Fund balance, beginning of year			20,458		12,955
Fund balance, end of year			\$ 28,494		\$ 20,458

# COUNTY OF LASALLE, ILLINOIS

## Public Safety Fund

### Balance Sheet

November 30, 2012

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#### ASSETS

Cash in bank	\$ -
Investments	4,227,148
Accounts receivable	448,709
Accrued interest	-
	<hr/>
Total assets	<u>\$ 4,675,857</u>

#### LIABILITIES AND FUND BALANCES

Liabilities:	
Accounts payable	\$ -
Fund balance:	
Restricted fund balance	<u>4,675,857</u>
	<hr/>
Total liabilities and fund balance	<u>\$ 4,675,857</u>

**COUNTY OF LASALLE, ILLINOIS**  
**Public Safety Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
For the Year Ended November 30, 2012  
With Comparative Totals For the Year Ended November 30, 2011

	<b>2012</b>			<b>2011</b>	
	<b>Budget Amounts</b>			<b>Over (Under)</b>	
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Final Budget</b>	<b>Actual</b>
Revenues:					
Public sales tax	\$ 2,200,000	\$ 2,200,000	\$ 2,656,191	\$ 456,191	\$ 2,573,597
Interest	25,000	25,000	4,675	(20,325)	10,409
Miscellaneous	1	1	-	(1)	1
Total revenues	<u>2,225,001</u>	<u>2,225,001</u>	<u>2,660,866</u>	<u>435,865</u>	<u>2,584,007</u>
Expenditures:					
New Equipment	1	1	137,119	137,118	201,508
Miscellaneous expense	<u>1</u>	<u>1</u>	<u>-</u>	<u>(1)</u>	<u>750</u>
Total expenditures	<u>2</u>	<u>2</u>	<u>137,119</u>	<u>137,117</u>	<u>202,258</u>
Excess (deficiency) of revenues over expenditures	2,224,999	2,224,999	2,523,747	298,748	2,381,749
Other financing sources (uses) -					
Transfers to other funds	<u>(2,877,463)</u>	<u>(2,877,463)</u>	<u>(2,854,677)</u>	<u>22,786</u>	<u>(1,913,453)</u>
Total other financing sources (uses)	<u>(2,877,463)</u>	<u>(2,877,463)</u>	<u>(2,854,677)</u>	<u>22,786</u>	<u>(1,913,453)</u>
Net change in fund balance	<u>\$ (652,464)</u>	<u>\$ (652,464)</u>	<u>(330,930)</u>	<u>\$ 321,534</u>	<u>468,296</u>
Fund balance, beginning of year			<u>5,006,787</u>		<u>4,538,491</u>
Fund balance, end of year			<u>\$ 4,675,857</u>		<u>\$ 5,006,787</u>

# COUNTY OF LASALLE, ILLINOIS

## Social Security Fund

### Balance Sheet

November 30, 2012

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#### ASSETS

Cash in bank	\$	469,403
Investments		2,162,250
Accounts receivable		4,128
Accrued interest		5,412
Property taxes receivable		<u>1,029,513</u>
Total assets	\$	<u><u>3,670,706</u></u>

#### LIABILITIES AND FUND BALANCES

Liabilities:		
Accounts payable	\$	69,727
Deferred revenue		<u>1,000,000</u>
Total liabilities		1,069,727
Fund balance:		
Restricted fund balance		<u>2,600,979</u>
Total liabilities and fund balance	\$	<u><u>3,670,706</u></u>

**COUNTY OF LASALLE, ILLINOIS**  
**Social Security Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
For the Year Ended November 30, 2012  
With Comparative Totals For the Year Ended November 30, 2011

	2012				2011
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Property taxes	\$ 1,274,000	\$ 1,274,000	\$ 1,281,487	\$ 7,487	\$ 1,740,961
Personal property replacement	82,000	82,000	74,241	(7,759)	86,140
Interest	38,000	38,000	17,160	(20,840)	28,501
Miscellaneous	5,000	5,000	2,571	(2,429)	2,129
Total revenues	1,399,000	1,399,000	1,375,459	(23,541)	1,857,731
Expenditures:					
General county employees	1,258,050	1,258,050	1,178,364	(79,686)	1,030,174
Recorder's equipment	350	350	54	(296)	433
Insurance	3,800	3,800	4,961	1,161	4,817
Tax sale automation	1,650	1,650	11,156	9,506	9,665
Tax objection refund	-	-	128,350	128,350	-
E911	-	-	4,800	4,800	3,939
SOA Drug fund	18,500	18,500	21,405	2,905	13,500
SOA Crime victim	6,000	6,000	5,899	(101)	5,839
Court security	4,600	4,600	22,794	18,194	18,208
Law Library	450	450	346	(104)	963
Detention home employees	75,700	75,700	75,813	113	64,290
State's atty drug fund	23,500	23,500	-	(23,500)	-
Child support	1,550	1,550	2,313	763	1,970
Circuit Clerk Doc Storage	2,600	2,600	4,426	1,826	4,999
Court automation	4,300	4,300	4,908	608	3,837
Minor in possession	1,650	1,650	2,710	1,060	2,274
County highway employees	196,300	196,300	184,270	(12,030)	187,098
Nursing home employees	294,500	294,500	225,486	(69,014)	183,840
County health employees	117,600	117,600	106,282	(11,318)	92,474
Environmental services	14,300	14,300	14,458	158	12,561
Vac	8,600	8,600	9,138	538	7,927
Mental health employees	3,100	3,100	3,285	185	2,834
GIS fund	13,300	13,300	10,371	(2,929)	8,900
Animal control	5,900	5,900	6,123	223	5,368
Total expenditures	2,056,300	2,056,300	2,027,712	(28,588)	1,665,910
Excess (deficiency) of revenues over expenditures	(657,300)	(657,300)	(652,253)	5,047	191,821
Fund balance, beginning of year			3,253,232		3,061,411
Fund balance, end of year			\$ 2,600,979		\$ 3,253,232



**COUNTY OF LASALLE, ILLINOIS**  
**County Health Department Fund**  
**Balance Sheet**  
November 30, 2012

---

ASSETS

Cash in bank	\$ 676,941
Investments	2,964,375
Accounts receivable	191,027
Property tax receivable	933,050
Accrued interest	6,758
Prepays	300
Vaccine inventory	<u>80,518</u>
 Total assets	 <u><u>\$ 4,852,969</u></u>

LIABILITIES AND FUND BALANCES

Liabilities:	
Accounts payable	\$ 41,453
Accrued payroll	24,851
Deferred revenue	<u>911,927</u>
 Total liabilities	 <u>978,231</u>
 Fund balance:	
Nonspendable	80,518
Restricted	<u>3,794,220</u>
 Total fund balance	 <u>3,874,738</u>
 Total liabilities and fund balance	 <u><u>\$ 4,852,969</u></u>

**COUNTY OF LASALLE, ILLINOIS**  
**County Health Department Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
For the Year Ended November 30, 2012  
With Comparative Totals For the Year Ended November 30, 2011

	2012			2011	
	Budget Amounts		Actual	Over (Under)	
	Original	Final		Final Budget	Actual
Revenues:					
Property taxes	\$ 911,927	\$ 911,927	\$ 916,254	\$ 4,327	\$ 913,246
Federal/State funds:					
Basic health protection grant	194,371	194,371	193,237	(1,134)	274,549
Bioterrorism grant	85,000	85,000	98,049	13,049	110,799
Communicable disease control	82,000	82,000	53,581	(28,419)	72,607
Immunizations	177,000	177,000	135,664	(41,336)	86,733
AIDS/Counseling and testing grant	15,000	15,000	14,997	(3)	15,615
Non-community water agreement	7,500	7,500	5,575	(1,925)	7,313
Breast & cervical cancer grant	216,020	216,020	232,625	16,605	223,558
Genetic clinic grant	15,500	15,500	13,510	(1,990)	21,950
Vector control grant	16,858	16,858	23,798	6,940	16,858
Family health-WIC grant	1,559,763	1,559,763	1,447,959	(111,804)	1,679,922
Family Case Management	281,904	281,904	229,981	(51,923)	408,314
Health promotion/disease prevention	2,100	2,100	2,402	302	2,929
Illinois Tobacco Free grant	37,302	37,302	38,441	1,139	38,441
Health Works	15,500	15,500	16,715	1,215	10,151
Fines and fees:					
Licenses - restaurant	77,000	77,000	102,605	25,605	77,058
Licenses - sewage and septic	26,000	26,000	18,400	(7,600)	15,380
Licenses - wells	6,000	6,000	7,900	1,900	6,100
Licenses - temp food service	8,000	8,000	9,570	1,570	8,855
Body art	4,500	4,500	3,600	(900)	3,825
Tanning booth inspections	3,000	3,000	3,000	-	2,400
Mortgage surveys	300	300	70	(230)	-
Subdivision plats	500	500	250	(250)	-
Medicaid health insurance	71,000	71,000	80,315	9,315	104,171
Interest	10,000	10,000	21,515	11,515	19,615
Other:					
Miscellaneous income	1,000	1,000	1,721	721	6,210
Total revenue	3,825,045	3,825,045	3,671,734	(153,311)	4,126,599

# COUNTY OF LASALLE, ILLINOIS

## County Health Department Fund

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

For the Year Ended November 30, 2012

With Comparative Totals For the Year Ended November 30, 2011

	2011			2011	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures:					
Office equipment repair and maintenance	15,000	15,000	12,842	(2,158)	14,219
Local travel	38,000	38,000	26,664	(11,336)	28,462
B.O.H. travel	1,000	1,000	993	(7)	1,357
Telephone	18,000	18,000	17,627	(373)	16,008
Utilities	20,000	20,000	14,329	(5,671)	14,109
Family Case Management	20,000	20,000	19,439	(561)	21,959
Immunizations	241,000	241,000	172,956	(68,044)	132,533
Breast & cervical cancer	117,000	117,000	127,972	10,972	138,719
STD services	3,500	3,500	1,944	(1,556)	2,351
Family health - WIC	1,227,000	1,227,000	1,114,414	(112,586)	1,342,594
Postage	13,000	13,000	10,380	(2,620)	9,918
Public notices and advertising	2,500	2,500	60	(2,440)	707
Printing - Adm	100	100	15	(85)	-
Printing - E.H.	500	500	502	2	88
Printing - Pers Health	1,000	1,000	228	(772)	89
Education - Adm	1,000	1,000	-	(1,000)	-
Education - E.H.	1,000	1,000	59	(941)	-
Education - Pers Health	2,000	2,000	-	(2,000)	-
Seminars, workshops - Adm	3,000	3,000	665	(2,335)	439
Seminars, workshops - E.H.	1,500	1,500	1,112	(388)	636
Seminars, workshops - Pers Health	4,500	4,500	3,196	(1,304)	1,906
Books and education - Adm	500	500	-	(500)	-
Books and education - E.H.	500	500	285	(215)	284
Books and education - Pers Health	1,000	1,000	98	(902)	140
Dues and memberships - Adm	5,000	5,000	4,211	(789)	3,824
Dues and memberships - E.H.	2,250	2,250	690	(1,560)	150
Dues and memberships - Pers Health	500	500	196	(304)	341
Office supplies and expenses	20,000	20,000	19,327	(673)	7,881
Lab tests - environmental health	300	300	22	(278)	-
Lab tests - personal health	300	300	-	(300)	150
Medicine and drugs	2,500	2,500	1,329	(1,171)	497
Contractual labor - Adm	50,000	50,000	27,259	(22,741)	40,068
Contractual labor - E.H.	2,000	2,000	311	(1,689)	725
Contractual labor - Pers Health	2,000	2,000	768	(1,232)	2,047
Supplies and equipment-Adm	2,000	2,000	1,218	(782)	2,690

# COUNTY OF LASALLE, ILLINOIS

## County Health Department Fund

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

For the Year Ended November 30, 2012

With Comparative Totals For the Year Ended November 30, 2011

	2011			2011	
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Expenditures (Cont.):					
Supplies and equipment-E.H.	1,000	1,000	1,007	7	1,216
Supplies and equipment-					
Pers Health	6,500	6,500	2,187	(4,313)	2,298
New equipment - Admin.	15,000	15,000	11,546	(3,454)	-
New equipment - E.H.	1,000	1,000	594	(406)	-
New equipment - Pers. Health	1,000	1,000	524	(476)	-
New programs	80,000	80,000	14,761	(65,239)	25,668
Director of nurses	51,375	51,375	53,065	1,690	51,573
Supervising nurses	47,304	47,304	51,726	4,422	47,484
Public health nurses	610,954	610,954	525,626	(85,328)	509,068
Director of environ. health	59,814	59,814	61,781	1,967	60,046
Health educators	69,188	69,188	73,704	4,516	69,389
Supervising E.H. Practioner	48,647	48,647	50,246	1,599	48,833
Environmental Health					
Practioner	201,573	201,573	173,703	(27,870)	181,281
Public health Administrator	80,590	80,590	83,240	2,650	80,901
Administrative Manager	67,231	67,231	70,519	3,288	73,241
Secretaries	173,798	173,798	158,563	(15,235)	137,626
Other salaries	3	3	-	(3)	1,081
Contingency fund	2	2	-	(2)	-
Health and life insurance	250,000	250,000	251,838	1,838	274,757
Total expenditures	3,584,430	3,584,430	3,165,741	(418,689)	3,349,353
Excess (deficiency) of					
revenues over expenditures	240,615	240,615	505,993	265,378	777,246
Other financing sources (uses) -					
Operating transfers in	32,334	32,334	32,334	-	32,334
Operating transfers out	(51,000)	(51,000)	(50,169)	831	(45,988)
Total other financing sources (uses)	(18,666)	(18,666)	(17,835)	831	(13,654)
Net change in fund balance	\$ 221,949	\$ 221,949	488,158	\$ 266,209	763,592
Fund balance, beginning of year			3,386,580		2,622,988
Fund balance, end of year			\$ 3,874,738		\$ 3,386,580

# COUNTY OF LASALLE, ILLINOIS

## Detention Home Fund

### Balance Sheet

November 30, 2012

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#### ASSETS

Cash in bank	\$ 329,822
Investments	1,216,750
Accounts receivable	350,896
Accrued interest	2,354
Prepays	250
Property tax receivable	<u>380,776</u>
Total assets	<u><u>\$ 2,280,848</u></u>

#### LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 6,800
Accrued payroll	14,674
Due to other funds	253
Deferred revenue	<u>596,382</u>
Total liabilities	618,109
Fund balance:	
Restricted fund balance	<u>1,662,739</u>
Total liabilities and fund balance	<u><u>\$ 2,280,848</u></u>

# COUNTY OF LASALLE, ILLINOIS

## Detention Home Fund

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

For the Year Ended November 30, 2012

With Comparative Totals For the Year Ended November 30, 2011

	2012			2011	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 385,712	\$ 385,712	\$ 380,738	\$ (4,974)	\$ 388,058
Fees:					
Resident fees	35,000	35,000	8,415	(26,585)	45,805
Intergovernmental revenue:					
Personal property replacement tax	37,000	37,000	33,625	(3,375)	38,805
State of IL, salary reimbursement	225,000	225,000	422,529	197,529	438,817
State Board of Education	100,000	100,000	228,548	128,548	301,524
State and Federal lunch				-	
and milk reimbursement	12,000	12,000	24,407	12,407	18,510
Interest	500	500	7,546	7,046	5,766
Other:					
Commissions - pay telephone	1,000	1,000	1,039	39	1,405
Miscellaneous	1	1	250	249	1,050
Total revenues	796,213	796,213	1,107,097	310,884	1,239,740
Expenditures:					
Maintenance and repair of vehicles	500	500	134	(366)	338
Mileage	2,100	2,100	515	(1,585)	694
Auto expense	500	500	94	(406)	121
Maintenance & repair of bldgs	14,000	14,000	3,108	(10,892)	40,913
Electricity	22,000	22,000	21,994	(6)	22,375
Telephone	2,000	2,000	2,106	106	1,888
Water	2,750	2,750	2,447	(303)	1,897
Gas	10,000	10,000	1,310	(8,690)	2,295
Fire alarm service	2,084	2,084	2,084	-	-
Maintenance contracts	3,610	3,610	3,610	-	3,475
Staff education	7,500	7,500	6,372	(1,128)	6,889
Seminars and workshops	-	-	-	-	464
Hospital and emergency care	3,000	3,000	-	(3,000)	-
Dues and memberships	1,000	1,000	780	(220)	789
Physician's contract	13,000	13,000	12,347	(653)	-
General supplies	15,000	15,000	15,000	-	11,710
Library supplies	200	200	64	(136)	-
School supplies	5,000	5,000	2,019	(2,981)	555
Clothing	2,200	2,200	1,761	(439)	2,092
Provisions	38,000	38,000	42,148	4,148	32,587
Medicine and drugs	1,000	1,000	94	(906)	-

# COUNTY OF LASALLE, ILLINOIS

## Detention Home Fund

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

For the Year Ended November 30, 2012

With Comparative Totals For the Year Ended November 30, 2011

	2012			2011	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures (Cont.):					
Material for repairs	7,000	7,000	2,578	(4,422)	2,823
New equipment	33,400	33,400	32,417	(983)	12,293
Miscellaneous	501	501	16	(485)	-
Superintendent	49,600	49,600	49,983	383	48,637
Assistant superintendent	54,000	54,000	54,398	398	52,963
Shift supervisors	195,700	195,700	197,413	1,713	191,340
Youth workers	542,000	542,000	515,279	(26,721)	483,264
Teacher	53,200	53,200	38,810	(14,390)	38,562
Teacher's aide	23,500	23,500	23,913	413	21,801
Seasonal help	10,500	10,500	6,837	(3,663)	3,657
Psychological services	16,000	16,000	10,638	(5,362)	11,000
Temporary JDO	-	-	7,876	7,876	-
Overtime	50,000	50,000	28,973	(21,027)	39,452
Health and life insurance	161,000	161,000	152,960	(8,040)	171,804
Contingency	33,000	33,000	-	(33,000)	-
Total expenditures	1,374,845	1,374,845	1,240,078	(134,767)	1,206,678
Excess (deficiency) of revenues over expenditures	(578,632)	(578,632)	(132,981)	445,651	33,062
Other financing sources (uses)					
Transfers from other funds	469,901	469,901	469,901	-	509,901
Total other financing sources (uses)	469,901	469,901	469,901	-	509,901
Net change in fund balance	<u>\$ (108,731)</u>	<u>\$ (108,731)</u>	336,920	<u>\$ 445,651</u>	542,963
Fund balance, beginning of year			1,325,819		782,856
Fund balance, end of year			<u>\$ 1,662,739</u>		<u>\$ 1,325,819</u>

# COUNTY OF LASALLE, ILLINOIS

## Mental Health Fund

### Balance Sheet

November 30, 2012

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#### ASSETS

Cash in bank	\$ 682,832
Investments	2,894,625
Accounts receivable	4,685
Property tax receivable	2,155,673
Accrued interest	<u>5,525</u>
Total assets	<u>\$ 5,743,340</u>

#### LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 135,636
Accrued payroll	768
Deferred revenue	<u>2,100,000</u>
Total liabilities	2,236,404
Fund balance:	
Restricted fund balance	<u>3,506,936</u>
Total liabilities and fund balance	<u>\$ 5,743,340</u>



**COUNTY OF LASALLE, ILLINOIS**  
**Mental Health Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
For the Year Ended November 30, 2012  
With Comparative Totals For the Year Ended November 30, 2011

	2012				2011
	Budgeted Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Property taxes	\$ 2,403,590	\$ 2,403,590	\$ 2,415,123	\$ 11,533	\$ 2,449,990
Personal property replacement tax	89,000	89,000	80,689	(8,311)	93,433
Interest	10,000	10,000	17,332	7,332	15,951
Total revenues	2,502,590	2,502,590	2,513,144	10,554	2,559,374
Expenditures:					
Executive director	18,400	18,400	18,577	177	17,968
Executive secretary	21,500	21,500	21,640	140	20,729
Labor	100	100	-	(100)	-
Maintenance of equipment	400	400	-	(400)	-
Mileage	900	900	505	(395)	883
Telephone	500	500	-	(500)	-
Postage	500	500	69	(431)	79
Subscriptions and ads	300	300	-	(300)	-
Education	1,300	1,300	500	(800)	-
Seminars and workshops	-	-	-	-	375
Travel	1,200	1,200	-	(1,200)	100
Lodging	1,500	1,500	755	(745)	1,010
Meals	1,100	1,100	67	(1,033)	167
Dues and memberships	11,900	11,900	11,246	(654)	11,246
CASA	24,720	24,720	24,720	-	24,000
Distributions to agencies:					
Youth Service Bureau	159,188	159,188	154,551	(4,637)	154,551
Horizon House	233,769	233,769	217,928	(15,841)	226,960
Friendship House	190,758	190,758	190,758	-	185,202
Streator Unlimited	141,090	141,090	141,090	-	136,981
Easter Seal	107,780	107,780	107,780	-	104,641
Alternatives to Domestic Violence	83,431	83,431	83,431	-	81,001
Open Door	21,855	21,855	14,924	(6,931)	15,171
North Central Behavioral Systems	774,516	774,516	781,147	6,631	751,957
Detention Home - NCBHS	79,551	79,551	79,548	(3)	77,234
New programs	278,530	278,530	-	(278,530)	-
Grant seed	228,622	228,622	13,983	(214,639)	13,983
General expenses	25,000	25,000	-	(25,000)	-
Professional services hired	25,000	25,000	-	(25,000)	-

**COUNTY OF LASALLE, ILLINOIS****Mental Health Fund****Statement of Revenues, Expenditures and Changes in Fund Balance**

For the Year Ended November 30, 2012

With Comparative Totals For the Year Ended November 30, 2011

	2012				2011
	Budgeted Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Cont.):					
Office supplies and expense	1,800	1,800	6	(1,794)	335
Printing	400	400	-	(400)	-
Materials	100	100	-	(100)	-
Office equipment	3,000	3,000	-	(3,000)	-
Health and life insurance	30,000	30,000	33,055	3,055	37,016
Contingency	108,150	108,150	-	(108,150)	-
Miscellaneous	1,000	1,000	27	(973)	106
Total expenditures	<u>2,577,860</u>	<u>2,577,860</u>	<u>1,896,307</u>	<u>(681,553)</u>	<u>1,861,695</u>
Excess (deficiency) of revenues over expenditures	(75,270)	(75,270)	616,837	692,107	697,679
Other financing sources (uses)					
Transfers to other funds	<u>(1,800)</u>	<u>(1,800)</u>	<u>(1,800)</u>	<u>-</u>	<u>(1,800)</u>
Net change in fund balance	<u>\$ (77,070)</u>	<u>\$ (77,070)</u>	615,037	<u>\$ 692,107</u>	695,879
Fund balance, beginning of year			<u>2,891,899</u>		<u>2,196,020</u>
Fund balance, end of year			<u>\$ 3,506,936</u>		<u>\$ 2,891,899</u>

**COUNTY OF LASALLE, ILLINOIS**  
**Veterans' Assistance Commission Fund**  
**Balance Sheet**  
November 30, 2012

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ASSETS

Cash in bank	\$ 168,802
Investments	662,625
Property tax receivable	131,372
Accrued interest	<u>1,415</u>
Total assets	<u><u>\$ 964,214</u></u>

LIABILITIES AND  
FUND BALANCE

Liabilities:	
Accounts payable	\$ 1,892
Accrued payroll	2,134
Deferred revenue	<u>125,000</u>
Total liabilities	129,026
Fund balance:	
Restricted fund balance	<u>835,188</u>
Total liabilities and fund balance	<u><u>\$ 964,214</u></u>

**COUNTY OF LASALLE, ILLINOIS**  
**Veterans' Assistance Commission Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
For the Year Ended November 30, 2012  
With Comparative Totals For the Year Ended November 30, 2011

	2012			2011	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 275,000	\$ 275,000	\$ 276,499	\$ 1,499	\$ 315,630
Interest	2,000	2,000	4,479	2,479	4,042
Miscellaneous income	1	1	1,358	1,357	-
Total revenues	277,001	277,001	282,336	5,335	319,672
Expenditures:					
Telephone	3,000	3,000	-	(3,000)	-
Postage	2,500	2,500	462	(2,038)	471
Education	500	500	-	(500)	-
Conferences & seminars	1,500	1,500	200	(1,300)	533
Travel and transportation	4,000	4,000	295	(3,705)	255
Dues and memberships	400	400	10	(390)	238
New programs	300	300	-	(300)	-
Office supplies and expense	1,500	1,500	174	(1,326)	342
Books and periodicals	750	750	321	(429)	466
Office equipment repair	1,100	1,100	450	(650)	-
Printing	2,500	2,500	187	(2,313)	226
New equipment	1,500	1,500	1,795	295	-
Emergency relief	15,000	15,000	8,252	(6,748)	8,220
Liability insurance	6,000	6,000	1,235	(4,765)	531
Workers' compensation	700	700	1,391	691	698
Umbrella insurance	650	650	650	-	650
Employee dishonesty bond	300	300	191	(109)	111
Catastrophic medical	20,000	20,000	-	(20,000)	-
Superintendent	62,000	62,000	62,477	477	60,231
Office supervisor	49,000	49,000	49,291	291	47,975
Health and life insurance	16,500	16,500	17,422	922	18,198
Contingency	40,000	40,000	-	(40,000)	-
Total expenditures	229,700	229,700	144,803	(84,897)	139,145
Excess (deficiency) of revenues over expenditures	47,301	47,301	137,533	90,232	180,527
Other financing sources (uses) - Operating transfers out	(3,000)	(3,000)	(3,000)	-	(3,000)

**COUNTY OF LASALLE, ILLINOIS**  
**Veterans' Assistance Commission Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
For the Year Ended November 30, 2012  
With Comparative Totals For the Year Ended November 30, 2011

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	<b>2012</b>				<b>2011</b>
	<b>Budgeted Amounts</b>			<b>Over (Under)</b>	
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Final Budget</b>	<b>Actual</b>
Net change in fund balance	<u>\$ 44,301</u>	<u>\$ 44,301</u>	134,533	<u>\$ 90,232</u>	<u>\$ 177,527</u>
Fund balance, beginning of year			<u>700,655</u>		<u>523,128</u>
Fund balance, end of year			<u>\$ 835,188</u>		<u>\$ 700,655</u>

**COUNTY OF LASALLE, ILLINOIS**  
**County Highway Fund**  
**Balance Sheet**  
November 30, 2012

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ASSETS

Cash in bank	\$ 232,597
Investments	1,584,875
Accounts receivable	26,274
Property tax receivable	2,534,170
Accrued interest	<u>2,699</u>
 Total assets	 <u><u>\$ 4,380,615</u></u>

LIABILITIES AND FUND BALANCES

Liabilities:	
Accounts payable	\$ 51,319
Accrued payroll	19,107
Deferred revenue	<u>2,475,800</u>
 Total liabilities	 2,546,226
 Fund balance:	
Restricted fund balance	<u>1,834,389</u>
 Total liabilities and fund balance	 <u><u>\$ 4,380,615</u></u>

# COUNTY OF LASALLE, ILLINOIS

## County Highway Fund

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

For the Year Ended November 30, 2012

With Comparative Totals For the Year Ended November 30, 2011

	2012				2011
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Property taxes	\$ 2,560,140	\$ 2,560,140	\$ 2,532,183	\$ (27,957)	\$ 2,587,108
Intergovernmental revenue:					
Personal property					
replacement tax	45,000	45,000	40,786	(4,214)	47,184
Federal and State grants	25,000	25,000	-	(25,000)	-
Fees:					
Permitted load fees	50,000	50,000	73,101	23,101	93,958
Lease and rental	1,000	1,000	-	(1,000)	76,590
Access permits	1,000	1,000	31,162	30,162	10,784
Restitution	1,000	1,000	32,853	31,853	17,916
Township engineering fees	175,000	175,000	99,004	(75,996)	165,089
Municipal materials and					
services	100,000	100,000	35,863	(64,137)	65,295
Bituminous construction	60,000	60,000	-	(60,000)	-
Bituminous seal coat	175,000	175,000	-	(175,000)	-
Maintenance for other	5,000	5,000	14,123	9,123	12,500
Interest	25,000	25,000	8,318	(16,682)	7,840
Miscellaneous	1,000	1,000	26,465	25,465	25,087
Total revenues	3,224,140	3,224,140	2,893,858	(330,282)	3,109,351
Expenditures:					
Administration:					
Secretaries	131,000	131,000	131,734	734	132,770
Software/Licenses	14,000	14,000	15,958	1,958	10,657
Custodian	19,500	19,500	17,555	(1,945)	15,473
Utilities	70,000	70,000	57,249	(12,751)	54,280
Machinery rent	1,000	1,000	-	(1,000)	-
Burglar alarm service	4,000	4,000	3,973	(27)	3,192
Education	8,000	8,000	1,158	(6,842)	3,530
Publications and notices	7,000	7,000	4,163	(2,837)	4,532
Dues	3,000	3,000	1,381	(1,619)	1,735
General expenses	15,000	15,000	6,426	(8,574)	1,946
Professional services hired	1,000	1,000	1,114	114	837
Office supplies and expense	15,000	15,000	9,706	(5,294)	15,314
New equipment	1,200	1,200	718	(482)	-
Traffic enforcement	12,000	12,000	4,000	(8,000)	9,110
Contingency	5,000	5,000	-	(5,000)	-
Total Administration	306,700	306,700	255,135	(51,565)	253,376

# COUNTY OF LASALLE, ILLINOIS

## County Highway Fund

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

For the Year Ended November 30, 2012

With Comparative Totals For the Year Ended November 30, 2011

	2012			2011
	Budget Amounts		Over (Under)	
	Original	Final	Actual	Actual
Expenditures (Cont.):				
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	100,000	100,000	17,500	(82,500)
Engineering - general	165,000	165,000	127,871	(37,129)
Engineering - township highways/county bridge	175,000	175,000	121,610	(53,390)
Maintenance and repair of engineering equipment	6,500	6,500	3,704	(2,796)
Professional services hired	100,000	100,000	7,304	(92,696)
Map printing	1,000	1,000	-	(1,000)
Engineering supplies	12,000	12,000	6,007	(5,993)
New equipment	5,000	5,000	3,945	(1,055)
Contingency	50,000	50,000	-	(50,000)
New construction projects	600,005	600,005	235,756	(364,249)
New projects engineering	10	10	-	(10)
Total Construction and engineering	1,214,515	1,214,515	523,697	(690,818)
Highway maintenance:				
Maintenance personnel	64,000	64,000	64,011	11
Labor for repair of equipment	126,000	126,000	108,394	(17,606)
General labor	8,000	8,000	-	(8,000)
Maint and repair of equipment	50,000	50,000	30,879	(19,121)
Maintenance and repair of buildings	100,000	100,000	134,967	34,967
Rental of equipment	25,000	25,000	16,555	(8,445)
General expenses	13,000	13,000	805	(12,195)
Maintenance supplies	40,000	40,000	26,505	(13,495)
Gas, oil, grease, fuel, tires, etc.	325,000	325,000	286,484	(38,516)
Material for repairs of equipment	70,000	70,000	67,025	(2,975)



# COUNTY OF LASALLE, ILLINOIS

## County Highway Fund

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

For the Year Ended November 30, 2012

With Comparative Totals For the Year Ended November 30, 2011

	2012				2011
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Expenditures (Cont.):					
Highway maintenance (Cont.):					
Material for repairs of buildings	20,000	20,000	22,021	2,021	17,426
Surface	100,000	100,000	72,846	(27,154)	114,475
Shoulders	70,000	70,000	26,635	(43,365)	24,809
Ditches and drains	30,000	30,000	10,293	(19,707)	8,670
Bridges and culverts	50,000	50,000	12,089	(37,911)	18,509
Signs and markings	100,000	100,000	101,003	1,003	96,048
Guard rail	5,000	5,000	3,410	(1,590)	7,068
Cleaning and clearing					
right of way	15,000	15,000	22,120	7,120	9,634
Snow removal	275,000	275,000	156,236	(118,764)	201,753
Mowing	40,000	40,000	38,878	(1,122)	30,335
Township purchase of					
materials	100,000	100,000	38,762	(61,238)	49,801
Other county department					
maintenance	5,000	5,000	-	(5,000)	447
New equipment	91,000	91,000	50,108	(40,892)	17,597
Special equipment - radios	3,000	3,000	665	(2,335)	186
New trucks	245,000	245,000	201,113	(43,887)	306,083
Health and life insurance	409,000	409,000	408,093	(907)	466,722
Contingency	50,000	50,000	-	(50,000)	-
Total Highway maintenance	2,429,000	2,429,000	1,899,897	(529,103)	2,098,424
Total expenditures	4,185,215	4,185,215	2,678,729	(1,506,486)	2,962,291
Excess (deficiency) of					
revenues over expenditures	(961,075)	(961,075)	215,129	1,176,204	147,060
Other financing sources (uses) -					
Operating transfers in	55,810	55,810	55,810	-	55,810
Total other financing sources (uses)	55,810	55,810	55,810	-	55,810
Net change in fund balance	\$ (905,265)	\$ (905,265)	270,939	\$ 1,176,204	202,870
Fund balance, beginning of year			1,563,450		1,360,580
Fund balance, end of year			\$ 1,834,389		\$ 1,563,450

# COUNTY OF LASALLE, ILLINOIS

## County Bridge Fund

### Balance Sheet

November 30, 2012

---

#### ASSETS

Cash in bank	\$ 204,561
Investments	968,750
Accounts receivable	727
Property tax receivable	1,267,185
Accrued interest	<u>1,333</u>
Total assets	<u>\$ 2,442,556</u>

#### LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 385
Accrued payroll	7,640
Deferred revenue	<u>1,238,000</u>
Total liabilities	1,246,025
Fund balance:	
Restricted for road and bridge projects	<u>1,196,531</u>
Total liabilities and fund balance	<u>\$ 2,442,556</u>

**COUNTY OF LASALLE, ILLINOIS**  
**County Bridge Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
For the Year Ended November 30, 2012  
With Comparative Totals For the Year Ended November 30, 2011

	2012			2011
	Budgeted Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Revenues:				
Property taxes	\$ 1,261,070	\$ 1,261,070	\$ 5,011	\$ 1,293,556
Bridge engineering fees	50,000	50,000	31,853	29,770
Intergovernmental revenue:				
Personal prop. replacement tax	14,000	14,000	(1,342)	14,742
Municipal bridge income	241,700	241,700	(195,695)	52,425
Township bridge reimbursements	112,000	112,000	(20,079)	162,790
State funds	-	-	-	104,104
Interest	20,000	20,000	(16,817)	9,973
Miscellaneous	1,000	1,000	(1,000)	-
Total revenues	1,699,770	1,699,770	(198,069)	1,667,360
Expenditures:				
Engineering Co. bridge	185,000	185,000	(61,862)	177,010
Engineering Twp bridge	145,000	145,000	(76,206)	132,565
Township bridge aid	224,000	224,000	(87,001)	283,401
Municipal bridge aid	508,400	508,400	(341,717)	193,454
County bridges	1,443,200	1,443,200	(957,402)	1,597,274
County line bridge	-	-	385	-
Total expenditures	2,505,600	2,505,600	(1,523,803)	2,383,704
Excess (deficiency) of revenues over expenditures	<u>\$ (805,830)</u>	<u>\$ (805,830)</u>	<u>519,904</u>	<u>\$ 1,325,734</u>
Fund balance, beginning of year			<u>676,627</u>	<u>1,392,971</u>
Fund balance, end of year			<u>\$ 1,196,531</u>	<u>\$ 676,627</u>

# COUNTY OF LASALLE, ILLINOIS

## Motor Fuel Tax Fund

### Balance Sheet

November 30, 2012

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#### ASSETS

Cash in bank	\$ 302,218
Investments	1,302,000
Accounts receivable	150,790
Accrued interest	<u>2,798</u>
Total assets	<u>\$ 1,757,806</u>

#### LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ -
Accrued payroll	<u>57,088</u>
Total liabilities	57,088
Fund balance:	
Restricted fund balance	<u>1,700,718</u>
Total liabilities and fund balance	<u>\$ 1,757,806</u>

**COUNTY OF LASALLE, ILLINOIS**  
**Motor Fuel Tax Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
For the Year Ended November 30, 2012  
With Comparative Totals For the Year Ended November 30, 2011

	2012				2011
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Allotments - State of IL	\$ 1,699,000	\$ 1,699,000	\$ 1,695,835	\$ (3,165)	\$ 1,728,492
Federal/State Funds	327,104	327,104	396,892	69,788	397,694
State Funds	284,667	284,667	284,667	-	425,896
State TARP Funds	1,281,000	1,281,000	256,400	(1,024,600)	116,400
Reimbursement income					
co-engineer	59,325	59,325	58,150	(1,175)	58,150
Interest	20,000	20,000	9,090	(10,910)	8,230
Miscellaneous	1,000	1,000	-	(1,000)	-
Total revenues	<u>3,672,096</u>	<u>3,672,096</u>	<u>2,701,034</u>	<u>(971,062)</u>	<u>2,734,862</u>
Expenditures:					
Salary county engineer	118,650	118,650	118,125	(525)	115,163
Maintenance patrol	1,900,000	1,900,000	1,773,678	(126,322)	1,877,962
Construction project carryover	100,000	100,000	-	(100,000)	-
New construction projects	1,600,002	1,600,002	604,812	(995,190)	348,534
New projects engineering	120,004	120,004	58,864	(61,140)	63,168
Contingency	100,000	100,000	-	(100,000)	-
Total expenditures	<u>3,938,656</u>	<u>3,938,656</u>	<u>2,555,479</u>	<u>(1,383,177)</u>	<u>2,404,827</u>
Excess (deficiency) of					
revenues over expenditures	<u>\$ (266,560)</u>	<u>\$ (266,560)</u>	145,555	<u>\$ 412,115</u>	330,035
Fund balance, beginning of year			<u>1,555,163</u>		<u>1,225,128</u>
Fund balance, end of year			<u>\$ 1,700,718</u>		<u>\$ 1,555,163</u>

**COUNTY OF LASALLE, ILLINOIS**  
**Special Tax Matching Fund**  
**Balance Sheet**  
November 30, 2012

---

ASSETS

Cash in bank	\$ 247,440
Investments	953,250
Accounts receivable	727
Property taxes receivable	1,267,185
Accrued interest	<u>2,277</u>
Total assets	<u>\$ 2,470,879</u>

LIABILITIES AND  
FUND BALANCE

Liabilities:	
Accounts payable	\$ -
Deferred revenue	<u>1,238,000</u>
Total liabilities	1,238,000
Fund balance - Restricted	<u>1,232,879</u>
Total liabilities and fund balance	<u>\$ 2,470,879</u>

**COUNTY OF LASALLE, ILLINOIS**  
**Special Tax Matching Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
For the Year Ended November 30, 2012  
With Comparative Totals For the Year Ended November 30, 2011

	<b>2012</b>				<b>2011</b>
	<b>Budgeted Amounts</b>			<b>Over (Under)</b>	
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Final Budget</b>	<b>Actual</b>
Revenues:					
Property taxes	\$ 1,280,070	\$ 1,280,070	\$ 1,266,081	\$ (13,989)	\$ 1,293,556
Personal property replacement tax	14,000	14,000	12,658	(1,342)	14,742
Federal/State funds	1,000	1,000	-	(1,000)	-
Interest	15,000	15,000	7,040	(7,960)	7,986
Miscellaneous	1,000	1,000	-	(1,000)	-
Total revenues	<u>1,311,070</u>	<u>1,311,070</u>	<u>1,285,779</u>	<u>(25,291)</u>	<u>1,316,284</u>
Expenditures:					
Contingency	50,000	50,000	-	(50,000)	-
New construction projects	1,100,000	1,100,000	1,081,060	(18,940)	1,067,385
New projects engineering	50,009	50,009	49,113	(896)	49,880
New projects right-of-way	200,000	200,000	55,184	(144,816)	912
Construction project carryover	550,000	550,000	-	(550,000)	37,410
Total expenditures	<u>1,950,009</u>	<u>1,950,009</u>	<u>1,185,357</u>	<u>(764,652)</u>	<u>1,155,587</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (638,939)</u>	<u>\$ (638,939)</u>	100,422	<u>\$ 739,361</u>	160,697
Fund balance, beginning of year			<u>1,132,457</u>		<u>971,760</u>
Fund balance, end of year			<u>\$ 1,232,879</u>		<u>\$ 1,132,457</u>

**COUNTY OF LASALLE, ILLINOIS**  
**Circuit Clerk Document Storage Fund**  
**Balance Sheet**  
November 30, 2012

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ASSETS

Cash in bank	\$ 110,632
Investments	635,500
Accounts receivable	15,328
Accrued interest	<u>1,657</u>
Total assets	<u><u>\$ 763,117</u></u>

LIABILITIES AND  
FUND BALANCE

Liabilities:	
Accounts payable	\$ 11,728
Accrued payroll	<u>961</u>
Total liabilities	12,689
Fund balance:	
Restricted fund balance	<u>750,428</u>
Total liabilities and fund balance	<u><u>\$ 763,117</u></u>



**COUNTY OF LASALLE, ILLINOIS**  
**Circuit Clerk Document Storage Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
For the Year Ended November 30, 2012  
With Comparative Totals For the Year Ended November 30, 2011

	2012			2011
	Budgeted Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Revenues:				
Fines and fees:				
Document fees	\$ 225,000	\$ 225,000	\$ 14,697	\$ 234,589
Interest	5,000	5,000	251	5,866
Miscellaneous	1	1	(1)	-
Total revenues	230,001	230,001	14,947	240,455
Expenditures:				
Software purchase	40,000	40,000	(23,000)	-
Maintenance of equipment	12,000	12,000	682	26,096
Maint contract - software	5,000	5,000	(1,589)	-
Education	500	500	8	626
Administrative expense	500	500	(370)	496
Set up expense	10,000	10,000	(1,379)	12,687
Supplies	40,000	40,000	(2,824)	75,568
Record retention expense	180,000	180,000	(62,669)	-
Health/life insurance	-	-	-	7,558
Criminal office supervisor	4,300	4,300	60	3,250
Criminal court supervisor	7,400	7,400	62	6,271
Civil court supervisor	7,400	7,400	62	6,235
Civil office supervisor	4,300	4,300	60	3,199
Extra help	29,700	29,700	(6,554)	46,137
Temporary help	9,000	9,000	(1,261)	2,144
Overtime	1,000	1,000	(1,000)	-
Miscellaneous	-	-	9,434	-
Capital outlay:				
New equipment	20,000	20,000	17,257	21,914
Total expenditures	371,100	371,100	(73,021)	212,181
Excess (deficiency) of revenues over expenditures	\$ (141,099)	\$ (141,099)	(53,131)	\$ 87,968
Fund balance, beginning of year			803,559	775,285
Fund balance, end of year			\$ 750,428	\$ 803,559

# COUNTY OF LASALLE, ILLINOIS

## Law Library Fund

### Balance Sheet

November 30, 2012

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#### ASSETS

Cash in bank	\$	6,111
Investments		42,625
Accounts receivable		4,056
Accrued interest		<u>90</u>
Total assets	\$	<u><u>52,882</u></u>

#### LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	8,409
Accrued payroll		<u>81</u>
Total liabilities		8,490
Fund balance:		
Restricted fund balance		<u>44,392</u>
Total liabilities and fund balance	\$	<u><u>52,882</u></u>

**COUNTY OF LASALLE, ILLINOIS**  
**Law Library Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
For the Year Ended November 30, 2012  
With Comparative Totals For the Year Ended November 30, 2011

	2012				2011
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Fines and fees:					
Fees	\$ 75,000	\$ 75,000	\$ 68,679	\$ (6,321)	\$ 72,722
Interest	250	250	284	34	265
Miscellaneous	-	-	2,484	2,484	-
Total revenues	75,250	75,250	71,447	(3,803)	72,987
Expenditures:					
Supplies	100	100	-	(100)	-
Law library clerk	4,200	4,200	4,232	32	4,216
Law books and statutes	60,000	60,000	62,789	2,789	56,924
Total expenditures	64,300	64,300	67,021	2,721	61,140
Excess (deficiency) of revenues over expenditures	<u>\$ 10,950</u>	<u>\$ 10,950</u>	4,426	<u>\$ (6,524)</u>	11,847
Fund balance, beginning of year			39,966		28,119
Fund balance, end of year			<u>\$ 44,392</u>		<u>\$ 39,966</u>

# COUNTY OF LASALLE, ILLINOIS

## Court Automation Fund

### Balance Sheet

November 30, 2012

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#### ASSETS

Cash in bank	\$	144,715
Investments		565,750
Accounts receivable		15,450
Accrued interest		<u>1,362</u>
Total assets	\$	<u><u>727,277</u></u>

#### LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	4,170
Accrued payroll		<u>1,147</u>
Total liabilities		5,317
Fund balance:		
Restricted fund balance		<u>721,960</u>
Total liabilities and fund balance	\$	<u><u>727,277</u></u>

**COUNTY OF LASALLE, ILLINOIS**  
**Court Automation Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
For the Year Ended November 30, 2012  
With Comparative Totals For the Year Ended November 30, 2011

	2012			2011
	Budgeted Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Revenues:				
Fines and fees:				
Fees	\$ 225,000	\$ 225,000	\$ 17,194	\$ 236,309
Interest	5,000	5,000	(707)	4,804
Total revenues	230,000	230,000	16,487	241,113
Expenditures:				
Software purchase	80,000	80,000	(79,481)	-
Maintenance of equipment	30,000	30,000	(11,463)	55,487
Internet	25,000	25,000	(20,986)	-
Maint contract - software	50,000	50,000	(6,136)	-
Education	1,000	1,000	(1,000)	125
Administration	500	500	(500)	80
Office/application admin	55,400	55,400	458	52,436
Self help navigator	4,200	4,200	32	372
Set up expense	25,000	25,000	15,070	5,965
Software, forms, paper, etc.	20,000	20,000	(15,666)	44,012
IT intern	-	-	-	1,980
Overtime	1,000	1,000	(1,000)	-
Capital outlay:				
New equipment	50,000	50,000	(13,738)	40,584
Total expenditures	342,100	342,100	(134,410)	201,041
Excess (deficiency) of				
revenues over expenditures	<u>\$ (112,100)</u>	<u>\$ (112,100)</u>	38,797	<u>40,072</u>
Fund balance, beginning of year			683,163	643,091
Fund balance, end of year			<u>\$ 721,960</u>	<u>\$ 683,163</u>

**COUNTY OF LASALLE, ILLINOIS**  
**Child Support Administration Fund**  
**Balance Sheet**  
November 30, 2012

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ASSETS

Cash in bank	\$	23,079
Investments		127,875
Accounts receivable		216
Accrued interest		<u>328</u>
Total assets	\$	<u><u>151,498</u></u>

LIABILITIES AND  
FUND BALANCE

Liabilities:		
Accounts payable	\$	-
Accrued payroll		<u>440</u>
Total liabilities		440
Fund balance:		
Restricted fund balance		<u>151,058</u>
Total liabilities and fund balance	\$	<u><u>151,498</u></u>

**COUNTY OF LASALLE, ILLINOIS**  
**Child Support Administration Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
For the Year Ended November 30, 2012  
With Comparative Totals For the Year Ended November 30, 2011

	2012				2011
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Fines and fees:					
Fees	\$ 30,000	\$ 30,000	\$ 23,977	\$ (6,023)	\$ 28,073
Federal child support revenue	18,000	18,000	18,909	909	22,188
Interest	1,000	1,000	1,028	28	1,238
Miscellaneous	-	-	(144)	(144)	-
Total revenues	49,000	49,000	43,770	(5,230)	51,499
Expenditures:					
Office equipment repair & maintenance	1,000	1,000	8,684	7,684	2,521
Maint contract-software	2,000	2,000	3,480	1,480	-
Child support supervisor	19,300	19,300	19,147	(153)	17,483
Child support admin expense	250	250	23	(227)	320
Education	250	250	160	(90)	-
Software, forms, paper, etc.	2,000	2,000	2,439	439	3,460
Overtime	-	-	-	-	-
Seasonal help	11,000	11,000	9,794	(1,206)	9,084
Health insurance	15,500	15,500	15,532	32	17,100
New equipment	2,000	2,000	-	(2,000)	2,000
Total expenditures	53,300	53,300	59,259	5,959	51,968
Excess (deficiency) of revenues over expenditures	\$ (4,300)	\$ (4,300)	(15,489)	\$ (11,189)	(469)
Fund balance, beginning of year			166,547		167,016
Fund balance, end of year			\$ 151,058		\$ 166,547

# COUNTY OF LASALLE, ILLINOIS

## Minors in Possession Fund

### Balance Sheet

November 30, 2012

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#### ASSETS

Cash in bank	\$	14,676
Investments		38,750
Accrued interest		<u>(107)</u>
Total assets	\$	<u>53,319</u>

#### LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	1,740
Accrued payroll		<u>633</u>
Total liabilities		2,373
Fund balance:		
Restricted fund balance		<u>50,946</u>
Total liabilities and fund balance	\$	<u>53,319</u>



**COUNTY OF LASALLE, ILLINOIS**  
**Minors in Possession Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
For the Year Ended November 30, 2012  
With Comparative Totals For the Year Ended November 30, 2011

	<b>2012</b>			<b>2011</b>
	<b>Budgeted Amounts</b>		<b>Over (Under)</b>	
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Final Budget</b>
				<b>Actual</b>
Revenues:				
Fines and fees:				
Drug traffic law enforcement	\$ 25,000	\$ 25,000	\$ 31,350	\$ 6,350
Interest	100	100	113	13
Miscellaneous income	1	1	-	(1)
Total revenues	25,101	25,101	31,463	6,362
Expenditures:				
Education	500	500	-	(500)
Professional services	1,500	1,500	-	(1,500)
Asst States Atty	32,900	32,900	33,187	287
Health insurance	4,800	4,800	4,812	12
Mileage & travel	100	100	-	(100)
Travel and training	-	-	-	-
Publications	500	500	-	(500)
Dues	500	500	-	(500)
Office supplies	100	100	-	(100)
New programs	19,500	19,500	2,950	(16,550)
Miscellaneous	500	500	-	(500)
Total expenditures	60,900	60,900	40,949	(19,951)
Excess (deficiency) of				
revenues over expenditures	\$ (35,799)	(35,799)	(9,486)	\$ 26,313
Fund balance, beginning of year			60,432	81,191
Fund balance, end of year			\$ 50,946	\$ 60,432

**COUNTY OF LASALLE, ILLINOIS**  
**State's Attorney Drug Enforcement Fund**  
**Balance Sheet**  
November 30, 2012

---

ASSETS

Cash in bank	\$	195,579
Investments		131,750
Accrued interest		345
Accounts receivable		<u>25,655</u>
Total assets	\$	<u><u>353,329</u></u>

LIABILITIES AND  
FUND BALANCE

Liabilities:		
Accounts payable	\$	-
Accrued payroll		<u>3,330</u>
Total liabilities		3,330
Fund balance:		
Restricted fund balance		<u>349,999</u>
Total liabilities and fund balance	\$	<u><u>353,329</u></u>

**COUNTY OF LASALLE, ILLINOIS**  
**State's Attorney Drug Enforcement Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
For the Year Ended November 30, 2012  
With Comparative Totals For the Year Ended November 30, 2011

	<b>2012</b>			<b>2011</b>
	<b>Budgeted Amounts</b>		<b>Over (Under)</b>	
	<b>Original</b>	<b>Final</b>	<b>Final Budget</b>	<b>Actual</b>
Revenues:				
St atty salary reimbursement	\$ -	\$ -	\$ 33,333	\$ -
Investigator salary reimb.	72,000	72,000	(72,000)	-
Fines and fees:				
Drug traffic law enforcement	170,000	170,000	160,247	229,658
Interest	1,500	1,500	(359)	1,119
Miscellaneous income	1	1	(1)	-
Total revenues	<u>243,501</u>	<u>243,501</u>	<u>121,220</u>	<u>230,777</u>
Expenditures:				
State drug enforcement expense	-	-	1,410	4,903
Assistant states' attorney	39,000	39,000	(1,103)	34,132
Paralegals	4,000	4,000	(301)	4,016
Drug fees attorney	60,500	60,500	373	59,247
Law clerk	9,990	9,990	(9,990)	-
Legal secretaries	34,000	34,000	(2,098)	31,360
Crime vict wit coord	2,000	2,000	(2,000)	908
Crime vict wit asst	2,000	2,000	(2,000)	-
Paralegal secretaries	10,600	10,600	81	10,641
Drug task force manager	36,300	36,300	(10,567)	35,546
Dom. violence investigator	5,000	5,000	39	5,019
Investigators	72,000	72,000	11,216	7,477
Health and life insurance	33,600	33,600	(16,321)	11,039
Seasonal help	9,990	9,990	(6,630)	1,100
Total expenditures	<u>318,980</u>	<u>318,980</u>	<u>(37,891)</u>	<u>205,388</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (75,479)</u>	<u>\$ (75,479)</u>	<u>\$ 159,111</u>	<u>25,389</u>
Fund balance, beginning of year			<u>266,367</u>	<u>240,978</u>
Fund balance, end of year			<u>\$ 349,999</u>	<u>\$ 266,367</u>

# COUNTY OF LASALLE, ILLINOIS

## Probation Services Fund

### Balance Sheet

November 30, 2012

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#### ASSETS

Cash in bank	\$	111,428
Investments		434,000
Accounts receivable		-
Accrued interest		<u>1,050</u>
Total assets	\$	<u><u>546,478</u></u>

#### LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	4,285
Fund balance:		
Restricted fund balance		<u>542,193</u>
Total liabilities and fund balance	\$	<u><u>546,478</u></u>

**COUNTY OF LASALLE, ILLINOIS**  
**Probation Services Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
For the Year Ended November 30, 2012  
With Comparative Totals For the Year Ended November 30, 2011

	2012				2011
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Fines and fees:					
Probation service fees	\$ 140,000	\$ 140,000	\$ 141,671	\$ 1,671	\$ 135,275
Interest	2,000	2,000	3,341	1,341	3,456
Miscellaneous	1,000	1,000	1,275	275	320
Total revenues	143,000	143,000	146,287	3,287	139,051
Expenditures:					
Mileage	9,000	9,000	8,621	(379)	9,085
Education	8,000	8,000	2,200	(5,800)	3,632
JSOP	50,000	50,000	50,000	-	-
Communications	4,000	4,000	4,150	150	3,200
Software maintenance	1,500	1,500	1,203	(297)	720
Lodging and meals	3,000	3,000	3,116	116	2,532
Dues and subscriptions	2,000	2,000	1,099	(901)	1,400
Maintenance and repair					
of vehicles	8,000	8,000	3,069	(4,931)	3,289
Office supplies	3,000	3,000	2,732	(268)	2,713
Family counseling	4,000	4,000	-	(4,000)	-
Emergency shelter	1,000	1,000	120	(880)	-
Substance evaluation	5,000	5,000	180	(4,820)	1,130
Mental health/evaluation	5,000	5,000	910	(4,090)	425
Substance abuse testing	15,000	15,000	7,147	(7,853)	8,940
Sex offender testing	10,000	10,000	3,066	(6,934)	2,320
Miscellaneous	2,500	2,500	2,529	29	1,633
Capital outlay:					
New equipment	17,000	17,000	12,686	(4,314)	5,478
New vehicles	27,000	27,000	23,604	(3,396)	23,397
Total expenditures	175,000	175,000	126,432	(48,568)	69,894
Excess (deficiency) of					
revenues over expenditures	<u>\$ (32,000)</u>	<u>\$ (32,000)</u>	19,855	<u>\$ 51,855</u>	69,157
Fund balance, beginning of year			522,338		453,181
Fund balance, end of year			<u>\$ 542,193</u>		<u>\$ 522,338</u>

**COUNTY OF LASALLE, ILLINOIS**

**Arrestees Medical Cost Fund**

**Balance Sheet**

November 30, 2012

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ASSETS

Cash	\$	-
Investments		-
Accounts receivable		1,696
Accrued interest		<u>33</u>
Total assets	\$	<u><u>1,729</u></u>

FUND BALANCE

Liabilities:		
Accounts payable	\$	-
Fund Balance - Restricted		<u>1,729</u>
Total liabilities and fund balance	\$	<u><u>1,729</u></u>

**COUNTY OF LASALLE, ILLINOIS**  
**Arrestees Medical Cost Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
For the Year Ended November 30, 2012  
With Comparative Totals For the Year Ended November 30, 2011

	<b>2012</b>			<b>2011</b>
	<b>Budgeted Amounts</b>		<b>Over (Under)</b>	
	<b>Original</b>	<b>Final</b>	<b>Final Budget</b>	<b>Actual</b>
Revenues:				
Interest income	\$ 1	\$ 1	\$ 73	\$ 354
Medical services	30,000	30,000	(4,108)	26,699
Total revenues	30,001	30,001	(4,035)	27,053
Expenditures:				
Medical services	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	30,001	30,001	(4,035)	27,053
Other financing (uses) - Operating transfers out	(30,000)	(30,000)	577	(60,000)
Net change in fund balance	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ (3,458)</u>	(32,947)
Fund balance, beginning of year			5,186	38,133
Fund balance, end of year			<u>\$ 1,729</u>	<u>\$ 5,186</u>

**COUNTY OF LASALLE, ILLINOIS**

**DUI Fund**

**Balance Sheet**

November 30, 2012

---

ASSETS

Cash in bank	\$	9,604
Investments		34,875
Accrued interest		74
Accounts receivable		<u>1,758</u>
Total assets	\$	<u><u>46,311</u></u>

LIABILITIES AND  
FUND BALANCE

Liabilities:		
Accounts payable	\$	-
Fund Balance - Restricted		<u>46,311</u>
Total liabilities and fund balance	\$	<u><u>46,311</u></u>



**COUNTY OF LASALLE, ILLINOIS****DUI Fund****Statement of Revenues, Expenditures and Changes in Fund Balance**

For the Year Ended November 30, 2012

With Comparative Totals For the Year Ended November 30, 2011

	2012				2011
	Budgeted Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
DUI fines	\$ 17,000	\$ 17,000	\$ 23,653	\$ 6,653	\$ 26,441
Interest Income	100	100	248	148	154
Total revenues	17,100	17,100	23,901	6,801	26,595
Expenditures:					
DUI equipment	17,100	17,100	11,955	(5,145)	5,482
Total expenditures	17,100	17,100	11,955	(5,145)	5,482
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	11,946	\$ 11,946	21,113
Fund balance, beginning of year			34,365		13,252
Fund balance, end of year			\$ 46,311		\$ 34,365

**COUNTY OF LASALLE, ILLINOIS**  
**Circuit Clerk Operations & Administrative Fund**  
**Balance Sheet**  
November 30, 2012

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ASSETS

Cash in bank	\$	26,412
Investments		96,875
Accounts receivable		3,579
Accrued interest		<u>222</u>
Total assets	\$	<u><u>127,088</u></u>

LIABILITIES AND  
FUND BALANCE

Liabilities:		
Accounts payable	\$	196
Fund Balance - Restricted		<u>126,892</u>
Total liabilities and fund balance	\$	<u><u>127,088</u></u>

**COUNTY OF LASALLE, ILLINOIS**  
**Circuit Clerk Operations & Administrative Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
For the Year Ended November 30, 2012  
With Comparative Totals For the Year Ended November 30, 2011

	<b>2012</b>			<b>2011</b>
	<b>Budgeted Amounts</b>		<b>Over (Under)</b>	
	<b>Original</b>	<b>Final</b>	<b>Final Budget</b>	<b>Actual</b>
Revenues:				
Clerk Fees	\$ 20,000	\$ 20,000	\$ 31,656	\$ 35,579
Interest Income	100	100	597	466
Total revenues	20,100	20,100	32,253	36,045
Expenditures				
Maintenance of equipment	1,000	1,000	(1,000)	-
Internet	4,000	4,000	(3,347)	-
Administrative expense	3,000	3,000	(2,281)	-
Set-up expense	5,000	5,000	(3,353)	-
Office supplies	4,000	4,000	(393)	-
New equipment	5,500	5,500	2,531	-
Miscellaneous	500	500	(473)	7,872
Total expenditures	23,000	23,000	(8,316)	7,872
Excess (deficiency) of revenues over expenditures	<u>\$ (2,900)</u>	<u>\$ (2,900)</u>	37,669	<u>\$ 40,569</u>
Fund balance, beginning of year			89,223	61,050
Fund balance, end of year			<u>\$ 126,892</u>	<u>\$ 89,223</u>

**COUNTY OF LASALLE, ILLINOIS**

**Debt Service**

**Balance Sheet**

November 30, 2012

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ASSETS

Cash in bank	\$ -
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FUND BALANCE

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

## Debt Service

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

For the Year Ended November 30, 2012

With Comparative Totals For the Year Ended November 30, 2011

	2012			2011	
	Budgeted Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-	-
Expenditures:					
Bond Principal	1,310,000	1,310,000	1,310,000	-	1,270,000
Bond Interest	165,963	165,963	143,552	(22,411)	201,953
Miscellaneous fees	1,500	1,500	1,125	(375)	1,500
Total expenditures	1,477,463	1,477,463	1,454,677	(22,786)	1,473,453
Excess (deficiency) of revenues over expenditures	(1,477,463)	(1,477,463)	(1,454,677)	22,786	(1,473,453)
Other financing sources (uses)-					
Transfers from other funds	1,477,463	1,477,463	1,454,677	(22,786)	1,473,453
Total other financing sources (uses)	1,477,463	1,477,463	1,454,677	(22,786)	1,473,453
Net change in fund balance	\$ -	\$ -	-	\$ -	-
Fund balance, beginning of year			-		-
Fund balance, end of year			\$ -		\$ -

**COUNTY OF LASALLE, ILLINOIS**  
**Construction and Improvements - Current Sites Fund**  
**Balance Sheet**  
November 30, 2012

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ASSETS

Cash in bank	\$ 64,626
Investments	236,375
Accounts receivable	90,982
Accrued interest	<u>386</u>
Total assets	<u><u>\$ 392,369</u></u>

LIABILITIES AND  
FUND BALANCE

Liabilities:	
Accounts payable	\$ 27,857
Fund Balance - Committed	<u>364,512</u>
Total liabilities and fund balance	<u><u>\$ 392,369</u></u>

**COUNTY OF LASALLE, ILLINOIS**  
**Construction and Improvements - Current Sites Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
For the Year Ended November 30, 2012  
With Comparative Totals For the Year Ended November 30, 2011

	<b>2012</b>				<b>2011</b>
	<b>Budgeted Amounts</b>			<b>Over (Under)</b>	
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Final Budget</b>	<b>Actual</b>
Revenues:					
Grant income	\$ 35,000	\$ 35,000	\$ 34,963	\$ (37)	\$ 10,000
Income from TIFs	200,000	200,000	350,970	150,970	-
TIF administrative	15,000	15,000	9,080	(5,920)	-
Interest	-	-	954	954	3,009
Miscellaneous income	-	-	538	538	55,481
Total revenues	250,000	250,000	396,505	146,505	68,490
Expenditures:					
Equipment	-	-	-	-	310,981
Downtown courthouse	-	-	-	-	16,812
Capital improvement	550,000	550,000	259,272	(290,728)	29,959
Total expenditures	550,000	550,000	259,272	(290,728)	357,752
Excess (deficiency) of revenues over expenditures	(300,000)	(300,000)	137,233	437,233	(289,262)
Other financing sources (uses) - Transfers from other funds	317,769	317,769	17,769	(300,000)	16,288
Net change in fund balance	<u>\$ 17,769</u>	<u>\$ 17,769</u>	155,002	<u>\$ 137,233</u>	(272,974)
Fund balance, beginning of year			209,510		482,484
Fund balance, end of year			<u>\$ 364,512</u>		<u>\$ 209,510</u>

**COUNTY OF LASALLE, ILLINOIS**  
**Nursing Home Fund**  
**Balance Sheet**  
November 30, 2012

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	<b>November 30,</b>	
	<b>2012</b>	<b>2011</b>
<u><b>ASSETS</b></u>		
Current assets:		
Cash	\$ 475,829	\$ 467,234
Investments	1,867,750	1,177,875
Receivable from governmental units	1,203,243	1,065,663
Accounts receivable	26,874	5,396
Accrued interest	3,989	5,813
Inventory	8,581	8,581
Property taxes receivable	1,845,446	1,566,419
Total current assets	<u>5,431,712</u>	<u>4,296,981</u>
Restricted assets:		
Residents' trust account	1,784	1,581
Employers' trust account	16,999	20,690
Total restricted assets	<u>18,783</u>	<u>22,271</u>
Fixed assets:		
Land	9,950	9,950
Building and improvements	5,059,290	4,905,328
Equipment	1,513,119	1,505,910
Less accumulated depreciation	<u>(4,945,273)</u>	<u>(4,676,034)</u>
Total fixed assets	<u>1,637,086</u>	<u>1,745,154</u>
Total assets	<u><u>\$ 7,087,581</u></u>	<u><u>\$ 6,064,406</u></u>



**COUNTY OF LASALLE, ILLINOIS****Nursing Home Fund****Balance Sheet (Continued)**

November 30, 2012

	<b>November 30,</b>	
	<b>2012</b>	<b>2011</b>
<b><u>LIABILITIES</u></b>		
Liabilities (payable from current assets):		
Accounts payable	\$ 357,656	\$ 293,458
Accrued payroll	75,487	160,829
Deferred revenue	1,810,000	1,530,297
Compensated absences	215,256	189,423
Total liabilities (payable from current assets)	2,458,399	2,174,007
Liabilities: (payable from restricted assets):		
Residents' trust account	1,784	1,581
Employees' trust account	16,999	20,690
Total liabilities (payable from restricted assets)	18,783	22,271
Total liabilities	2,477,182	2,196,278
<b><u>NET ASSETS</u></b>		
Net assets:		
Net assets (deficit)	\$ 4,610,399	\$ 3,868,128

**COUNTY OF LASALLE, ILLINOIS**  
**Nursing Home Fund**  
**Statement of Revenues, Expenses, and Changes in Fund Balance**  
For the Year Ended November 30, 2012  
With Comparative Totals For the Year Ended November 30, 2011

	2012				2011
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Property Taxes	\$ 1,530,297	\$ 1,530,297	\$ 1,537,441	\$ 7,144	\$ 1,477,229
Charges for services:					
Public aid wire transfer	1,511,000	1,511,000	2,333,000	822,000	1,041,507
Private pay patients	1,175,000	1,175,000	794,517	(380,483)	1,052,250
Patient contributions	662,000	662,000	487,517	(174,483)	555,117
Patient insurance payment	15,000	15,000	12,844	(2,156)	12,543
Medicare Part A	960,000	960,000	784,231	(175,769)	595,258
Medicare part B	295,000	295,000	460,331	165,331	113,202
Other:					
Miscellaneous	6,500	6,500	2,890	(3,610)	6,247
Interest	15,000	15,000	11,021	(3,979)	13,144
Total revenues	6,169,797	6,169,797	6,423,792	253,995	4,866,497
Expenses:					
Health and welfare	6,536,203	6,536,203	5,370,537	(1,165,666)	4,599,243
Depreciation	-	-	269,239	269,239	285,610
Total expenses	6,536,203	6,536,203	5,639,776	(896,427)	4,884,853
Other financing sources (uses) -					
Operating transfers in	208,255	208,255	208,255	-	208,255
Operating transfers out	(250,000)	(250,000)	(250,000)	-	(250,000)
Total other financing sources (uses)	(41,745)	(41,745)	(41,745)	-	(41,745)
Net income (loss)	\$ (408,151)	\$ (408,151)	742,271	\$ 1,150,422	(60,101)
Fund balance - beginning of year			3,868,128		3,928,229
Fund balance - end of year			\$ 4,610,399		\$ 3,868,128

# COUNTY OF LASALLE, ILLINOIS

## Nursing Home Fund

### Statement of Operating Expenses

For the Year Ended November 30, 2012

With Comparative Totals For the Year Ended November 30, 2011

	2012				2011
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Operating expenses:					
Health and welfare:					
Extra help	\$ 75,000	\$ 75,000	\$ 91,476	\$ 16,476	\$ 40,901
Dietary supplies	4,000	4,000	1,723	(2,277)	1,434
Dietary consultant	9,200	9,200	3,552	(5,648)	7,272
Maintenance and repair of buildings	35,000	35,000	33,943	(1,057)	37,626
Food purchases	480,000	480,000	460,612	(19,388)	454,167
Housekeeping supplies	22,500	22,500	18,568	(3,932)	18,634
Laundry supplies for machines	12,500	12,500	8,134	(4,366)	8,191
Laundry - incontinent	22,500	22,500	31,539	9,039	25,208
Electricity	60,000	60,000	45,614	(14,386)	50,187
Gas	44,000	44,000	18,430	(25,570)	37,904
Maintenance supplies	40,000	40,000	34,816	(5,184)	38,458
Maintenance and repair of equipment	15,000	15,000	14,124	(876)	10,149
City of Ottawa sewer	24,000	24,000	22,901	(1,099)	18,983
Water engineer	4,500	4,500	4,375	(125)	5,432
Pest control	2,000	2,000	1,363	(637)	1,059
Refuse disposal	18,000	18,000	30,612	12,612	15,922
Maintenance contract	38,000	38,000	31,378	(6,622)	21,538
Provider participation fee	60,000	60,000	149,413	89,413	-
Medicare part B ancillary cost	180,000	180,000	298,566	118,566	224,698
Contract serve/part A therapy	250,000	250,000	286,356	36,356	253,548
Nursing supplies	82,000	82,000	97,589	15,589	79,874
Linens	18,000	18,000	19,603	1,603	9,624
Nursing consultants	18,000	18,000	23,979	5,979	17,724
Medical advisor	14,000	14,000	15,163	1,163	12,877
Activities supplies	6,000	6,000	6,560	560	4,244
Uniforms	-	-	-	-	6,638
Education - books and supplies	7,000	7,000	5,439	(1,561)	5,573
Auto gas and oil expense	3,000	3,000	2,538	(462)	1,781
Automobile expense	-	-	-	-	-
Printing	1,000	1,000	-	(1,000)	-
Fees, subscriptions, and promotions	20,000	20,000	17,587	(2,413)	29,242
Marketing	15,000	15,000	15,734	734	-
General office supplies	15,000	15,000	13,029	(1,971)	10,852
Postage	3,000	3,000	3,976	976	2,985
Telephone	5,000	5,000	1,992	(3,008)	1,929
Liability and property insurance	1	1	-	(1)	-
Miscellaneous	1	1	323	322	1,144
Refunds	-	-	111,385	111,385	-
Contingency	15,000	15,000	-	(15,000)	-
Patient insurance payments	5,000	5,000	16,876	11,876	12,619
Professional services	100,000	100,000	72,505	(27,495)	76,993
In-service training and education	1	1	-	(1)	-

**COUNTY OF LASALLE, ILLINOIS**  
**Nursing Home Fund**  
**Statement of Operating Expenses (Continued)**

For the Year Ended November 30, 2012

With Comparative Totals For the Year Ended November 30, 2011

	2012				2011
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Operating expenses (Cont):					
Health and welfare (Cont)					
Travel and seminars	3,000	3,000	2,627	(373)	1,487
Drugs and medications	15,000	15,000	14,991	(9)	12,637
Improvements - capital	450,000	450,000	56,308	(393,692)	73,206
New equipment - computer	1,440	1,440	9,440	8,000	-
New equipment	53,560	53,560	33,370	(20,190)	59,777
Assistant Administrator	43,000	43,000	31,089	(11,911)	47,515
Administrator	81,000	81,000	83,030	2,030	79,885
Environmental Services Director	33,800	33,800	34,044	244	33,120
Asst. Environmental Services Dir.	23,300	23,300	25,860	2,560	25,159
Director of nurses	71,600	71,600	72,120	520	62,831
Assistant director of nurses	57,800	57,800	58,186	386	61,261
Certified nurse assistants	406,700	406,700	178,175	(228,525)	217,973
Rehabilitation registered nurse	498,400	498,400	185,038	(313,362)	102,577
Licensed practical nurse	412,200	412,200	354,822	(57,378)	350,304
Infection control nurse	48,400	48,400	43,148	(5,252)	1,302
Activity director	33,600	33,600	34,910	1,310	32,920
Unit attendants	62,200	62,200	33,468	(28,732)	28,416
Nurse's aides	944,200	944,200	531,073	(413,127)	404,283
Occupational rehabilitation aide	71,200	71,200	73,803	2,603	72,820
Activity aides	85,900	85,900	69,692	(16,208)	67,250
Nursing supervisors	95,400	95,400	49,903	(45,497)	80,164
Marketing Director	31,500	31,500	35,231	3,731	30,809
Skilled Service Director	55,700	55,700	56,039	339	50,275
MDS Care Plan Coordinator	58,000	58,000	58,365	365	55,570
Social services designee	32,400	32,400	22,007	(10,393)	31,759
Custodians	106,400	106,400	90,549	(15,851)	68,722
Housekeeping aides	104,800	104,800	89,607	(15,193)	92,182
Laundresses	74,300	74,300	54,357	(19,943)	56,781
Bookkeeper	39,600	39,600	39,829	229	38,745
Nursing data entry clerk	64,600	64,600	46,735	(17,865)	56,987
Clerk/typist	24,500	24,500	36,879	12,379	43,801
Psycho-social coordinator	32,500	32,500	32,716	216	31,824
Overtime	325,000	325,000	322,663	(2,337)	295,303
Compensated absences	-	-	25,833	25,833	4,202
Health and life insurance	357,000	357,000	432,322	75,322	377,436
Fines	15,000	15,000	15,500	500	4,550
Bad debt expense	-	-	25,035	25,035	-
Total Health and welfare expenses	\$ 6,536,203	\$ 6,536,203	\$ 5,370,537	\$ (1,165,666)	\$ 4,599,243

**COUNTY OF LASALLE, ILLINOIS**  
**Agency Funds**  
**Combining Balance Sheet**  
November 30, 2012  
With Comparative Totals for November 30, 2011

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	<b>County Collector Funds</b>	<b>Circuit Clerk Fund</b>	<b>Township Motor Fuel Tax Fund</b>	<b>Township Bridge Aid</b>	<b>Drainage District Fund</b>	<b>Other Agency Funds</b>	<b>Totals</b>	
							<b>2012</b>	<b>2011</b>
Assets:								
Cash	\$ 5,579,031	\$ 1,731,021	\$ 2,730,231	\$ 107,303	\$ 198,387	\$ 448,093	\$ 10,794,066	\$ 7,651,288
Investments	-	25,304	-	-	26,164	-	51,468	51,240
Accrued interest	-	-	-	-	-	-	-	-
Property taxes receivable	155,358	-	-	-	-	-	155,358	129,685
<b>Total assets</b>	<b>\$ 5,734,389</b>	<b>\$ 1,756,325</b>	<b>\$ 2,730,231</b>	<b>\$ 107,303</b>	<b>\$ 224,551</b>	<b>\$ 448,093</b>	<b>\$ 11,000,892</b>	<b>\$ 7,832,213</b>
Liabilities:								
Due to others	\$ 5,734,389	\$ 1,756,325	\$ 2,730,231	\$ 107,303	\$ 224,551	\$ 448,093	\$ 11,000,892	\$ 7,832,213

# COUNTY OF LASALLE, ILLINOIS

## Agency Funds

### County Collector Funds

#### Combining Balance Sheet

November 30, 2012

With Comparative Totals for November 30, 2011

	Property Taxes Fund	Inheritance Taxes Fund	Right of Way Condemnation Fund	Unclaimed Monies Fund	Totals	
					2012	2011
Assets:						
Cash	\$ 5,543,675	\$ -	\$ 14,493	\$ 20,863	\$ 5,579,031	\$ 3,129,053
Investments	-	-	-	-	-	-
Property taxes receivable	155,358	-	-	-	155,358	129,685
Total assets	<u>\$ 5,699,033</u>	<u>\$ -</u>	<u>\$ 14,493</u>	<u>\$ 20,863</u>	<u>\$ 5,734,389</u>	<u>\$ 3,258,738</u>
Liabilities:						
Due to others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to taxing bodies for taxes not yet collected	155,358	-	-	-	155,358	129,685
Available for distribution	5,543,675	-	14,493	20,863	5,579,031	3,129,053
Total liabilities	<u>\$ 5,699,033</u>	<u>\$ -</u>	<u>\$ 14,493</u>	<u>\$ 20,863</u>	<u>\$ 5,734,389</u>	<u>\$ 3,258,738</u>

# COUNTY OF LASALLE, ILLINOIS

## Agency Funds

## Other Agency Funds

## Combining Balance Sheet

November 30, 2012

With Comparative Totals for November 30, 2011

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	<b>Juvenile Probation Fund</b>	<b>States Attorney Restitution Fund</b>	<b>Sheriff's Prisoner Trust Fund</b>	<b>Redemption Certificates Fund</b>
<u>ASSETS</u>				
Cash	<u>\$ 383</u>	<u>\$ 4,074</u>	<u>\$ 96,658</u>	<u>\$ 317,091</u>
<u>LIABILITIES</u>				
Due to others	<u>\$ 383</u>	<u>\$ 4,074</u>	<u>\$ 96,658</u>	<u>\$ 317,091</u>

# COUNTY OF LASALLE, ILLINOIS

## Agency Funds

## Other Agency Funds

## Combining Balance Sheet

November 30, 2012

With Comparative Totals for November 30, 2011

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	<b>Sheriff's DARE Fund</b>	<b>Drunk Driving Imp. Panel Fund</b>	<b>States Attorney Investigation Fund</b>	<b>Totals</b>	
				<b>2012</b>	<b>2011</b>
<u>ASSETS</u>					
Cash	<u>\$ -</u>	<u>\$ 29,296</u>	<u>\$ 591</u>	<u>\$ 448,093</u>	<u>\$ 817,070</u>
<u>LIABILITIES</u>					
Due to others	<u>\$ -</u>	<u>\$ 29,296</u>	<u>\$ 591</u>	<u>\$ 448,093</u>	<u>\$ 817,070</u>



	County Collector Funds	Circuit Clerk Fund	Township Motor Fuel Tax Fund
Cash and investments balance, beginning of year	\$ 3,258,738	\$ 2,134,920	\$ 1,282,993
Receipts	211,420,908	10,769,052	2,917,572
Disbursements	<u>(208,945,257)</u>	<u>(11,147,647)</u>	<u>(1,470,334)</u>
Cash and investments balance, end of year	<u>\$ 5,734,389</u>	<u>\$ 1,756,325</u>	<u>\$ 2,730,231</u>

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Township Bridge Aid	Drainage District Fund	Other Agency Funds	Totals	
			2012	2011
\$ 152,558	\$ 185,934	\$ 817,070	\$ 7,832,213	\$ 10,566,281
22,327	116,003	5,069,483	230,315,345	225,490,045
(67,582)	(77,386)	(5,438,460)	(227,146,666)	(228,224,113)
<u>\$ 107,303</u>	<u>\$ 224,551</u>	<u>\$ 448,093</u>	<u>\$ 11,000,892</u>	<u>\$ 7,832,213</u>

**COUNTY OF LASALLE, ILLINOIS**  
**Agency Funds**  
**Township Motor Fuel Tax Fund**  
**Schedule of Cash Receipts and Disbursements**  
November 30, 2012  
With Comparative Totals for November 30, 2011

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	<u>2012</u>	<u>2011</u>
Cash and investments balance, beginning of year	\$ 1,282,993	\$ 955,236
Receipts:		
Revenue allotments	2,917,281	3,034,230
Interest	<u>291</u>	<u>820</u>
Total receipts	<u>2,917,572</u>	<u>3,035,050</u>
Disbursements:		
Distributions	<u>1,470,334</u>	<u>2,707,293</u>
Cash and investments balance, end of year	<u><u>\$ 2,730,231</u></u>	<u><u>\$ 1,282,993</u></u>

**COUNTY OF LASALLE, ILLINOIS**  
**Agency Funds**  
**Township Bridge Aid Fund**  
**Schedule of Cash Receipts and Disbursements**  
November 30, 2012  
With Comparative Totals for November 30, 2011

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	<u>2012</u>	<u>2011</u>
Cash and investments balance, beginning of year	\$ 152,558	\$ 219,924
Receipts:		
Township bridge aid	22,327	655,125
Interest	-	346
Miscellaneous income	<u>-</u>	<u>-</u>
Total receipts	<u>22,327</u>	<u>655,471</u>
Disbursements:		
Distributions	<u>67,582</u>	<u>722,837</u>
Cash and investments balance, end of year	<u><u>\$ 107,303</u></u>	<u><u>\$ 152,558</u></u>

**COUNTY OF LASALLE, ILLINOIS**  
**Agency Funds**  
**County Collector Funds**  
**Combining Schedule of Cash Receipts and Disbursements**  
November 30, 2012  
With Comparative Totals for November 30, 2011

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	<b>Property Taxes Fund</b>	<b>Inheritance Taxes Fund</b>
	<hr/>	<hr/>
Cash balance, beginning of year	\$ 3,220,908	\$ 2,474
Receipts	209,820,832	1,600,072
Disbursements	<u>(207,342,707)</u>	<u>(1,602,546)</u>
Cash balance, End of year	<u><u>\$ 5,699,033</u></u>	<u><u>\$ -</u></u>

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Right of Way Condemnation Fund	Unclaimed Monies Fund	Totals	
		2012	2011
\$ 14,493	\$ 20,863	\$ 3,258,738	\$ 6,510,266
4	-	211,420,908	203,938,373
(4)	-	(208,945,257)	(207,189,901)
<u>\$ 14,493</u>	<u>\$ 20,863</u>	<u>\$ 5,734,389</u>	<u>\$ 3,258,738</u>

**COUNTY OF LASALLE, ILLINOIS**  
**Agency Funds**  
**Other Agency Funds**  
**Combining Schedule of Cash Receipts and Disbursements**  
For the Year Ended November 30, 2012

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	<b>Juvenile Probation Fund</b>	<b>States Attorney Restitution Counseling Fund</b>
	<u>                    </u>	<u>                    </u>
Cash balance, beginning of year	\$ 340	\$ 5,336
Receipts	2,366	3,229
Disbursements	<u>(2,323)</u>	<u>(4,491)</u>
Cash balance, end of year	<u><u>\$ 383</u></u>	<u><u>\$ 4,074</u></u>

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<b>Sheriff's Prisoner Trust Fund</b>	<b>Redemption Certificates Fund</b>	<b>Sheriff's DARE Fund</b>	<b>Drunk Driving Imp. Panel Fund</b>
\$ 47,802	\$ 724,970	\$ 393	\$ 38,143
1,223,746	3,812,085	-	21,500
(1,174,890)	(4,219,964)	(393)	(30,347)
<u>\$ 96,658</u>	<u>\$ 317,091</u>	<u>\$ -</u>	<u>\$ 29,296</u>



**COUNTY OF LASALLE, ILLINOIS**  
**Agency Funds**  
**Other Agency Funds**  
**Combining Schedule of Cash Receipts and Disbursements**  
For the Year Ended November 30, 2012

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	<b>States Attorney Investigation Fund</b>	<b>Totals</b>	
		<b>2012</b>	<b>2011</b>
Cash balance, beginning of year	\$ 86	\$ 817,070	\$ 688,707
Receipts	6,557	5,069,483	5,387,988
Disbursements	<u>(6,052)</u>	<u>(5,438,460)</u>	<u>(5,259,625)</u>
Cash balance, end of year	<u>\$ 591</u>	<u>\$ 448,093</u>	<u>\$ 817,070</u>

## **OTHER MANAGEMENT INFORMATION**

**COUNTY OF LASALLE, ILLINOIS**  
**Assessed Valuations, Tax Rates, Tax Extensions**  
**and Tax Collections**  
November 30, 2012

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	<u>2004</u>	<u>2005</u>	<u>2006</u>
Assessed valuations	<u>\$ 1,945,478,422</u>	<u>\$ 1,981,988,738</u>	<u>\$ 2,004,966,064</u>
Tax rates:			
General	0.2042	0.1775	0.2346
Detention Home	0.0103	0.0150	0.0147
IL Municipal Retirement	0.1808	0.2004	0.1976
Social Security	-	-	-
County Highway	0.0982	0.0987	0.0946
Special Tax Match	0.0481	0.0486	0.0473
County Bridge	0.0500	0.0448	0.0473
Mental Health	0.0803	0.0795	0.0764
Insurance	0.2807	0.3286	0.2688
Veterans Assistance Commission	0.0065	0.0091	0.0085
County Health	0.0350	0.0347	0.0325
Nursing Home	<u>0.0727</u>	<u>0.0720</u>	<u>0.0674</u>
Totals	<u>1.0668</u>	<u>1.1089</u>	<u>1.0897</u>
Tax extensions:			
General	\$ 3,792,604	\$ 3,332,536	\$ 4,702,262
Detention Home	191,300	281,311	294,485
IL Municipal Retirement	3,357,979	3,758,324	3,958,532
Social Security	-	-	-
County Highway	1,823,828	1,851,030	1,895,127
Special Tax Match	893,356	911,449	947,563
County Bridge	928,644	840,184	947,563
Mental Health	1,491,403	1,490,951	1,530,525
Insurance	5,213,411	6,162,601	5,384,886
Veterans Assistance Commission	120,723	170,662	170,281
County Health	650,051	650,767	651,074
Nursing Home	<u>1,350,249</u>	<u>1,350,296</u>	<u>1,350,228</u>
Totals	<u>\$ 19,813,548</u>	<u>\$ 20,800,111</u>	<u>\$ 21,832,526</u>
Tax collections	<u>\$ 19,791,751</u>	<u>\$ 20,774,176</u>	<u>\$ 21,807,614</u>

<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
<u><u>\$ 2,300,440,391</u></u>	<u><u>\$ 2,437,420,499</u></u>	<u><u>\$ 2,598,082,415</u></u>	<u><u>\$ 2,590,163,760</u></u>	<u><u>\$ 2,526,411,037</u></u>
0.2464	0.2445	0.2500	0.2500	0.2500
0.0148	0.0145	0.0150	0.0150	0.0150
0.2009	0.1965	0.2009	0.1250	0.1311
-	-	-	0.0673	0.0504
0.0986	0.1000	0.1000	0.1000	0.0998
0.0489	0.0500	0.0500	0.0500	0.0499
0.0489	0.0500	0.0500	0.0500	0.0499
0.0933	0.0938	0.0944	0.0947	0.0952
0.1256	0.0771	0.0760	0.0855	0.0946
0.0117	0.0121	0.0121	0.0122	0.0109
0.0302	0.0353	0.0351	0.0353	0.0361
0.0626	0.0595	0.0569	0.0571	0.0606
<u><u>0.9819</u></u>	<u><u>0.9333</u></u>	<u><u>0.9404</u></u>	<u><u>0.9421</u></u>	<u><u>0.9434</u></u>
\$ 5,316,732	\$ 5,556,511	\$ 6,495,505	\$ 6,475,715	\$ 6,316,028
319,213	329,436	389,712	388,525	378,962
4,333,104	4,464,421	5,219,548	3,237,705	3,312,125
-	-	-	1,743,180	1,274,322
2,126,650	2,271,970	2,598,082	2,590,164	2,520,348
1,054,697	1,135,985	1,299,041	1,295,082	1,260,174
1,054,697	1,135,985	1,299,041	1,295,082	1,260,174
2,012,337	2,131,108	2,452,590	2,452,885	2,403,880
2,708,998	1,751,689	1,974,543	2,214,590	2,390,490
252,351	274,908	314,368	316,000	275,126
651,367	802,005	911,927	914,328	912,034
1,350,185	1,351,822	1,478,309	1,478,984	1,530,500
<u><u>\$ 21,180,331</u></u>	<u><u>\$ 21,205,840</u></u>	<u><u>\$ 24,432,666</u></u>	<u><u>\$ 24,402,240</u></u>	<u><u>\$ 23,834,162</u></u>
<u><u>\$ 21,082,554</u></u>	<u><u>\$ 21,090,874</u></u>	<u><u>\$ 24,257,321</u></u>	<u><u>\$ 24,252,787</u></u>	<u><u>\$ 23,775,828</u></u>

**COUNTY OF LASALLE, ILLINOIS**  
**General Governmental Expenditures by Function**  
November 30, 2012

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<b>Fiscal Year</b>	<b>General Government</b>	<b>Public Safety</b>	<b>Public Works</b>	<b>Social Services</b>	<b>Culture and Recreation</b>
2012	\$ 17,468,684	\$ 4,382,934	\$ 7,931,726	\$ 7,088,791	\$ 172,011
2011	\$ 15,390,203	\$ 4,526,224	\$ 9,394,495	\$ 6,978,472	\$ 114,994
2010	\$ 15,172,256	\$ 3,871,897	\$ 10,956,531	\$ 7,075,986	\$ 125,050
2009	\$ 14,700,554	\$ 4,499,245	\$ 8,708,013	\$ 6,021,449	\$ 108,543
2008	\$ 15,503,470	\$ 4,237,122	\$ 6,746,422	\$ 5,278,998	\$ 115,595
2007	\$ 17,339,279	\$ 4,191,758	\$ 9,681,536	\$ 5,626,038	\$ 124,466
2006	\$ 17,561,079	\$ 4,385,034	\$ 10,745,303	\$ 5,682,889	\$ 116,062
2005	\$ 14,470,348	\$ 3,714,772	\$ 8,099,771	\$ 5,577,974	\$ 132,726
2004	\$ 9,134,668	\$ 3,511,213	\$ 8,369,328	\$ 5,662,177	\$ 126,760
2003	\$ 11,959,384	\$ 3,939,377	\$ 6,608,934	\$ 4,341,691	\$ 120,363

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<u>Corrections</u>	<u>Judiciary and Legal</u>	<u>Projects</u>	<u>Debt Service</u>	<u>Totals</u>
\$ 5,555,550	\$ 7,547,030	\$ 375,017	\$ 1,454,677	\$ 51,976,420
\$ 5,456,549	\$ 6,762,299	\$ 465,511	\$ 1,473,453	\$ 50,562,200
\$ 5,250,745	\$ 6,966,340	\$ 1,298,619	\$ 1,479,331	\$ 52,196,755
\$ 5,877,243	\$ 5,842,423	\$ 1,315,199	\$ 1,481,279	\$ 48,553,948
\$ 5,534,839	\$ 6,161,525	\$ 199,130	\$ 1,479,298	\$ 45,256,399
\$ 5,475,580	\$ 6,891,128	\$ 284,075	\$ 1,482,043	\$ 51,095,903
\$ 5,728,052	\$ 6,979,277	\$ 379,056	\$ 1,483,004	\$ 53,059,756
\$ 4,852,507	\$ 5,750,932	\$ 1,403,021	\$ -	\$ 44,002,051
\$ 4,586,602	\$ 3,630,379	\$ 1,385,944	\$ 1,378,407	\$ 37,785,478
\$ 5,145,901	\$ 4,753,003	\$ 966,274	\$ 1,351,207	\$ 39,186,134

**COUNTY OF LASALLE, ILLINOIS**  
**General Governmental Revenues by Source**  
November 30, 2012

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<b>Fiscal Year</b>	<b>Taxes</b>	<b>Inter- Governmental Revenue</b>	<b>Fines and Fees</b>	<b>Interest</b>	<b>Other</b>	<b>Totals</b>
2012	\$ 22,410,560	\$ 20,116,479	\$ 8,700,491	\$ 1,003,793	\$ 521,259	\$ 52,752,582
2011	\$ 22,895,889	\$ 20,360,670	\$ 8,282,870	\$ 682,729	\$ 187,848	\$ 52,410,006
2010	\$ 22,919,346	\$ 21,313,166	\$ 9,512,363	\$ 1,026,406	\$ 160,186	\$ 54,931,467
2009	\$ 29,961,578	\$ 9,338,975	\$ 9,548,101	\$ 1,347,139	\$ 341,503	\$ 50,537,296
2008	\$ 31,651,820	\$ 7,213,798	\$ 8,765,498	\$ 1,832,448	\$ 1,876,036	\$ 51,339,600
2007	\$ 32,541,590	\$ 10,035,505	\$ 15,425,895	\$ 2,111,107	\$ 816,403	\$ 60,930,500
2006	\$ 30,717,714	\$ 12,208,617	\$ 11,224,444	\$ 1,299,902	\$ 4,019,624	\$ 59,470,301
2005	\$ 25,353,572	\$ 12,665,044	\$ 10,133,009	\$ 914,004	\$ 876,396	\$ 49,942,025
2004	\$ 15,189,130	\$ 11,803,944	\$ 6,790,646	\$ 628,414	\$ 1,207,225	\$ 35,619,359
2003	\$ 18,081,206	\$ 10,056,026	\$ 7,492,789	\$ 730,837	\$ 762,962	\$ 37,123,820

**COUNTY OF LASALLE, ILLINOIS****Property Tax Levies and Collections**November 30, 2012

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<b>Fiscal Year</b>	<b>Rate Per \$100</b>	<b>Total Tax Levy</b>	<b>Current Tax Collections</b>	<b>Percent of Levy Collected</b>
2012	0.9434	\$ 23,834,162	\$ 23,775,828	99.76
2011	0.9421	\$ 24,402,240	\$ 24,252,787	99.39
2010	0.9404	\$ 24,432,666	\$ 24,257,321	99.28
2009	0.9333	\$ 21,205,840	\$ 21,090,874	99.46
2008	0.9819	\$ 21,180,331	\$ 21,082,554	99.54
2007	1.0897	\$ 21,832,526	\$ 21,807,614	99.89
2006	1.1089	\$ 20,800,111	\$ 20,774,176	99.88
2005	1.0668	\$ 19,813,548	\$ 19,791,751	99.89
2004	0.7985	\$ 14,695,207	\$ 14,673,855	99.85
2003	0.7617	\$ 13,521,537	\$ 13,526,016	100.03



**COUNTY OF LASALLE, ILLINOIS**  
**Assessed and Estimated Actual Value of Taxable Property**  
November 30, 2012

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<b>Fiscal Year</b>	<b>Real Property</b>		<b>Railroads</b>	
	<b>Assessed Value</b>	<b>Estimated Actual Value</b>	<b>Assessed Value</b>	<b>Estimated Actual Value</b>
2012	\$ 2,509,618,984	\$ 7,528,856,952	\$ 16,792,053	\$ 50,376,159
2011	\$ 2,575,730,611	\$ 7,727,191,833	\$ 14,433,149	\$ 43,299,447
2010	\$ 3,114,756,156	\$ 9,344,268,468	\$ 39,615	\$ 118,845
2009	\$ 2,762,644,256	\$ 8,287,932,768	\$ 80,407	\$ 241,221
2008	\$ 2,598,270,257	\$ 7,794,810,771	\$ 88,519	\$ 265,557
2007	\$ 2,613,799,434	\$ 7,841,398,302	\$ 88,519	\$ 265,557
2006	\$ 2,435,443,590	\$ 7,306,330,770	\$ 88,519	\$ 265,557
2005	\$ 2,271,471,830	\$ 6,814,415,490	\$ 95,077	\$ 285,231
2004	\$ 2,218,263,572	\$ 6,654,790,716	\$ 149,541	\$ 448,623
2003	\$ 2,136,978,070	\$ 6,410,934,210	\$ 149,541	\$ 448,623

Sources: Abstract of Tentative Assessments, Supervisor of Assessments

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Total		Ratio of Total Assessed Value to Total Estimated Actual Value
Assessed Value	Estimated Actual Value	
\$ 2,526,411,037	\$ 7,579,233,111	33.33%
\$ 2,590,163,760	\$ 7,770,491,280	33.33%
\$ 3,114,795,771	\$ 9,344,387,313	33.33%
\$ 2,762,724,663	\$ 8,288,173,989	33.33%
\$ 2,598,358,776	\$ 7,795,076,328	33.33%
\$ 2,613,887,953	\$ 7,841,663,859	33.33%
\$ 2,435,532,109	\$ 7,306,596,327	33.33%
\$ 2,271,566,907	\$ 6,814,700,721	33.33%
\$ 2,218,413,113	\$ 6,655,239,339	33.33%
\$ 2,137,127,611	\$ 6,411,382,833	33.33%

**COUNTY OF LASALLE, ILLINOIS**  
**Property Tax Rates - All Overlapping Governments**  
**(Per \$100 of Assessed Value)**  
November 30, 2012

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<b>Tax Levy Year</b>	<b>General Funds</b>	<b>Special Revenue Funds</b>	<b>Grade Schools</b>	<b>High Schools</b>	<b>Junior College</b>
2011	0.2500	0.6934	2.8890	2.3994	0.4119
2010	0.2500	0.6921	2.8597	2.3914	0.3877
2009	0.2500	0.6904	2.8197	2.4430	0.3807
2008	0.2445	0.6888	2.8106	2.4327	0.3730
2007	0.2464	0.7355	2.7816	2.4520	0.3722
2006	0.2346	0.8551	2.8645	2.5261	0.3882
2005	0.1775	0.9314	2.6306	2.4291	0.3947
2004	0.2042	0.8626	2.6959	2.4108	0.3040
2003	0.0343	0.7648	2.6956	2.3526	0.4129
2002	0.2262	0.5395	2.8492	2.2042	0.4108

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<b>Townships</b>	<b>Cities/ Villages</b>	<b>Fire Protection District</b>	<b>Sanitary District</b>	<b>Totals</b>
0.6114	1.0494	0.3321	0.2000	8.8366
0.5956	1.0407	0.3207	0.2000	8.7379
0.5942	0.9880	0.3172	0.2000	8.6832
0.5937	0.9616	0.3071	0.1944	8.6064
0.5936	0.9136	0.3154	0.2000	8.6103
0.6323	0.9454	0.3254	0.2000	8.9716
0.6501	0.9562	0.3148	0.2000	8.6844
0.6473	0.9805	0.3090	0.2000	8.6143
0.6352	0.8816	0.3011	0.2000	8.2781
0.6354	0.9110	0.2904	0.2000	8.2667

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

Year Ended November 30, 2012

<b><u>Taxpayer</u></b>	<b><u>Type of Business</u></b>	<b><u>2011 Assessed Valuation</u></b>	<b><u>Percentage of Total Assessed Valuation</u></b>
Exelon	Electric Utility	\$ 504,000,000	19.95%
Silverleaf Resorts Inc.	Leasing Corporation	13,395,572	0.53%
Inland Western	Manufacturing	11,032,005	0.44%
Peru Mall	Shopping Mall	9,289,595	0.37%
James Hardie Bldg. Prod.	Manufacturing	9,176,544	0.36%
Wal-Mart	Shopping	8,960,201	0.35%
Kohl's Department Store, LLC	Shopping	7,107,305	0.28%
Con-Way Freight, Inc	Transportation	4,088,333	0.16%
Community Hospital of Ottawa	Medical	3,858,259	0.15%
JC Whitney & Co	Manufacturing	<u>3,834,902</u>	<u>0.15%</u>
		<u><u>\$ 574,742,716</u></u>	<u><u>22.75%</u></u>

Source: County Supervisor of Assessments

**COUNTY OF LASALLE, ILLINOIS**  
**Computation of Legal Debt Margin**  
November 30, 2012

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Assessed Valuation (2011)	<u>\$ 2,526,411,037</u>
Statutory debt limitation (2.875% of 2011 assessed valuation)	\$ 72,634,317
Amount of debt applicable to debt limit	<u>9,310,000</u>
Legal Debt Margin	<u>\$ 63,324,317</u>

# COUNTY OF LASALLE, ILLINOIS

## Demographic Statistics

November 30, 2012

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<b>Fiscal Year</b>	<b>Population</b>	<b>Per Capita Income</b>	<b>Median Age</b>	<b>School Enrollment</b>	<b>Unemployment Rate</b>
2012	113,518	25,439	41.0	17,121	10.1
2011	113,924	23,020	39.9	17,190	10.9
2010	113,065	23,020	39.9	17,268	11.9
2009	113,065	23,020	39.9	17,082	15.0
2008	113,065	23,020	39.9	17,448	10.1
2007	113,065	23,020	39.9	19,188	7.4
2006	112,230	N/A	38.1	19,350	5.2
2005	112,604	19,276	38.1	19,621	7.5
2004	112,037	19,185	38.1	19,615	7.5
2003	111,609	24,761	38.1	19,135	8.1
2002	111,580	19,185	38.1	19,288	8.8

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

**COUNTY OF LASALLE, ILLINOIS**  
**Bank, Savings, Loan and Credit Union Deposits**  
November 30, 2012

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<b>Fiscal Year</b>	<b>Bank Deposits</b>	<b>Savings &amp; Loan Deposits</b>	<b>Credit Union Deposits</b>
2012	\$ 35,722,739,000	\$ 123,157,000	*
2011	\$ 32,226,294,000	\$ 123,329,000	*
2010	\$ 32,534,949,000	\$ 116,082,000	*
2009	\$ 17,553,891,000	\$ 109,792,000	*
2008	\$ 17,105,738,000	\$ 103,680,000	*
2007	\$ 17,133,144,000	\$ 152,978,000	*
2006	\$ 15,799,037,000	\$ 100,349,000	*
2005	\$ 13,818,871,000	\$ 101,804,000	*
2004	\$ 12,861,070,000	\$ 100,275,000	*
2003	\$ 7,933,737,051	\$ 92,347,000	*

Source: Obtained from reporting banks to the County Treasurer

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



# COUNTY OF LASALLE, ILLINOIS

## Miscellaneous Statistics

November 30, 2012

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Date of incorporation	1831
Form of Government	County Board
Area (square miles) (1)	1,134
Transportation (1)	
Miles of roads	371.83
Employees (1)	
Board members	29
Elected officials	10
	<hr/> 39
Other employees (1)	
General government	123
Public safety	217
Roads and bridges	40
Health	123
Recreation	3
Education	5
	<hr/> 511
Police protection (1)	
Number of stations	1
Number of police officers	104
Recreation (1)	
Number of parks	2
Census	
Number of people (2)	113,924
Number of registered voters	73,451

Source:

(1) Information from County records

(2) Census Bureau