

COUNTY OF LASALLE, ILLINOIS

Annual Financial Report

November 30, 2011

CONTENTS

	<u>Page Number</u>
INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT'S DISCUSSION ANALYSIS (UNAUDITED)	3-17
BASIC FINANCIAL STATEMENTS	
Statements of Net Assets	18-19
Statements of Activities	20
Balance Sheets – Governmental Funds	21
Reconciliation of the Balance Sheets to the Statements Of Net Assets	22
Statements of Revenues, Expenditures and Changes in Fund Balance – Governmental Funds	23
Reconciliation of the Statements of Revenues, Expenditures, And Changes in Fund Balances to the Statement of Activities	24
Statements of Net Assets – Proprietary Funds	25
Statements of Revenues, Expenditures and Changes in Net Assets – Proprietary Funds	26
Statements of Cash Flows – Proprietary Fund Type	27
Statements of Net Assets – Fiduciary Funds	28
Notes to Financial Statements	29-56
REQUIRED SUPPLEMENTARY INFORMATION	
General Fund	
Statements of Revenues	57-59
Statements of Expenditures	60-73
Special Revenue Funds:	
Illinois Municipal Retirement Fund Statements of Revenues, Expenditures and Changes In Fund Balances	74
Schedule of Funding Progress – Illinois Municipal Retirement Fund	75
Schedule of Funding Progress – Retiree Health Insurance	76
Notes to Required Supplementary Information	77

CONTENTS
(Continued)

	<u>Page</u> <u>Number</u>
 OTHER SUPPLEMENTARY INFORMATION:	
 General Fund	
Balance Sheets	78
Statements of Revenues, Expenditures and Changes in Fund Balance	79
Schedules of Fee Office Revenues	80-81
 Special Revenue Funds:	
 Illinois Municipal Retirement Fund	
Balance Sheets	82
 Combining Balance Sheet:	
All Non-major Funds	83
General Government Group	84-85
Tax Supported Group	86
Highway and Streets Group	87
Judiciary and Court Related Group	88
 Combining Statement of Revenues, Expenditures, And Changes in Fund Balances:	
All Non-major Funds	89
General Government Group	90-91
Tax Supported Group	92
Highway and Streets Group	93
Judiciary and Court Related Group	94
 Individual Funds:	
General Government Group:	
Tourism Promotion Fund	
Balance Sheet	95
Statement of Revenues, Expenditures and Changes In Fund Balance	96
 Recorder's Equipment Fund	
Balance Sheet	97
Statement of Revenues, Expenditures and Changes In Fund Balance	98
 County Clerk Records Fund	
Balance Sheet	99
Statement of Revenues, Expenditures and Changes In Fund Balance	100

CONTENTS
(Continued)

	<u>Page Number</u>
Crime Victim Witness Coordinator Fund	
Balance Sheet	101
Statement of Revenues, Expenditures and Changes In Fund Balance	102
State's Attorney Federal Grant Fund	
Balance Sheet	103
Statement of Revenues, Expenditures and Changes In Fund Balance	104
E-911 Fund	
Balance Sheet	105
Statement of Revenues, Expenditures and Changes In Fund Balance	106
Sheriff's Drug Enforcement Fund	
Balance Sheet	107
Statement of Revenues, Expenditures and Changes In Fund Balance	108
Coroner Fee Fund	
Balance Sheet	109
Statement of Revenues, Expenditures and Changes In Fund Balance	110
Tax Sale Automation Fund	
Balance Sheet	111
Statement of Revenues, Expenditures and Changes In Fund Balance	112
Environmental Service and Land Use Fund	
Balance Sheet	113
Statement of Revenues, Expenditures and Changes In Fund Balance	114-115
GIS Fund	
Balance Sheet	116
Statement of Revenues, Expenditures and Changes In Fund Balance	117
Animal Control Fund	
Balance Sheet	118
Statement of Revenues, Expenditures and Changes In Fund Balance	119
Coroner Grant Fund	
Balance Sheet	120
Statement of Revenues, Expenditures and Changes In Fund Balance	121

CONTENTS
(Continued)

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

CONTENTS
(Continued)

	<u>Page Number</u>
Mental Health Fund	
Balance Sheet	144
Statement of Revenues, Expenditures and Changes In Fund Balance	145-146
Veterans' Assistance Commission Fund	
Balance Sheet	147
Statement of Revenues, Expenditures and Changes In Fund Balance	148-149
Highway and Streets Group:	
County Highway Fund	
Balance Sheet	150
Statement of Revenues, Expenditures and Changes In Fund Balance	151-153
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
Judiciary and Court Related Group:	
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)

	<u>Page Number</u>
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
Debt Service Fund:	
Debt Service	
Balance Sheet	180
Statement of Revenues, Expenditures and Changes In Fund Balance	181
Construction and Improvements:	
Current Sites Fund	
Balance Sheet	182
Statement of Revenues, Expenditures and Changes In Fund Balance	183

CONTENTS
(Continued)

	<u>Page Number</u>
Enterprise Fund:	
Nursing Home Fund	
Balance Sheet	184-185
Statement of Revenues, Expenditures and Changes In Fund Balance	186
Statement of Operating Expenses	187-188
Fiduciary Funds-	
Trust and Agency Funds:	
Combining Balance	
Agency Funds	189
County Collector Fund	190
Other Agency Funds	191-192
Combining Schedule of Cash Receipts And Disbursements:	
Agency Funds	193
Township Motor Fuel Tax Fund	194
Township Bridge Fund	195
County Collector Fund	196
Other Agency Funds	197-198
Other Management Information:	
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 Overlapping Debt	206
Computation of Legal Debt Margin	207
Demographic Statistics	208
Bank, Savings and Loan, and Credit Union Deposits (Thousands) Last Ten Fiscal Years	209
Miscellaneous Statistics	210

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of LaSalle, Illinois, as of and for the year ended November 30, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County of LaSalle, Illinois. Our responsibility is to express an opinion on these financial statements based on our audit. The prior-year summarized comparative information has been derived from the County's 2010 financial statements, which were audited by Wipfli LLP, and whose report dated June 7, 2011, expressed an unqualified opinion on those statements.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of LaSalle, Illinois, as of November 30, 2011, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated June 7, 2012, on our consideration of the County of LaSalle, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

The Management's Discussion and Analysis that precedes the basic financial statements as well as the Schedule of Revenues and Expenditures Compared with Budget listed in the table of contents on pages 57 through 74 and the Schedules of Funding Progress on pages 75 and 76 and related notes of which are listed in the table of contents as required supplementary information, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was made for the purpose of forming an opinion on the basic financial statements of the County of LaSalle, Illinois taken as a whole. The schedules listed in the table of contents as "Other Supplementary Information" and "Other Management Information" are presented for purposes of additional analysis and are not a required part of the basic financial statements. The "Other Supplementary Information" 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
June 7, 2012

COUNTY OF LASALLE, ILLINOIS
Management's Discussion and Analysis – Unaudited
Year Ended November 30, 2011

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, 2011. 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 2011 taxes and other revenues of the County's governmental activities were \$52,617,673 and expenditures were \$55,335,014.
- The County's governmental funds reported a net change in fund balance of \$869,024 for the fiscal year.
- The County's General Fund reported a fund balance of \$16,798,882, a decrease of \$359,834 from fiscal year 2010.

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, 2011

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. 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, 2011

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, 2011

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, 2011

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, 2011

Overview of LaSalle County Financial Procedures: (Continued)

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

	Net Assets					
	Governmental Activities		Business Type Activities		Total Primary Government	
	2011	2010	2011	2010	2011	2010
Current Assets	\$ 77,165,795	\$ 75,777,903	\$ 4,319,252	\$ 4,148,734	\$ 81,485,047	\$ 79,926,637
Capital Assets	73,979,190	76,718,506	1,745,154	1,934,274	75,724,344	78,652,780
Total Assets	151,144,985	152,496,409	6,064,406	6,083,008	157,209,391	158,579,417
Current Liabilities	35,747,466	33,298,515	2,196,278	1,969,558	37,943,744	35,268,073
Noncurrent liabilities	3,680,000	4,804,779	-0-	185,221	3,680,000	4,990,000
Total Liabilities	39,427,466	38,103,294	2,196,278	2,154,779	41,623,744	40,258,073
Invested in capital assets, net of related debt	68,989,190	70,487,123	1,745,154	1,905,657	70,734,344	72,392,780
Restricted	7,477,551	8,115,003	-0-	-0-	7,477,551	8,115,003
Unrestricted	35,250,778	35,790,989	2,122,974	2,022,572	37,373,752	37,813,561
Total Net Assets	\$ 111,717,519	\$ 114,393,115	\$ 3,868,128	\$ 3,928,229	\$ 115,585,647	\$ 118,321,344

COUNTY OF LASALLE, ILLINOIS
Management's Discussion and Analysis - Unaudited
For the Year Ended November 30, 2011

Overview of LaSalle County Financial Procedures: (Continued)

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

	Changes in Net Assets				Total	
	Governmental Activities		Business Type Activities		Primary Government	
	2011	2010	2011	2010	2011	2010
Revenues						
Program Revenues:						
Charges for Services	\$ 8,300,135	\$ 8,772,513	\$ 3,369,877	\$ 3,984,322	\$ 11,670,012	\$ 12,756,835
Operating Grants	7,182,688	10,064,512	-0-	-0-	7,182,688	10,064,512
General Revenues:						
Property Taxes	22,895,889	22,917,150	1,477,229	1,475,939	24,373,118	24,393,089
Other Taxes	13,207,049	12,885,392	-0-	-0-	13,207,049	12,885,392
Interest	682,729	1,026,406	13,144	22,006	695,873	1,048,412
Miscellaneous	349,183	302,315	6,247	6,605	355,430	308,920
Total Revenues	52,617,673	55,968,288	4,866,497	5,488,872	57,484,170	61,457,160
Program Activities						
General Government	17,965,506	16,640,081	-0-	-0-	17,965,506	16,640,081
Public Safety	4,298,678	4,157,090	-0-	-0-	4,298,678	4,157,090
Judicial & court related	5,672,927	5,262,428	-0-	-0-	5,672,927	5,262,428
Corrections	7,594,775	7,752,315	-0-	-0-	7,594,775	7,752,315
Public works	12,218,282	13,153,839	-0-	-0-	12,218,282	13,153,839
Social services	7,265,686	7,307,091	-0-	-0-	7,265,686	7,307,091
Culture & recreation	117,207	148,562	-0-	-0-	117,207	148,562
Unallocated interest expense	201,953	242,831	-0-	-0-	201,953	242,831
Nursing Home	-0-	-0-	4,884,853	5,833,519	4,884,853	5,833,519
Total Expenses	55,335,014	54,664,237	4,884,853	5,833,519	60,219,867	60,497,756
Special Items:						
Transfers	41,745	41,745	(41,745)	(41,745)	-0-	-0-
Change in Net Assets	(2,675,596)	1,345,796	(60,101)	(386,392)	(2,735,697)	959,404
Beginning Net Assets	114,393,115	113,047,319	3,928,229	4,314,621	118,321,344	117,361,940
Ending Net Assets	\$ 111,717,519	\$ 114,393,115	\$ 3,868,128	\$ 3,928,229	\$ 115,585,647	\$ 118,321,344

COUNTY OF LASALLE, ILLINOIS
Management's Discussion and Analysis – Unaudited
Year Ended November 30, 2011

Condensed Financial Information:

The County's combined net assets decreased compared to the prior fiscal year - from \$118,321,344 to \$115,585,647. 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 (\$114.4 million compared to \$111.7 million) in fiscal year 2011. 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 \$35.8 million to \$35.2 million at the end of this fiscal year.

The net assets of business-type activities decreased by 1.5 percent (\$3.8 million compared to \$3.9 million) in fiscal year 2011. Unrestricted net assets changed from \$2,022,572 to \$2,122,974 at the end of the current fiscal year.

Revenues and Expenditures:

Revenues for the County's governmental activities decreased by 1.3 percent (\$0.6 million), while total expenses increased 4.9 percent (\$2.7 million). Change in net assets increased from a gain of \$1.3 million in fiscal year 2010 to a loss of \$2.7 million in fiscal year 2011. The cost of all governmental activities during the current fiscal year was \$55.3 million compared to \$52.6 million in the prior fiscal year.

Revenues for the County's business-type activities decreased by 10.9 percent (\$622,375), while total expenses decreased by \$956,596. Change in net assets decreased from (\$386,392) in fiscal year 2010 to (\$60,101) in fiscal year 2011. The cost of all business-type activities during the current fiscal year was \$4.9 million compared to \$5.8 million in the prior fiscal year.

Program Revenues:

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

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

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

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

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

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

COUNTY OF LASALLE, ILLINOIS
Management's Discussion and Analysis – Unaudited
Year Ended November 30, 2011

Condensed Financial Information (Continued):

Program Revenues (Continued):

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

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

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

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

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

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

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

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

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

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

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

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

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

COUNTY OF LASALLE, ILLINOIS
Management's Discussion and Analysis – Unaudited
Year Ended November 30, 2011

Condensed Financial Information (Continued):

Program Revenues (Continued):

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

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

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

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

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, 2011

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

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

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.

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

COUNTY OF LASALLE, ILLINOIS
Management's Discussion and Analysis – Unaudited
Year Ended November 30, 2011

Condensed Financial Information (Continued):

Program Expenses (Continued):

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

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

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

Coroner Grant Fund: Expenditures relating to the Coroner Grant.

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

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

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

HAVA Grant: Expenditures related to new election equipment.

Grant fund: Expenditures related to new equipment.

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, 2011

Condensed Financial Information (Continued):

Financial Analysis of the County's Funds:

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

The County Board concentrates its financial oversight on the General Fund. At the end of fiscal year 2011, the fund balance for the General Fund was \$16,798,882. This is a decrease of \$359,834 from the prior fiscal year.

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

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

General Fund Budgetary Highlights

The adopted General Fund budget for fiscal year 2011 was approximately \$26.4 million which is comparable to the prior year budget of \$28.6 million. Total budgeted revenues increased from \$22.0 million in the prior year to \$21.1 million in the current year.

The General Fund adopted budget was amended during the 2010 fiscal year. The amended budget increased the total expenditures by \$1,900 for the General Fund.

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

- Courts and Jury Budgets – over by \$119,795 due to an increase in the court ordered housing juveniles outside of LaSalle County.
- Liquor Commission – over by \$61 due to background checks
- Sheriff's Office – over by \$307,662 due to overtime and equipment purchases.
- Circuit Clerk- over by \$14,340 due to overtime expense.
- Coroner's Office – over by \$5,330 due to professional for post mortem.
- Juvenile & Adult Probation – over by \$87,921 due to the Juvenile Sex Offender Program and overtime.
- Education – over by \$7,128 due to mileage and new equipment.

COUNTY OF LASALLE, ILLINOIS
Management's Discussion and Analysis – Unaudited
Year Ended November 30, 2011

Capital Assets and Long Term Debt

Capital Assets

The County's investment in capital assets as of November 30, 2011 (net of accumulated depreciation and amortization), is summarized as follows:

	Governmental Activities		Business-type Activities		Total Primary Government	
	2011	2010	2011	2010	2011	2010
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	-0-	-0-	1,694,766	1,694,766
Building & Improvements	25,193,009	25,997,817	1,398,766	1,479,037	26,591,775	27,476,854
Infrastructure	43,136,647	45,293,371	-0-	-0-	43,136,647	45,293,371
Equipment and Vehicle	1,324,165	1,130,566	336,438	416,670	1,660,603	1,547,236
Total Capital Assets	\$73,979,190	\$76,747,123	\$1,745,154	\$1,905,657	\$75,724,344	\$78,652,780

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 2011, capital assets for the County had a net decrease (including additions, decreases, depreciation, and amortization) of \$2,928,436. Of this amount, a \$2,767,933 decrease was attributed to governmental activities and a \$160,503 decrease was attributable to business-type activities.

Loan Term Debt

The County has maintained its tax-exempt A1 rating with Moody. These ratings historically have allowed the County to sell bonds at interest rates that provide substantial debt service savings over the life of the bonds. At the end of fiscal year 2011, the County has \$4,990,000 of outstanding General Obligation Debt of which \$1,310,000 will be paid in the next fiscal year.

	Outstanding Debt at Year – End Governmental Activities		Total Primary Government	
	2011	2010	2011	2010
General obligation bonds	\$4,990,000	\$6,260,000	\$4,990,000	\$6,260,000
Totals	\$4,990,000	\$6,260,000	\$4,990,000	\$6,260,000

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, 2011

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 seven years.

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

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

Factors Likely to Have a Potential Impact on Financial Position

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, 2011

With Comparative Totals for November 30, 2010

	Primary Government		2011
	Governmental	Proprietary	
	Activities	Fund Types	
	General	Business-type Activities	
<u>ASSETS</u>			
Cash	\$ 11,182,233	\$ 489,505	\$ 11,671,738
Investments	37,144,055	1,177,875	38,321,930
Accounts receivables	5,612,822	1,071,059	6,683,881
Accrued interest receivable	130,947	5,813	136,760
Property taxes receivables (net) of allowance for uncollectibles	22,952,219	1,566,419	24,518,638
Prepaid expenses	21,447	-0-	21,447
Inventories	122,072	8,581	130,653
Restricted cash	-0-	-0-	-0-
Capital Assets, not depreciated			
Land	2,630,603	9,950	2,640,553
Construction in progress	1,694,766	-0-	1,694,766
Capital Assets, net of related depreciation			
Infrastructure	43,136,647	-0-	43,136,647
Buildings and improvements	25,193,010	1,398,766	26,591,776
Equipment and vehicles	1,324,165	336,439	1,660,603
Total assets	<u>\$ 151,144,985</u>	<u>\$ 6,064,406</u>	<u>\$ 157,209,391</u>
<u>LIABILITIES</u>			
Accounts payable	\$ 2,474,850	\$ 293,458	\$ 2,768,308
Accrued payroll	1,063,609	160,829	1,224,438
Deferred revenue	22,713,439	1,530,297	24,243,736
Compensated absences	2,095,277	189,423	2,284,700
Payable from restricted assets	-0-	22,271	22,271
Net OPEB contribution	6,090,291	-0-	6,090,291
General obligation debt payable			
Due within one year	1,310,000	-0-	1,310,000
Due in more than one year	3,680,000	-0-	3,680,000
Total liabilities	<u>39,427,466</u>	<u>2,196,278</u>	<u>41,623,744</u>

Component Units			
E-911	Self-Insurance Trust	2010	
\$ 168,809	\$ 114,024	\$ 15,911,751	
934,635	12,317,586	33,463,301	
29,735	-0-	4,598,444	
-0-	-0-	123,704	
-0-	-0-	25,680,381	
-0-	-0-	3,900	
-0-	-0-	145,156	
-0-	-0-	-0-	
-0-	-0-	2,640,553	
-0-	-0-	1,694,766	
-0-	-0-	45,293,371	
-0-	-0-	27,476,854	
273,184	-0-	1,547,236	
<u>\$ 1,406,363</u>	<u>\$ 12,431,610</u>	<u>\$ 158,579,417</u>	
\$ -0-	\$ -0-	\$ 1,773,788	
-0-	-0-	1,106,946	
-0-	-0-	24,966,919	
-0-	-0-	2,129,941	
-0-	-0-	28,617	
-0-	-0-	3,991,862	
-0-	880,000	1,270,000	
-0-	9,310,000	4,990,000	
<u>-0-</u>	<u>10,190,000</u>	<u>40,258,073</u>	

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

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

November 30, 2011

With Comparative Totals for November 30, 2010

	Primary Government		2011
	Governmental	Proprietary	
	Activities	Fund Types	
	General	Business-type Activities	
Invested in capital assets, net of related debt	68,989,190	1,745,154	70,734,344
Restricted for:			
Debt service	-0-	-0-	-0-
Public jail service	209,510	-0-	209,510
Road and bridge projects	4,927,697	-0-	4,927,697
Inventories	122,072	-0-	122,072
Tort levy	2,218,272	-0-	2,218,272
Insurance Trust	-0-	-0-	-0-
Unrestricted	35,250,778	2,122,974	37,373,752
Total net assets	<u>\$ 111,717,519</u>	<u>\$ 3,868,128</u>	<u>\$ 115,585,647</u>

Component Units		
<u>E-911</u>	<u>Self-Insurance Trust</u>	<u>2010</u>
273,184	-0-	72,392,780
-0-	-0-	-0-
-0-	-0-	482,484
-0-	-0-	4,950,439
-0-	-0-	145,156
-0-	-0-	2,536,924
-0-	2,241,610	-0-
<u>1,133,179</u>	<u>-0-</u>	<u>37,813,561</u>
<u>\$ 1,406,363</u>	<u>\$ 2,241,610</u>	<u>\$ 118,321,344</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, 2011

With Comparative Totals For the Year Ended November 30, 2010

Program Activities	Expenses	Program Revenues		
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government	\$ 17,965,506	\$ 3,859,237	\$ 181,944	\$ -0-
Public safety	4,298,678	457,840	472,902	-0-
Corrections	5,672,927	184,585	2,144,493	-0-
Judiciary and legal	7,594,775	2,174,162	305,627	-0-
Public works	12,218,282	770,354	1,044,094	-0-
Social services	7,265,686	853,957	3,033,628	-0-
Culture and recreation	117,207	-0-	-0-	-0-
Unallocated interest expense	201,953	-0-	-0-	-0-
Total governmental activities	55,335,014	8,300,135	7,182,688	-0-
Business-type activities:				
Nursing home	4,884,853	3,369,877	-0-	-0-
Total business-type activities	4,884,853	3,369,877	-0-	-0-
Total primary government	\$ 60,219,867	\$ 11,670,012	\$ 7,182,688	\$ -0-
Component unit:				
E911 fund	\$ 167,651	\$ 262,663	\$ -0-	\$ -0-
Self Insurance Trust	1,622,502	-0-	-0-	-0-
Total component unit	\$ 1,790,153	\$ 262,663	\$ -0-	\$ -0-
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			
		2011	Component Units		2010
			E-911 fund	Self-Insurance Trust	
\$ (13,924,325)	\$ -0-	\$ (13,924,325)	\$ -0-	\$ -0-	\$ (11,131,016)
(3,367,936)	-0-	(3,367,936)	-0-	-0-	(3,298,788)
(3,343,849)	-0-	(3,343,849)	-0-	-0-	(2,960,715)
(5,114,986)	-0-	(5,114,986)	-0-	-0-	(5,041,106)
(10,403,834)	-0-	(10,403,834)	-0-	-0-	(9,564,426)
(3,378,101)	-0-	(3,378,101)	-0-	-0-	(3,441,537)
(117,207)	-0-	(117,207)	-0-	-0-	(146,793)
(201,953)	-0-	(201,953)	-0-	-0-	(242,831)
(39,852,191)	-0-	(39,852,191)	-0-	-0-	(35,827,212)
-0-	(1,514,976)	(1,514,976)	-0-	-0-	(1,849,197)
-0-	(1,514,976)	(1,514,976)	-0-	-0-	(1,849,197)
(39,852,191)	(1,514,976)	(41,367,167)	-0-	-0-	(37,676,409)
-0-	-0-	-0-	95,012	-0-	122,946
-0-	-0-	-0-	-0-	(1,622,502)	(1,289,960)
-0-	-0-	-0-	95,012	(1,622,502)	(1,167,014)
22,895,889	1,477,229	24,373,118	-0-	-0-	24,393,089
13,207,049	-0-	13,207,049	-0-	-0-	12,885,392
682,729	13,144	695,873	6,389	439,887	1,048,412
349,183	6,247	355,430	45	30,979	308,920
41,745	(41,745)	-0-	-0-	970,258	-0-
37,176,595	1,454,875	38,631,470	6,434	1,441,124	38,635,813
(2,675,596)	(60,101)	(2,735,697)	101,446	(181,378)	959,404
114,393,115	3,928,229	118,321,344	1,304,917	2,422,988	117,361,940
<u>\$ 111,717,519</u>	<u>\$ 3,868,128</u>	<u>\$ 115,585,647</u>	<u>\$ 1,406,363</u>	<u>\$ 2,241,610</u>	<u>\$ 118,321,344</u>

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

COUNTY OF LASALLE, ILLINOIS

Balance Sheets - Governmental Funds

November 30, 2011

With Comparative Totals for November 30, 2010

	Governmental Fund Types			Total	
	Major Funds		Non-Major Funds	November 30,	
	General	IMRF		2011	2010
<u>ASSETS</u>					
Cash	\$ 3,639,165	\$ 1,614,112	\$ 5,916,155	\$ 11,169,432	\$ 15,075,522
Investments	11,372,810	3,827,250	21,966,709	37,166,769	32,022,216
Accounts receivables	3,953,829	4,811	1,631,748	5,590,388	4,225,778
Accrued interest	45,264	14,720	70,683	130,667	117,316
Prepaid expenditures	14,572	-0-	6,875	21,447	3,900
Due from other funds	18,254	-0-	-0-	18,254	35,074
Inventories	58,299	-0-	63,773	122,072	136,575
Property taxes receivable	6,558,150	3,390,781	13,003,288	22,952,219	24,167,979
Total assets	<u>\$ 25,660,343</u>	<u>\$ 8,851,674</u>	<u>\$ 42,659,231</u>	<u>\$ 77,171,248</u>	<u>\$ 75,784,360</u>
<u>LIABILITIES</u>					
Accounts payable	\$ 446,902	\$ 1,291,941	\$ 358,992	\$ 2,097,835	\$ 1,444,126
Accrued payroll	760,531	-0-	303,078	1,063,609	973,976
Due to other funds	358,846	-0-	18,254	377,100	35,074
Deferred revenue	7,295,182	3,311,706	13,351,039	23,957,927	24,525,431
Total liabilities	<u>8,861,461</u>	<u>4,603,647</u>	<u>14,031,363</u>	<u>27,496,471</u>	<u>26,978,607</u>
<u>FUND BALANCE</u>					
Fund balance					
Nonspendable	72,871	-0-	70,648	143,519	136,575
Restricted	-0-	4,248,027	28,115,131	32,363,158	30,941,892
Committed	-0-	-0-	458,870	458,870	641,372
Unassigned	16,726,011	-0-	(16,781)	16,709,230	17,085,914
Total fund balance	<u>16,798,882</u>	<u>4,248,027</u>	<u>28,627,868</u>	<u>49,674,777</u>	<u>48,805,753</u>
Total liabilities and fund balance	<u>\$ 25,660,343</u>	<u>\$ 8,851,674</u>	<u>\$ 42,659,231</u>	<u>\$ 77,171,248</u>	<u>\$ 75,784,360</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, 2011
With Comparative Totals for November 30, 2010

	November 30, 2011	2010
Reconciliation to statement of Net Assets		
Fund balances-total governmental funds	\$ 49,674,777	\$ 48,805,753
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.	1,244,488	1,036,821
Capital assets used in governmental activities, net of accumulated depreciation are not financial resources and, therefore are not reported in the funds.	73,979,190	76,747,123
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)	-0-
Some liabilities, including capital debt obligations payable, are not due and payable in the current period and therefore are not reported in the funds.	(13,175,568)	(12,196,582)
Net assets of governmental activities.	<u>\$ 111,717,519</u>	<u>\$ 114,393,115</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, 2011

With Comparative Totals For the Year Ended November 30, 2010

	Governmental Fund Types			Total	
	Major Funds		Non-Major Funds	November 30,	
	General	IMRF		2011	2010
Revenues:					
Taxes	\$ 6,467,753	\$ 3,234,079	\$ 13,194,057	\$ 22,895,889	\$ 22,919,346
Intergovernmental revenue	10,362,741	159,555	9,838,374	20,360,670	21,313,166
Fines and fees	4,744,065	-0-	3,538,805	8,282,870	9,512,363
Interest	474,943	27,156	180,630	682,729	1,026,406
Other	52,339	2,829	132,680	187,848	160,186
Total revenues	22,101,841	3,423,619	26,884,546	52,410,006	54,931,467
Expenditures:					
Current:					
General government	9,852,139	3,246,375	3,067,185	16,165,699	15,172,256
Public safety	4,049,615	85,019	391,590	4,526,224	3,871,897
Corrections	5,456,549	-0-	-0-	5,456,549	5,250,745
Judiciary and legal	4,517,192	166,392	1,303,219	5,986,803	6,966,340
Public works	-0-	292,088	9,093,507	9,385,595	10,956,531
Social services	318,570	495,975	6,172,827	6,987,372	7,075,986
Culture and recreation	114,994	-0-	-0-	114,994	125,050
Capital projects	-0-	-0-	465,511	465,511	1,298,619
Debt Service:					
Principal	-0-	-0-	1,270,000	1,270,000	1,235,000
Interest	-0-	-0-	201,953	201,953	242,831
Other	-0-	-0-	1,500	1,500	1,500
Total expenditures	24,309,059	4,285,849	21,967,292	50,562,200	52,196,755
Excess of revenues over (under) expenditures	(2,207,218)	(862,230)	4,917,254	1,847,806	2,734,712
Other financing sources (uses):					
County Contrib. to					
Self-Insurance Trust	-0-	-0-	(1,020,527)	(1,020,527)	(992,831)
Operating transfers in	1,872,906	-0-	2,128,241	4,001,147	4,650,537
Operating transfers out	(25,522)	-0-	(3,933,880)	(3,959,402)	(4,608,792)
Total other financing sources (uses)	1,847,384	-0-	(2,826,166)	(978,782)	(951,086)
Net change in fund balance	(359,834)	(862,230)	2,091,088	869,024	1,783,626
Fund balance, beginning of year	17,158,716	5,110,257	26,536,780	48,805,753	47,022,127
Fund balance, end of year	\$ 16,798,882	\$ 4,248,027	\$ 28,627,868	\$ 49,674,777	\$ 48,805,753

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, 2011
With Comparative Totals For the Year Ended November 30, 2010

	November 30, 2011	2010
Reconciliation to statement of Activities		
Net change in fund balance - governmental funds	\$ 869,024	\$ 1,783,626
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.	207,667	1,036,821
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)	-0-
Repayment of debt principal is an expenditure in the governmental funds but the repayment reduces long-term liabilities in the Statement of Net Assets		
Capital debt obligation principal payments	1,270,000	1,235,000
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	(150,557)	(75,683)
Increase in net OPEB obligation	(2,098,429)	(2,113,358)
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	764,201	2,977,252
Capital asset deletions capitalized	-0-	-0-
Depreciation expense	(3,532,134)	(3,497,862)
Change in Net assets of Governmental Activities	<u>\$ (2,675,596)</u>	<u>\$ 1,345,796</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, 2011

With Comparative Totals for November 30, 2010

<u>ASSETS</u>	Nursing Home Fund	2010	Internal Service Fund
Current Assets:			
Cash	\$ 467,234	\$ 807,612	\$ 12,801
Investments	1,177,875	1,441,085	-0-
Receivable from governmental units	1,065,663	365,100	-0-
Accounts receivables	5,396	7,566	-0-
Accrued interest receivable	5,813	6,388	-0-
Due from other funds	-0-	-0-	358,846
Inventories	8,581	8,581	-0-
Property taxes receivable (net) of allowance for uncollectible	1,566,419	1,512,402	-0-
Total current assets	4,296,981	4,148,734	371,647
Non-Current Assets:			
Restricted assets	22,271	28,617	-0-
Capital Assets			
Buildings	4,905,328	4,814,665	-0-
Equipment and vehicles	1,505,910	1,471,466	-0-
Land	9,950	9,950	-0-
Accumulated Depreciation	(4,676,034)	(4,390,424)	-0-
Total non-current assets	1,767,425	1,934,274	-0-
Total assets	\$ 6,064,406	\$ 6,083,008	\$ 371,647
<u>LIABILITIES</u>			
Current liabilities			
Accounts payable	\$ 293,458	\$ 329,662	\$ 377,015
Accrued payroll	160,829	132,970	-0-
Deferred revenue	1,530,297	1,478,309	-0-
Payable from restricted assets	22,271	28,617	-0-
Total current liabilities	2,006,855	1,969,558	377,015
Non-current liabilities			
Compensated absences	189,423	185,221	-0-
Total non-current liabilities	189,423	185,221	-0-
Total liabilities	2,196,278	2,154,779	377,015
<u>NET ASSETS</u>			
Investment in general fixed assets	1,745,154	1,905,657	-0-
Unrestricted	2,122,974	2,022,572	(5,368)
Total net assets	\$ 3,868,128	\$ 3,928,229	\$ (5,368)

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, 2011
With Comparative Totals For the Year Ended November 30, 2010

	Nursing Home Fund	2010	Internal Service Fund
Operating revenues:			
Charges for services	\$ 2,661,417	\$ 3,183,819	\$ 7,386,919
Medicare	708,460	800,503	-0-
Other	6,247	6,605	-0-
Total operating revenues	3,376,124	3,990,927	7,386,919
Operating expenses:			
Insurance premiums and claims	-0-	-0-	7,392,287
Health and welfare	4,599,243	5,542,334	-0-
Depreciation	285,610	291,185	-0-
Total operating expenses	4,884,853	5,833,519	7,392,287
Operating income (loss)	(1,508,729)	(1,842,592)	(5,368)
Non-operating revenues			
Property taxes	1,477,229	1,475,939	-0-
Interest	13,144	22,006	-0-
Total non-operating revenues	1,490,373	1,497,945	-0-
Operating transfers in	208,255	208,255	-0-
Operating transfers out	(250,000)	(250,000)	-0-
Total other financing sources (uses)	(41,745)	(41,745)	-0-
Net income	(60,101)	(386,392)	(5,368)
Net Assets beginning of year	3,928,229	4,314,621	-0-
Net Assets end of year	\$ 3,868,128	\$ 3,928,229	\$ (5,368)

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, 2011

With Comparative Totals For the Year Ended November 30, 2010

	Nursing Home Fund	2010	Internal Service Fund
Cash flows from operating activities:			
Receipts from customers	\$ 1,963,024	\$ 3,033,725	\$ -0-
Medicare	708,460	800,503	-0-
Payment to suppliers	(4,603,386)	(5,727,405)	(7,015,272)
Other receipts (payments)	6,247	6,605	7,386,919
Net cash provided by (used in) operating activities	(1,925,655)	(1,886,572)	371,647
Cash flows from noncapital financing activities:			
Net borrowings on interfund loans	-0-	(196,127)	(358,846)
Net operating transfers	(41,745)	(41,745)	-0-
Property taxes received	1,475,200	1,343,655	-0-
Net cash provided by (used in) non-capital financing activities	1,433,455	1,105,783	(358,846)
Cash flows from capital and related financing activities:			
Acquisitions of fixed assets	(125,107)	(479,765)	-0-
Gain (loss) on fixed assets	-0-	-0-	-0-
Net cash provided by (used in) capital financing activities	(125,107)	(479,765)	-0-
Cash flows from investing activities			
Purchases of investments	263,210	(796,700)	-0-
Interest received	13,719	26,295	-0-
Net cash provided by (used in) investing activities	276,929	(770,405)	-0-
Net increase (decrease) in cash	(340,378)	(2,030,959)	12,801
Cash, beginning of year	807,612	2,838,571	-0-
Cash, end of year	\$ 467,234	\$ 807,612	\$ 12,801
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating income (loss)	\$ (1,508,729)	\$ (1,842,592)	\$ (5,368)
Adjustments to reconcile operating income (loss) to cash used in operating activities:			
Depreciation	285,610	291,185	-0-
Effects on changes in operating assets and liabilities:			
Receivables from governmental units	(700,563)	(142,969)	-0-
Receivables from others	2,170	(7,125)	-0-
Inventories	-0-	-0-	-0-
Accounts payable	(36,204)	176,825	377,015
Accrued payroll	27,859	13,856	-0-
Compensated absences payable	4,202	(375,752)	-0-
Net cash provided by (used in) operating activities	\$ (1,925,655)	\$ (1,886,572)	\$ 371,647

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

COUNTY OF LASALLE, ILLINOIS

Statements of Net Assets

Fiduciary Funds

November 30, 2011

With Comparative Totals for November 30, 2010

ASSETS

Cash in bank	\$	7,676,447
Investments		26,081
Accrued interest		-0-
Property taxes receivable		<u>129,685</u>
Total assets	\$	<u><u>7,832,213</u></u>

LIABILITIES AND NET ASSETS

Liabilities:		
Due to others	\$	<u><u>7,832,213</u></u>

COUNTY OF LASALLE, ILLINOIS
Notes to Financial Statements
November 30, 2011

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 ETSB and the LaSalle County Self-Insurance Trust.

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2011

Note 1 Summary of Significant Accounting Policies (Continued)

A. Reporting Entity (Continued)

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

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

B. Basic Financial Statements – Government-Wide Statements

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

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

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

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

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

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2011

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 Funds (IMRF) main purpose is to contribute to the social security system and provide a pension for employees of the County who become vested after eight years. The fund has four sources of revenue: property taxes, employee contributions, replacement taxes and interest income. The two principal sources are the property tax levy and employee contributions to cover the expense of payments to the Illinois Municipal Retirement Fund and Social Security System.

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2011

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, 2011

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 measureable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The government considers revenues as available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

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

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

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

E. 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, 2011

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, 2011, 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, 2011

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 met the definition of “restricted” or “invested in capital assets, net of related debt”.

Reserves represent those portions of fund equity not appropriable for expenditures or legally segregated for a specific future use. 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, 2011

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 annual and shall not be terminated at the end of each year. Under the current bargaining list 50% of the accrued sick leave, not to exceed 360 hours, is payable to terminating employees at the time of termination.

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2011

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

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

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

Payables:

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

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2011

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, 2010 related to deficit cash balances.

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General	\$35,074	\$ -
Tourism Promotion	-	2,637
Crime Victim Witness	-	19,721
E-911	-	3,000
HAVA Grant Fund	-	9,716
Totals	<u>\$35,074</u>	<u>\$35,074</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, 2011

Note 2 Deposits and Investments (Continued)

A. Deposits

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 \$52,365,833 and the bank balance was \$55,377,599. 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, 2011, 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, 2011, the County's investments were as follows:

	<u>Carrying Amount</u>	<u>Market Value</u>
Investment pools	<u>\$ 5,488,958</u>	<u>\$ 5,488,958</u>

Interest Rate Risk:

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

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

	<u>Remaining Maturity (in Months)</u>			
	<u>12 Months or Less</u>	<u>13-24 Months</u>	<u>25-60 Months</u>	<u>Total</u>
Investment pools	<u>\$5,488,958</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$5,488,958</u>

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2011

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:

	Total as of <u>November 30, 2011</u>	<u>AAA</u>	<u>Unrated</u>
Investment pools	<u>\$5,488,958</u>	<u>\$5,488,958</u>	<u>\$-0-</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, 2011 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 \$13,969 and the E-911 fund had a deficit fund balance of \$2,812

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, 2011

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, 2011, 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 2010 tax levy totaled \$24,402,240, of which \$23,656,813 was received in the current fiscal year, with the remaining \$595,974 reported as a receivable and will be collected in the next fiscal year, for a total 2010 levy received of \$24,252,787.

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 2011, the County levied its 2011 taxes which will be recognized as revenue in 2012. The amounts are recorded as property tax receivable and deferred property taxes on the financial statements. Receipts from the 2010 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 2010 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, 2011

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	\$ -0-	\$ -0-	\$ 2,630,603
Construction in progress	1,694,766	-0-	-0-	1,694,766
Total capital assets not being depreciated	4,325,369	-0-	-0-	4,325,369
Other capital assets:				
Building and improvements	34,219,338	(0)	-0-	34,219,338
Equipments and vehicles	12,003,875	764,202	161,959	12,606,118
Infrastructure	58,676,371	-0-	-0-	58,676,371
Total other capital assets at historical cost	104,899,584	764,201	161,959	105,501,826
Less accumulated depreciation:				
Buildings and improvements	8,221,521	804,807	-0-	9,026,328
Equipment and vehicles	10,873,309	570,603	161,959	11,281,953
Infrastructure	13,383,000	2,156,724	-0-	15,539,724
Total accumulated depreciation	32,477,830	3,532,134	161,959	35,848,005
Other capital assets, net	72,421,754	(2,767,933)	-0-	69,653,821
Governmental activities capital assets, net	\$ 76,747,123	\$ (2,767,933)	\$ -0-	\$ 73,979,190

Depreciation for the governmental activities in the current fiscal year was \$3,532,134. Depreciation was allocated as follows:

General Government	\$ 482,958
Public Safety	206,038
Public Works	2,331,767
Social services	16,890
Culture & recreation	6,026
Judiciary and legal	488,455
Total	<u>\$ 3,532,134</u>

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2011

Note 5 Changes in Capital Assets (Continued)

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

	Primary Government			
	Beginning Balance	Increase	Decrease	Ending Balance
Business-Type Activities:				
Capital assets not being depreciated:				
Land and improvements	\$ 9,950	\$ -0-	\$ -0-	\$ 9,950
Total capital assets not being depreciated	9,950	-0-	-0-	9,950
Other capital assets:				
Buildings and improvements	4,814,665	90,663	-0-	4,905,328
Equipments	1,471,466	34,444	-0-	1,505,910
Total other capital assets at historical cost	6,286,131	125,107	-0-	6,411,238
Less accumulated depreciation:				
Buildings and improvements	3,335,628	170,934	-0-	3,506,562
Equipment	1,054,796	114,675	-0-	1,169,471
Total accumulated depreciation	4,390,424	285,610	-0-	4,676,034
Other capital assets, net	1,895,707	(160,503)	-0-	1,735,204
Business-Type activities capital assets, net	\$ 1,905,657	\$ (160,503)	\$ -0-	\$ 1,745,154

Depreciation for the business-type activities in the current fiscal year was \$285,610. All of the depreciation was allocated to nursing home services.

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2011

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, 2011:

Description	Balance Nov. 30, 2010	Additions	Payments	Balance Nov. 30, 2011	Due within 1 year
General Obligation Debt					
GO Revenue Bonds					
GO Revenue Bonds					
02	\$3,395,000	\$ -0-	\$ 775,000	\$2,620,000	\$ 790,000
GO Revenue Bonds					
03	<u>2,865,000</u>	<u>-0-</u>	<u>495,000</u>	<u>2,370,000</u>	<u>520,000</u>
	<u>\$6,260,000</u>	<u>\$ -0-</u>	<u>\$1,270,000</u>	<u>\$4,990,000</u>	<u>\$1,310,000</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, 2011, 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, 2011, 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				
	2012	\$ 790,000	\$ 86,715	\$ 876,715
	2013	800,000	56,700	856,700
	2014	830,000	24,700	854,700
	2015	200,000	4,050	204,050
		<u>\$2,620,000</u>	<u>\$172,165</u>	<u>\$2,792,165</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, 2011

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, 2011, 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, 2011, the County had debt service requirements for the Series 2003 GO Bonds as follows:

Description	Year Ended Nov. 30,	Principal	Interest	Total
GO Refunding Bonds				
	2012	\$ 520,000	\$ 79,248	\$ 599,248
	2013	555,000	63,128	618,128
	2014	580,000	44,812	624,812
	2015	600,000	25,382	625,382
	2016	115,000	4,083	119,083
		<u>\$2,370,000</u>	<u>\$216,653</u>	<u>\$2,586,653</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, 2011:

Assessed valuation (2010)	<u>\$2,590,163,760</u>
Statutory debt limitation (2.875%)	\$ 74,467,208
Amount of debt applicable to debt limitation	10,190,000
Legal Debt Margin	<u>\$ 64,277,208</u>

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2011

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.

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 2010 was 11.71 percent of annual covered payroll (17.80 percent for SLEP and 43.03 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. For 2009, the County's **annual pension cost** of \$1,835,796 for the Regular plan (\$925,282 for SLEP and \$319,628 for ECO) was equal to the County's required and actual contributions.

THREE-YEAR TREND INFORMATION FOR THE REGULAR PLAN

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/10	\$1,835,796	100%	\$0
12/31/09	\$1,346,004	100%	\$0
12/31/08	\$1,227,991	100%	\$0

THREE-YEAR TREND INFORMATION FOR THE SLEP PLAN

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/10	\$925,282	100%	\$0
12/31/09	\$844,049	100%	\$0
12/31/08	\$748,553	100%	\$0

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2011

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

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/10	\$319,628	100%	\$0
12/31/09	\$321,210	100%	\$0
12/31/08	\$261,255	100%	\$0

The required contribution for 2010 was determined as part of the December 31, 2008, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2008, 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, 2008 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, 2010, the most recent actuarial valuation date, the Regular plan was 74.48 percent funded. The actuarial accrued liability for benefits was \$43,707,566 and the actuarial value of assets was \$32,553,167, resulting in an unfunded actuarial accrued liability (UAAL) of \$11,155,399. The covered payroll for calendar year 2010 (annual payroll of active employees covered by the plan) was \$15,677,169 and the ratio of the UAAL to the covered payroll was 71 percent.

As of December 31, 2010, the most recent actuarial valuation date, the SLEP plan was 64.82 percent funded. The actuarial accrued liability for benefits was \$15,710,534 and the actuarial value of assets was \$10,183,306, resulting in an unfunded actuarial accrued liability (UAAL) of \$5,527,228. The covered payroll for calendar year 2010 (annual payroll of active employees covered by the plan) was \$5,198,211 and the ratio of the UAAL to the covered payroll was 114 percent.

As of December 31, 2010, the most recent actuarial valuation date, the ECO plan was 2.15 percent funded. The actuarial accrued liability for benefits was \$3,302,635 and the actuarial value of assets was \$70,864, resulting in an unfunded actuarial accrued liability (UAAL) of \$3,231,771. The covered payroll for calendar year 2010 (annual payroll of active employees covered by the plan) was \$742,803 and the ratio of the UAAL to the covered payroll was 435 percent.

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2011

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 the 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, 2011

Note 9 Fund Balance Reporting (Continued)

Restricted for:

IMRF	\$ 4,248,027
Tourism Promotion	81,797
Recorder's Equipment	228,510
County Clerk Records	127,851
Sheriff's Drug Enforcement	113,136
Coroner	23,546
Tax Sale Automation	159,929
GIS	899,901
Animal Control	137,173
County Clerk Automation	7,066
HAVA	84
Sheriff Vehicle	20,458
Public Safety	5,006,787
Insurance	2,218,272
Social Security	3,253,232
Health	3,322,507
Detention Home	1,323,485
Mental Health	2,891,899
Veteran's Assistance	700,655
Highways and Bridges	4,927,697
Circuit Clerk Document Storage	803,559
Law Library	39,966
Court Automation	683,163
Child Support Administration	166,547
Minors in Possession	60,432
State's Attorney Drug Enforcement	266,367
Probation Services	522,338
Arrestees Medical Care	5,186
D.U.I.	34,365
Circuit Clerk Operations and Maintenance	<u>89,223</u>
Total Restricted	<u><u>\$ 32,363,158</u></u>

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2011

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	\$ 249,360
Capital Projects	<u>209,510</u>
Total Committed	<u>\$ 458,870</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, 2011

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.

	Transfers In	Transfers Out
Governmental Funds:		
Major Funds:		
General Fund	\$ 1,872,906	\$ 25,522
Non Major Funds	2,128,241	3,933,880
Proprietary Funds:		
Major Funds:		
Nursing Home	208,255	250,000
Total Transfers	<u>\$ 4,209,402</u>	<u>\$ 4,209,402</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, 2011 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, 2011 were \$5,100.

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2011

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. The lease payments for the year ending November 30, 2011 were \$5,100.

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, 2011 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, 2011 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, 2011 were \$5,536.

On July 1, 2011, 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, 2011 were \$1,580.

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

November 30, 2012	\$58,431
November 30, 2013	\$40,079
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
2009 Camry (3)	12/1/2008	11/30/2011	36 months	monthly	\$320
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
Postage Machines (5)				quarterly	\$2,586

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2011

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 \$9,938 for the year ended November 30, 2010 and \$16,658 for the fiscal year ended November 30, 2011. 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, 2011.

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, 2011 was \$867,722. The estimated claims for workers' compensation for the year ended November 30, 2010 and November 30, 2009 were \$647,744 and \$350,899, 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, 2011, provides insurance for excess risk. The estimated claims for the health insurance for the year ended November 30, 2011 were \$3,528,718. In addition, the estimated claims for the stop/loss insurance were \$0 and the administrative expenses were \$0. The estimated claims for the health insurance for the year end November 30, 2010 and November 30, 2009 were \$3,914,054 and \$4,185,252, 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, 2011

Note 14 Expenditures Exceeding Appropriations

Disbursements exceeded appropriations for the year ended November 30, 2011 in the following funds:

<u>Funds</u>	<u>Excess</u>
Recorder's Equipment Fund	<u>\$ 59,792</u>
Crime Victim Witness Coordinator Fund	<u>\$ 9,944</u>
Animal Control Fund	<u>\$ 236</u>
Grant Fund	<u>\$ 104</u>
Public Safety Fund	<u>\$202,256</u>
County Health Department Fund	<u>\$ 99,420</u>
Child Support Administration Fund	<u>\$ 968</u>

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, 2008, membership consisted of:

Retirees and beneficiaries currently receiving benefits	189
Terminated employees entitled to benefits but not yet receiving benefits	-
Active vested plan members	70
Active non-vested plan members	<u>324</u>
Total	<u>583</u>
Number of participating employers	<u>1</u>

Funding policy. For the fiscal year ending November 30, 2011, 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, 2011, 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 2011 was as follows:

COUNTY OF LASALLE, ILLINOIS
Notes to Financial Statements
November 30, 2011

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, 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
November 30, 2009	3,380,518	1,502,014	44.4%	1,878,504

The net OPEB obligation as of November 30, 2011, was calculated as follows:

Annual required contribution	\$4,238,732
Interest of net OPEB obligation	182,360
Adjustment to annual required contribution	(204,336)
Annual OPEB cost	4,216,756
Contributions made	<u>(1,773,671)</u>
Increase (decrease) in net OPEB obligation	2,443,085
Net OPEB obligation beginning of year	<u>3,647,206</u>
Net OPEB obligation end of year	<u>\$6,090,291</u>

Funded Status and Funding in Process. The funded status of the plan as of November 30, 2011, was as follows:

Actuarial accrued liability (AAL)	\$47,166,000	
Actuarial value of plan assets	-	
Unfunded actuarial accrued liability (UAAL)	47,166,000	
Funded ratio (actuarial value of plan assets/AAL)	-	
Covered payroll (active plan members)	21,424,272	
UAAL as a percentage of covered payroll		220%

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, 2011

Note 15 Other Post-Employment Benefits (Continued)

In the November 30, 2011, 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, 2011, was 20 years.

Note 14 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.

**REQUIRED SUPPLEMENTARY INFORMATION
(UNAUDITED)**

COUNTY OF LASALLE, ILLINOIS

General Fund

Statement of Revenues

For the Year Ended November 30, 2011

With Comparative Totals For the Year Ended November 30, 2010

	2011			2010	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Taxes:					
Property taxes	\$ 6,495,505	\$ 6,495,505	\$ 6,467,753	\$ (27,752)	\$ 6,484,747
Gambling tax	1	1	-0-	(1)	2,196
Total taxes	6,495,506	6,495,506	6,467,753	(27,753)	6,486,943
Intergovernmental revenue:					
Personal property replacement tax	1,045,000	1,045,000	1,105,235	60,235	1,255,821
Illinois income tax	1,800,000	1,800,000	2,813,062	1,013,062	2,030,080
Illinois retailers occupation tax	675,000	675,000	910,728	235,728	833,697
County wide sales tax	2,500,000	2,500,000	3,088,335	588,335	3,009,039
Use tax	350,000	350,000	507,999	157,999	358,219
State's attorney and assistants salary reimbursement	56,300	56,300	108,508	52,208	180,846
Probation officers salary reimbursement	108,000	108,000	579,111	471,111	338,805
Public defender reimbursement	24,750	24,750	46,345	21,595	72,685
Election judge salary reimbursement	35,000	35,000	81,231	46,231	34,920
Supervisor of assessments salary reimb	15,601	15,601	42,244	26,643	27,361
Probation reimb from other counties	666,138	666,138	510,678	(155,460)	545,316
Public defender income from other counties	25,000	25,000	34,629	9,629	35,728
Medical reserve corp	5,000	5,000	5,000	-0-	5,000
Tactical interoperable comm grant	25,000	25,000	14,226	(10,774)	-0-
Mental health reimb	50,000	50,000	56,141	6,141	-0-
Sheriff FEMA reimb	-0-	-0-	32,629	32,629	-0-
Chief judge salary reimbursement	27,000	27,000	33,686	6,686	37,456
Deputy training reimb from state	5,000	5,000	32,217	27,217	6,887
HMEP Grant	14,600	14,600	4,591	(10,009)	12,217
EMA grant	40,000	40,000	46,579	6,579	25,984
Sheriff's grant	1	1	3,193	3,192	15,217
County grants	1	1	7,879	7,878	-0-
Justice benefits	1	1	13,859	13,858	-0-
IPRA Grant	23,500	23,500	31,700	8,200	78,089
Safe Haven Grant	216,667	216,667	236,389	19,722	184,699
Citizens Corp	5,500	5,500	16,547	11,047	6,303
Total intergovernmental revenue	7,713,059	7,713,059	10,362,741	2,649,682	9,094,369

COUNTY OF LASALLE, ILLINOIS

General Fund

Statement of Revenues (Continued)

For the Year Ended November 30, 2011

With Comparative Totals For the Year Ended November 30, 2010

	2011				2010
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Fines and fees:					
Liquor licenses	30,000	30,000	31,025	1,025	33,483
Amusement licenses	16,000	16,000	15,180	(820)	16,180
County clerk marriage licenses fees	9,000	9,000	11,205	2,205	11,130
State's attorney fees	65,000	65,000	76,229	11,229	73,810
Fines and forfeitures	280,000	280,000	271,126	(8,874)	297,865
Other misdemeanors & felony fines	700,000	700,000	754,685	54,685	772,860
Variance fee	500	500	200	(300)	150
Inheritance tax collection fees	40,000	40,000	575	(39,425)	61,367
Treasurer other fees	40,000	40,000	64,246	24,246	88,036
Dependent child care reimb from other counties	20,000	20,000	4,882	(15,118)	4,581
Dependent child care S.S. reimb	1,000	1,000	8,088	7,088	5,392
Lease/rental income	9,120	9,120	8,360	(760)	8,360
Farm income	9,500	9,500	16,658	7,158	9,938
Assessor's misc fees	3,500	3,500	2,921	(579)	3,163
Assessor's map sales	100	100	-0-	(100)	-0-
Supt of asset dial-in-service	18,600	18,600	18,900	300	9,600
Park trail tags	1,500	1,500	-0-	(1,500)	1,769
Zoning fees	30,000	30,000	99,160	69,160	76,121
Probation substance abuse testing	1,500	1,500	1,480	(20)	1,825
County/appt counsel reimb	1	1	44,697	44,696	11,138
County clerk redemption fees	10,000	10,000	19,236	9,236	18,973
County clerk fees	130,000	130,000	113,573	(16,427)	116,461
County clerk mapping fees	50	50	18	(32)	7
County clerk civil union fees	-0-	-0-	330	330	-0-
Circuit clerk filing fees	1,300,000	1,300,000	998,496	(301,504)	1,100,851
Circuit clerk security fees	220,000	220,000	218,937	(1,063)	170,220
Passport fees	15,000	15,000	14,200	(800)	15,225
Recorder recording fees	650,000	650,000	767,245	117,245	746,797
Recorder revenue stamps	450,000	450,000	539,445	89,445	397,695
Suprt - rental house fee	14,000	14,000	12,295	(1,705)	12,377
Sheriff process fees	325,000	325,000	200,384	(124,616)	172,472
Sheriff misc fees	5,000	5,000	20,546	15,546	17,648
Sheriff boarding of prisoners	30,000	30,000	39,121	9,121	32,363
Sheriff's Americall commission	60,000	60,000	73,062	13,062	71,937
Sheriff bond post fee	21,000	21,000	29,556	8,556	32,068
Sheriff prob trans fee	200	200	1,225	1,025	2,497
Medical services fees	4,000	4,000	7,155	3,155	5,393
Sheriff ins claims and car sales	1	1	-0-	(1)	300
Prisoners transport reimbursement	2,500	2,500	5,242	2,742	4,654
Health and life insurance:					
Retired Active	-0-	-0-	160	160	252,295
Employee health insurance	-0-	-0-	532	532	877,274
Cobra premium reimbursement	-0-	-0-	-0-	-0-	16,459
Other reimbursements:					
Detention home phone	600	600	800	200	800
Central services	4,000	4,000	3,219	(781)	732
Central service - other departments	10,000	10,000	21,862	11,862	24,805

COUNTY OF LASALLE, ILLINOIS

General Fund

Statement of Revenues (Continued)

For the Year Ended November 30, 2011

With Comparative Totals For the Year Ended November 30, 2010

	2011			2010
	Budget Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Fines and fees (Continued):				
Income from TIF's	130,000	130,000	218,565	194,704
TIF Admin fees	15,000	15,000	7,700	22,661
Reimbursement for telephone	10,000	10,000	1,451	11,365
Workers' compensation reimb	-0-	-0-	93	2,339
Reimbursement public defender	-0-	-0-	-0-	-0-
Probation home confinement	1	1	(1)	217
Coroner fees	-0-	-0-	-0-	4,429
Total fines and fees	4,681,673	4,681,673	62,392	5,812,786
Interest:				
Treasurer	200,000	200,000	(91,625)	141,718
Treasurer - penalty	400,000	400,000	(37,793)	612,266
Circuit Clerk	3,000	3,000	1,361	5,845
Total interest	603,000	603,000	(128,057)	759,829
Other revenues:				
Miscellaneous income	45,000	45,000	(2,661)	39,912
Miscellaneous income - design gifts	-0-	-0-	10,000	3,500
Total other revenue	45,000	45,000	7,339	43,412
Total revenues	\$ 19,538,238	\$ 19,538,238	\$ 2,563,603	\$ 22,197,339

COUNTY OF LASALLE, ILLINOIS

General Fund

Statement of Expenditures

For the Year Ended November 30, 2011

With Comparative Totals For the Year Ended November 30, 2010

	2011			2010	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures:					
General government:					
Auditor's office:					
Mileage and travel	500	500	111	(389)	295
Education	1,500	1,500	1,652	152	795
Publication expense	40	40	30	(10)	-0-
Dues and subscriptions	760	760	561	(199)	906
Office supplies and expense	600	600	772	172	399
New equipment	700	700	849	149	184
Auditor	56,000	56,000	56,215	215	55,211
Deputy auditors	75,001	75,001	77,449	2,448	76,218
Overtime	100	100	-0-	(100)	-0-
Total auditor's office	135,201	135,201	137,639	2,438	134,008
County Board office:					
Mileage	\$ 20,000	\$ 20,000	\$ 19,743	\$ (257)	\$ 15,202
Telephone	1,300	1,300	1,229	(71)	-0-
Seminar and workshops	1,500	1,500	1,036	(464)	1,132
Lodging and meals	1,500	1,500	768	(732)	104
Dues - IL Assoc of City Boards	6,000	6,000	5,624	(376)	5,339
Office supplies and expense	1,500	1,500	847	(653)	1,328
Office equipment	8,000	8,000	17,743	9,743	150
Miscellaneous	100	100	141	41	-0-
Human resources manager	36,000	36,000	1,292	(34,708)	-0-
County board work	22,500	22,500	21,420	(1,080)	18,120
County board committee work	105,000	105,000	102,480	(2,520)	94,620
Temporary help	2,001	2,001	-0-	(2,001)	2,548
Overtime	2,000	2,000	3,449	1,449	3,067
Chairman of board	56,000	56,000	56,215	215	55,211
Administrative secretaries	29,900	29,900	32,931	3,031	29,923
Assistant Adm. Secretary	36,700	36,700	37,895	1,195	34,659
Total county board office	330,001	330,001	302,813	(27,188)	261,403
Data processing:					
Additional hardware	10,100	10,100	-0-	(10,100)	23,638
Additional hardware tax/map	10,000	10,000	-0-	(10,000)	9,208
Maintenance of terminals	2,000	2,000	1,479	(521)	1,337
Tele-processing	10,500	10,500	14,086	3,586	13,224
Co broadband initiative	33,333	33,333	33,333	-0-	-0-
New programs	-0-	-0-	-0-	-0-	7,570
CID NET	80,000	80,000	78,000	(2,000)	78,000
Software license	33,000	33,000	43,000	10,000	13,664

COUNTY OF LASALLE, ILLINOIS

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2011

With Comparative Totals For the Year Ended November 30, 2010

	2011				2010
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
General government (continued):					
Data processing (continued):					
Forms and paper	3,000	3,000	920	(2,080)	3,214
Mileage	1,500	1,500	365	(1,135)	159
Seminars and workshops	3,000	3,000	100	(2,900)	6,565
Lodging and meals	1,000	1,000	-0-	(1,000)	-0-
Dues and subscriptions	500	500	-0-	(500)	-0-
Mainframe licensing	-0-	-0-	-0-	-0-	4,208
Mainframe expense	3,000	3,000	2,160	(840)	2,160
Professional/consultant services	50,000	50,000	50,000	-0-	28,738
Miscellaneous	1,000	1,000	-0-	(1,000)	-0-
IT Director	65,000	65,000	65,250	250	65,250
Asst. Director/webmaster	48,000	48,000	49,340	1,340	48,185
Network Administrator	41,000	41,000	42,154	1,154	41,158
Network/PC Specialist	38,000	38,000	39,075	1,075	38,146
Part-time programmer	20,000	20,000	20,876	876	16,737
Total data processing	453,933	453,933	440,138	(13,795)	401,161
Planning and zoning:					
Seminars and workshops	200	200	266	66	220
Mileage	100	100	-0-	(100)	-0-
Publications	5,000	5,000	11,341	6,341	6,779
Professional services	1	1	-0-	(1)	406
Office supplies	200	200	303	103	171
New equipment	400	400	-0-	(400)	-0-
Courthouse security reimb	1,500	1,500	-0-	(1,500)	-0-
Court reporter	2,000	2,000	1,310	(690)	800
Zoning Board of Appeals	5,000	5,000	5,904	904	5,563
Zoning Inspector	17,400	17,400	17,408	8	15,950
Zoning Director	15,000	15,000	15,058	58	15,058
Zoning Coordinator	8,000	8,000	9,035	1,035	8,031
Total planning and zoning	54,801	54,801	60,625	5,824	52,978
Industrial development and planning:					
Assistant enforcement officer	5,500	5,500	5,521	21	5,521
Part-time clerical	5,000	5,000	3,372	(1,628)	4,661
Building inspector	10,700	10,700	5,169	(5,531)	7,371
Seminars and workshops	500	500	370	(130)	390
Office supplies	200	200	-0-	(200)	-0-
Enforcement officer	7,000	7,000	7,027	27	7,027
Total industrial development and planning	28,900	28,900	21,459	(7,441)	24,970

COUNTY OF LASALLE, ILLINOIS

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2011

With Comparative Totals For the Year Ended November 30, 2010

	2011				2010
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
General government (continued):					
Fee and salary:					
Mileage	-0-	-0-	263	263	-0-
Professional services - physicals	15,000	15,000	14,532	(468)	7,918
Arbitrator's fee	5,000	5,000	-0-	(5,000)	4,975
Union attorney	55,000	55,000	46,939	(8,061)	48,270
Payroll supervisor	43,000	43,000	46,327	3,327	43,147
Overtime	500	500	2,309	1,809	508
Total fee and salary	118,500	118,500	110,370	(8,130)	104,818
Finance and miscellaneous claims:					
Mileage	100	100	78	(22)	128
Per diem	1,500	1,500	1,020	(480)	1,320
Seminars and workshops	-0-	-0-	-0-	-0-	25
Publications	6,500	6,500	4,575	(1,925)	2,995
Dependent child care	-0-	-0-	-0-	-0-	14,618
Dues	15,000	15,000	16,635	1,635	11,763
Professional services	25,000	25,000	33,685	8,685	-0-
Physician contract	-0-	-0-	-0-	-0-	14,000
Outside audit	50,000	50,000	45,500	(4,500)	47,180
Budget administration	5,000	5,000	5,000	-0-	5,000
Court appointed attorney for juve	-0-	-0-	-0-	-0-	28,200
Justice benefits	1	1	3,049	3,048	3,348
Payroll checks	4,500	4,500	2,383	(2,117)	4,251
County share of judges' fee	4,000	4,000	3,590	(410)	3,625
New equipment	2,500	2,500	-0-	(2,500)	5,278
Law books and statutes	5,000	5,000	6,028	1,028	1,825
Contingency	300,000	281,450	-0-	(281,450)	-0-
TIF expenses	1	1	8,516	8,515	-0-
Miscellaneous expenses	1	1	346	345	571
Miscellaneous claims	15,000	15,000	16,133	1,133	22,119
Unclaimed money	1	1	-0-	(1)	25
Soil and water conservation	33,000	33,000	33,000	-0-	31,500
LaSalle County Extension Servic	46,900	46,900	46,900	-0-	46,900
Safe Haven Grant	233,000	233,000	221,772	(11,228)	184,699
Soldier's burial	1,200	1,200	-0-	(1,200)	-0-
Pauper's burial	3,600	3,600	600	(3,000)	600
Personnel services	1	1	-0-	(1)	-0-
Total finance and miscellaneous claims	751,805	733,255	448,810	(284,445)	429,970

COUNTY OF LASALLE, ILLINOIS

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2011

With Comparative Totals For the Year Ended November 30, 2010

	2011			2010
	Budget Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
General government (continued):				
Treasurer's office:				
Mileage	1,900	1,900	904	1,023
Education	2,775	2,775	952	213
Seminars and workshops	-0-	-0-	40	1,198
Publications	11,500	11,500	7,212	10,078
Association dues	620	620	500	620
Office supplies and expense	1,800	1,800	2,561	1,583
Directories	300	300	300	300
Tax bills	8,500	8,500	8,268	11,306
County treasurer	56,000	56,000	56,215	55,211
Deputy treasurer	30,700	30,700	31,685	30,846
Head teller	33,800	33,800	34,957	33,923
Clerk/teller	27,400	27,400	28,172	27,441
Tax process clerk	39,900	39,900	41,310	40,018
Clerk	28,800	28,800	29,678	28,869
Seasonal help	5,400	5,400	2,962	2,858
Overtime	500	500	166	267
Total treasurer's office	249,895	249,895	245,882	245,754
Insurance:				
Stop loss insurance-aggregate	-0-	-0-	-0-	419,645
Group life insurance	-0-	-0-	-0-	12,716
Ins premium reimbursement	-0-	-0-	-0-	883
Claims expense-employees	-0-	-0-	-0-	3,914,054
Health and life insurance	5,418,728	5,418,728	3,528,718	-0-
Administrative expense	-0-	-0-	-0-	382,993
Miscellaneous	-0-	-0-	-0-	2,947
Total insurance	5,418,728	5,418,728	3,528,718	4,733,238
Board of review:				
Mileage	500	500	177	101
Education	500	500	-0-	-0-
Seminars and workshops	500	500	-0-	-0-
Publication and notices	6,000	6,000	3,108	3,594
Office supplies and expense	500	500	164	380
Review board members	38,500	38,500	38,796	38,500
Professional services	30,000	30,000	28,120	27,563
Total board of review	76,500	76,500	70,365	70,138

COUNTY OF LASALLE, ILLINOIS
General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2011

With Comparative Totals For the Year Ended November 30, 2010

	2011			2010
	Budget Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
General government (continued):				
Liquor commission:				
Clerk, general	2,140	2,140	-0-	2,040
Reporter	100	100	(100)	-0-
Office supplies and expense	50	50	(50)	-0-
Background check	500	500	10	667
Miscellaneous expense	1	1	(1)	-0-
Commissioners	10,500	10,500	-0-	7,500
Total liquor commission	13,291	13,291	(141)	10,207
County Clerk's office:				
Maintenance and repair of equipr	500	500	(500)	-0-
Education	400	400	(400)	200
Seminars and workshops	400	400	(280)	265
Association dues	600	600	(55)	345
Publications	200	200	(153)	-0-
Office supplies and expenses	1,000	1,000	(361)	874
Miscellaneous	50	50	(50)	-0-
County clerk	56,000	56,000	215	55,211
Supervisor of elections	1,500	1,500	6	1,506
Office supervisor	41,000	41,000	835	40,524
Accounting supervisor	39,500	39,500	4,322	39,590
Accounting clerk	35,700	35,700	(7,307)	34,290
Vital records clerks	77,500	77,500	(25,409)	58,374
Administrative clerk	35,100	35,100	297	35,200
Office assistant	34,900	34,900	(5,860)	34,908
Tax redemption clerk	34,000	34,000	(28,980)	29,354
Overtime	5,000	5,000	(1,416)	5,890
Total County Clerk's office	363,350	363,350	(65,096)	336,531
Recorder's office:				
Association dues	845	845	227	670
State revenue stamps	300,000	300,000	64,503	248,734
Recorder of deeds	56,000	56,000	215	55,211
Office supervisor	43,200	43,200	(8,478)	43,324
Data entry supervisor	40,300	40,300	(6,014)	39,691
Accounting clerk	34,300	34,300	10,470	34,410
Clerk/typist	35,000	35,000	1,293	35,118
Restoration	-0-	-0-	-0-	1,000
Clerks	90,000	90,000	(18,733)	86,864
Seasonal help	-0-	-0-	200	-0-
Overtime	1	1	20	-0-
Total recorder's office	599,646	599,646	43,703	545,022

COUNTY OF LASALLE, ILLINOIS

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2011

With Comparative Totals For the Year Ended November 30, 2010

	2011				2010
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
General government (continued):					
Microfilm and printing:					
Maintenance contracts	54,000	54,000	50,289	(3,711)	45,578
Maintenance contracts	1,500	1,500	954	(546)	-0-
Postage	123,000	123,000	98,000	(25,000)	120,000
Postage for election	40,000	40,000	32,192	(7,808)	3,000
Postage for assessment	9,000	9,000	3,900	(5,100)	4,978
Postage for treasurer	44,000	44,000	23,296	(20,704)	40,508
Seminars and workshops	1	1	-0-	(1)	-0-
Office supplies and expense	112,000	112,000	113,873	1,873	107,225
Equipment repairs	1,000	1,000	-0-	(1,000)	113
New equipment	12,500	12,500	12,500	-0-	983
New equipment (other)	16,500	16,500	16,012	(488)	-0-
Director	44,000	44,000	45,709	1,709	44,263
Print contract	8,058	8,058	8,058	-0-	7,042
Print stock	7,000	7,000	6,648	(352)	15,340
Printer	34,400	34,400	35,687	1,287	34,478
Camera operators	93,100	93,100	95,596	2,496	91,200
Overtime	1	1	-0-	(1)	-0-
Total microfilm and printing	600,060	600,060	542,714	(57,346)	514,708
Election:					
Supervisor's pay	3,900	3,900	2,775	(1,125)	5,550
Additional hardware/license	97,000	97,000	93,888	(3,112)	94,772
Mileage for election training	3,000	3,000	2,420	(580)	2,444
General maintenance and repair	80,000	80,000	8,437	(71,563)	20,707
Machinery, misc equip & repair	2,000	2,000	641	(1,359)	1,140
Rent - polling places	14,000	14,000	9,485	(4,515)	18,920
Postage	2,600	2,600	885	(1,715)	505
Seminars and workshops	500	500	310	(190)	421
Publications	17,000	17,000	8,383	(8,617)	21,185
Election judge pay and mileage	160,000	160,000	99,347	(60,653)	211,877
Miscellaneous election expense	5,000	5,000	4,774	(226)	4,566
Professional services hired	15,000	15,000	13,963	(1,037)	28,137
Maps	3,750	3,750	3,750	-0-	-0-
Printing	125,000	125,000	54,394	(70,606)	128,804
Material for repairs of equipment	500	500	-0-	(500)	-0-
New equipment	4,500	4,500	4,425	(75)	2,202
Seasonal help	12,000	12,000	3,435	(8,565)	1,853
Overtime	5,000	5,000	2,559	(2,441)	3,983
Training coordinator	39,400	39,400	42,306	2,906	40,286
Chief election clerk	42,700	42,700	44,143	1,443	42,766
Election mapping clerk	36,100	36,100	37,411	1,311	36,242
Election supply clerk	26,900	26,900	24,706	(2,194)	25,936
Election judge clerk	32,600	32,600	29,138	(3,462)	32,684
Total election	728,450	728,450	491,575	(236,875)	724,980

COUNTY OF LASALLE, ILLINOIS

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2011

With Comparative Totals For the Year Ended November 30, 2010

	2011				2010
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
General government (continued):					
Supervisor of assessments:					
Automobile expense	600	600	549	(51)	497
Mileage	6,000	6,000	5,089	(911)	2,607
Maintenance and repair of machi	350	350	-0-	(350)	-0-
Education	2,250	2,250	2,290	40	1,506
Seminars and workshops	500	500	697	197	100
Publications	97,600	69,341	62,739	(6,602)	14,000
Professional services hired	5,000	-0-	368	368	2,000
Office supplies and expense	7,500	7,500	4,851	(2,649)	4,657
Software purchases	-0-	33,259	38,390	5,131	-0-
New equipment	525	525	640	115	4,549
Supervisor of assessments	77,400	77,400	78,309	909	77,302
Assistant supervisor assessment	43,400	43,400	44,647	1,247	43,561
Field appraisers	68,900	68,900	69,277	377	56,454
Deputy supervisor of assessmen	48,000	48,000	49,663	1,663	48,222
Clerks	180,600	180,600	165,773	(14,827)	168,148
Total supervisor of assessments	538,625	538,625	523,282	(15,343)	423,603
County courthouse building:					
Maintenance and repair of equip	35,000	35,000	4,916	(30,084)	31,515
Typewriter repair	-0-	-0-	-0-	-0-	1,059
Fuel (gasoline)	175,000	175,000	228,159	53,159	159,580
Maintenance and repair of office	1,000	1,000	1,026	26	1,142
Maintenance and repair of bldgs	155,000	155,000	200,126	45,126	151,033
Electricity	355,000	355,000	304,035	(50,965)	363,498
Telephone	104,000	104,000	121,840	17,840	120,032
Water	35,000	35,000	55,554	20,554	30,977
Gas	136,000	136,000	119,569	(16,431)	78,987
Maintenance contracts	57,000	57,000	62,903	5,903	52,415
Education	4,000	4,000	-0-	(4,000)	7,413
Automobiles, new	1	1	-0-	(1)	24,848
Contract janitor service	100,000	100,000	96,450	(3,550)	93,272
Office supplies	2,500	2,500	2,115	(385)	20,677
Facility supplies	40,000	40,000	7,379	(32,621)	-0-
Clothing	2,150	2,150	1,013	(1,137)	2,025
New equipment	55,000	55,000	48,184	(6,816)	39,591
Improvements of site	55,000	55,000	47,787	(7,213)	51,220
Construction	25,000	25,000	6,250	(18,750)	15,677
Miscellaneous	1	1	-0-	(1)	10
Maintenance superintendent	61,000	61,000	61,979	979	60,777
Assistant maintenance superviso	56,100	56,100	60,455	4,355	56,265
Maintenance workers	377,300	377,300	410,391	33,091	376,776
Seasonal help	30,400	30,400	13,573	(16,827)	20,546
Overtime	42,000	42,000	46,835	4,835	44,168
Total county courthouse buildings	1,903,452	1,903,452	1,900,539	(2,913)	1,803,503

COUNTY OF LASALLE, ILLINOIS

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2011

With Comparative Totals For the Year Ended November 30, 2010

	2011				2010
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
General government (continued):					
County radio:					
Maintenance and repair of equip	22,000	22,000	21,549	(451)	22,016
Tower rental	500	500	500	-0-	-0-
Association due	28,890	28,890	31,858	2,968	26,633
New equipment	-0-	18,550	18,550	-0-	-0-
Total county radio	51,390	69,940	72,457	2,517	48,649
Total General Government	12,416,528	12,416,528	9,852,139	(2,564,389)	10,865,641
Public Safety:					
Sheriff's office:					
Maintenance and repair of vehicle	30,000	30,000	40,224	10,224	26,592
Auto expense	15,000	15,000	15,150	150	15,527
Telephone	10,000	10,000	7,721	(2,279)	-0-
Teletype service	47,630	47,630	31,378	(16,252)	14,522
Transport prisoners	10,000	10,000	4,094	(5,906)	5,764
Education & prevention program	8,000	8,000	1,300	(6,700)	7,620
Education	15,000	15,000	16,077	1,077	8,439
Seminars and workshops	1,000	1,000	887	(113)	734
Expense merit commission	2,000	2,000	3,836	1,836	839
Dues	2,000	2,000	955	(1,045)	955
Mug shots film and processing	250	250	234	(16)	-0-
Ammunition	12,000	12,000	11,968	(32)	7,504
Weapons and repair	3,000	3,000	2,999	(1)	2,999
Random drug testing	4,000	4,000	4,921	921	3,292
Office supplies and expense	2,000	2,000	2,580	580	2,005
Non-contract printing	-0-	-0-	-0-	-0-	250
Deputies' uniforms	39,425	39,425	37,044	(2,381)	34,469
Inmate supplies	-0-	-0-	23	23	2,367
Jail supplies	-0-	-0-	576	576	121
Provisions	-0-	-0-	22,795	22,795	32
Crime prevention	5,400	5,400	5,133	(267)	5,133
New equipment	14,500	14,500	14,656	156	4,254
New office equipment	1,800	1,800	4,384	2,584	1,974
New automobiles	140,000	140,000	139,855	(145)	110,588
Miscellaneous	1,000	1,000	1,650	650	992
Investigation expense	2,000	2,000	-0-	(2,000)	4,000
Sheriff	67,000	67,000	67,258	258	67,358
Merit commissioner per diem	6,480	6,480	5,880	(600)	4,680
Lieutenant	57,200	57,200	65,702	8,502	66,926
Sergeants	167,100	167,100	194,305	27,205	169,358

COUNTY OF LASALLE, ILLINOIS
General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2011

With Comparative Totals For the Year Ended November 30, 2010

	2011			2010
	Budget Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Public Safety (continued):				
Sheriff's office (Continued):				
Supervisor of safety	1,500	1,500	6	1,506
Deputies	1,599,600	1,599,600	183,086	1,537,785
Captain	65,100	65,100	7,546	65,295
Civil process clerk	39,000	39,000	1,533	38,786
Dispatchers	334,300	334,300	18,672	322,318
Clerks	95,300	95,300	14,644	93,774
Office supervisor	39,500	39,500	1,247	39,661
Seasonal help	4,000	4,000	(3,464)	3,965
Temporary help	1	1	3,782	2,492
Overtime	275,000	275,000	97,900	315,568
Total sheriff's office	3,117,086	3,117,086	364,752	2,990,444
Coroner's office:				
Deputies	40,000	40,000	(2,980)	38,160
Stenographer services	2,000	2,000	(785)	1,480
Mileage for deputies	10,000	10,000	(2,380)	9,303
Maintenance and repair of vehicle	500	500	(31)	500
Telephone	1,400	1,400	3,554	468
Education	3,000	3,000	(2,089)	1,079
Seminars and workshops	-0-	-0-	-0-	881
Dues and subscriptions	1,000	1,000	21	775
Photo supplies and developing	100	100	(100)	-0-
Professional services for post mc	175,000	175,000	418	193,683
Professional services for toxicolo	22,000	22,000	(507)	21,229
Office supplies and expense	900	900	(267)	849
Coroner's supplies	5,000	5,000	(2,114)	4,410
New equipment	1,500	1,500	-0-	1,307
Coroner	56,000	56,000	215	55,211
Admin deputy coroner	37,000	37,000	1,477	37,141
Chief deputy coroner	29,200	29,200	948	36,305
Total coroner's office	384,600	384,600	(4,620)	402,781
911 Services:				
Service charges	3,500	3,500	(218)	3,045
Total 911 services	3,500	3,500	(218)	3,045
EMA:				
Car expense	-0-	-0-	265	1,938
Mileage	3,500	3,500	(444)	-0-
Vehicle maintenance	5,000	5,000	(3,847)	2,688
Telephone	5,000	5,000	449	4,331

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

For the Year Ended November 30, 2011

With Comparative Totals For the Year Ended November 30, 2010

	2011			2010
	Budget Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Public Safety (continued):				
EMA (continued):				
Education	500	500	(264)	38
Seminars and workshops	3,000	3,000	(1,512)	385
Emergency operations center	15,000	15,000	(13,503)	6,239
Dues and subscriptions	500	500	(325)	-0-
Office supplies and expense	2,000	2,000	(1,564)	675
LEPC expense	20,000	20,000	(18,840)	7,729
New equipment	15,000	15,000	(4,658)	15,770
New equipment - grant funded	15,000	15,000	(15,000)	800
Improvements of EOC	1,000	1,000	(1,000)	-0-
Publication expense	-0-	-0-	130	240
Certifications	20,000	20,000	(4,225)	10,014
IPRA expense	50,000	50,000	(34,410)	73,821
Animal rescue team	5,000	5,000	(2,564)	1,555
Hazmat team	5,000	5,000	(5,000)	2,766
Ground search team	5,000	5,000	(3,170)	3,460
Disaster expense	10,000	10,000	(10,000)	668
Exercise expense	5,000	5,000	(4,936)	469
Medical reserve corp	15,000	15,000	(8,236)	2,629
TICP	25,000	25,000	(11,018)	-0-
Technical rescue team	5,000	5,000	(2,965)	629
Radio maintenance (EMA)	3,000	3,000	(2,896)	120
Part-time help	5,000	5,000	(5,000)	672
Asst Coordinator	42,000	42,000	161	40,154
EMA - Coordinator salary	46,000	46,000	12,387	44,169
Total EMA	326,500	326,500	(141,985)	221,959
Total public safety	3,831,686	3,831,686	217,929	3,618,229
Corrections:				
Juvenile and adult probation:				
Seminars and workshops	500	500	(500)	-0-
Electronic monitoring	1,000	1,000	(90)	-0-
JSOP	135,000	135,000	35,888	170,985
Professional services	-0-	-0-	4,253	-0-
Director of court services	60,500	60,500	1,960	60,659
Director of probation services	49,400	49,400	1,614	49,535
Probation supervisors	96,700	96,700	3,287	97,016
Probation officers	803,600	803,600	28,588	802,881
Secretaries	162,000	162,000	5,569	162,487
Overtime	10,000	10,000	319	9,156
Administrative assistant	36,700	36,700	1,291	36,845
Total juvenile and adult probation	1,355,400	1,355,400	82,179	1,389,564

COUNTY OF LASALLE, ILLINOIS

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2011

With Comparative Totals For the Year Ended November 30, 2010

	2011				2010
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Corrections (continued):					
Sheriff corrections:					
Deputies/jail	145,200	145,200	113,598	(31,602)	156,939
Deputies/corrections	160,600	160,600	123,353	(37,247)	185,683
Correctional officers	1,995,300	1,995,300	2,258,111	262,811	1,871,329
Teletype serv maint contract	4,645	4,645	1,217	(3,428)	(6,783)
Education	35,000	35,000	21,707	(13,293)	18,017
Out of Co. prisoner housing	4,000	4,000	60	(3,940)	-0-
Live scan maint fees	3,600	3,600	3,495	(105)	3,495
Ammunition	1	1	-0-	(1)	-0-
Physicians contract	544,890	544,890	552,606	7,716	514,389
Office supplies & expense	2,000	2,000	2,024	24	1,958
Deputies uniforms	41,400	41,400	37,658	(3,742)	43,534
Inmate supplies	10,000	10,000	9,675	(325)	9,776
Jail supplies	30,000	30,000	30,074	74	29,907
Laundry & cleaning supplies	13,000	13,000	13,698	698	13,506
Provisions	308,000	308,000	202,474	(105,526)	300,714
New office equipment	-0-	-0-	-0-	-0-	28,018
Miscellaneous	1	1	753	752	-0-
Superintendent of jail	55,400	55,400	57,789	2,389	75,474
Jail admin asst.	34,900	34,900	36,299	1,399	34,984
Overtime	500,000	500,000	554,379	54,379	580,241
Total sheriff corrections	3,887,937	3,887,937	4,018,970	131,033	3,861,181
Total corrections	5,243,337	5,243,337	5,456,549	213,212	5,250,745
Judiciary and legal:					
Circuit court and jury:					
Appointed atty juvenile def	28,200	28,200	28,200	-0-	-0-
Juries	60,000	60,000	37,380	(22,620)	39,441
Maintenance and repair, security & computer	700	700	785	85	-0-
Mileage and meals	900	900	766	(134)	579
Jury mileage	45,000	45,000	29,654	(15,346)	32,446
Education	1,500	1,500	435	(1,065)	-0-
Lodging and meals	4,600	4,600	4,175	(425)	4,396
Publication court ordered	1,500	1,500	-0-	(1,500)	871
Child support	400,000	400,000	458,671	58,671	473,218
Dues and memberships	4,500	4,500	3,947	(553)	4,548
Computer programming	16,523	16,523	9,071	(7,452)	9,071
Office supplies and expense	21,000	21,000	13,952	(7,048)	18,199
Library supplies	25,000	25,000	23,258	(1,742)	24,101
Clothing	1,500	1,500	1,533	33	15
New equipment	11,800	11,800	10,103	(1,697)	9,170
Jury coordinator	40,900	40,900	42,235	1,335	41,024
Prevention	22,000	22,000	10,000	(12,000)	10,000

COUNTY OF LASALLE, ILLINOIS

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2011

With Comparative Totals For the Year Ended November 30, 2010

	2011			2010	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Judiciary and legal (continued):					
Circuit court and jury (continued):					
Professional services	3,750	3,750	9,498	5,748	-0-
Assistant court administrator	38,400	38,400	41,126	2,726	38,509
Administrative secretary	34,100	34,100	26,967	(7,133)	33,155
Clerk/typist	34,500	34,500	23,492	(11,008)	29,455
Bailiffs	246,800	246,800	248,376	1,576	247,615
Per diems	9,000	9,000	3,840	(5,160)	3,120
Temporary help	7,500	7,500	8,922	1,422	6,838
Trial expense	50,000	50,000	80,823	30,823	49,784
Overtime	500	500	-0-	(500)	-0-
Total circuit court and jury	1,110,173	1,110,173	1,117,209	7,036	1,075,555
Public defender:					
Secretary expense	18,600	18,600	18,743	143	18,552
Mileage and meals	1,200	1,200	795	(405)	491
Seminars and workshops	-0-	-0-	825	825	550
Education	4,800	4,800	1,204	(3,596)	2,072
Library	1,200	1,200	1,268	68	1,518
Office supplies	1,800	1,800	1,804	4	1,376
Law books/statutes/west law	4,800	4,800	5,907	1,107	5,047
New equipment	3,500	3,500	3,378	(122)	637
Public defender	93,700	93,700	96,483	2,783	94,055
Investigators	64,600	64,600	66,563	1,963	64,777
Investigator/office mgr	39,300	39,300	40,624	1,324	39,476
Trial expense	60,000	60,000	40,843	(19,157)	43,367
Assistant public defenders	138,400	138,400	142,907	4,507	138,823
Total public defender	431,900	431,900	421,344	(10,556)	410,741
Court Security:					
Clothing	3,850	3,850	3,850	-0-	2,243
Education	2,000	2,000	-0-	(2,000)	-0-
Miscellaneous	500	500	82	(418)	-0-
Court security officer	224,600	224,600	234,997	10,397	223,219
Overtime	8,500	8,500	9,123	623	8,776
Total court security	239,450	239,450	248,052	8,602	234,238
Circuit clerk's office:					
Maintenance and repair of equip	50	50	-0-	(50)	54
Mileage	2,000	2,000	1,790	(210)	1,737
Seminars and workshops	200	200	151	(49)	125
Association dues	800	800	780	(20)	780
Office supplies and expense	2,000	2,000	1,988	(12)	2,023
Printing	500	500	661	161	422

COUNTY OF LASALLE, ILLINOIS
General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2011

With Comparative Totals For the Year Ended November 30, 2010

	2011			2010
	Budget Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Judiciary and legal (continued):				
Circuit clerk's office:				
Circuit clerk	56,000	56,000	215	55,211
Workflow Manager	35,000	35,000	(2,086)	34,770
Office supervisors	84,900	84,900	2,856	83,286
Director of finance	42,100	42,100	7,517	42,295
Admin assistant	30,200	30,200	908	27,986
Court clerk supervisors	76,300	76,300	2,719	76,591
Office & apps admin	5,900	5,900	431	5,860
Clerks	724,800	724,800	2,511	721,912
Overtime	500	500	(493)	152
Total circuit clerk's office	1,061,250	1,061,250	14,398	1,053,204
State's attorney office:				
Maintenance of equipment	1,000	1,000	(107)	1,041
Mileage	1,500	1,500	(142)	1,367
Court Reporter	23,000	23,000	5,890	24,981
Education	5,000	5,000	(278)	4,617
Seminars and workshops	-0-	-0-	-0-	290
Appellate assistance	20,000	20,000	-0-	20,000
Office expense	8,000	8,000	(765)	7,753
Miscellaneous expense	1	1	(1)	-0-
Book expense	25,000	25,000	(5,171)	21,125
New equipment	11,800	11,800	(1,760)	10,303
Crime investigation	6,000	6,000	-0-	6,000
State's attorney	160,900	160,900	595	161,495
First assistant state's attorney	205,400	205,400	5,729	206,194
Assistant state's attorneys	632,900	632,900	18,439	628,894
Trial expense	65,000	65,000	(821)	79,143
Paralegals	160,700	160,700	6,431	153,678
Paralegal secretary	148,800	148,800	5,022	148,105
Seasonal help	6,000	6,000	(727)	4,205
Overtime	1,000	1,000	(1,000)	-0-
Legal Secretaries	114,300	114,300	27,304	137,639
Total state's attorney office	1,596,301	1,596,301	58,638	1,616,830
Total judiciary and legal	4,439,074	4,439,074	78,118	4,390,568

COUNTY OF LASALLE, ILLINOIS

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2011

With Comparative Totals For the Year Ended November 30, 2010

	2011				2010
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Social services:					
School service:					
Maintenance and repair of equip.	500	500	67	(433)	336
Mileage	4,500	4,500	3,456	(1,044)	3,898
Education	1,200	1,200	1,154	(46)	216
Seminars & workshops	-0-	-0-	-0-	-0-	791
Office supplies and expense	1,080	1,080	1,050	(30)	973
Nursing supplies	300	300	243	(57)	287
New equipment	1	1	9,316	9,315	-0-
Director	37,000	37,000	38,220	1,220	37,162
Staff nurse	33,500	33,500	34,571	1,071	33,615
Clerk/typist	32,100	32,100	33,110	1,010	32,192
Total school service	110,181	110,181	121,187	11,006	109,470
Superintendent of schools					
Mileage	7,000	7,000	7,724	724	9,589
Education	750	750	160	(590)	160
Printing	500	500	-0-	(500)	-0-
Office supplies	1,750	1,750	1,650	(100)	917
Bookkeeper	34,100	34,100	35,065	965	34,188
New equipment	2,000	2,000	3,012	1,012	3,342
Truant officer	74,400	74,400	77,585	3,185	74,590
Legal stenographers	69,700	69,700	72,187	2,487	69,929
Total superintendent of schools	190,200	190,200	197,383	7,183	192,715
Total social services	300,381	300,381	318,570	18,189	302,185
Culture & Recreation:					
County parks:					
Maintenance and repairs of machir	6,500	6,500	6,293	(207)	7,345
General maintenance and repairs	13,250	13,250	8,854	(4,396)	9,436
Utilities	7,000	7,000	7,681	681	6,557
Oil, gas, tires	7,000	7,000	6,764	(236)	7,018
General supplies	3,000	3,000	2,573	(427)	2,691
New equipment	2,600	2,600	1,236	(1,364)	-0-
Improvement of site	10,000	10,000	-0-	(10,000)	11,750
Custodian	22,000	22,000	22,829	829	21,998
Park manager	43,400	43,400	45,189	1,789	43,601
Seasonal help	15,300	15,300	13,575	(1,725)	14,654
Overtime	1	1	-0-	(1)	-0-
Total culture & recreation	130,051	130,051	114,994	(15,057)	125,050
Total general fund expenditures	\$ 26,361,057	\$ 26,361,057	\$ 24,309,059	\$ (2,051,998)	\$ 24,552,418

COUNTY OF LASALLE, ILLINOIS
Illinois Municipal Retirement Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2011
With Comparative Totals For the Year Ended November 30, 2010

	2011				2010
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Property taxes	\$ 3,236,706	\$ 3,236,706	\$ 3,234,079	\$ (2,627)	\$ 3,387,254
Personal property replacement	152,000	152,000	159,555	7,555	212,791
Interest	60,000	60,000	27,156	(32,844)	48,494
Miscellaneous	10,000	10,000	2,829	(7,171)	37,551
Total revenues	3,458,706	3,458,706	3,423,619	(35,087)	3,686,090
Expenditures:					
General county employees	3,000,000	3,000,000	3,222,741	222,741	2,172,811
Recorder's equipment	400	400	-0-	(400)	350
Insurance	5,600	5,600	7,016	1,416	6,208
GIS fund	20,000	20,000	14,133	(5,867)	19,300
Tax sale automation	2,500	2,500	2,485	(15)	2,400
E911	6,600	6,600	56,747	50,147	6,400
SOA Drug fund	19,000	19,000	19,541	541	20,964
SOA Crime victim	9,000	9,000	8,731	(269)	8,800
Court security	105,000	105,000	43,153	(61,847)	102,000
Law Library	500	500	508	8	500
Detention home employees	115,000	115,000	104,205	(10,795)	109,900
State's atty drug fund	28,000	28,000	-0-	(28,000)	26,600
Child support	2,300	2,300	1,860	(440)	2,200
Circuit Clerk Doc Storage	3,500	3,500	5,784	2,284	6,673
Court automation	6,400	6,400	6,311	(89)	6,200
Minor in possession	2,400	2,400	4,571	2,171	3,038
County highway employees	295,000	295,000	292,088	(2,912)	285,200
Nursing home employees	445,000	445,000	299,475	(145,525)	428,600
County health employees	176,000	176,000	150,182	(25,818)	170,700
Environmental services	21,000	21,000	20,110	(890)	19,900
Vac	13,000	13,000	12,894	(106)	12,300
Mental health employees	4,600	4,600	4,536	(64)	4,490
Animal control	7,000	7,000	8,778	1,778	7,843
Total expenditures	4,287,800	4,287,800	4,285,849	(1,951)	3,423,377
Excess (deficiency) of revenues over expenditures	(829,094)	(829,094)	(862,230)	(33,136)	262,713
Fund balance, beginning of year			5,110,257		4,847,544
Fund balance, end of year			\$ 4,248,027		\$ 5,110,257

COUNTY OF LASALLE, ILLINOIS

Schedule of Funding Progress

November 30, 2011

With Comparative Totals for November 30, 2010

Illinois Municipal Retirement Fund - Regular

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability Entry Age (b)	Unfunded AAL(UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/2010	\$ 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%
12/31/2008	\$ 30,188,241	\$ 38,758,636	\$ 8,570,395	77.89%	\$ 14,311,213	59.89%

On a market value basis, the actuarial value of assets as of December 31, 2010 is \$35,005,164. On a market basis, the funded ratio would be 80.09%.

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability Entry Age (b)	Unfunded AAL(UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/2010	\$ 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%
12/31/2008	\$ 9,107,357	\$ 13,490,905	\$ 4,383,548	67.51%	\$ 4,655,182	94.16%

On a market value basis, the actuarial value of assets as of December 31, 2010 is \$11,025,638. On a market basis, the funded ratio would be 70.18%.

Illinois Municipal Retirement Fund - Elected County Officer

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability Entry Age (b)	Unfunded AAL(UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/2010	\$ 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%
12/31/2008	\$ (692,488)	\$ 2,752,507	\$ 3,444,995	0.00%	\$ 725,911	474.58%

On a market value basis, the actuarial value of assets as of December 31, 2010 is \$213,907. On a market basis, the funded ratio would be 6.48%.

COUNTY OF LASALLE, ILLINOIS

Schedule of Funding Progress

November 30, 2011

With Comparative Totals for November 30, 2010

Retiree Health Insurance

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability Entry Age (b)	Unfunded AAL(UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
11/30/2011	\$ -0-	\$ 47,166,000	\$ 47,166,000	0.00%	\$ 21,424,272	220.15%
11/30/2010	\$ -0-	\$ 47,194,184	\$ 47,194,184	0.00%	\$ 20,762,803	227.30%
11/30/2009	\$ -0-	\$ 45,608,000	\$ 45,608,000	0.00%	\$ 20,779,115	219.49%

Schedule of Employer Contributions

Fiscal Year Ended	Annual Required Contribution	Percentage Contributed
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, 2011

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, 2011

With Comparative Totals for November 30, 2010

	2011	2010
<u>ASSETS</u>		
Cash in bank	\$ 3,639,165	\$ 6,766,627
Investments	11,372,810	9,852,795
Accounts receivable	3,953,829	2,361,843
Due from other funds	18,254	35,074
Accrued interest	45,264	39,251
Inventories	58,299	72,802
Prepays	14,572	-0-
Property taxes receivable	6,558,150	6,645,297
Total assets	<u>\$ 25,660,343</u>	<u>\$ 25,773,689</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Accounts payable	\$ 446,902	\$ 935,260
Accrued payroll	760,531	679,867
Due to other funds	358,846	-0-
Deferred revenue	7,295,182	6,999,846
Total liabilities	<u>8,861,461</u>	<u>8,614,973</u>
Fund Balance:		
Reserved for inventories	58,299	72,802
Unreserved	16,740,583	17,085,914
Total fund balance	<u>16,798,882</u>	<u>17,158,716</u>
Total liabilities and fund balance	<u>\$ 25,660,343</u>	<u>\$ 25,773,689</u>

COUNTY OF LASALLE, ILLINOIS

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2011

With Comparative Totals For the Year Ended November 30, 2010

	2011				2010
	Original	Final	Actual	Over (Under) Final Budget	Actual
Revenues:					
Taxes	\$ 6,495,506	\$ 6,495,506	\$ 6,467,753	\$ (27,753)	\$ 6,486,943
Intergovernmental	7,713,059	7,713,059	10,362,741	2,649,682	9,094,369
Fines and fees	4,681,673	4,681,673	4,744,065	62,392	5,812,786
Interest	603,000	603,000	474,943	(128,057)	759,829
Other	45,000	45,000	52,339	7,339	43,412
Total revenues	19,538,238	19,538,238	22,101,841	2,563,603	22,197,339
Expenditures:					
General government	12,416,528	12,416,528	9,852,139	(2,564,389)	10,865,641
Public safety	3,831,686	3,831,686	4,049,615	217,929	3,618,229
Corrections	5,243,337	5,243,337	5,456,549	213,212	5,250,745
Judiciary and legal	4,439,074	4,439,074	4,517,192	78,118	4,390,568
Social services	300,381	300,381	318,570	18,189	302,185
Culture and recreation	130,051	130,051	114,994	(15,057)	125,050
Total expenditures	26,361,057	26,361,057	24,309,059	(2,051,998)	24,552,418
Excess of revenues over (under) expenditures	(6,822,819)	(6,822,819)	(2,207,218)	4,615,601	(2,355,079)
Other financing sources (uses) -					
Transfer from other funds	2,469,668	2,469,668	1,872,906	(596,762)	2,575,664
Transfer from other funds	(11,108)	(11,108)	(25,522)	(14,414)	(4,815)
Total other financing sources (uses)	2,458,560	2,458,560	1,847,384	(611,176)	2,570,849
Net change in fund balance	\$ (4,364,259)	\$ (4,364,259)	(359,834)	\$ 4,004,425	215,770
Fund balance, beginning of year			17,158,716		16,942,946
Fund balance, end of year			\$ 16,798,882		\$ 17,158,716

COUNTY OF LASALLE, ILLINOIS

General Fund

Schedule of Fee Office Revenues

For the Year Ended November 30, 2011

With Comparative Totals For the Year Ended November 30, 2010

	2011			2010	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Inheritance tax collection fees -					
Fines and fees	\$ 40,000	\$ 40,000	\$ 575	\$ (39,425)	\$ 61,367
Treasurer fees					
Fines and fees	\$ 40,000	\$ 40,000	\$ 64,246	\$ 24,246	\$ 88,036
State's attorney fees					
Fines and fees	\$ 65,000	\$ 65,000	\$ 76,229	\$ 11,229	\$ 73,810
Assessment office fees:					
Miscellaneous fees	\$ 3,500	\$ 3,500	\$ 2,921	\$ (579)	\$ 3,163
Amusement licenses	16,000	16,000	15,180	(820)	16,180
Dial-in-service	18,600	18,600	18,900	300	9,600
	\$ 38,100	\$ 38,100	\$ 37,001	\$ (1,099)	\$ 28,943
Associate court fees:					
Fines and forfeitures	\$ 280,000	\$ 280,000	\$ 271,126	\$ (8,874)	\$ 297,865
Other misdemeanor and felony fin	700,000	700,000	754,685	54,685	772,860
	\$ 980,000	\$ 980,000	\$ 1,025,811	\$ 45,811	\$ 1,070,725
County clerk fees:					
Marriage licenses	\$ 9,000	\$ 9,000	\$ 11,205	\$ 2,205	\$ 11,130
Redemption fees	10,000	10,000	19,236	9,236	18,973
Mapping fees	50	50	18	(32)	7
Other fees	130,000	130,000	113,573	(16,427)	116,461
	\$ 149,050	\$ 149,050	\$ 144,032	\$ (5,018)	\$ 146,571
Circuit clerk fees:					
Filing fees	\$ 1,300,000	\$ 1,300,000	\$ 998,496	\$ (301,504)	\$ 1,100,851
Court security fees	220,000	220,000	218,937	(1,063)	170,220
	\$ 1,520,000	\$ 1,520,000	\$ 1,217,433	\$ (302,567)	\$ 1,271,071

COUNTY OF LASALLE, ILLINOIS

General Fund

Schedule of Fee Office Revenues

For the Year Ended November 30, 2011

With Comparative Totals For the Year Ended November 30, 2010

	2011			2010	
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Recorder fees:					
Recording fees	\$ 650,000	\$ 650,000	\$ 767,245	\$ 117,245	\$ 746,797
Recorder - rental house fee	14,000	14,000	12,295	(1,705)	12,377
Revenue stamps	450,000	450,000	539,445	89,445	397,695
	<u>\$ 1,114,000</u>	<u>\$ 1,114,000</u>	<u>\$ 1,318,985</u>	<u>\$ 204,985</u>	<u>\$ 1,156,869</u>
Sheriff fees:					
Process fees	\$ 325,000	\$ 325,000	\$ 200,384	\$ (124,616)	\$ 172,472
Sheriff prob trans fee	200	200	1,225	1,025	2,497
Other fees	5,000	5,000	20,546	15,546	17,648
Medical service fees	4,000	4,000	7,155	3,155	5,393
Prisoner boarding	30,000	30,000	39,121	9,121	32,363
	<u>\$ 364,200</u>	<u>\$ 364,200</u>	<u>\$ 268,431</u>	<u>\$ (95,769)</u>	<u>\$ 230,373</u>
Coroner fees:					
Fines and fees	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 4,429
County fees:					
Passport fees	\$ 15,000	\$ 15,000	\$ 14,200	\$ (800)	\$ 15,225
Park trail tag fees	1,500	1,500	-0-	(1,500)	1,769
Zoning fees	30,000	30,000	99,160	69,160	76,121
Liquor Licenses	30,000	30,000	31,025	1,025	33,483
	<u>\$ 76,500</u>	<u>\$ 76,500</u>	<u>\$ 144,385</u>	<u>\$ 67,885</u>	<u>\$ 126,598</u>

COUNTY OF LASALLE, ILLINOIS
Illinois Municipal Retirement Fund
Balance Sheet
November 30, 2011

ASSETS

Cash in bank	\$ 1,614,112
Investments	3,827,250
Accounts receivable	4,811
Accrued interest	14,720
Property taxes receivable	<u>3,390,781</u>
 Total assets	 <u><u>\$ 8,851,674</u></u>

LIABILITIES AND FUND BALANCES

Liabilities:	
Accounts payable	\$ 1,291,941
Deferred revenue	<u>3,311,706</u>
 Total liabilities	 4,603,647
 Fund balance:	
Restricted	<u>4,248,027</u>
 Total liabilities and fund balance	 <u><u>\$ 8,851,674</u></u>

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

November 30, 2011

With Comparative Totals for November 30, 2010

	Governmental Group	Tax Supported Group	Highway & Streets Group
Assets:			
Cash	\$ 555,519	\$ 3,245,077	\$ 1,213,451
Investments	1,578,205	14,860,416	3,564,000
Accounts Receivable	32,506	1,354,993	180,088
Prepays	200	6,675	-0-
Inventory	-0-	63,773	-0-
Accrued interest	7,946	39,462	14,436
Property taxes receivable (net of allowance for uncollectible)	-0-	7,836,488	5,166,800
Total assets	<u>\$ 2,174,376</u>	<u>\$ 27,406,884</u>	<u>\$ 10,138,775</u>
Liabilities and other credits:			
Accounts payable	\$ 82,882	\$ 206,315	\$ 33,744
Accrued payroll	26,474	117,061	137,054
Due to other funds	18,254	-0-	-0-
Deferred revenue	14,536	8,296,223	5,040,280
Total liabilities and other credits	<u>142,146</u>	<u>8,619,599</u>	<u>5,211,078</u>
Fund balance:			
Nonspendable	200	70,448	-0-
Restricted	1,799,451	18,716,837	4,927,697
Committed	249,360	-0-	-0-
Unassigned	(16,781)	-0-	-0-
Total fund balance	<u>2,032,230</u>	<u>18,787,285</u>	<u>4,927,697</u>
Total liabilities, other credits and fund balance	<u>\$ 2,174,376</u>	<u>\$ 27,406,884</u>	<u>\$ 10,138,775</u>

Judiciary Court Related Group	Debt Service	Capital Projects	Totals	
			2011	2010
\$ 839,056	\$ -0-	\$ 63,052	\$ 5,916,155	\$ 5,700,851
1,818,963	-0-	145,125	21,966,709	19,795,212
64,161	-0-	-0-	1,631,748	1,811,768
-0-	-0-	-0-	6,875	3,900
-0-	-0-	-0-	63,773	63,773
7,506	-0-	1,333	70,683	56,776
-0-	-0-	-0-	13,003,288	13,591,505
<u>\$ 2,729,686</u>	<u>\$ -0-</u>	<u>\$ 209,510</u>	<u>\$ 42,659,231</u>	<u>\$ 41,023,785</u>
\$ 36,051	\$ -0-	\$ -0-	\$ 358,992	\$ 443,040
22,489	-0-	-0-	303,078	294,109
-0-	-0-	-0-	18,254	35,074
-0-	-0-	-0-	13,351,039	13,714,782
58,540	-0-	-0-	14,031,363	14,487,005
-0-	-0-	-0-	70,648	67,473
2,671,146	-0-	-0-	28,115,131	25,844,716
-0-	-0-	209,510	458,870	641,372
-0-	-0-	-0-	(16,781)	(16,781)
2,671,146	-0-	209,510	28,627,868	26,536,780
<u>\$ 2,729,686</u>	<u>\$ -0-</u>	<u>\$ 209,510</u>	<u>\$ 42,659,231</u>	<u>\$ 41,023,785</u>

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

November 30, 2011

With Comparative Totals for November 30, 2010

	Tourism Promotion	Recorder's Equipment	County Clerk Records	Crime Victim Witness
Assets:				
Cash	\$ -0-	\$ 11,704	\$ 40,059	\$ -0-
Investments	56,991	232,875	87,750	22,714
Accounts Receivable	28,530	1,682	33	-0-
Prepays	-0-	-0-	-0-	-0-
Accrued interest	187	1,013	400	-0-
Total assets	<u>\$ 85,708</u>	<u>\$ 247,274</u>	<u>\$ 128,242</u>	<u>\$ 22,714</u>
Liabilities:				
Excess of checks drawn over available bank balance	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Accounts payable	3,911	18,764	391	-0-
Accrued payroll	-0-	-0-	-0-	3,893
Due to other funds	-0-	-0-	-0-	18,254
Deferred revenue	-0-	-0-	-0-	14,536
Total liabilities	<u>3,911</u>	<u>18,764</u>	<u>391</u>	<u>36,683</u>
Fund balance (deficit)				
Nonspendable	-0-	-0-	-0-	-0-
Restricted	81,797	228,510	127,851	-0-
Committed	-0-	-0-	-0-	-0-
Unassigned	-0-	-0-	-0-	(13,969)
Total fund balance	<u>81,797</u>	<u>228,510</u>	<u>127,851</u>	<u>(13,969)</u>
Total liabilities, other credits and fund balance	<u>\$ 85,708</u>	<u>\$ 247,274</u>	<u>\$ 128,242</u>	<u>\$ 22,714</u>

State's Attorney Federal Grant	E-911	Sheriff's Drug Enforcement	Coroner Fee Fund	Tax Sale Automation	Environmental Service and Land Use
\$ -0-	\$ -0-	\$ 42,317	\$ 6,748	\$ 49,048	\$ 72,960
-0-	-0-	70,875	16,875	111,375	205,875
-0-	-0-	-0-	53	-0-	-0-
-0-	-0-	-0-	-0-	-0-	200
-0-	-0-	320	-0-	507	2,160
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 113,512</u>	<u>\$ 23,676</u>	<u>\$ 160,930</u>	<u>\$ 281,195</u>
\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
-0-	-0-	226	-0-	-0-	23,032
-0-	2,812	150	410	1,001	8,603
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	2,812	376	410	1,001	31,635
-0-	-0-	-0-	-0-	-0-	200
-0-	-0-	113,136	23,266	159,929	-0-
-0-	-0-	-0-	-0-	-0-	249,360
-0-	(2,812)	-0-	-0-	-0-	-0-
-0-	(2,812)	113,136	23,266	159,929	249,560
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 113,512</u>	<u>\$ 23,676</u>	<u>\$ 160,930</u>	<u>\$ 281,195</u>

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

November 30, 2011

With Comparative Totals for November 30, 2010

	GIS Fund	Animal Control Fund	Coroner Grant Fund	County Clerk Automation Fund
Assets:				
Cash	\$ 275,353	\$ 45,010	\$ 2,266	\$ 3,674
Investments	651,375	104,625	-0-	3,375
Accounts Receivable	1,595	-0-	-0-	4
Prepays	-0-	-0-	-0-	-0-
Accrued interest	2,880	400	13	13
Total assets	<u>\$ 931,203</u>	<u>\$ 150,035</u>	<u>\$ 2,279</u>	<u>\$ 7,066</u>
Liabilities:				
Accounts payable	\$ 25,310	\$ 9,249	\$ 1,999	\$ -0-
Accrued payroll	5,992	3,613	-0-	-0-
Due to other funds	-0-	-0-	-0-	-0-
Deferred revenue	-0-	-0-	-0-	-0-
Total liabilities	<u>31,302</u>	<u>12,862</u>	<u>1,999</u>	<u>-0-</u>
Fund balance (deficit)				
Nonspendable	-0-	-0-	-0-	-0-
Restricted	899,901	137,173	280	7,066
Committed	-0-	-0-	-0-	-0-
Unassigned	-0-	-0-	-0-	-0-
Total fund balance	<u>899,901</u>	<u>137,173</u>	<u>280</u>	<u>7,066</u>
Total liabilities and fund balance	<u>\$ 931,203</u>	<u>\$ 150,035</u>	<u>\$ 2,279</u>	<u>\$ 7,066</u>

HAVA Grant Fund	Grant Fund	Sheriff Vehicle Fund	Totals	
			2011	2010
\$ 84	\$ -0-	\$ 6,296	\$ 555,519	\$ 862,956
-0-	-0-	13,500	1,578,205	1,558,485
-0-	-0-	609	32,506	32,549
-0-	-0-	-0-	200	200
-0-	-0-	53	7,946	9,395
<u>\$ 84</u>	<u>\$ -0-</u>	<u>\$ 20,458</u>	<u>\$ 2,174,376</u>	<u>\$ 2,463,585</u>
\$ -0-	\$ -0-	\$ -0-	\$ 82,882	\$ 63,453
-0-	-0-	-0-	26,474	24,315
-0-	-0-	-0-	18,254	35,074
-0-	-0-	-0-	14,536	-0-
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>142,146</u>	<u>122,842</u>
-0-	-0-	-0-	200	200
84	-0-	20,458	1,799,451	1,715,952
-0-	-0-	-0-	249,360	641,372
-0-	-0-	-0-	(16,781)	(16,781)
<u>84</u>	<u>-0-</u>	<u>20,458</u>	<u>2,032,230</u>	<u>2,340,743</u>
<u>\$ 84</u>	<u>\$ -0-</u>	<u>\$ 20,458</u>	<u>\$ 2,174,376</u>	<u>\$ 2,463,585</u>

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

November 30, 2011

With Comparative Totals for November 30, 2010

	Public Safety	Insurance	Social Security Fund	County Health Department
Assets:				
Cash	\$ -0-	\$ -0-	\$ 948,128	\$ 878,163
Investments	4,571,930	2,158,111	2,251,125	2,261,250
Accounts Receivable	434,228	-0-	2,597	256,390
Prepays	-0-	4,041	-0-	300
Inventory	-0-	-0-	-0-	63,773
Accrued interest	1,532	9,386	8,808	8,460
Property taxes receivable	-0-	2,444,240	1,316,574	934,258
Total assets	<u>\$ 5,007,690</u>	<u>\$ 4,615,778</u>	<u>\$ 4,527,232</u>	<u>\$ 4,402,594</u>
Liabilities:				
Accounts payable	\$ 903	\$ 197	\$ -0-	\$ 42,431
Accrued payroll	-0-	3,115	-0-	61,656
Deferred revenue	-0-	2,390,153	1,274,000	911,927
Total liabilities	<u>903</u>	<u>2,393,465</u>	<u>1,274,000</u>	<u>1,016,014</u>
Fund balance				
Nonspendable	-0-	4,041	-0-	64,073
Restricted	<u>5,006,787</u>	<u>2,218,272</u>	<u>3,253,232</u>	<u>3,322,507</u>
Total fund balance	<u>5,006,787</u>	<u>2,222,313</u>	<u>3,253,232</u>	<u>3,386,580</u>
Total liabilities and fund balance	<u>\$ 5,007,690</u>	<u>\$ 4,615,778</u>	<u>\$ 4,527,232</u>	<u>\$ 4,402,594</u>

Detention Home	Mental Health	Veterans' Assistance Commission	Totals	
			2011	2010
\$ 360,532	\$ 850,944	\$ 207,310	\$ 3,245,077	\$ 2,160,732
1,005,750	2,122,875	489,375	14,860,416	13,159,177
658,963	2,815	-0-	1,354,993	1,396,285
2,334	-0-	-0-	6,675	3,700
-0-	-0-	-0-	63,773	63,773
2,666	6,869	1,741	39,462	25,871
395,201	2,463,497	282,718	7,836,488	8,275,506
<u>\$ 2,425,446</u>	<u>\$ 5,447,000</u>	<u>\$ 981,144</u>	<u>\$ 27,406,884</u>	<u>\$ 25,085,044</u>
\$ 13,114	\$ 149,574	\$ 96	\$ 206,315	\$ 195,481
44,960	1,937	5,393	117,061	109,127
1,041,553	2,403,590	275,000	8,296,223	8,518,618
1,099,627	2,555,101	280,489	8,619,599	8,823,226
2,334	-0-	-0-	70,448	67,473
1,323,485	2,891,899	700,655	18,716,837	16,194,345
1,325,819	2,891,899	700,655	18,787,285	16,261,818
<u>\$ 2,425,446</u>	<u>\$ 5,447,000</u>	<u>\$ 981,144</u>	<u>\$ 27,406,884</u>	<u>\$ 25,085,044</u>

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

November 30, 2011

With Comparative Totals for November 30, 2010

	County Highway	County Bridge	Motor Fuel Tax	Special Tax Matching	Totals	
					2011	2010
Assets:						
Cash	\$ 290,554	\$ 122,478	\$ 466,150	\$ 334,269	\$ 1,213,451	\$ 1,469,292
Investments	1,265,625	519,750	1,015,875	762,750	3,564,000	3,269,590
Accounts receivable	6,833	17,692	155,121	442	180,088	295,041
Accrued interest	3,478	4,019	3,573	3,366	14,436	12,200
Property taxes receivable	2,583,400	1,291,700	-0-	1,291,700	5,166,800	5,315,999
Total assets	<u>\$ 4,149,890</u>	<u>\$ 1,955,639</u>	<u>\$ 1,640,719</u>	<u>\$ 2,392,527</u>	<u>\$ 10,138,775</u>	<u>\$ 10,362,122</u>
Liabilities:						
Accounts payable	\$ 27,868	\$ 5,876	\$ -0-	\$ -0-	\$ 33,744	\$ 71,609
Accrued payroll	38,432	13,066	85,556	-0-	137,054	143,910
Deferred revenue	2,520,140	1,260,070	-0-	1,260,070	5,040,280	5,196,164
Total liabilities	<u>2,586,440</u>	<u>1,279,012</u>	<u>85,556</u>	<u>1,260,070</u>	<u>5,211,078</u>	<u>5,411,683</u>
Fund balance:						
Restricted	<u>1,563,450</u>	<u>676,627</u>	<u>1,555,163</u>	<u>1,132,457</u>	<u>4,927,697</u>	<u>4,950,439</u>
Total fund balance	<u>1,563,450</u>	<u>676,627</u>	<u>1,555,163</u>	<u>1,132,457</u>	<u>4,927,697</u>	<u>4,950,439</u>
Total liabilities and fund balance	<u>\$ 4,149,890</u>	<u>\$ 1,955,639</u>	<u>\$ 1,640,719</u>	<u>\$ 2,392,527</u>	<u>\$ 10,138,775</u>	<u>\$ 10,362,122</u>

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

November 30, 2011

With Comparative Totals for November 30, 2010

	<u>Circuit Clerk Document Storage</u>	<u>Law Library</u>	<u>Court Automation</u>	<u>Child Support Administration</u>	<u>Minors in Possession</u>
Assets:					
Cash	\$ 231,584	\$ 9,567	\$ 201,829	\$ 47,224	\$ 21,315
Investments	573,750	30,375	469,125	118,125	40,500
Accounts Receivable	17,719	5,044	17,821	1,963	227
Accrued interest	<u>2,493</u>	<u>120</u>	<u>2,026</u>	<u>520</u>	<u>-0-</u>
Total assets	<u>\$ 825,546</u>	<u>\$ 45,106</u>	<u>\$ 690,801</u>	<u>\$ 167,832</u>	<u>\$ 62,042</u>
Liabilities:					
Accounts payable	\$ 19,583	\$ 4,930	\$ 4,718	\$ 290	\$ -0-
Accrued payroll	<u>2,404</u>	<u>210</u>	<u>2,920</u>	<u>995</u>	<u>1,610</u>
Total liabilities	<u>21,987</u>	<u>5,140</u>	<u>7,638</u>	<u>1,285</u>	<u>1,610</u>
Fund balance					
Restricted	<u>803,559</u>	<u>39,966</u>	<u>683,163</u>	<u>166,547</u>	<u>60,432</u>
Total liabilities and fund balance	<u>\$ 825,546</u>	<u>\$ 45,106</u>	<u>\$ 690,801</u>	<u>\$ 167,832</u>	<u>\$ 62,042</u>

State's Attorney Drug Enforcement	Probation Services	Arrestees Medical Care Fund	D.U.I. Fund	Circuit Clerk Operations and Administrative	Totals	
					2011	2010
\$ 135,808	\$ 155,775	\$ -0-	\$ 10,768	\$ 25,186	\$ 839,056	\$ 943,461
138,375	361,125	3,213	23,625	60,750	1,818,963	1,517,395
6,067	10,351	1,826	-0-	3,143	64,161	87,893
467	1,466	147	67	200	7,506	6,882
<u>\$ 280,717</u>	<u>\$ 528,717</u>	<u>\$ 5,186</u>	<u>\$ 34,460</u>	<u>\$ 89,279</u>	<u>\$ 2,729,686</u>	<u>\$ 2,555,631</u>
\$ -0-	\$ 6,379	\$ -0-	\$ 95	\$ 56	\$ 36,051	\$ 37,578
14,350	-0-	-0-	-0-	-0-	22,489	16,757
14,350	6,379	-0-	95	56	58,540	54,335
266,367	522,338	5,186	34,365	89,223	2,671,146	2,501,296
<u>\$ 280,717</u>	<u>\$ 528,717</u>	<u>\$ 5,186</u>	<u>\$ 34,460</u>	<u>\$ 89,279</u>	<u>\$ 2,729,686</u>	<u>\$ 2,555,631</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, 2011

With Comparative Totals For the Year Ended November 30, 2010

	General Governmental Group	Tax Supported Group	Highway & Streets Group
Revenues:			
Property taxes	\$ -0-	\$ 8,019,837	\$ 5,174,220
Intergovernmental revenue	163,002	6,520,565	3,122,619
Fines and fees	1,747,364	263,594	471,902
Interest	19,037	106,289	34,029
Other	32,787	19,005	25,087
Total revenues	1,962,190	14,929,290	8,827,857
Expenditures:			
General government	1,080,850	1,210,839	-0-
Public safety	166,054	225,536	-0-
Judiciary and legal	-0-	1,303,219	-0-
Public works	-0-	187,098	8,906,409
Social services	508,730	5,664,097	-0-
Debt Service			
Principal	-0-	-0-	-0-
Interest	-0-	-0-	-0-
Other	-0-	-0-	-0-
Capital outlay	16,386	-0-	-0-
Total expenditures	1,772,020	8,590,789	8,906,409
Excess of revenues over expenditures	190,170	6,338,501	(78,552)
Contribution to Self-Insurance Trust	-0-	(1,020,527)	-0-
Operating transfers in	40,455	542,235	55,810
Operating transfers out	(539,138)	(3,334,742)	-0-
Total other financing sources (uses)	(498,683)	(3,813,034)	55,810
Net change in fund balance	(308,513)	2,525,467	(22,742)
Fund balance, beginning of year	2,340,743	16,261,818	4,950,439
Fund balance, end of year	\$ 2,032,230	\$ 18,787,285	\$ 4,927,697

Judiciary and Court Related Group	Debt Service	Capital Projects	Totals	
			2011	2010
\$ -0-	\$ -0-	\$ -0-	\$ 13,194,057	\$ 13,045,149
22,188	-0-	10,000	9,838,374	12,006,006
1,055,945	-0-	-0-	3,538,805	3,699,577
18,266	-0-	3,009	180,630	218,083
320	-0-	55,481	132,680	79,223
<u>1,096,719</u>	<u>-0-</u>	<u>68,490</u>	<u>26,884,546</u>	<u>29,048,038</u>
775,496	-0-	-0-	3,067,185	2,105,546
-0-	-0-	-0-	391,590	217,504
-0-	-0-	-0-	1,303,219	2,318,661
-0-	-0-	-0-	9,093,507	10,671,331
-0-	-0-	-0-	6,172,827	6,129,968
-0-	1,270,000	-0-	1,270,000	1,235,000
-0-	201,953	-0-	201,953	242,831
-0-	1,500	-0-	1,500	1,500
<u>91,373</u>	<u>-0-</u>	<u>357,752</u>	<u>465,511</u>	<u>1,298,619</u>
<u>866,869</u>	<u>1,473,453</u>	<u>357,752</u>	<u>21,967,292</u>	<u>24,220,960</u>
229,850	(1,473,453)	(289,262)	4,917,254	4,827,078
-0-	-0-	-0-	(1,020,527)	(992,831)
-0-	1,473,453	16,288	2,128,241	2,074,873
<u>(60,000)</u>	<u>-0-</u>	<u>-0-</u>	<u>(3,933,880)</u>	<u>(4,603,977)</u>
(60,000)	1,473,453	16,288	(2,826,166)	(3,521,935)
169,850	-0-	(272,974)	2,091,088	1,305,143
<u>2,501,296</u>	<u>-0-</u>	<u>482,484</u>	<u>26,536,780</u>	<u>25,231,637</u>
<u>\$ 2,671,146</u>	<u>\$ -0-</u>	<u>\$ 209,510</u>	<u>\$ 28,627,868</u>	<u>\$ 26,536,780</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, 2011

With Comparative Totals For the Year Ended November 30, 2010

	Tourism Promotion	Recorder's Equipment Fund	County Clerk Records Fund	Crime Victim Witness Fund
Revenues:				
Intergovernmental revenue	\$ 35,310	\$ -0-	\$ -0-	\$ 63,636
Fines and fees	165,434	445,486	23,713	-0-
Interest	411	2,440	944	-0-
Other	10,073	-0-	-0-	-0-
Total revenues	211,228	447,926	24,657	63,636
Expenditures:				
General government	139,928	506,792	18,766	-0-
Public safety	-0-	-0-	-0-	79,690
Judiciary and legal	-0-	-0-	-0-	-0-
Social services	-0-	-0-	-0-	-0-
Capital outlay	-0-	-0-	-0-	-0-
Total expenditures	139,928	506,792	18,766	79,690
Excess (deficiency) of revenues over expenditures	71,300	(58,866)	5,891	(16,054)
Other financing sources (uses)				
Operating transfers in	-0-	-0-	-0-	25,522
Operating transfers out	(39,138)	-0-	-0-	-0-
Total other financing sources (uses)	(39,138)	-0-	-0-	25,522
Net change in fund balance	32,162	(58,866)	5,891	9,468
Fund balance, beginning of year	49,635	287,376	121,960	(23,437)
Fund balance, end of year	<u>\$ 81,797</u>	<u>\$ 228,510</u>	<u>\$ 127,851</u>	<u>\$ (13,969)</u>

State's Attorney Federal Grant Fund	E-911 Fund	Sheriff's Drug Enforcement Fund	Coroner Fee Fund	Tax Sale Automation Fund	Environmental Service and Land Use Fund
\$ -0-	\$ 64,056	\$ -0-	\$ -0-	\$ -0-	\$ -0-
-0-	-0-	9,551	23,873	31,140	425,464
-0-	-0-	763	109	1,182	5,228
-0-	-0-	67	-0-	-0-	7
-0-	64,056	10,381	23,982	32,322	430,699
-0-	-0-	-0-	-0-	20,754	-0-
-0-	61,348	13,974	9,043	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	337,644
-0-	-0-	-0-	-0-	16,386	-0-
-0-	61,348	13,974	9,043	37,140	337,644
-0-	2,708	(3,593)	14,939	(4,818)	93,055
-0-	-0-	-0-	-0-	-0-	14,933
-0-	-0-	-0-	-0-	-0-	(500,000)
-0-	-0-	-0-	-0-	-0-	(485,067)
-0-	2,708	(3,593)	14,939	(4,818)	(392,012)
-0-	(5,520)	116,729	8,327	164,747	641,572
\$ -0-	\$ (2,812)	\$ 113,136	\$ 23,266	\$ 159,929	\$ 249,560

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, 2011

With Comparative Totals For the Year Ended November 30, 2010

	GIS Fund	Animal Control Fund	Coroner Grant Fund	County Clerk Automation Fund
Revenues:				
Intergovernmental revenues	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fines and fees	409,472	203,549	-0-	2,300
Interest	6,833	944	31	31
Other	21,109	1,531	-0-	-0-
Total revenues	437,414	206,024	31	2,331
Expenditures:				
General government	386,626	-0-	-0-	-0-
Public safety	-0-	-0-	1,999	-0-
Judiciary and legal	-0-	-0-	-0-	-0-
Social services	-0-	171,086	-0-	-0-
Capital Outlay	-0-	-0-	-0-	-0-
Total expenditures	386,626	171,086	1,999	-0-
Excess (deficiency) of revenues over expenditures	50,788	34,938	(1,968)	2,331
Other financing sources (uses)				
Operating transfers in	-0-	-0-	-0-	-0-
Operating transfers out	-0-	-0-	-0-	-0-
Total other financing sources (uses)	-0-	-0-	-0-	-0-
Net change in fund balance	50,788	34,938	(1,968)	2,331
Fund balance, beginning of year	849,113	102,235	2,248	4,735
Fund balance, end of year	\$ 899,901	\$ 137,173	\$ 280	\$ 7,066

HAVA Grant Fund	Grant Fund	Sheriff Vehicle Fund	Totals	
			2011	2010
\$ -0-	\$ -0-	\$ -0-	\$ 163,002	\$ 278,908
-0-	-0-	7,382	1,747,364	1,862,535
-0-	-0-	121	19,037	34,130
-0-	-0-	-0-	32,787	4,957
-0-	-0-	7,503	1,962,190	2,180,530
-0-	7,984	-0-	1,080,850	926,177
-0-	-0-	-0-	166,054	192,686
-0-	-0-	-0-	-0-	315
-0-	-0-	-0-	508,730	459,541
-0-	-0-	-0-	16,386	8,655
-0-	7,984	-0-	1,772,020	1,587,374
-0-	(7,984)	7,503	190,170	593,156
-0-	-0-	-0-	40,455	19,748
-0-	-0-	-0-	(539,138)	(1,239,196)
-0-	-0-	-0-	(498,683)	(1,219,448)
-0-	(7,984)	7,503	(308,513)	(626,292)
84	7,984	12,955	2,340,743	2,967,035
<u>\$ 84</u>	<u>\$ -0-</u>	<u>\$ 20,458</u>	<u>\$ 2,032,230</u>	<u>\$ 2,340,743</u>

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, 2011

With Comparative Totals For the Year Ended November 30, 2010

	Public Safety	Insurance	Social Security Fund	County Health Department
Revenues:				
Property taxes	\$ -0-	\$ 2,211,952	\$ 1,740,961	\$ 913,246
Intergovernmental revenue	2,573,597	-0-	86,140	2,969,739
Fines and fees	-0-	-0-	-0-	217,789
Interest	10,409	22,005	28,501	19,615
Other	1	8,210	2,129	6,210
Total revenues	<u>2,584,007</u>	<u>2,242,167</u>	<u>1,857,731</u>	<u>4,126,599</u>
Expenditures:				
General government	-0-	165,750	1,045,089	-0-
Public safety	202,258	-0-	23,278	-0-
Judiciary and legal	-0-	-0-	96,541	-0-
Public works	-0-	-0-	187,098	-0-
Social services	-0-	-0-	313,904	3,349,353
Capital outlay	-0-	-0-	-0-	-0-
Total expenditures	<u>202,258</u>	<u>165,750</u>	<u>1,665,910</u>	<u>3,349,353</u>
Excess (deficiency) of revenues over expenditures	<u>2,381,749</u>	<u>2,076,417</u>	<u>191,821</u>	<u>777,246</u>
Other financing sources (uses):				
Contribution to self-insurance trust	-0-	(1,020,527)	-0-	-0-
Operating transfers in	-0-	-0-	-0-	32,334
Operating transfers out	<u>(1,913,453)</u>	<u>(1,370,501)</u>	<u>-0-</u>	<u>(45,988)</u>
Total other financing sources (uses)	<u>(1,913,453)</u>	<u>(2,391,028)</u>	<u>-0-</u>	<u>(13,654)</u>
Net change in fund balance	468,296	(314,611)	191,821	763,592
Fund balance, beginning of year	<u>4,538,491</u>	<u>2,536,924</u>	<u>3,061,411</u>	<u>2,622,988</u>
Fund balance, end of year	<u>\$ 5,006,787</u>	<u>\$ 2,222,313</u>	<u>\$ 3,253,232</u>	<u>\$ 3,386,580</u>

Detention Home Fund	Mental Health Fund	Veterans' Assistance Commission Fund	Totals	
			2011	2010
\$ 388,058	\$ 2,449,990	\$ 315,630	\$ 8,019,837	\$ 7,857,338
797,656	93,433	-0-	6,520,565	6,119,142
45,805	-0-	-0-	263,594	236,016
5,766	15,951	4,042	106,289	108,955
2,455	-0-	-0-	19,005	26,708
<u>1,239,740</u>	<u>2,559,374</u>	<u>319,672</u>	<u>14,929,290</u>	<u>14,348,159</u>
-0-	-0-	-0-	1,210,839	1,179,369
-0-	-0-	-0-	225,536	24,818
1,206,678	-0-	-0-	1,303,219	1,391,706
-0-	-0-	-0-	187,098	199,762
-0-	1,861,695	139,145	5,664,097	5,670,427
-0-	-0-	-0-	-0-	-0-
<u>1,206,678</u>	<u>1,861,695</u>	<u>139,145</u>	<u>8,590,789</u>	<u>8,466,082</u>
<u>33,062</u>	<u>697,679</u>	<u>180,527</u>	<u>6,338,501</u>	<u>5,882,077</u>
-0-	-0-	-0-	(1,020,527)	(992,831)
509,901	-0-	-0-	542,235	502,235
-0-	(1,800)	(3,000)	(3,334,742)	(3,304,781)
<u>509,901</u>	<u>(1,800)</u>	<u>(3,000)</u>	<u>(3,813,034)</u>	<u>(3,795,377)</u>
542,963	695,879	177,527	2,525,467	2,086,700
<u>782,856</u>	<u>2,196,020</u>	<u>523,128</u>	<u>16,261,818</u>	<u>14,175,118</u>
<u>\$ 1,325,819</u>	<u>\$ 2,891,899</u>	<u>\$ 700,655</u>	<u>\$ 18,787,285</u>	<u>\$ 16,261,818</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, 2011

With Comparative Totals For the Year Ended November 30, 2010

	County Highway Fund	County Bridge Fund	Motor Fuel Tax Fund	Special Tax Matching Fund	Totals	
					2011	2010
Revenues:						
Property taxes	\$ 2,587,108	\$ 1,293,556	\$ -0-	\$ 1,293,556	\$ 5,174,220	\$ 5,187,811
Intergovernmental revenue	47,184	334,061	2,726,632	14,742	3,122,619	5,202,318
Fines and fees	442,132	29,770	-0-	-0-	471,902	452,904
Interest	7,840	9,973	8,230	7,986	34,029	41,650
Other	25,087	-0-	-0-	-0-	25,087	45,164
Total revenues	3,109,351	1,667,360	2,734,862	1,316,284	8,827,857	10,929,847
Expenditures -						
Public works	2,962,291	2,383,704	2,404,827	1,155,587	8,906,409	10,471,569
Excess (deficiency) of revenues over expenditures	147,060	(716,344)	330,035	160,697	(78,552)	458,278
Other financing sources (uses):						
Operating transfers in	55,810	-0-	-0-	-0-	55,810	55,810
Operating transfers out	-0-	-0-	-0-	-0-	-0-	-0-
Total other financing sources (uses)	55,810	-0-	-0-	-0-	55,810	55,810
Net change in fund balance	202,870	(716,344)	330,035	160,697	(22,742)	514,088
Fund balance, beginning of year	1,360,580	1,392,971	1,225,128	971,760	4,950,439	4,436,351
Fund balance, end of year	<u>\$ 1,563,450</u>	<u>\$ 676,627</u>	<u>\$ 1,555,163</u>	<u>\$ 1,132,457</u>	<u>\$ 4,927,697</u>	<u>\$ 4,950,439</u>

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

For the Year Ended November 30, 2011

With Comparative Totals For the Year Ended November 30, 2010

	Circuit Clerk Document Storage Fund	Law Library Fund	Court Automation Fund	Child Support Administration Fund	Minors in Possession
Revenues:					
Intergovernmental revenue	\$ -0-	\$ -0-	\$ -0-	\$ 22,188	\$ -0-
Fines and fees	234,589	72,722	236,309	28,073	30,600
Interest	5,866	265	4,804	1,238	544
Other	-0-	-0-	-0-	-0-	-0-
Total revenues	240,455	72,987	241,113	51,499	31,144
Expenditures:					
Judiciary and legal	190,267	61,140	160,457	51,968	51,903
Capital outlay	21,914	-0-	40,584	-0-	-0-
Total expenditures	212,181	61,140	201,041	51,968	51,903
Excess (deficiency) of revenues over expenditures	28,274	11,847	40,072	(469)	(20,759)
Other financing sources (uses):					
Operating transfers in	-0-	-0-	-0-	-0-	-0-
Operating transfers out	-0-	-0-	-0-	-0-	-0-
Total other financing sources (uses)	-0-	-0-	-0-	-0-	-0-
Net change in fund balance	28,274	11,847	40,072	(469)	(20,759)
Fund balance, beginning of year	775,285	28,119	643,091	167,016	81,191
Fund balance, end of year	\$ 803,559	\$ 39,966	\$ 683,163	\$ 166,547	\$ 60,432

State's Attorney Drug Enforcement Fund	Probation Services Fund	Arrestees Medical Care Fund Fund	D.U.I. Fund	Circuit Clerk Operations and Administrative	Totals	
					2011	2010
\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 22,188	\$ 22,011
229,658	135,275	26,699	26,441	35,579	1,055,945	1,139,355
1,119	3,456	354	154	466	18,266	24,196
-0-	320	-0-	-0-	-0-	320	2,394
230,777	139,051	27,053	26,595	36,045	1,096,719	1,187,956
205,388	41,019	-0-	5,482	7,872	775,496	926,640
-0-	28,875	-0-	-0-	-0-	91,373	62,444
205,388	69,894	-0-	5,482	7,872	866,869	989,084
25,389	69,157	27,053	21,113	28,173	229,850	198,872
-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	(60,000)	-0-	-0-	(60,000)	(60,000)
-0-	-0-	(60,000)	-0-	-0-	(60,000)	(60,000)
25,389	69,157	(32,947)	21,113	28,173	169,850	138,872
240,978	453,181	38,133	13,252	61,050	2,501,296	2,362,424
<u>\$ 266,367</u>	<u>\$ 522,338</u>	<u>\$ 5,186</u>	<u>\$ 34,365</u>	<u>\$ 89,223</u>	<u>\$ 2,671,146</u>	<u>\$ 2,501,296</u>

COUNTY OF LASALLE, ILLINOIS
Tourism and Promotion Fund
Balance Sheet
November 30, 2011

ASSETS

Cash in bank	\$ -0-
Investments	56,991
Accounts receivable	28,530
Accrued interest	<u>187</u>
Total assets	<u><u>\$ 85,708</u></u>

LIABILITIES AND
FUND BALANCE

Liabilities:	
Accounts payable	<u>\$ 3,911</u>
Fund balance - Restricted	<u>81,797</u>
Total liabilities and fund balance	<u><u>\$ 85,708</u></u>

COUNTY OF LASALLE, ILLINOIS

Tourism and Promotion Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2011

With Comparative Totals For the Year Ended November 30, 2010

	2011				2010
	Budgeted Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Fines and fees	\$ 150,000	\$ 150,000	\$ 165,434	\$ 15,434	\$ 158,609
Interest	1	1	411	410	212
Grants	41,000	41,000	35,310	(5,690)	26,594
Miscellaneous income	1	1	10,073	10,072	1,640
Total revenues	191,002	191,002	211,228	20,226	187,055
Expenditures:					
Seminars & workshops	500	500	20	(480)	-0-
Miscellaneous	1	1	7,148	7,147	-0-
Grant expense	41,000	41,000	39,871	(1,129)	-0-
Tourism distribution	123,000	123,000	92,889	(30,111)	130,644
Total expenditures	164,501	164,501	139,928	(24,573)	130,644
Excess (deficiency) of revenues over expenditures	26,501	26,501	71,300	44,799	56,411
Other financing sources (uses) -					
Transfers to other funds	(38,000)	(38,000)	(39,138)	(1,138)	(39,196)
Net change in fund balance	\$ (11,499)	\$ (11,499)	32,162	\$ 43,661	17,215
Fund balance, beginning of year			49,635		32,420
Fund balance, end of year			\$ 81,797		\$ 49,635

COUNTY OF LASALLE, ILLINOIS
Recorder's Equipment Fund
Balance Sheet
November 30, 2011

ASSETS

Cash in bank	\$ 11,704
Investments	232,875
Accrued interest	1,013
Other receivable	<u>1,682</u>
Total assets	<u><u>\$ 247,274</u></u>

LIABILITIES AND
FUND BALANCE

Liabilities:	
Accounts payable	\$ 18,764
Accrued payroll	<u>-0-</u>
Total liabilities	18,764
Fund balance:	
Restricted fund balance	<u>228,510</u>
Total liabilities and fund balance	<u><u>\$ 247,274</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, 2011
With Comparative Totals For the Year Ended November 30, 2010

	2011				2010
	Budgeted Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Recorder equipment fees	\$ 180,000	\$ 180,000	\$ 184,236	\$ 4,236	\$ 187,842
G.I.S. fees	30,000	30,000	27,645	(2,355)	28,100
Rental house support fee	240,000	240,000	233,605	(6,395)	235,154
Interest	3,000	3,000	2,440	(560)	2,849
Total revenues	453,000	453,000	447,926	(5,074)	453,945
Expenditures:					
Maintenance of equipment	80,000	80,000	72,360	(7,640)	78,064
Mileage	1,500	1,500	2,015	515	2,565
Education	2,500	2,500	2,082	(418)	3,173
Rent	18,000	18,000	11,328	(6,672)	13,899
Supplies	10,000	10,000	8,241	(1,759)	9,080
G.I.S. supplies	10,000	10,000	-0-	(10,000)	-0-
Seasonal help	6,000	6,000	5,445	(555)	4,171
Offsite storage	24,000	24,000	24,000	-0-	18,000
State share rent house fee	225,000	225,000	221,310	(3,690)	222,777
New equipment	70,000	70,000	160,011	90,011	33,508
Total expenditures	447,000	447,000	506,792	59,792	385,237
Excess (deficiency) of revenues over expenditures	\$ 6,000	\$ 6,000	(58,866)	\$ (64,866)	68,708
Fund balance, beginning of year			287,376		218,668
Fund balance, end of year			\$ 228,510		\$ 287,376

COUNTY OF LASALLE, ILLINOIS

County Clerk Records Fund

Balance Sheet

November 30, 2011

ASSETS

Cash in bank	\$ 40,059
Investments	87,750
Accounts receivable	33
Accrued interest	<u>400</u>
Total assets	<u>\$ 128,242</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 391
Fund balance	
Restricted fund balance	<u>127,851</u>
Total liabilities and fund balance	<u>\$ 128,242</u>

COUNTY OF LASALLE, ILLINOIS

County Clerk Records Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2011

With Comparative Totals For the Year Ended November 30, 2010

	2011				2010
	Budgeted Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Fines and fees:					
County clerk records fees	\$ 14,500	\$ 14,500	\$ 17,815	\$ 3,315	\$ 17,496
Death certificate fees	1,750	1,750	2,048	298	1,644
Marriage license fees	2,500	2,500	3,740	1,240	3,705
Civil union fees	-0-	-0-	110	110	-0-
Interest	300	300	944	644	1,192
Total revenues	19,050	19,050	24,657	5,607	24,037
Expenditures:					
New equipment	5,000	5,000	4,425	(575)	1,471
Maintenance and repair of equipment	1,500	1,500	466	(1,034)	206
Office expense	10,000	10,000	7,984	(2,016)	5,234
Book restoration	7,500	7,500	-0-	(7,500)	-0-
Marriage license fee reimbursement	2,500	2,500	3,735	1,235	3,700
Civil union fees	-0-	-0-	110	110	-0-
State death certificate reimbursement	1,750	1,750	2,046	296	1,644
Total expenditures	28,250	28,250	18,766	(9,484)	12,255
Excess (deficiency) of revenues over expenditures	\$ (9,200)	\$ (9,200)	5,891	\$ 15,091	11,782
Fund balance, beginning of year			121,960		110,178
Fund balance, end of year			\$ 127,851		\$ 121,960

COUNTY OF LASALLE, ILLINOIS
Crime Victim Witness Coordinator Fund
Balance Sheet
November 30, 2011

ASSETS

Cash in bank	\$ -0-
Accounts receivable	<u>22,714</u>
Total assets	<u><u>\$ 22,714</u></u>

LIABILITIES AND
FUND BALANCE

Liabilities:	
Accrued payroll	\$ 3,893
Due to other funds	18,254
Deferred revenue	<u>14,536</u>
Total liabilities	36,683
Fund balance	
Unreserved fund balance	<u>(13,969)</u>
Total liabilities and fund balance	<u><u>\$ 22,714</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, 2011
With Comparative Totals For the Year Ended November 30, 2010

	2011				2010
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Salary - crime victim witness	\$ 23,300	\$ 23,300	\$ 31,477	\$ 8,177	\$ 12,250
Salary - crime victim witness assistant	35,338	35,338	32,159	(3,179)	23,663
Total revenues	58,638	58,638	63,636	4,998	35,913
Expenditures:					
Crime victim witness coord.	38,192	38,192	41,402	3,210	35,747
Crime victim witness assistant	31,554	31,554	31,148	(406)	32,250
Temporary help	-0-	-0-	7,140	7,140	-0-
Total expenditures	69,746	69,746	79,690	9,944	67,997
Excess (deficiency) of revenues over expenditures	(11,108)	(11,108)	(16,054)	(4,946)	(32,084)
Other financing sources (uses) -					
Operating transfers in	11,108	11,108	25,522	14,414	4,815
Total other financing sources (uses)	11,108	11,108	25,522	14,414	4,815
Net change in fund balance	\$ -0-	\$ -0-	9,468	\$ 9,468	(27,269)
Fund balance, beginning of year			(23,437)		3,832
Fund balance, end of year			\$ (13,969)		\$ (23,437)

COUNTY OF LASALLE, ILLINOIS
State's Attorney Federal Grant Fund
Balance Sheet
November 30, 2011

ASSETS

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

LIABILITIES AND
FUND BALANCE

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

COUNTY OF LASALLE, ILLINOIS
States Attorney Federal Grant Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2011
With Comparative Totals For the Year Ended November 30, 2010

	2011				2010
	Budgeted Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Domestic Violence revenue	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Total revenues	-0-	-0-	-0-	-0-	-0-
Expenditures:					
Miscellaneous	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 315
Total expenditures	-0-	-0-	-0-	-0-	315
Excess (deficiency) of revenues over expenditures	<u>\$ -0-</u>	<u>\$ -0-</u>	-0-	<u>\$ -0-</u>	(315)
Fund balance, beginning of year			-0-		315
Fund balance, end of year			<u>\$ -0-</u>		<u>\$ -0-</u>

COUNTY OF LASALLE, ILLINOIS

E-911

Balance Sheet

November 30, 2011

ASSETS

Cash in bank	\$ -0-
--------------	--------

LIABILITIES AND
FUND BALANCE

Liabilities:

Accrued payroll	\$ 2,812
Due to other funds	-0-

Total liabilities	2,812
-------------------	-------

Fund balance:

Unreserved fund balance	(2,812)
-------------------------	---------

Total liabilities and fund balance	\$ -0-
------------------------------------	--------

COUNTY OF LASALLE, ILLINOIS

E-911

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2011

With Comparative Totals For the Year Ended November 30, 2010

	2011				2010
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Reimbursements	\$ 61,838	\$ 61,838	\$ 64,056	\$ 2,218	\$ 59,876
Total revenues	61,838	61,838	64,056	2,218	59,876
Expenditures:					
Health insurance	5,600	5,600	5,297	(303)	8,385
Director of service E-911	56,238	56,238	56,051	(187)	54,293
Total expenditures	61,838	61,838	61,348	(490)	62,678
Excess (deficiency) of revenues over expenditures	<u>\$ -0-</u>	<u>\$ -0-</u>	2,708	<u>\$ 2,708</u>	(2,802)
Fund balance, beginning of year			(5,520)		(2,718)
Fund balance, end of year			<u>\$ (2,812)</u>		<u>\$ (5,520)</u>

COUNTY OF LASALLE, ILLINOIS
Sheriff's Drug Enforcement Fund
Balance Sheet
November 30, 2011

ASSETS

Cash in bank	\$ 42,317
Investments	70,875
Accrued interest	<u>320</u>
Total assets	<u>\$ 113,512</u>

LIABILITIES AND
FUND BALANCE

Liabilities:	
Accounts payable	\$ 226
Accrued payroll	<u>150</u>
Total liabilities	376
Fund balance - Restricted	<u>113,136</u>
Total liabilities and fund balance	<u>\$ 113,512</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, 2011
With Comparative Totals For the Year Ended November 30, 2010

	2011				2010
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
State drug enforcement revenue	\$ 30,000	\$ 30,000	\$ 9,551	\$ (20,449)	\$ 20,238
Federal drug enforcement revenue	500	500	-0-	(500)	-0-
Interest	3,000	3,000	763	(2,237)	1,392
Miscellaneous income	1	1	67	66	-0-
Total revenues	33,501	33,501	10,381	(23,120)	21,630
Expenditures:					
Vehicle expense	7,000	7,000	2,615	(4,385)	4,834
Investigation expenses	1	1	-0-	(1)	-0-
State drug enforcement	24,497	24,497	8,348	(16,149)	34,503
Federal drug enforcement	1,000	1,000	-0-	(1,000)	-0-
K-9 expense	1	1	-0-	(1)	-0-
New equipment	1,000	1,000	-0-	(1,000)	17,934
Vehicle insurance	1	1	-0-	(1)	-0-
Admin assistant	-0-	-0-	3,011	3,011	-0-
Miscellaneous expense	1	1	-0-	(1)	443
Total expenditures	33,501	33,501	13,974	(19,527)	57,714
Excess (deficiency) of revenues over expenditures	\$ -0-	\$ -0-	(3,593)	\$ (3,593)	(36,084)
Fund balance, beginning of year			116,729		152,813
Fund balance, end of year			\$ 113,136		\$ 116,729

COUNTY OF LASALLE, ILLINOIS

Coroner Fee Fund

Balance Sheet

November 30, 2011

ASSETS

Cash in bank	\$ 6,748
Investments	16,875
Accrued interest	<u>53</u>
Total assets	<u>\$ 23,676</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ -0-
Accrued payroll	<u>410</u>
Total liabilities	410
Fund balance - Restricted	<u>23,266</u>
Total liabilities and fund balance	<u>\$ 23,676</u>

COUNTY OF LASALLE, ILLINOIS
Coroner Fee Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2011
With Comparative Totals For the Year Ended November 30, 2010

	2011				2010
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Coroner fees	\$ 20,000	\$ 20,000	\$ 23,873	\$ 3,873	\$ 8,327
Interest	-0-	-0-	109	109	-0-
Total revenues	20,000	20,000	23,982	3,982	8,327
Expenditures:					
Supplies	3,000	3,000	-0-	(3,000)	-0-
New equipment	10,000	10,000	1,334	(8,666)	-0-
Chief deputy coroner	7,000	7,000	7,709	709	-0-
Total expenditures	20,000	20,000	9,043	(10,957)	-0-
Excess (deficiency) of revenues over expenditures	<u>\$ -0-</u>	<u>\$ -0-</u>	14,939	<u>\$ 14,939</u>	8,327
Fund balance, beginning of year			8,327		-0-
Fund balance, end of year			<u>\$ 23,266</u>		<u>\$ 8,327</u>

COUNTY OF LASALLE, ILLINOIS
Tax Sale Automation Fund
Balance Sheet
November 30, 2011

ASSETS

Cash in bank	\$ 49,048
Investments	111,375
Accrued interest	<u>507</u>
Total assets	<u><u>\$ 160,930</u></u>

LIABILITIES AND
FUND BALANCE

Liabilities:	
Accounts payable	\$ -0-
Accrued payroll	<u>1,001</u>
Total liabilities	1,001
Fund balance - Restricted	<u>159,929</u>
Total liabilities and fund balance	<u><u>\$ 160,930</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, 2011
With Comparative Totals For the Year Ended November 30, 2010

	2011				2010
	Budgeted Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Tax sale automation fees	\$ 30,000	\$ 30,000	\$ 19,334	\$ (10,666)	\$ 32,201
Sale of duplicate tax bill	5,600	5,600	11,806	6,206	4,109
Interest	400	400	1,182	782	1,449
Total revenues	36,000	36,000	32,322	(3,678)	37,759
Expenditures:					
Tax sale automation	6,000	6,000	-0-	(6,000)	-0-
Supervisor	19,570	19,570	20,657	1,087	19,073
Consultant	5,000	5,000	-0-	(5,000)	-0-
Maintenance & repair of equip.	700	700	-0-	(700)	-0-
Miscellaneous	-0-	-0-	97	97	-0-
New equipment	12,000	12,000	16,386	4,386	8,655
Total expenditures	43,270	43,270	37,140	(6,130)	27,728
Excess (deficiency) of revenues over expenditures	<u>\$ (7,270)</u>	<u>\$ (7,270)</u>	(4,818)	<u>\$ 2,452</u>	10,031
Fund balance, beginning of year			164,747		154,716
Fund balance, end of year			<u>\$ 159,929</u>		<u>\$ 164,747</u>

COUNTY OF LASALLE, ILLINOIS
Environmental Service And Land Use Fund
Balance Sheet
November 30, 2011

ASSETS

Cash in bank	\$ 72,960
Investments	205,875
Prepays	200
Accrued interest	<u>2,160</u>
Total assets	<u><u>\$ 281,195</u></u>

LIABILITIES AND
FUND BALANCE

Liabilities:	
Accounts payable	\$ 23,032
Accrued payroll	<u>8,603</u>
Total liabilities	31,635
Fund balance:	
Committed fund balance	<u>249,560</u>
Total liabilities and fund balance	<u><u>\$ 281,195</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, 2011
With Comparative Totals For the Year Ended November 30, 2010

	2011				2010
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
State grant	\$ 1	\$ 1	\$ -0-	\$ (1)	\$ 86,738
Tipping fees	350,000	350,000	333,083	(16,917)	368,338
Enforcement fines	1,500	1,500	-0-	(1,500)	-0-
Building inspection fees	650,000	650,000	92,381	(557,619)	170,378
Interest	4,500	4,500	5,228	728	17,660
Miscellaneous	1	1	7	6	-0-
Total revenues	1,006,002	1,006,002	430,699	(575,303)	643,114
Expenditures:					
Solid waste management:					
Mileage	500	500	95	(405)	391
Telephone	1	1	-0-	(1)	-0-
Printing	1	1	-0-	(1)	-0-
Postage	100	100	122	22	70
Seminars and workshops	500	500	75	(425)	360
Publications and notices	1	1	-0-	(1)	-0-
Material for public education	5,000	5,000	1,500	(3,500)	1,480
Office supplies and expense	2,500	2,500	3,992	1,492	1,972
Professional services	30,001	30,001	21,463	(8,538)	-0-
Recycling Collection	3,000	3,000	1,206	(1,794)	1,524
New equipment	600	600	-0-	(600)	460
Vehicle maintenance	500	500	1,573	1,073	878
Enforcement fines	500	500	2,109	1,609	2,338
Director	58,900	58,900	60,833	1,933	59,126
Supervisor of field operations	39,400	39,400	40,538	1,138	39,517
Group health & life	35,000	35,000	34,200	(800)	34,766
Building inspector	75,000	75,000	80,868	5,868	91,402
Office coordinator	30,100	30,100	30,585	485	29,678
Total solid waste management	281,604	281,604	279,159	(2,445)	263,962

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, 2011
With Comparative Totals For the Year Ended November 30, 2010

	2011			2010
	Budgeted Amounts		Over (Under)	
	Original	Final	Actual	Final Budget
				Actual
Expenditures (Cont.):				
Solid waste enforcement:				
Mileage	200	200	-0-	(200)
Education	1	1	-0-	(1)
Office supplies expense	1,200	1,200	-0-	(1,200)
New equipment	1	1	584	583
Vehicle maintenance	500	500	1,242	742
Group health & life	17,383	17,383	17,100	(283)
Landfill inspector	38,900	38,900	39,559	659
Total solid waste enforcement	58,185	58,185	58,485	300
Total expenditures	339,789	339,789	337,644	(2,145)
Excess (deficiency) of revenues over expenditures	666,213	666,213	93,055	(573,158)
Other financing sources (uses)				
Transfers from other funds	14,933	14,933	14,933	-0-
Transfers to other funds	(1,150,000)	(1,150,000)	(500,000)	650,000
Total other financing sources (uses)	(1,135,067)	(1,135,067)	(485,067)	650,000
Net change in fund balance	\$ (468,854)	\$ (468,854)	(392,012)	\$ 76,842
Fund balance, beginning of year			641,572	1,504,736
Fund balance, end of year			\$ 249,560	\$ 641,572

COUNTY OF LASALLE, ILLINOIS

GIS Fund

Balance Sheet

November 30, 2011

ASSETS

Cash in bank	\$	275,353
Investments		651,375
Accounts receivable		1,595
Accrued interest		<u>2,880</u>
Total assets	\$	<u><u>931,203</u></u>

LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	25,310
Accrued payroll		<u>5,992</u>
Total liabilities		31,302
Fund balance:		
Restricted fund balance		<u>899,901</u>
Total liabilities and fund balance	\$	<u><u>931,203</u></u>

COUNTY OF LASALLE, ILLINOIS

GIS Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2011

With Comparative Totals For the Year Ended November 30, 2010

	2011			2010
	Budgeted Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Revenues:				
Fines and fees:				
GIS recording fee	\$ 409,820	\$ 409,820	\$ (348)	\$ 415,714
Miscellaneous income	2,500	2,500	18,609	3,317
Interest	6,560	6,560	273	8,467
Total revenues	418,880	418,880	18,534	427,498
Expenditures:				
GIS mapping contract	197,600	197,600	321	140,378
GIS equipment	4,500	4,500	(4,500)	9,530
GIS software license	15,000	15,000	(550)	14,260
GIS coordinator	35,000	35,000	(35,000)	-0-
Education	11,000	11,000	(9,746)	1,551
Property tax system coord.	40,000	40,000	1,301	40,160
Benefit reimbursement	45,000	45,000	(9,702)	35,881
Mapping Clerk	35,000	35,000	2,921	35,126
GIS researcher	39,700	39,700	1,293	39,859
Miscellaneous	15,000	15,000	2,488	420
Total expenditures	437,800	437,800	(51,174)	317,165
Excess (deficiency) of revenues over expenditures	\$ (18,920)	\$ (18,920)	\$ 69,708	110,333
Fund balance, beginning of year			849,113	738,780
Fund balance, end of year			\$ 899,901	\$ 849,113

COUNTY OF LASALLE, ILLINOIS
Animal Control Fund
Balance Sheet
November 30, 2011

ASSETS

Cash in bank	\$ 45,010
Investments	104,625
Accrued interest	<u>400</u>
Total assets	<u>\$ 150,035</u>

LIABILITIES AND
FUND BALANCE

Liabilities:	
Accounts payable	\$ 9,249
Accrued payroll	<u>3,613</u>
Total liabilities	12,862
Fund balance - Restricted	<u>137,173</u>
Total liabilities and fund balance	<u>\$ 150,035</u>

COUNTY OF LASALLE, ILLINOIS
Animal Control Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2011
With Comparative Totals For the Year Ended November 30, 2010

	2011			2010
	Budgeted Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Revenues:				
Dog licenses	\$ 150,000	\$ 150,000	\$ 21,849	\$ 176,848
Animal control fines	1,500	1,500	1,900	2,520
Intact pet fines	40,000	40,000	(11,700)	22,190
Interest income	700	700	244	727
Miscellaneous	0	0	1,531	0
Total revenues	192,200	192,200	13,824	202,285
Expenditures:				
Professional services	55,000	55,000	(8,166)	29,511
Intact fees	-0-	-0-	7,512	-0-
Health/life insurance	10,000	10,000	595	10,767
Mileage	300	300	(300)	-0-
Gas, oil & tires	8,000	8,000	(163)	4,522
Training and seminars	200	200	165	-0-
Repairs and maintenance	1,000	1,000	329	891
Office supplies	300	300	(96)	178
Rabies tags	1,150	1,150	(62)	949
Uniform allowance	500	500		500
Claims	800	800	(800)	-0-
Warden	32,000	32,000	3,496	33,177
New equipment	1,000	1,000	(734)	126
Administrator	21,500	21,500	300	21,500
Clerk/typist	36,100	36,100	1,410	36,209
Overtime	3,000	3,000	(3,000)	-0-
Total expenditures	170,850	170,850	236	138,330
Excess (deficiency) of revenues over expenditures	\$ 21,350	\$ 21,350	34,938	63,955
Fund balance, beginning of year			102,235	38,280
Fund balance, end of year			\$ 137,173	\$ 102,235

COUNTY OF LASALLE, ILLINOIS
Coroner Grant Fund
Balance Sheet
November 30, 2011

ASSETS

Cash	\$ 2,266
Accrued interest	<u>13</u>
Total assets	<u><u>\$ 2,279</u></u>

LIABILITIES AND
FUND BALANCE

Liabilities:	
Accounts payable	\$ 1,999
Fund balance - Restricted	<u>280</u>
Total liabilities and fund balance	<u><u>\$ 2,279</u></u>

COUNTY OF LASALLE, ILLINOIS
Coroner Grant Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2011
With Comparative Totals For the Year Ended November 30, 2010

	2011				2010
	Budgeted Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Grant funds	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Interest income	-0-	-0-	31	31	42
Total revenues	-0-	-0-	31	31	42
Expenditures:					
Equipment	2,236	2,236	1,999	(237)	228
Total expenditures	2,236	2,236	1,999	(237)	228
Excess (deficiency) of revenues over expenditures	<u>\$ (2,236)</u>	<u>\$ (2,236)</u>	(1,968)	<u>\$ 268</u>	(186)
Fund balance, beginning of year			2,248		2,434
Fund balance, end of year			<u>\$ 280</u>		<u>\$ 2,248</u>

COUNTY OF LASALLE, ILLINOIS
County Clerk Automation Fund
Balance Sheet
November 30, 2011

ASSETS

Cash in bank	\$	3,674
Investments		3,375
Accounts receivable		4
Accrued interest		13
		<hr/>
Total assets	\$	<u>7,066</u>

LIABILITIES AND
FUND BALANCE

Liabilities:		
Accounts payable	\$	-0-
Fund balance - Restricted		<hr/> 7,066
Total liabilities and fund balance	\$	<u>7,066</u>

COUNTY OF LASALLE, ILLINOIS
County Clerk Automation Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2011
With Comparative Totals For the Year Ended November 30, 2010

	2011			2010	
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Automation fees	\$ 400	\$ 400	\$ 2,300	\$ 1,900	\$ 1,880
Interest	30	30	31	1	42
Total revenues	430	430	2,331	1,901	1,922
Expenditures:					
Automation expenses	4,500	4,500	-0-	(4,500)	-0-
Total expenditures	4,500	4,500	-0-	(4,500)	-0-
Excess (deficiency) of revenues over expenditures	<u>\$ (4,070)</u>	<u>\$ (4,070)</u>	2,331	<u>\$ 6,401</u>	1,922
Fund balance, beginning of year			4,735		2,813
Fund balance, end of year			<u>\$ 7,066</u>		<u>\$ 4,735</u>

COUNTY OF LASALLE, ILLINOIS

HAVA Grant Fund

Balance Sheet

November 30, 2011

ASSETS

Cash	\$ 84
------	-------

LIABILITIES AND
FUND BALANCE

Liabilities:

Due to other funds	\$ -0-
--------------------	--------

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

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

COUNTY OF LASALLE, ILLINOIS
HAVA Grant Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2011
With Comparative Totals For the Year Ended November 30, 2010

	2011				2010
	Budgeted Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
HAVA grant revenue	\$ 137,185	\$ 137,185	\$ -0-	\$ (137,185)	\$ 9,800
Total revenues	137,185	137,185	-0-	(137,185)	9,800
Expenditures:					
New election equipment	137,185	137,185	-0-	(137,185)	9,800
Total expenditures	137,185	137,185	-0-	(137,185)	9,800
Excess (deficiency) of revenues over expenditures	\$ -0-	\$ -0-	-0-	\$ -0-	-0-
Fund balance, beginning of year			84		84
Fund balance, end of year			\$ 84		\$ 84

COUNTY OF LASALLE, ILLINOIS

Grant Fund

Balance Sheet

November 30, 2011

ASSETS

Cash	\$	-0-
Accounts receivable		-0-
		<hr/>
Total assets	\$	-0-
		<hr/> <hr/>

LIABILITIES AND FUND BALANCE

Liabilities:		
Accrued payroll	\$	-0-
Fund balance		-0-
		<hr/>
Total liabilities and fund balance	\$	-0-
		<hr/> <hr/>

COUNTY OF LASALLE, ILLINOIS

Grant Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2011

With Comparative Totals For the Year Ended November 30, 2010

	2011				2010
	Budgeted Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Grant reimbursement	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 2,803
IL disaster asst prgm	-0-	-0-	-0-	-0-	46,283
Self help center	-0-	-0-	-0-	-0-	10,901
Total revenues	-0-	-0-	-0-	-0-	59,987
Expenditures:					
New equipment	-0-	-0-	-0-	-0-	4,218
Office supplies	200	200	-0-	(200)	54
Miscellaneous	3,000	3,000	-0-	(3,000)	-0-
Internet	480	480	720	240	-0-
Finance-Ins Disaster	-0-	-0-	-0-	-0-	46,283
Admin secretary	4,200	4,200	7,264	3,064	1,448
Total expenditures	7,880	7,880	7,984	104	52,003
Excess (deficiency) of revenues over expenditures	<u>\$ (7,880)</u>	<u>\$ (7,880)</u>	(7,984)	<u>\$ (104)</u>	7,984
Fund balance, beginning of year			7,984		-0-
Fund balance, end of year			<u>\$ -0-</u>		<u>\$ 7,984</u>

COUNTY OF LASALLE, ILLINOIS

Sheriff Vehicle Fund

Balance Sheet

November 30, 2011

ASSETS

Cash in bank	\$ 6,296
Investments	13,500
Accounts receivable	609
Accrued interest	53
	<hr/>
Total assets	<u>\$ 20,458</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts Payable	\$ -0-
Fund balance - Restricted	<hr/> 20,458
Total liabilities and fund balance	<u>\$ 20,458</u>

COUNTY OF LASALLE, ILLINOIS
Sheriff Vehicle Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2011
With Comparative Totals For the Year Ended November 30, 2010

	2011				2010
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Vehicle fines	\$ 6,000	\$ 6,000	\$ 7,382	\$ 1,382	\$ 7,242
Interest income	1	1	121	120	98
Total revenues	6,001	6,001	7,503	1,502	7,340
Expenditures:					
New vehicles	6,000	6,000	-0-	(6,000)	1,074
Maintenance and repair of equipment	2,000	2,000	-0-	(2,000)	2,995
Total expenditures	8,000	8,000	-0-	(8,000)	4,069
Excess (deficiency) of revenues over expenditures	<u>\$ (1,999)</u>	<u>\$ (1,999)</u>	7,503	<u>\$ 9,502</u>	3,271
Fund balance, beginning of year			12,955		9,684
Fund balance, end of year			<u>\$ 20,458</u>		<u>\$ 12,955</u>

COUNTY OF LASALLE, ILLINOIS
Public Safety Fund
Balance Sheet
November 30, 2011

ASSETS

Cash in bank	\$ -0-
Investments	4,571,930
Accounts receivable	434,228
Accrued interest	<u>1,532</u>
 Total assets	 <u><u>\$ 5,007,690</u></u>

LIABILITIES AND FUND BALANCES

Liabilities:	
Accounts payable	\$ 903
 Fund balance:	
Restricted fund balance	 <u>5,006,787</u>
 Total liabilities and fund balance	 <u><u>\$ 5,007,690</u></u>

COUNTY OF LASALLE, ILLINOIS
Public Safety Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2011
With Comparative Totals For the Year Ended November 30, 2010

	2011				2010
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Public sales tax	\$ 2,200,000	\$ 2,200,000	\$ 2,573,597	\$ 373,597	\$ 2,503,811
Interest	25,000	25,000	10,409	(14,591)	4,734
Miscellaneous	1	1	1	-0-	-0-
Total revenues	2,225,001	2,225,001	2,584,007	359,006	2,508,545
Expenditures:					
New Equipment	1	1	201,508	201,507	-0-
Car Replacement	-0-	-0-	-0-	-0-	-0-
Miscellaneous expense	1	1	750	749	1,500
Total expenditures	2	2	202,258	202,256	1,500
Excess (deficiency) of revenues over expenditures	2,224,999	2,224,999	2,381,749	156,750	2,507,045
Other financing sources (uses) -					
Transfers to other funds	(1,920,878)	(1,920,878)	(1,913,453)	7,425	(1,879,311)
Total other financing sources (uses)	(1,920,878)	(1,920,878)	(1,913,453)	7,425	(1,879,311)
Net change in fund balance	\$ 304,121	\$ 304,121	468,296	\$ 164,175	627,734
Fund balance, beginning of year			4,538,491		3,910,757
Fund balance, end of year			\$ 5,006,787		\$ 4,538,491

COUNTY OF LASALLE, ILLINOIS

Insurance Fund

Balance Sheet

November 30, 2011

ASSETS

Cash	\$ -0-
Investments	2,158,111
Accrued interest	9,386
Prepaid expenditures	4,041
Property taxes receivable (net of allowance for uncollectible)	<u>2,444,240</u>
Total assets	<u>\$ 4,615,778</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 197
Accrued payroll	3,115
Deferred revenue	<u>2,390,153</u>
Total liabilities	2,393,465
Fund Balance:	
Reserved for tort levy	<u>2,222,313</u>
Total liabilities and fund balance	<u>\$ 4,615,778</u>

COUNTY OF LASALLE, ILLINOIS

Insurance Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2011

With Comparative Totals For the Year Ended November 30, 2010

	2011				2010
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Property taxes	\$ 2,214,542	\$ 2,214,542	\$ 2,211,952	\$ (2,590)	\$ 1,971,370
Reimbursements	1,000	1,000	-0-	(1,000)	14,904
Interest	48,000	48,000	22,005	(25,995)	35,336
Miscellaneous	1	1	8,210	8,209	2,017
Total operating revenue	2,263,543	2,263,543	2,242,167	(21,376)	2,023,627
Expenditures:					
Seminars & workshops	500	500	-0-	(500)	-0-
Mileage	350	350	129	(221)	181
Lodging and meals	500	500	-0-	(500)	-0-
Safety training	6,000	6,000	4,931	(1,069)	6,616
Safety membership	1,000	1,000	1,693	693	-0-
Safety incentive program	4,000	4,000	1,876	(2,124)	1,649
Bonds	7,000	7,000	3,650	(3,350)	3,196
Dues and subscriptions	200	200	65	(135)	-0-
Professional appraisal service	10,000	10,000	2,210	(7,790)	2,145
Professional services hired	20,000	20,000	7,200	(12,800)	7,200
Library	6,000	6,000	322	(5,678)	5,318
Workers' compensation	-0-	-0-	1,643	1,643	1,953
Unemployment insurance	120,000	120,000	66,241	(53,759)	50,132
General & professional liability ins.	15,000	15,000	12,239	(2,761)	15,848
Attorney	6,000	6,000	6,159	159	6,023
Benefits coordinator	46,300	46,300	49,969	3,669	46,704
Temporary help	2,000	2,000	-0-	(2,000)	-0-
Overtime	1	1	7,423	7,422	3,215
Total expenditures	244,851	244,851	165,750	(79,101)	150,180
Excess (deficiency) of revenues over expenditures	2,018,692	2,018,692	2,076,417	57,725	1,873,447
Other sources and (uses):					
Transfers to other funds	(1,370,501)	(1,370,501)	(1,370,501)	-0-	(1,370,501)
County contribution to Self-Insurance Trust	(992,490)	(992,490)	(1,020,527)	(28,037)	(992,831)
Total other sources and (uses)	(2,362,991)	(2,362,991)	(2,391,028)	(28,037)	(2,363,332)

COUNTY OF LASALLE, ILLINOIS

Insurance Fund

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

For the Year Ended November 30, 2011

With Comparative Totals For the Year Ended November 30, 2010

	2011				2010
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Net change in fund balance	<u>\$ (344,299)</u>	<u>\$ (344,299)</u>	(314,611)	<u>\$ 29,688</u>	(489,885)
Fund balance, beginning of year			<u>2,536,924</u>		<u>3,026,809</u>
Fund balance, end of year			<u>\$ 2,222,313</u>		<u>\$ 2,536,924</u>

COUNTY OF LASALLE, ILLINOIS

Social Security Fund

Balance Sheet

November 30, 2011

ASSETS

Cash in bank	\$	948,128
Investments		2,251,125
Accounts receivable		2,597
Accrued interest		8,808
Property taxes receivable		1,316,574
		<hr/>
Total assets	\$	4,527,232
		<hr/>

LIABILITIES AND FUND BALANCES

Liabilities:		
Accounts payable	\$	-0-
Deferred revenue		1,274,000
		<hr/>
Total liabilities		1,274,000
Fund balance:		
Restricted fund balance		3,253,232
		<hr/>
Total liabilities and fund balance	\$	4,527,232
		<hr/>

COUNTY OF LASALLE, ILLINOIS

Social Security Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2011

With Comparative Totals For the Year Ended November 30, 2010

	2011				2010
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Property taxes	\$ 1,742,842	\$ 1,742,842	\$ 1,740,961	\$ (1,881)	\$ 1,823,906
Personal property replacement	82,000	82,000	86,140	4,140	98,426
Interest	38,000	38,000	28,501	(9,499)	26,112
Miscellaneous	5,000	5,000	2,129	(2,871)	2,020
Total revenues	1,867,842	1,867,842	1,857,731	(10,111)	1,950,464
Expenditures:					
General county employees	1,236,000	1,236,000	1,030,174	(205,826)	1,017,491
Recorder's equipment	300	300	433	133	303
Insurance	3,700	3,700	4,817	1,117	4,245
Tax sale automation	1,600	1,600	9,665	8,065	7,150
E911	-0-	-0-	3,939	3,939	4,137
SOA Drug fund	18,000	18,000	13,500	(4,500)	14,420
SOA Crime victim	5,800	5,800	5,839	39	4,761
Court security	4,500	4,500	18,208	13,708	17,681
Law Library	400	400	963	563	321
Detention home employees	74,000	74,000	64,290	(9,710)	66,747
State's atty drug fund	23,000	23,000	-0-	(23,000)	311
Child support	1,500	1,500	1,970	470	2,472
Circuit Clerk Doc Storage	2,500	2,500	4,999	2,499	5,925
Court automation	4,200	4,200	3,837	(363)	4,158
Minor in possession	1,600	1,600	2,274	674	2,077
County highway employees	192,000	192,000	187,098	(4,902)	191,000
Nursing home employees	288,000	288,000	183,840	(104,160)	194,285
County health employees	115,000	115,000	92,474	(22,526)	99,864
Environmental services	14,000	14,000	12,561	(1,439)	12,745
Vac	8,400	8,400	7,927	(473)	7,756
Mental health employees	3,000	3,000	2,834	(166)	2,878
GIS fund	13,000	13,000	8,900	(4,100)	8,762
Animal control	5,800	5,800	5,368	(432)	5,307
Total expenditures	2,016,300	2,016,300	1,665,910	(350,390)	1,674,796
Excess (deficiency) of revenues over expenditures	(148,458)	(148,458)	191,821	340,279	275,668
Fund balance, beginning of year			3,061,411		2,785,743
Fund balance, end of year			\$ 3,253,232		\$ 3,061,411

COUNTY OF LASALLE, ILLINOIS

County Health Department Fund

Balance Sheet

November 30, 2011

ASSETS

Cash in bank	\$ 878,163
Investments	2,261,250
Accounts receivable	256,390
Property tax receivable	934,258
Accrued interest	8,460
Prepays	300
Vaccine inventory	<u>63,773</u>
Total assets	<u>\$ 4,402,594</u>

LIABILITIES AND FUND BALANCES

Liabilities:	
Accounts payable	\$ 42,431
Accrued payroll	61,656
Deferred revenue	<u>911,927</u>
Total liabilities	1,016,014
Fund balance:	
Nonspendable	63,773
Restricted	<u>3,322,807</u>
Total fund balance	<u>3,386,580</u>
Total liabilities and fund balance	<u>\$ 4,402,594</u>

COUNTY OF LASALLE, ILLINOIS
County Health Department Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2011
With Comparative Totals For the Year Ended November 30, 2010

	2011			Over (Under) Final Budget	2010
	Budget Amounts Original	Final	Actual		Actual
Revenues:					
Property taxes	\$ 911,927	\$ 911,927	\$ 913,246	\$ 1,319	\$ 910,462
Federal/State funds:					
Basic health protection grant	194,371	194,371	274,549	80,178	194,371
Bioterrorism grant	113,000	113,000	110,799	(2,201)	308,379
Communicable disease control	64,000	64,000	72,607	8,607	82,120
Immunizations	-0-	-0-	86,733	86,733	177,219
AIDS/Counseling and testing grant	10,000	10,000	15,615	5,615	15,210
Non-community water agreement	7,500	7,500	7,313	(187)	7,955
Breast & cervical cancer grant	204,280	204,280	223,558	19,278	201,518
Genetic clinic grant	15,500	15,500	21,950	6,450	15,500
Vector control grant	20,000	20,000	16,858	(3,142)	22,558
Family health-WIC grant	1,000,000	1,000,000	1,679,922	679,922	1,552,892
Family Case Management	340,000	340,000	408,314	68,314	200,423
Health promotion/disease prevention	2,000	2,000	2,929	929	2,096
Illinois Tobacco Free grant	37,302	37,302	38,441	1,139	38,441
Health Works	15,800	15,800	10,151	(5,649)	15,656
Fines and fees:					
Licenses - restaurant	77,000	77,000	77,058	58	77,318
Licenses - sewage and septic	23,000	23,000	15,380	(7,620)	26,430
Licenses - wells	4,600	4,600	6,100	1,500	6,200
Licenses - temp food service	8,000	8,000	8,855	855	7,975
Body art	-0-	-0-	3,825	3,825	-0-
Tanning booth inspections	3,000	3,000	2,400	(600)	3,050
Mortgage surveys	200	200	-0-	(200)	310
Subdivision plats	1,100	1,100	-0-	(1,100)	400
Medicaid health insurance	110,000	110,000	104,171	(5,829)	70,593
Interest	40,000	40,000	19,615	(20,385)	20,652
Other:					
Miscellaneous income	100	100	6,210	6,110	6,535
Total revenue	3,202,680	3,202,680	4,126,599	923,919	3,964,263

COUNTY OF LASALLE, ILLINOIS

County Health Department Fund

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

For the Year Ended November 30, 2011

With Comparative Totals For the Year Ended November 30, 2010

	2011			2010	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures:					
Office equipment repair and maintenance	15,000	15,000	14,219	(781)	13,194
Local travel	38,000	38,000	28,462	(9,538)	32,389
B.O.H. travel	1,000	1,000	1,357	357	964
Telephone	18,000	18,000	16,008	(1,992)	15,306
Utilities	20,000	20,000	14,109	(5,891)	16,815
Family Case Management	30,000	30,000	21,959	(8,041)	25,835
Immunizations	64,000	64,000	132,533	68,533	217,586
Breast & cervical cancer	90,000	90,000	138,719	48,719	109,885
STD services	3,500	3,500	2,351	(1,149)	2,277
Family health - WIC	750,000	750,000	1,342,594	592,594	1,206,506
Postage	13,000	13,000	9,918	(3,082)	10,557
Public notices and advertising	2,500	2,500	707	(1,793)	564
Printing - Adm	100	100	-0-	(100)	60
Printing - E.H.	500	500	88	(412)	756
Printing - Pers Health	1,000	1,000	89	(911)	234
Education - Adm	1,000	1,000	-0-	(1,000)	-0-
Education - E.H.	1,000	1,000	-0-	(1,000)	73
Education - Pers Health	2,000	2,000	-0-	(2,000)	-0-
Seminars, workshops - Adm	3,000	3,000	439	(2,561)	263
Seminars, workshops - E.H.	1,500	1,500	636	(864)	1,489
Seminars, workshops - Pers Health	4,500	4,500	1,906	(2,594)	1,343
Books and education - Adm	500	500	-0-	(500)	-0-
Books and education - E.H.	500	500	284	(216)	-0-
Books and education - Pers Health	1,000	1,000	140	(860)	328
Dues and memberships - Adm	5,000	5,000	3,824	(1,176)	4,369
Dues and memberships - E.H.	2,250	2,250	150	(2,100)	1,507
Dues and memberships - Pers Health	500	500	341	(159)	65
Office supplies and expenses	12,000	12,000	7,881	(4,119)	17,350
Lab tests - environmental health	300	300	-0-	(300)	84
Lab tests - personal health	300	300	150	(150)	-0-
Medicine and drugs	2,500	2,500	497	(2,003)	483
Contractual labor - Adm	50,000	50,000	40,068	(9,932)	67,988
Contractual labor - E.H.	15,000	15,000	725	(14,275)	12,128
Contractual labor - Pers Health	2,000	2,000	2,047	47	831
Supplies and equipment-Adm	2,000	2,000	2,690	690	-0-

COUNTY OF LASALLE, ILLINOIS
County Health Department Fund
Statement of Revenues, Expenditures and Changes in Fund Balance (Cont.)
For the Year Ended November 30, 2011
With Comparative Totals For the Year Ended November 30, 2010

	2011			2010
	Budget Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Expenditures (Cont.):				
Supplies and equipment-E.H.	1,000	1,000	216	755
Supplies and equipment-				
Pers Health	6,500	6,500	(4,202)	3,235
New equipment - Admin.	15,000	15,000	(15,000)	16,888
New equipment - E.H.	1,000	1,000	(1,000)	-0-
New equipment - Pers. Health	1,000	1,000	(1,000)	648
Payroll administration cost	230,000	230,000	(230,000)	-0-
New programs	188,633	188,633	(162,965)	625
Director of nurses	49,879	49,879	1,694	50,071
Supervising nurses	45,926	45,926	1,558	46,103
Public health nurses	590,103	590,103	(81,035)	524,509
Director of environ. health	58,072	58,072	1,974	58,295
Health educators	75,410	75,410	(6,021)	67,398
Supervising E.H. Practioner	47,230	47,230	1,603	47,412
Environmental Health				
Practioner	211,902	211,902	(30,621)	212,715
Public health Administrator	78,243	78,243	2,658	78,544
Administrative Manager	73,508	73,508	(267)	73,791
Secretaries	173,076	173,076	(35,450)	167,000
Other salaries	1	1	1,080	599
Health and life insurance	250,000	250,000	24,757	283,659
Total expenditures	3,249,933	3,249,933	99,420	3,393,476
Excess (deficiency) of revenues over expenditures	(47,253)	(47,253)	824,499	570,787
Other financing sources (uses) -				
Operating transfers in	32,334	32,334	-0-	32,334
Operating transfers out	(51,000)	(51,000)	5,012	(50,169)
Total other financing sources (uses)	(18,666)	(18,666)	5,012	(17,835)
Net change in fund balance	\$ (65,919)	\$ (65,919)	\$ 829,511	552,952
Fund balance, beginning of year			2,622,988	2,070,036
Fund balance, end of year			\$ 3,386,580	\$ 2,622,988

COUNTY OF LASALLE, ILLINOIS

Detention Home Fund

Balance Sheet

November 30, 2011

ASSETS

Cash in bank	\$ 360,532
Investments	1,005,750
Accounts receivable	658,963
Accrued interest	2,666
Prepays	2,334
Property tax receivable	<u>395,201</u>
Total assets	<u>\$ 2,425,446</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 13,114
Accrued payroll	44,960
Deferred revenue	<u>1,041,553</u>
Total liabilities	1,099,627
Fund balance:	
Restricted fund balance	<u>1,325,819</u>
Total liabilities and fund balance	<u>\$ 2,425,446</u>

COUNTY OF LASALLE, ILLINOIS

Detention Home Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2011

With Comparative Totals For the Year Ended November 30, 2010

	2011			2010	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 389,712	\$ 389,712	\$ 388,058	\$ (1,654)	\$ 389,076
Fees:					
Resident fees	25,000	25,000	45,805	20,805	43,740
Intergovernmental revenue:					
Personal property replacement tax	37,000	37,000	38,805	1,805	38,490
State of IL, salary reimbursement	225,000	225,000	438,817	213,817	472,292
State Board of Education	100,000	100,000	301,524	201,524	46,845
State and Federal lunch				-0-	
and milk reimbursement	12,000	12,000	18,510	6,510	18,091
Interest	500	500	5,766	5,266	4,164
Other:				-0-	
Commissions - pay telephone	2,400	2,400	1,405	(995)	905
Miscellaneous	1	1	1,050	1,049	-0-
Total revenues	791,613	791,613	1,239,740	448,127	1,013,603
Expenditures:					
Maintenance and repair of vehicles	500	500	338	(162)	84
Mileage	2,100	2,100	694	(1,406)	588
Auto expense	500	500	121	(379)	148
Maintenance & repair of bldgs	54,000	54,000	40,913	(13,087)	6,476
Electricity	22,000	22,000	22,375	375	23,279
Telephone	2,000	2,000	1,888	(112)	1,877
Water	2,750	2,750	1,897	(853)	1,012
Gas	10,000	10,000	2,295	(7,705)	1,779
Fire alarm service	1,966	1,966	-0-	(1,966)	3,847
Maintenance contracts	3,475	3,475	3,475	-0-	3,270
Staff education	7,000	7,000	6,889	(111)	3,748
Seminars and workshops	500	500	464	(36)	33
Hospital and emergency care	3,000	3,000	-0-	(3,000)	-0-
Dues and memberships	1,000	1,000	789	(211)	723
Physician's contract	3,000	3,000	-0-	(3,000)	-0-
General supplies	15,000	15,000	11,710	(3,290)	12,830
Library supplies	200	200	-0-	(200)	133
School supplies	5,000	5,000	555	(4,445)	2,898
Clothing	2,200	2,200	2,092	(108)	1,464
Provisions	38,000	38,000	32,587	(5,413)	34,768
Medicine and drugs	1,000	1,000	-0-	(1,000)	-0-

COUNTY OF LASALLE, ILLINOIS

Detention Home Fund

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

For the Year Ended November 30, 2011

With Comparative Totals For the Year Ended November 30, 2010

	2011			2010	
	Budgeted Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Cont.):					
Material for repairs	7,000	7,000	2,823	(4,177)	952
New equipment	13,750	13,750	12,293	(1,457)	124,302
Miscellaneous	500	500	-0-	(500)	43
Superintendent	47,200	47,200	48,637	1,437	47,382
Assistant superintendent	51,200	51,200	52,963	1,763	51,320
Shift supervisors	186,100	186,100	191,340	5,240	186,920
Youth workers	519,200	519,200	483,264	(35,936)	506,411
Teacher	44,800	44,800	38,562	(6,238)	29,136
Teacher's aide	24,300	24,300	21,801	(2,499)	20,241
Seasonal help	6,290	6,290	3,657	(2,633)	6,048
Physician's contract	-0-	-0-	-0-	-0-	-0-
Psychological services	16,000	16,000	11,000	(5,000)	11,439
Overtime	50,000	50,000	39,452	(10,548)	27,692
Health and life insurance	244,800	244,800	171,804	(72,996)	181,171
Contingency	33,000	33,000	-0-	(33,000)	-0-
Total expenditures	1,419,331	1,419,331	1,206,678	(212,653)	1,292,014
Excess (deficiency) of revenues over expenditures	(627,718)	(627,718)	33,062	660,780	(278,411)
Other financing sources (uses)					
Transfers from other funds	509,901	509,901	509,901	-0-	469,901
Total other financing sources (uses)	509,901	509,901	509,901	-0-	469,901
Net change in fund balance	<u>\$ (117,817)</u>	<u>\$ (117,817)</u>	542,963	<u>\$ 660,780</u>	191,490
Fund balance, beginning of year			782,856		591,366
Fund balance, end of year			<u>\$ 1,325,819</u>		<u>\$ 782,856</u>

COUNTY OF LASALLE, ILLINOIS

Mental Health Fund

Balance Sheet

November 30, 2011

ASSETS

Cash in bank	\$ 850,944
Investments	2,122,875
Accounts receivable	2,815
Property tax receivable	2,463,497
Accrued interest	<u>6,869</u>
Total assets	<u>\$ 5,447,000</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 149,574
Accrued payroll	1,937
Deferred revenue	<u>2,403,590</u>
Total liabilities	2,555,101
Fund balance:	
Restricted fund balance	<u>2,891,899</u>
Total liabilities and fund balance	<u>\$ 5,447,000</u>

COUNTY OF LASALLE, ILLINOIS

Mental Health Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2011

With Comparative Totals For the Year Ended November 30, 2010

	2011				2010
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Property taxes	\$ 2,452,590	\$ 2,452,590	\$ 2,449,990	\$ (2,600)	\$ 2,448,653
Personal property replacement tax	89,000	89,000	93,433	4,433	106,849
Interest	10,000	10,000	15,951	5,951	14,160
Total revenues	2,551,590	2,551,590	2,559,374	7,784	2,569,662
Expenditures:					
Executive director	17,400	17,400	17,968	568	17,444
Executive secretary	20,200	20,200	20,729	529	20,320
Labor	100	100	-0-	(100)	-0-
Maintenance of equipment	400	400	-0-	(400)	-0-
Mileage	900	900	883	(17)	770
Telephone	1,000	1,000	-0-	(1,000)	230
Postage	500	500	79	(421)	62
Subscriptions and ads	300	300	-0-	(300)	-0-
Education	800	800	-0-	(800)	375
Seminars and workshops	500	500	375	(125)	375
Travel	1,200	1,200	100	(1,100)	-0-
Lodging	1,000	1,000	1,010	10	1,200
Meals	1,100	1,100	167	(933)	105
Dues and memberships	11,900	11,900	11,246	(654)	11,246
CASA	24,000	24,000	24,000	-0-	10,000
Distributions to agencies:					
Diagnostic Evaluation Coop.	68,270	68,270	-0-	(68,270)	-0-
Youth Service Bureau	154,551	154,551	154,551	-0-	150,049
Horizon House	226,960	226,960	226,960	-0-	220,349
Friendship House	185,202	185,202	185,202	-0-	179,808
Streator Unlimited	136,981	136,981	136,981	-0-	143,751
Easter Seal	104,641	104,641	104,641	-0-	101,593
Alternatives to Domestic Violence	81,001	81,001	81,001	-0-	78,642
Open Door	21,218	21,218	15,171	(6,047)	15,938
North Central Behavioral Systems	674,723	751,957	751,957	-0-	730,055
Detention Home - NCBHS	77,234	77,234	77,234	-0-	-0-
New programs	210,260	133,026	-0-	(133,026)	74,976
Grant seed	228,623	228,623	13,983	(214,640)	13,983
General expenses	25,000	25,000	-0-	(25,000)	-0-
Professional services hired	25,000	25,000	-0-	(25,000)	-0-

COUNTY OF LASALLE, ILLINOIS
Mental Health Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2011
With Comparative Totals For the Year Ended November 30, 2010

	2011			2010	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures (Cont.):					
Office supplies and expense	1,800	1,800	335	(1,465)	165
Printing	400	400	-0-	(400)	-0-
Materials	100	100	-0-	(100)	-0-
Office equipment	3,000	3,000	-0-	(3,000)	-0-
Health and life insurance	35,736	35,736	37,016	1,280	35,736
Contingency	108,150	108,150	-0-	(108,150)	-0-
Miscellaneous	1,000	1,000	106	(894)	11
Total expenditures	2,451,150	2,451,150	1,861,695	(589,455)	1,807,183
Excess (deficiency) of revenues over expenditures	100,440	100,440	697,679	597,239	762,479
Other financing sources (uses)					
Transfers to other funds	(1,800)	(1,800)	(1,800)	-0-	(1,800)
Net change in fund balance	\$ 98,640	\$ 98,640	695,879	\$ 597,239	760,679
Fund balance, beginning of year			2,196,020		1,435,341
Fund balance, end of year			\$ 2,891,899		\$ 2,196,020

COUNTY OF LASALLE, ILLINOIS
Veterans' Assistance Commission Fund
Balance Sheet
November 30, 2011

ASSETS

Cash in bank	\$	207,310
Investments		489,375
Property tax receivable		282,718
Accrued interest		<u>1,741</u>
Total assets	\$	<u><u>981,144</u></u>

LIABILITIES AND
FUND BALANCE

Liabilities:		
Accounts payable	\$	96
Accrued payroll		5,393
Deferred revenue		<u>275,000</u>
Total liabilities		280,489
Fund balance:		
Restricted fund balance		<u>700,655</u>
Total liabilities and fund balance	\$	<u><u>981,144</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, 2011
With Comparative Totals For the Year Ended November 30, 2010

	2011				2010
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Property taxes	\$ 314,368	\$ 314,368	\$ 315,630	\$ 1,262	\$ 313,871
Interest	2,000	2,000	4,042	2,042	3,797
Miscellaneous income	1	1	-0-	(1)	327
Total revenues	316,369	316,369	319,672	3,303	317,995
Expenditures:					
Telephone	3,000	3,000	-0-	(3,000)	368
Postage	2,500	2,500	471	(2,029)	614
Education	500	500	-0-	(500)	-0-
Conferences & seminars	1,500	1,500	533	(967)	-0-
Travel and transportation	4,000	4,000	255	(3,745)	709
Dues and memberships	400	400	238	(162)	250
New programs	300	300	-0-	(300)	-0-
Office supplies and expense	1,500	1,500	342	(1,158)	226
Books and periodicals	750	750	466	(284)	525
Office equipment repair	1,100	1,100	-0-	(1,100)	-0-
Printing	2,500	2,500	226	(2,274)	278
New equipment	1,500	1,500	-0-	(1,500)	1,125
Emergency relief	90,000	90,000	8,220	(81,780)	10,750
Liability insurance	6,000	6,000	531	(5,469)	6,266
Workers' compensation	700	700	698	(2)	679
Umbrella insurance	650	650	650	-0-	650
Employee dishonesty bond	300	300	111	(189)	111
Catastrophic medical	27,664	27,664	-0-	(27,664)	-0-
Superintendent	60,000	60,000	60,231	231	59,227
Office supervisor	46,500	46,500	47,975	1,475	46,656
Health and life insurance	20,000	20,000	18,198	(1,802)	18,499
Contingency	40,000	40,000	-0-	(40,000)	-0-
Total expenditures	311,364	311,364	139,145	(172,219)	146,933
Excess (deficiency) of revenues over expenditures	5,005	5,005	180,527	175,522	171,062
Other financing sources (uses) -					
Operating transfers out	(3,000)	(3,000)	(3,000)	-0-	(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, 2011
With Comparative Totals For the Year Ended November 30, 2010

	2011			2010
	Budgeted Amounts		Over (Under) Final Budget	Actual
	Original	Final		
Net change in fund balance	<u>\$ 2,005</u>	<u>\$ 2,005</u>	<u>\$ 175,522</u>	<u>\$ 168,062</u>
Fund balance, beginning of year			<u>523,128</u>	<u>355,066</u>
Fund balance, end of year			<u>\$ 700,655</u>	<u>\$ 523,128</u>

COUNTY OF LASALLE, ILLINOIS
County Highway Fund
Balance Sheet
November 30, 2011

ASSETS

Cash in bank	\$ 290,554
Investments	1,265,625
Accounts receivable	6,833
Property tax receivable	2,583,400
Accrued interest	<u>3,478</u>
 Total assets	 <u><u>\$ 4,149,890</u></u>

LIABILITIES AND FUND BALANCES

Liabilities:	
Accounts payable	\$ 27,868
Accrued payroll	38,432
Deferred revenue	<u>2,520,140</u>
 Total liabilities	 2,586,440
 Fund balance:	
Restricted fund balance	<u>1,563,450</u>
 Total liabilities and fund balance	 <u><u>\$ 4,149,890</u></u>

COUNTY OF LASALLE, ILLINOIS
County Highway Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2011
With Comparative Totals For the Year Ended November 30, 2010

	2011				2010
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 2,638,082	\$ 2,638,082	\$ 2,587,108	\$ (50,974)	\$ 2,593,907
Intergovernmental revenue:					
Personal property					
replacement tax	45,000	45,000	47,184	2,184	54,099
Federal and State grants	25,000	25,000	-0-	(25,000)	-0-
Fees:					
Permitted load fees	400,000	400,000	93,958	(306,042)	100,671
Lease and rental	1,000	1,000	76,590	75,590	-0-
Access permits	1,000	1,000	10,784	9,784	16,788
Restitution	1,000	1,000	17,916	16,916	13,105
Township engineering fees	165,000	165,000	165,089	89	180,377
Municipal materials and					
services	100,000	100,000	65,295	(34,705)	69,166
Bituminous construction	60,000	60,000	-0-	(60,000)	-0-
Bituminous seal coat	175,000	175,000	-0-	(175,000)	-0-
Maintenance for other	5,000	5,000	12,500	7,500	28,143
Interest	25,000	25,000	7,840	(17,160)	14,256
Miscellaneous	1,000	1,000	25,087	24,087	9,682
Total revenues	3,642,082	3,642,082	3,109,351	(532,731)	3,080,194
Expenditures:					
Administration:					
Secretaries	120,000	120,000	132,770	12,770	119,504
Software/Licenses	14,000	14,000	10,657	(3,343)	9,640
Custodian	19,500	19,500	15,473	(4,027)	15,255
Utilities	70,000	70,000	54,280	(15,720)	51,790
Machinery rent	1,000	1,000	-0-	(1,000)	-0-
Burglar alarm service	2,400	2,400	3,192	792	1,522
Education	8,000	8,000	3,530	(4,470)	4,131
Publications and notices	7,000	7,000	4,532	(2,468)	5,054
Dues	3,000	3,000	1,735	(1,265)	1,678
General expenses	15,000	15,000	1,946	(13,054)	3,447
Professional services hired	1,000	1,000	837	(163)	621
Office supplies and expense	15,000	15,000	15,314	314	9,907
New equipment	2,300	2,300	-0-	(2,300)	-0-
Traffic enforcement	15,000	15,000	9,110	(5,890)	5,665
Contingency	5,000	5,000	-0-	(5,000)	-0-
Total Administration	298,200	298,200	253,376	(44,824)	228,214

COUNTY OF LASALLE, ILLINOIS

County Highway Fund

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

For the Year Ended November 30, 2011

With Comparative Totals For the Year Ended November 30, 2010

	2011			2010
	Budget Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Expenditures (Cont.):				
Bituminous day labor:				
Supervisor	10,000	10,000	(10,000)	-0-
Special equipment	50,000	50,000	(50,000)	-0-
Construction	50,000	50,000	(50,000)	-0-
Blacktop seal coat	125,000	125,000	(125,000)	-0-
Total Bituminous day labor	235,000	235,000	(235,000)	-0-
Construction and engineering:				
Appraiser	100,000	100,000	(87,500)	27,797
Engineering - general	140,000	140,000	(10,459)	111,787
Engineering - township highways/county bridge	165,000	165,000	(10,344)	127,276
Maintenance and repair of engineering equipment	6,500	6,500	(2,753)	4,542
Professional services hired	100,000	100,000	(42,919)	171,517
Map printing	1,000	1,000	(1,000)	-0-
Engineering supplies	12,000	12,000	(7,785)	7,897
New equipment	20,400	20,400	(6,357)	9,595
Contingency	50,000	50,000	(50,000)	-0-
New construction projects	750,005	750,005	(515,297)	822,360
New projects engineering	10	10	(10)	18,407
Total Construction and engineering	1,344,915	1,344,915	(734,424)	1,301,178
Highway maintenance:				
Maintenance personnel	63,000	63,000	(4,471)	64,942
Labor for repair of equipment	120,000	120,000	(9,025)	109,824
General labor	8,000	8,000	(4,846)	882
Maint and repair of equipment	50,000	50,000	(26,808)	41,192
Maintenance and repair of buildings	55,000	55,000	22,670	27,048
Rental of equipment	25,000	25,000	(2,960)	20,422
General expenses	13,000	13,000	(1,252)	10,608
Maintenance supplies	40,000	40,000	(19,703)	28,007
Gas, oil, grease, fuel, tires, etc.	325,000	325,000	(7,914)	254,836
Material for repairs of equipment	70,000	70,000	14,170	61,399

COUNTY OF LASALLE, ILLINOIS

County Highway Fund

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

For the Year Ended November 30, 2011

With Comparative Totals For the Year Ended November 30, 2010

	2011			2010	
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Expenditures (Cont.):					
Highway maintenance (Cont.):					
Material for repairs of buildings	20,000	20,000	17,426	(2,574)	13,736
Surface	100,000	100,000	114,475	14,475	102,329
Shoulders	70,000	70,000	24,809	(45,191)	37,320
Ditches and drains	30,000	30,000	8,670	(21,330)	6,220
Bridges and culverts	50,000	50,000	18,509	(31,491)	9,105
Signs and markings	100,000	100,000	96,048	(3,952)	63,712
Guard rail	5,000	5,000	7,068	2,068	656
Cleaning and clearing					
right of way	15,000	15,000	9,634	(5,366)	18,302
Snow removal	240,000	240,000	201,753	(38,247)	228,148
Mowing	40,000	40,000	30,335	(9,665)	42,598
Township purchase of					
materials	100,000	100,000	49,801	(50,199)	70,813
Other county department					
maintenance	5,000	5,000	447	(4,553)	102
New equipment	51,000	51,000	17,597	(33,403)	26,190
Special equipment - radios	3,000	3,000	186	(2,814)	2,316
New trucks	328,000	328,000	306,083	(21,917)	206,027
Health and life insurance	500,000	500,000	466,722	(33,278)	455,439
Contingency	50,000	50,000	-0-	(50,000)	-0-
Total Highway maintenance	2,476,000	2,476,000	2,098,424	(377,576)	1,902,173
Total expenditures	4,354,115	4,354,115	2,962,291	(1,391,824)	3,431,565
Excess (deficiency) of					
revenues over expenditures	(712,033)	(712,033)	147,060	859,093	(351,371)
Other financing sources (uses) -					
Operating transfers in	55,810	55,810	55,810	-0-	55,810
Total other financing sources (uses)	55,810	55,810	55,810	-0-	55,810
Net change in fund balance	\$ (656,223)	\$ (656,223)	202,870	\$ 859,093	(295,561)
Fund balance, beginning of year			1,360,580		1,656,141
Fund balance, end of year			\$ 1,563,450		\$ 1,360,580

COUNTY OF LASALLE, ILLINOIS

County Bridge Fund

Balance Sheet

November 30, 2011

ASSETS

Cash in bank	\$ 122,478
Investments	519,750
Accounts receivable	17,692
Property tax receivable	1,291,700
Accrued interest	<u>4,019</u>
Total assets	<u>\$ 1,955,639</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 5,876
Accrued payroll	13,066
Deferred revenue	<u>1,260,070</u>
Total liabilities	1,279,012
Fund balance:	
Restricted for road and bridge projects	<u>676,627</u>
Total liabilities and fund balance	<u>\$ 1,955,639</u>

COUNTY OF LASALLE, ILLINOIS

County Bridge Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2011

With Comparative Totals For the Year Ended November 30, 2010

	2011				2010
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Property taxes	\$ 1,300,041	\$ 1,300,041	\$ 1,293,556	\$ (6,485)	\$ 1,296,952
Bridge engineering fees	50,000	50,000	29,770	(20,230)	44,654
Intergovernmental revenue:					
Personal prop. replacement tax	14,000	14,000	14,742	742	16,816
Municipal bridge income	107,000	107,000	52,425	(54,575)	274,423
Township bridge reimbursements	520,700	520,700	162,790	(357,910)	296,173
State funds	237,000	237,000	104,104	(132,896)	179,482
Interest	20,000	20,000	9,973	(10,027)	10,532
Miscellaneous	1,000	1,000	-0-	(1,000)	-0-
Total revenues	<u>2,249,741</u>	<u>2,249,741</u>	<u>1,667,360</u>	<u>(582,381)</u>	<u>2,119,032</u>
Expenditures:					
Engineering Co. bridge	175,000	175,000	177,010	2,010	174,814
Engineering Twp bridge	125,000	125,000	132,565	7,565	119,636
Township bridge aid	567,000	567,000	283,401	(283,599)	212,304
Municipal bridge aid	473,000	473,000	193,454	(279,546)	120,763
County bridges	<u>1,787,000</u>	<u>1,787,000</u>	<u>1,597,274</u>	<u>(189,726)</u>	<u>1,126,996</u>
Total expenditures	<u>3,127,000</u>	<u>3,127,000</u>	<u>2,383,704</u>	<u>(743,296)</u>	<u>1,754,513</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (877,259)</u>	<u>\$ (877,259)</u>	(716,344)	<u>\$ 160,915</u>	364,519
Fund balance, beginning of year			<u>1,392,971</u>		<u>1,028,452</u>
Fund balance, end of year			<u>\$ 676,627</u>		<u>\$ 1,392,971</u>

COUNTY OF LASALLE, ILLINOIS

Motor Fuel Tax Fund

Balance Sheet

November 30, 2011

ASSETS

Cash in bank	\$ 466,150
Investments	1,015,875
Accounts receivable	155,121
Accrued interest	<u>3,573</u>
Total assets	<u>\$ 1,640,719</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ -0-
Accrued payroll	<u>85,556</u>
Total liabilities	85,556
Fund balance:	
Restricted fund balance	<u>1,555,163</u>
Total liabilities and fund balance	<u>\$ 1,640,719</u>

COUNTY OF LASALLE, ILLINOIS
Motor Fuel Tax Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2011
With Comparative Totals For the Year Ended November 30, 2010

	2011				2010
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Allotments - State of IL	\$ 1,671,000	\$ 1,671,000	\$ 1,728,492	\$ 57,492	\$ 2,023,242
Federal/State Funds	327,104	327,104	397,694	70,590	284,667
State Funds	300,000	300,000	425,896	125,896	1,570,000
State TARP Funds	1,397,400	1,397,400	116,400	(1,281,000)	429,600
Reimbursement income					
co-engineer	58,125	58,125	58,150	25	57,000
Interest	20,000	20,000	8,230	(11,770)	12,123
Miscellaneous	1,000	1,000	-0-	(1,000)	-0-
Total revenues	3,774,629	3,774,629	2,734,862	(1,039,767)	4,376,632
Expenditures:					
Salary county engineer	116,250	116,250	115,163	(1,087)	114,663
Maintenance patrol	1,900,000	1,900,000	1,877,962	(22,038)	1,797,307
Construction project carryover	100,000	100,000	-0-	(100,000)	175,000
New construction projects	1,600,002	1,600,002	348,534	(1,251,468)	2,099,600
New projects engineering	120,004	120,004	63,168	(56,836)	108,628
Contingency	100,000	100,000	-0-	(100,000)	-0-
Total expenditures	3,936,256	3,936,256	2,404,827	(1,531,429)	4,295,198
Excess (deficiency) of					
revenues over expenditures	\$ (161,627)	\$ (161,627)	330,035	\$ 491,662	81,434
Fund balance, beginning of year			1,225,128		1,143,694
Fund balance, end of year			\$ 1,555,163		\$ 1,225,128

COUNTY OF LASALLE, ILLINOIS

Special Tax Matching Fund

Balance Sheet

November 30, 2011

ASSETS

Cash in bank	\$ 334,269
Investments	762,750
Accounts receivable	442
Property taxes receivable	1,291,700
Accrued interest	<u>3,366</u>
Total assets	<u>\$ 2,392,527</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ -0-
Deferred revenue	<u>1,260,070</u>
Total liabilities	1,260,070
Fund balance - Restricted	<u>1,132,457</u>
Total liabilities and fund balance	<u>\$ 2,392,527</u>

COUNTY OF LASALLE, ILLINOIS
Special Tax Matching Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2011
With Comparative Totals For the Year Ended November 30, 2010

	2011				2010
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Property taxes	\$ 1,319,041	\$ 1,319,041	\$ 1,293,556	\$ (25,485)	\$ 1,296,952
Personal property replacement tax	14,000	14,000	14,742	742	16,816
Federal/State funds	1,000	1,000	-0-	(1,000)	-0-
Interest	15,000	15,000	7,986	(7,014)	4,739
Miscellaneous	1,000	1,000	-0-	(1,000)	35,482
Total revenues	<u>1,350,041</u>	<u>1,350,041</u>	<u>1,316,284</u>	<u>(33,757)</u>	<u>1,353,989</u>
Expenditures:					
Contingency	50,000	50,000	-0-	(50,000)	-0-
New construction projects	1,100,000	1,100,000	1,067,385	(32,615)	359,220
New projects engineering	50,009	50,009	49,880	(129)	88,067
New projects right-of-way	200,000	200,000	912	(199,088)	28,800
Construction project carryover	<u>500,000</u>	<u>500,000</u>	<u>37,410</u>	<u>(462,590)</u>	<u>514,206</u>
Total expenditures	<u>1,900,009</u>	<u>1,900,009</u>	<u>1,155,587</u>	<u>(744,422)</u>	<u>990,293</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (549,968)</u>	<u>\$ (549,968)</u>	160,697	<u>\$ 710,665</u>	363,696
Fund balance, beginning of year			<u>971,760</u>		<u>608,064</u>
Fund balance, end of year			<u>\$ 1,132,457</u>		<u>\$ 971,760</u>

COUNTY OF LASALLE, ILLINOIS
Circuit Clerk Document Storage Fund
Balance Sheet
November 30, 2011

ASSETS

Cash in bank	\$	231,584
Investments		573,750
Accounts receivable		17,719
Accrued interest		<u>2,493</u>
Total assets	\$	<u><u>825,546</u></u>

LIABILITIES AND
FUND BALANCE

Liabilities:		
Accounts payable	\$	19,583
Accrued payroll		<u>2,404</u>
Total liabilities		21,987
Fund balance:		
Restricted fund balance		<u>803,559</u>
Total liabilities and fund balance	\$	<u><u>825,546</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, 2011
With Comparative Totals For the Year Ended November 30, 2010

	2011			2010
	Budgeted Amounts		Over (Under)	
	Original	Final	Actual	Final Budget
				Actual
Revenues:				
Fines and fees:				
Document fees	\$ 260,000	\$ 260,000	\$ 234,589	\$ (25,411)
Interest	5,000	5,000	5,866	866
Total revenues	265,000	265,000	240,455	(24,545)
Expenditures:				
Maintenance of equipment	25,000	25,000	26,096	1,096
Education	1,000	1,000	626	(374)
Administrative expense	500	500	496	(4)
Set up expense	35,000	35,000	12,687	(22,313)
Supplies	50,000	50,000	75,568	25,568
Health/life insurance	17,400	17,400	7,558	(9,842)
Criminal office supervisor	3,000	3,000	3,250	250
Criminal court supervisor	6,000	6,000	6,271	271
Civil court supervisor	6,000	6,000	6,235	235
Civil office supervisor	3,000	3,000	3,199	199
Extra help	66,500	61,500	46,137	(15,363)
Temporary help	-0-	5,000	2,144	(2,856)
Overtime	1,000	1,000	-0-	(1,000)
Capital outlay:				
New equipment	50,000	50,000	21,914	(28,086)
Total expenditures	264,400	264,400	212,181	(52,219)
Excess (deficiency) of				
revenues over expenditures	\$ 600	\$ 600	28,274	\$ 27,674
Fund balance, beginning of year			775,285	732,656
Fund balance, end of year			\$ 803,559	\$ 775,285

COUNTY OF LASALLE, ILLINOIS

Law Library Fund

Balance Sheet

November 30, 2011

ASSETS

Cash in bank	\$ 9,567
Investments	30,375
Accounts receivable	5,044
Accrued interest	<u>120</u>
Total assets	<u>\$ 45,106</u>

LIABILITIES AND FUND BALANCE

Liabilities:

Accounts payable	\$ 4,930
Accrued payroll	<u>210</u>

Total liabilities 5,140

Fund balance:

Restricted fund balance	<u>39,966</u>
-------------------------	---------------

Total liabilities and fund balance \$ 45,106

COUNTY OF LASALLE, ILLINOIS
Law Library Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2011
With Comparative Totals For the Year Ended November 30, 2010

	2011				2010
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Fines and fees:					
Fees	\$ 80,000	\$ 80,000	\$ 72,722	\$ (7,278)	\$ 77,662
Interest	1,000	1,000	265	(735)	551
Total revenues	81,000	81,000	72,987	(8,013)	78,213
Expenditures:					
Supplies	100	100	-0-	(100)	10
Law library clerk	4,200	4,200	4,216	16	4,216
Law books and statutes	85,000	85,000	56,924	(28,076)	94,785
Total expenditures	89,300	89,300	61,140	(28,160)	99,011
Excess (deficiency) of revenues over expenditures	<u>\$ (8,300)</u>	<u>\$ (8,300)</u>	11,847	<u>\$ 20,147</u>	(20,798)
Fund balance, beginning of year			28,119		48,917
Fund balance, end of year			<u>\$ 39,966</u>		<u>\$ 28,119</u>

COUNTY OF LASALLE, ILLINOIS

Court Automation Fund

Balance Sheet

November 30, 2011

ASSETS

Cash in bank	\$ 201,829
Investments	469,125
Accounts receivable	17,821
Accrued interest	<u>2,026</u>
Total assets	<u>\$ 690,801</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 4,718
Accrued payroll	<u>2,920</u>
Total liabilities	7,638
Fund balance:	
Restricted fund balance	<u>683,163</u>
Total liabilities and fund balance	<u>\$ 690,801</u>

COUNTY OF LASALLE, ILLINOIS
Court Automation Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2011
With Comparative Totals For the Year Ended November 30, 2010

	2011			2010	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Fines and fees:					
Fees	\$ 260,000	\$ 260,000	\$ 236,309	\$ (23,691)	\$ 258,830
Interest	10,000	10,000	4,804	(5,196)	6,318
Total revenues	270,000	270,000	241,113	(28,887)	265,148
Expenditures:					
Maintenance of equipment	50,000	50,000	55,487	5,487	42,020
Education	1,000	1,000	125	(875)	160
Administration	1,000	1,000	80	(920)	503
Office/application admin	49,000	49,000	52,436	3,436	52,026
Self help navigator	-0-	-0-	372	372	-0-
Set up expense	40,000	40,000	5,965	(34,035)	40,418
Software, forms, paper, etc.	40,000	40,000	44,012	4,012	47,724
Computer opr	50,000	50,000	-0-	(50,000)	-0-
IT intern	10,000	10,000	1,980	(8,020)	3,004
Overtime	1,000	1,000	-0-	(1,000)	-0-
Capital outlay:					
New equipment	50,000	50,000	40,584	(9,416)	22,954
Total expenditures	292,000	292,000	201,041	(90,959)	208,809
Excess (deficiency) of					
revenues over expenditures	\$ (22,000)	\$ (22,000)	40,072	\$ 62,072	56,339
Fund balance, beginning of year			643,091		586,752
Fund balance, end of year			\$ 683,163		\$ 643,091

COUNTY OF LASALLE, ILLINOIS
Child Support Administration Fund
Balance Sheet
November 30, 2011

ASSETS

Cash in bank	\$ 47,224
Investments	118,125
Accounts receivable	1,963
Accrued interest	<u>520</u>
Total assets	<u><u>\$ 167,832</u></u>

LIABILITIES AND
FUND BALANCE

Liabilities:	
Accounts payable	\$ 290
Accrued payroll	<u>995</u>
Total liabilities	1,285
Fund balance:	
Restricted fund balance	<u>166,547</u>
Total liabilities and fund balance	<u><u>\$ 167,832</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, 2011
With Comparative Totals For the Year Ended November 30, 2010

	2011				2010
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Fines and fees:					
Fees	\$ 30,000	\$ 30,000	\$ 28,073	\$ (1,927)	\$ 27,095
Federal child support revenue	18,000	18,000	22,188	4,188	22,011
Interest	4,000	4,000	1,238	(2,762)	1,561
Total revenues	52,000	52,000	51,499	(501)	50,667
Expenditures:					
Office equipment repair & maintenance	2,000	2,000	2,521	521	2,464
Child support supervisor	17,500	17,500	17,483	(17)	16,274
Child support admin expense	500	500	320	(180)	-0-
Education	500	500	-0-	(500)	-0-
Software, forms, paper, etc.	3,000	3,000	3,460	460	3,108
Overtime	500	500	-0-	(500)	-0-
Seasonal help	7,000	7,000	9,084	2,084	9,290
Health insurance	17,500	17,500	17,100	(400)	8,691
New equipment	2,500	2,500	2,000	(500)	-0-
Total expenditures	51,000	51,000	51,968	968	39,827
Excess (deficiency) of revenues over expenditures	\$ 1,000	\$ 1,000	(469)	\$ (1,469)	10,840
Fund balance, beginning of year			167,016		156,176
Fund balance, end of year			\$ 166,547		\$ 167,016

COUNTY OF LASALLE, ILLINOIS

Minors in Possession Fund

Balance Sheet

November 30, 2011

ASSETS

Cash in bank	\$	21,315
Investments		40,500
Accrued interest		<u>227</u>
Total assets	\$	<u><u>62,042</u></u>

LIABILITIES AND FUND BALANCE

Liabilities:

Accounts payable	\$	-0-
Accrued payroll		<u>1,610</u>

Total liabilities 1,610

Fund balance:

Restricted fund balance		<u>60,432</u>
-------------------------	--	---------------

Total liabilities and fund balance \$ 62,042

COUNTY OF LASALLE, ILLINOIS
Minors in Possession Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2011
With Comparative Totals For the Year Ended November 30, 2010

	2011				2010
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Fines and fees:					
Drug traffic law enforcement	\$ 35,000	\$ 35,000	\$ 30,600	\$ (4,400)	\$ 36,455
Interest	600	600	544	(56)	1,027
Miscellaneous income	1	1	-0-	(1)	-0-
Total revenues	35,601	35,601	31,144	(4,457)	37,482
Expenditures:					
Professional services	1,500	1,500	100	(1,400)	800
Asst States Atty	31,500	31,500	32,333	833	30,531
Health insurance	3,000	3,000	5,297	2,297	4,039
Mileage & travel	100	100	140	40	-0-
Travel and training	500	500	2,513	2,013	1,280
Publications	500	500	-0-	(500)	-0-
Dues	500	500	-0-	(500)	-0-
Office supplies	100	100	-0-	(100)	-0-
New programs	19,500	19,500	11,520	(7,980)	14,188
Miscellaneous	500	500	-0-	(500)	-0-
Total expenditures	57,700	57,700	51,903	(5,797)	50,838
Excess (deficiency) of revenues over expenditures	(22,099)	(22,099)	(20,759)	1,340	(13,356)
Fund balance, beginning of year			81,191		94,547
Fund balance, end of year			\$ 60,432		\$ 81,191

COUNTY OF LASALLE, ILLINOIS
State's Attorney Drug Enforcement Fund
Balance Sheet
November 30, 2011

ASSETS

Cash in bank	\$ 135,808
Investments	138,375
Accrued interest	467
Accounts receivable	<u>6,067</u>
Total assets	<u>\$ 280,717</u>

LIABILITIES AND
FUND BALANCE

Liabilities:	
Accounts payable	\$ -0-
Accrued payroll	<u>14,350</u>
Total liabilities	14,350
Fund balance:	
Restricted fund balance	<u>266,367</u>
Total liabilities and fund balance	<u>\$ 280,717</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, 2011
With Comparative Totals For the Year Ended November 30, 2010

	2011				2010
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Fines and fees:					
Drug traffic law enforcement	\$ 220,000	\$ 220,000	\$ 229,658	\$ 9,658	\$ 266,634
Interest	2,400	2,400	1,119	(1,281)	1,301
Miscellaneous income	1	1	-0-	(1)	-0-
Total revenues	222,401	222,401	230,777	8,376	267,935
Expenditures:					
State drug enforcement expense	-0-	-0-	4,903	4,903	68,675
Assistant states' attorney	39,100	39,100	34,132	(4,968)	36,651
Paralegals	4,000	4,000	4,016	16	3,962
Drug fees attorney	57,289	57,289	59,247	1,958	57,803
Law clerk	29,120	29,120	-0-	(29,120)	1,008
Legal secretaries	33,000	33,000	31,360	(1,640)	30,420
Crime vict wit coord	2,000	2,000	908	(1,092)	1,521
Crime vict wit asst	2,000	2,000	-0-	(2,000)	1,300
Paralegal secretaries	10,600	10,600	10,641	41	10,642
Drug task force manager	34,500	34,500	35,546	1,046	34,678
Dom. violence investigator	5,000	5,000	5,019	19	5,019
Investigators	-0-	-0-	7,477	7,477	-0-
Health and life insurance	24,000	24,000	11,039	(12,961)	19,845
Seasonal help	3,500	3,500	1,100	(2,400)	3,025
Total expenditures	244,109	244,109	205,388	(38,721)	274,549
Excess (deficiency) of revenues over expenditures	\$ (21,708)	\$ (21,708)	25,389	\$ 47,097	(6,614)
Fund balance, beginning of year			240,978		247,592
Fund balance, end of year			\$ 266,367		\$ 240,978

COUNTY OF LASALLE, ILLINOIS

Probation Services Fund

Balance Sheet

November 30, 2011

ASSETS

Cash in bank	\$ 155,775
Investments	361,125
Accounts receivable	10,351
Accrued interest	<u>1,466</u>
Total assets	<u>\$ 528,717</u>

LIABILITIES AND
FUND BALANCE

Liabilities:	
Accounts payable	\$ 6,379
Fund balance:	
Restricted fund balance	<u>522,338</u>
Total liabilities and fund balance	<u>\$ 528,717</u>

COUNTY OF LASALLE, ILLINOIS
Probation Services Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2011
With Comparative Totals For the Year Ended November 30, 2010

	2011				2010
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Fines and fees:					
Probation service fees	\$ 135,000	\$ 135,000	\$ 135,275	\$ 275	\$ 153,050
Interest	5,000	5,000	3,456	(1,544)	4,019
Miscellaneous	50	50	320	270	2,394
Total revenues	140,050	140,050	139,051	(999)	159,463
Expenditures:					
Mileage	9,000	9,000	9,085	85	7,201
Education	8,000	8,000	3,632	(4,368)	1,195
Communications	4,000	4,000	3,200	(800)	3,548
Software maintenance	1,500	1,500	720	(780)	-0-
Lodging and meals	3,000	3,000	2,532	(468)	3,321
Dues and subscriptions	2,000	2,000	1,400	(600)	-0-
Maintenance and repair					
of vehicles	8,000	8,000	3,289	(4,711)	3,590
Office supplies	3,000	3,000	2,713	(287)	104
Family counseling	4,000	4,000	-0-	(4,000)	-0-
Emergency shelter	1,000	1,000	-0-	(1,000)	-0-
Substance evaluation	5,000	5,000	1,130	(3,870)	75
Mental health/evaluation	5,000	5,000	425	(4,575)	1,485
Substance abuse testing	15,000	15,000	8,940	(6,060)	6,171
Sex offender testing	10,000	10,000	2,320	(7,680)	3,500
Miscellaneous	2,500	2,500	1,633	(867)	5,369
Capital outlay:					
New equipment	7,120	7,120	5,478	(1,642)	6,004
New vehicles	27,000	27,000	23,397	(3,603)	24,263
Total expenditures	115,120	115,120	69,894	(45,226)	65,826
Excess (deficiency) of					
revenues over expenditures	\$ 24,930	\$ 24,930	69,157	\$ 44,227	93,637
Fund balance, beginning of year			453,181		359,544
Fund balance, end of year			\$ 522,338		\$ 453,181

COUNTY OF LASALLE, ILLINOIS

Arrestees Medical Cost Fund

Balance Sheet

November 30, 2011

ASSETS

Cash	\$	-0-
Investments		3,213
Accounts receivable		1,826
Accrued interest		<u>147</u>
Total assets	\$	<u><u>5,186</u></u>

FUND BALANCE

Liabilities:		
Accounts payable	\$	-0-
Fund Balance - Restricted		<u>5,186</u>
Total liabilities and fund balance	\$	<u><u>5,186</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, 2011
With Comparative Totals For the Year Ended November 30, 2010

	2011			2010	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Interest income	\$ 1	\$ 1	\$ 354	\$ 353	\$ 818
Medical services	30,000	30,000	26,699	(3,301)	29,295
Total revenues	30,001	30,001	27,053	(2,948)	30,113
Expenditures:					
Medical services	-0-	-0-	-0-	-0-	-0-
Total expenditures	-0-	-0-	-0-	-0-	-0-
Excess (deficiency) of revenues over expenditures	30,001	30,001	27,053	(2,948)	30,113
Other financing (uses) - Operating transfers out	(60,000)	(60,000)	(60,000)	-0-	(60,000)
Net change in fund balance	<u>\$ (29,999)</u>	<u>\$ (29,999)</u>	(32,947)	<u>\$ (2,948)</u>	(29,887)
Fund balance, beginning of year			38,133		68,020
Fund balance, end of year			<u>\$ 5,186</u>		<u>\$ 38,133</u>

COUNTY OF LASALLE, ILLINOIS

DUI Fund

Balance Sheet

November 30, 2011

ASSETS

Cash in bank	\$	10,768
Investments		23,625
Accrued interest		67
Accounts receivable		<u>-0-</u>
Total assets	\$	<u><u>34,460</u></u>

LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	95
Fund Balance - Restricted		<u>34,365</u>
Total liabilities and fund balance	\$	<u><u>34,460</u></u>

COUNTY OF LASALLE, ILLINOIS

DUI Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2011

With Comparative Totals For the Year Ended November 30, 2010

	2011				2010
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
DUI fines	\$ 16,300	\$ 16,300	\$ 26,441	\$ 10,141	\$ 16,128
Interest Income	800	800	154	(646)	149
Total revenues	17,100	17,100	26,595	9,495	16,277
Expenditures:					
DUI equipment	17,100	17,100	5,482	(11,618)	26,046
Total expenditures	17,100	17,100	5,482	(11,618)	26,046
Excess (deficiency) of revenues over expenditures	<u>\$ -0-</u>	<u>\$ -0-</u>	21,113	<u>\$ 21,113</u>	(9,769)
Fund balance, beginning of year			13,252		23,021
Fund balance, end of year			<u>\$ 34,365</u>		<u>\$ 13,252</u>

COUNTY OF LASALLE, ILLINOIS
Circuit Clerk Operations & Administrative Fund
Balance Sheet
November 30, 2011

ASSETS

Cash in bank	\$	25,186
Investments		60,750
Accounts receivable		3,143
Accrued interest		<u>200</u>
Total assets	\$	<u><u>89,279</u></u>

LIABILITIES AND
FUND BALANCE

Liabilities:		
Accounts payable	\$	56
Fund Balance - Restricted		<u>89,223</u>
Total liabilities and fund balance	\$	<u><u>89,279</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, 2011
With Comparative Totals For the Year Ended November 30, 2010

	2011			2010
	Budgeted Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Revenues:				
Clerk Fees	\$ 18,000	\$ 18,000	\$ 17,579	\$ 16,215
Interest Income	500	500	(34)	531
Total revenues	18,500	18,500	17,545	16,746
Expenditures	10,000	10,000	(2,128)	895
Total expenditures	10,000	10,000	(2,128)	895
Excess (deficiency) of revenues over expenditures	<u>\$ 8,500</u>	<u>\$ 8,500</u>	<u>28,173</u>	<u>15,851</u>
Fund balance, beginning of year			<u>61,050</u>	<u>45,199</u>
Fund balance, end of year			<u>\$ 89,223</u>	<u>\$ 61,050</u>

COUNTY OF LASALLE, ILLINOIS

Debt Service

Balance Sheet

November 30, 2011

ASSETS

Cash in bank	\$	-0-
--------------	----	-----

FUND BALANCE

Fund balance - reserved for debt service	\$	-0-
--	----	-----

COUNTY OF LASALLE, ILLINOIS

Debt Service

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2011

With Comparative Totals For the Year Ended November 30, 2010

	2011			2010	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Interest	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Total revenues	-0-	-0-	-0-	-0-	-0-
Expenditures:					
Bond Principal	1,270,000	1,270,000	1,270,000	-0-	1,235,000
Bond Interest	209,378	209,378	201,953	(7,425)	242,831
Miscellaneous fees	1,500	1,500	1,500	-0-	1,500
Total expenditures	1,480,878	1,480,878	1,473,453	(7,425)	1,479,331
Excess (deficiency) of revenues over expenditures	(1,480,878)	(1,480,878)	(1,473,453)	7,425	(1,479,331)
Other financing sources (uses)-					
Transfers from other funds	1,480,878	1,480,878	1,473,453	(7,425)	1,479,311
Total other financing sources (uses)	1,480,878	1,480,878	1,473,453	(7,425)	1,479,311
Net change in fund balance	\$ -0-	\$ -0-	-0-	\$ -0-	(20)
Fund balance, beginning of year			-0-		20
Fund balance, end of year			\$ -0-		\$ -0-

COUNTY OF LASALLE, ILLINOIS
Construction and Improvements - Current Sites Fund
Balance Sheet
November 30, 2011

ASSETS

Cash in bank	\$ 63,052
Investments	145,125
Accrued interest	<u>1,333</u>
Total assets	<u><u>\$ 209,510</u></u>

LIABILITIES AND
FUND BALANCE

Liabilities:	
Accounts payable	\$ -0-
Fund Balance - Committed	<u>209,510</u>
Total liabilities and fund balance	<u><u>\$ 209,510</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, 2011
With Comparative Totals For the Year Ended November 30, 2010

	2011			2010
	Budgeted Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Revenues:				
Off track betting	\$ 1	\$ 1	\$ (1)	\$ 8,767
Grant income	35,000	35,000	(25,000)	383,627
Interest	3,000	3,000	9	9,152
Miscellaneous income	1	1	55,480	-0-
Total revenues	38,002	38,002	30,488	401,546
Expenditures:				
Equipment	300,000	300,000	10,981	3,344
Downtown courthouse	200,000	200,000	(183,188)	42,520
Waterproofing	1	1	(1)	17,800
Capital improvement	47,002	47,002	(17,043)	1,143,861
Parking lot	1	1	(1)	19,995
Total expenditures	547,004	547,004	(189,252)	1,227,520
Excess (deficiency) of revenues over expenditures	(509,002)	(509,002)	219,740	(825,974)
Other financing sources (uses) - Transfers from other funds	17,769	17,769	(1,481)	17,769
Net change in fund balance	<u>\$ (491,233)</u>	<u>\$ (491,233)</u>	<u>\$ 218,259</u>	(808,205)
Fund balance, beginning of year			482,484	1,290,689
Fund balance, end of year			<u>\$ 209,510</u>	<u>\$ 482,484</u>

COUNTY OF LASALLE, ILLINOIS
Nursing Home Fund
Balance Sheet
November 30, 2011

	November 30,	
	2011	2010
<u>ASSETS</u>		
Current assets:		
Cash	\$ 467,234	\$ 807,612
Investments	1,177,875	1,441,085
Receivable from governmental units	1,065,663	365,100
Accounts receivable	5,396	7,566
Accrued interest	5,813	6,388
Inventory	8,581	8,581
Property taxes receivable	1,566,419	1,512,402
Total current assets	4,296,981	4,148,734
Restricted assets:		
Residents' trust account	1,581	1,632
Employers' trust account	20,690	26,985
Total restricted assets	22,271	28,617
Fixed assets:		
Land	9,950	9,950
Building and improvements	4,905,328	4,814,665
Equipment	1,505,910	1,471,466
Less accumulated depreciation	(4,676,034)	(4,390,424)
Total fixed assets	1,745,154	1,905,657
Total assets	\$ 6,064,406	\$ 6,083,008

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

November 30, 2011

	November 30,	
	2011	2010
<u>LIABILITIES</u>		
Liabilities (payable from current assets):		
Accounts payable	\$ 293,458	\$ 329,662
Accrued payroll	160,829	132,970
Deferred revenue	1,530,297	1,478,309
Compensated absences	189,423	185,221
Total liabilities (payable from current assets)	2,174,007	2,126,162
Liabilities: (payable from restricted assets):		
Residents' trust account	1,581	1,632
Employees' trust account	20,690	26,985
Total liabilities (payable from restricted assets)	22,271	28,617
Total liabilities	2,196,278	2,154,779
<u>NET ASSETS</u>		
Net assets:		
Net assets (deficit)	\$ 3,868,128	\$ 3,928,229

COUNTY OF LASALLE, ILLINOIS
Nursing Home Fund
Statement of Revenues, Expenses, and Changes in Fund Balance
For the Year Ended November 30, 2011
With Comparative Totals For the Year Ended November 30, 2010

	2011			2010	
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Property Taxes	\$ 1,478,309	\$ 1,478,309	\$ 1,477,229	\$ (1,080)	\$ 1,475,939
Charges for services:					
Public aid wire transfer	1,674,876	1,674,876	1,041,507	(633,369)	1,222,174
Private pay patients	1,225,800	1,225,800	1,052,250	(173,550)	1,059,193
Patient contributions	663,570	663,570	555,117	(108,453)	716,223
Patient insurance payment	60,000	60,000	12,543	(47,457)	186,229
Medicare Part A	985,956	985,956	595,258	(390,698)	597,682
Medicare part B	302,400	302,400	113,202	(189,198)	202,821
Other:					
Miscellaneous	6,500	6,500	6,247	(253)	6,605
Interest	30,000	30,000	13,144	(16,856)	22,006
Total revenues	6,427,411	6,427,411	4,866,497	(1,560,914)	5,488,872
Expenses:					
Health and welfare	6,417,034	6,417,034	4,599,243	(1,817,791)	5,542,334
Depreciation	-0-	-0-	285,610	285,610	291,185
Total expenses	6,417,034	6,417,034	4,884,853	(1,532,181)	5,833,519
Other financing sources (uses) -					
Operating transfers in	208,255	208,255	208,255	-0-	208,255
Operating transfers out	(250,000)	(250,000)	(250,000)	-0-	(250,000)
Total other financing sources (uses)	(41,745)	(41,745)	(41,745)	-0-	(41,745)
Net income (loss)	\$ (31,368)	\$ (31,368)	(60,101)	\$ (28,733)	(386,392)
Fund balance - beginning of year			3,928,229		4,314,621
Fund balance - end of year			\$ 3,868,128		\$ 3,928,229

COUNTY OF LASALLE, ILLINOIS

Nursing Home Fund

Statement of Operating Expenses

For the Year Ended November 30, 2011

With Comparative Totals For the Year Ended November 30, 2010

	2011			2010	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Operating expenses:					
Health and welfare:					
Extra help	\$ 150,000	\$ 150,000	\$ 40,901	\$ (109,099)	\$ 102,775
Dietary supplies	7,200	7,200	1,434	(5,766)	1,233
Dietary consultant	9,200	9,200	7,272	(1,928)	7,572
Maintenance and repair of buildings	35,000	35,000	37,626	2,626	61,840
Food purchases	650,000	650,000	454,167	(195,833)	572,127
Housekeeping supplies	22,500	22,500	18,634	(3,866)	19,596
Laundry supplies for machines	12,500	12,500	8,191	(4,309)	11,158
Laundry - incontinent	22,500	22,500	25,208	2,708	23,601
Electricity	60,000	60,000	50,187	(9,813)	53,777
Gas	42,000	42,000	37,904	(4,096)	28,209
Maintenance supplies	40,000	40,000	38,458	(1,542)	35,319
Maintenance and repair of equipment	15,000	15,000	10,149	(4,851)	12,912
City of Ottawa sewer	24,000	24,000	18,983	(5,017)	24,119
Water engineer	4,000	4,000	5,432	1,432	3,000
Pest control	2,000	2,000	1,059	(941)	999
Refuse disposal	20,000	20,000	15,922	(4,078)	16,898
Maintenance contract	38,000	38,000	21,538	(16,462)	26,578
Provider participation fee	54,400	54,400	-0-	(54,400)	-0-
Medicare part B ancillary cost	150,000	150,000	224,698	74,698	198,069
Contract serve/part A therapy	225,000	225,000	253,548	28,548	163,234
Nursing supplies	75,000	75,000	79,874	4,874	85,888
Linens	10,000	10,000	9,624	(376)	7,175
Nursing consultants	25,000	25,000	17,724	(7,276)	16,549
Medical advisor	14,000	14,000	12,877	(1,123)	-0-
Activities supplies	7,000	7,000	4,244	(2,756)	3,190
Uniforms	17,500	17,500	6,638	(10,862)	14,463
Education - books and supplies	7,000	7,000	5,573	(1,427)	1,017
Training tuition	-0-	-0-	-0-	-0-	358
Auto gas and oil expense	4,000	4,000	1,781	(2,219)	1,623
Automobile expense	1	1	-0-	(1)	-0-
Printing	1,000	1,000	-0-	(1,000)	79
Fees, subscriptions, and promotions	35,000	35,000	29,242	(5,758)	24,322
General office supplies	15,000	15,000	10,852	(4,148)	9,095
Postage	3,000	3,000	2,985	(15)	2,342
Telephone	5,000	5,000	1,929	(3,071)	6,502
Miscellaneous	5,000	5,000	1,144	(3,856)	62,770
Contingency	15,000	15,000	-0-	(15,000)	-0-
Patient insurance payments	15,000	15,000	12,619	(2,381)	28,923
Professional services	200,000	200,000	76,993	(123,007)	674,721
In-service training and education	2,000	2,000	-0-	(2,000)	-0-

COUNTY OF LASALLE, ILLINOIS
Nursing Home Fund
Statement of Operating Expenses (Continued)
For the Year Ended November 30, 2011
With Comparative Totals For the Year Ended November 30, 2010

	2011			2010	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Operating expenses (Cont):					
Health and welfare (Cont)					
Travel and seminars	2,000	2,000	1,487	(513)	664
Drugs and medications	24,000	24,000	12,637	(11,363)	42,241
Improvements - capital	260,002	260,002	73,206	(186,796)	120,787
New equipment	45,000	45,000	59,777	14,777	62,788
Assistant Administrator	51,000	51,000	47,515	(3,485)	53,253
Administrator	79,300	79,300	79,885	585	62,135
Environmental Services Director	31,800	31,800	33,120	1,320	31,939
Asst. Environmental Services Dir.	24,100	24,100	25,159	1,059	21,331
Director of nurses	69,600	69,600	62,831	(6,769)	44,353
Assistant director of nurses	51,100	51,100	61,261	10,161	44,601
Certified nurse assistants	360,000	360,000	217,973	(142,027)	187,167
Rehabilitation registered nurse	450,100	450,100	102,577	(347,523)	180,635
Licensed practical nurse	386,500	386,500	350,304	(36,196)	278,005
Infection control nurse	48,400	48,400	1,302	(47,098)	22,994
Activity director	31,600	31,600	32,920	1,320	31,754
Unit attendants	58,300	58,300	28,416	(29,884)	46,162
Nurse's aides	749,300	749,300	404,283	(345,017)	487,010
Occupational rehabilitation aide	64,100	64,100	72,820	8,720	65,599
Activity aides	67,400	67,400	67,250	(150)	62,538
Nursing supervisors	91,100	91,100	80,164	(10,936)	71,402
Marketing Director	29,900	29,900	30,809	909	30,046
Alz/Dementia Coordinator	30,000	30,000	0	(30,000)	0
Skilled Service Director	54,800	54,800	50,275	(4,525)	54,985
MDS Care Plan Coordinator	60,000	60,000	55,570	(4,430)	9,702
Social services designee	30,900	30,900	31,759	859	18,752
Custodians	110,100	110,100	68,722	(41,378)	107,718
Housekeeping aides	86,800	86,800	92,182	5,382	75,164
Laundresses	72,700	72,700	56,781	(15,919)	62,447
Bookkeeper	37,500	37,500	38,745	1,245	37,662
Nursing data entry clerk	61,400	61,400	56,987	(4,413)	61,188
Clerk/typist	36,600	36,600	43,801	7,201	36,701
Psycho-social coordinator	30,000	30,000	31,824	1,824	30,059
Seasonal help	-0-	-0-	-0-	-0-	-0-
Overtime	325,000	325,000	295,303	(29,697)	316,314
Compensated absences	-0-	-0-	4,202	4,202	(24,792)
Health and life insurance	467,830	467,830	377,436	(90,394)	393,559
SS/IMRF contributions	-0-	-0-	-0-	-0-	-0-
Fines	1	1	4,550	4,549	29,900
Bad debt expense	-0-	-0-	-0-	-0-	83,538
Total Health and welfare expenses	<u>\$ 6,417,034</u>	<u>\$ 6,417,034</u>	<u>\$ 4,599,243</u>	<u>\$ (1,817,791)</u>	<u>\$ 5,542,334</u>

COUNTY OF LASALLE, ILLINOIS

Agency Funds

Combining Balance Sheet

November 30, 2011

With Comparative Totals for November 30, 2010

	County Collector Funds	Circuit Clerk Fund	Township Motor Fuel Tax Fund	Township Bridge Aid	Drainage District Fund	Other Agency Funds	Totals	
							2011	2010
Assets:								
Cash	\$ 3,129,053	\$ 2,134,920	\$ 1,282,993	\$ 152,558	\$ 159,853	\$ 817,070	\$ 7,676,447	\$ 9,834,132
Investments	-0-	-0-	-0-	-0-	26,081	-0-	26,081	811,586
Accrued interest	-0-	-0-	-0-	-0-	-0-	-0-	-0-	1,575
Property taxes receivable	129,685	-0-	-0-	-0-	-0-	-0-	129,685	112,200
Total assets	<u>\$ 3,258,738</u>	<u>\$ 2,134,920</u>	<u>\$ 1,282,993</u>	<u>\$ 152,558</u>	<u>\$ 185,934</u>	<u>\$ 817,070</u>	<u>\$ 7,832,213</u>	<u>\$ 10,759,493</u>
Liabilities:								
Due to others	<u>\$ 3,258,738</u>	<u>\$ 2,134,920</u>	<u>\$ 1,282,993</u>	<u>\$ 152,558</u>	<u>\$ 185,934</u>	<u>\$ 817,070</u>	<u>\$ 7,832,213</u>	<u>\$ 10,759,493</u>

COUNTY OF LASALLE, ILLINOIS

Agency Funds

County Collector Funds

Combining Balance Sheet

November 30, 2011

With Comparative Totals for November 30, 2010

	Property Taxes Fund	Inheritance Taxes Fund	Right of Way Condemnation Fund	Unclaimed Monies Fund	Totals	
					2011	2010
Assets:						
Cash	\$ 3,091,223	\$ 2,474	\$ 14,493	\$ 20,863	\$ 3,129,053	\$6,398,066
Investments	-0-	-0-	-0-	-0-	-0-	-0-
Property taxes receivable	129,685	-0-	-0-	-0-	129,685	112,200
Total assets	<u><u>\$ 3,220,908</u></u>	<u><u>\$ 2,474</u></u>	<u><u>\$ 14,493</u></u>	<u><u>\$ 20,863</u></u>	<u><u>\$ 3,258,738</u></u>	<u><u>\$6,510,266</u></u>
Liabilities:						
Due to others	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Due to taxing bodies for taxes not yet collected	129,685	-0-	-0-	-0-	129,685	112,200
Available for distribution	3,091,223	2,474	14,493	20,863	3,129,053	6,398,066
Total liabilities	<u><u>\$ 3,220,908</u></u>	<u><u>\$ 2,474</u></u>	<u><u>\$ 14,493</u></u>	<u><u>\$ 20,863</u></u>	<u><u>\$ 3,258,738</u></u>	<u><u>\$6,510,266</u></u>

COUNTY OF LASALLE, ILLINOIS

Agency Funds

Other Agency Funds

Combining Balance Sheet

November 30, 2011

With Comparative Totals for November 30, 2010

	Juvenile Probation Fund	States Attorney Restitution Fund	Sheriff's Prisoner Trust Fund	Redemption Certificates Fund
<u>ASSETS</u>				
Cash	<u>\$ 340</u>	<u>\$ 5,336</u>	<u>\$ 47,802</u>	<u>\$ 724,970</u>
<u>LIABILITIES</u>				
Due to others	<u>\$ 340</u>	<u>\$ 5,336</u>	<u>\$ 47,802</u>	<u>\$ 724,970</u>

COUNTY OF LASALLE, ILLINOIS

Agency Funds

Other Agency Funds

Combining Balance Sheet

November 30, 2011

With Comparative Totals for November 30, 2010

	Sheriff's DARE Fund	Drunk Driving Imp. Panel Fund	States Attorney Investigation Fund	Totals	
				2011	2010
<u>ASSETS</u>					
Cash	\$ 393	\$ 38,143	\$ 86	\$ 817,070	\$ 692,595
<u>LIABILITIES</u>					
Due to others	\$ 393	\$ 38,143	\$ 86	\$ 817,070	\$ 692,595

COUNTY OF LASALLE, ILLINOIS
Agency Funds
Combining Schedule of Cash Receipts and Disbursements
November 30, 2011
With Comparative Totals for November 30, 2010

	<u>County Collector Funds</u>	<u>Circuit Clerk Fund</u>	<u>Township Motor Fuel Tax Fund</u>
Cash and investments balance, beginning of year	\$ 6,510,266	\$ 1,978,230	\$ 955,236
Receipts	203,938,373	12,375,146	3,035,050
Disbursements	<u>(207,189,901)</u>	<u>(12,218,456)</u>	<u>(2,707,293)</u>
Cash and investments balance, end of year	<u>\$ 3,258,738</u>	<u>\$ 2,134,920</u>	<u>\$ 1,282,993</u>

Township Bridge Aid	Drainage District Fund	Other Agency Funds	Totals	
			2011	2010
\$ 219,924	\$ 213,918	\$ 688,707	\$ 10,566,281	\$ 8,965,431
655,471	98,017	5,387,988	225,490,045	209,756,477
(722,837)	(126,001)	(5,259,625)	(228,224,113)	(210,474,006)
<u>\$ 152,558</u>	<u>\$ 185,934</u>	<u>\$ 817,070</u>	<u>\$ 7,832,213</u>	<u>\$ 8,247,902</u>

COUNTY OF LASALLE, ILLINOIS
Agency Funds
Township Motor Fuel Tax Fund
Schedule of Cash Receipts and Disbursements
November 30, 2011
With Comparative Totals for November 30, 2010

	<u>2011</u>	<u>2010</u>
Cash and investments balance, beginning of year	\$ 955,236	\$ 675,381
Receipts:		
Revenue allotments	3,034,230	2,927,186
Interest	<u>820</u>	<u>2,194</u>
Total receipts	<u>3,035,050</u>	<u>2,929,380</u>
Disbursements:		
Distributions	<u>2,707,293</u>	<u>2,649,525</u>
Cash and investments balance, end of year	<u><u>\$ 1,282,993</u></u>	<u><u>\$ 955,236</u></u>

COUNTY OF LASALLE, ILLINOIS
Agency Funds
Township Bridge Aid Fund
Schedule of Cash Receipts and Disbursements
November 30, 2011
With Comparative Totals for November 30, 2010

	<u>2011</u>	<u>2010</u>
Cash and investments balance, beginning of year	\$ 219,924	\$ 150,608
Receipts:		
Township bridge aid	655,125	266,250
Interest	346	2,940
Miscellaneous income	<u>0</u>	<u>0</u>
Total receipts	<u>655,471</u>	<u>269,190</u>
Disbursements:		
Distributions	<u>722,837</u>	<u>199,874</u>
Cash and investments balance, end of year	<u><u>\$ 152,558</u></u>	<u><u>\$ 219,924</u></u>

COUNTY OF LASALLE, ILLINOIS
Agency Funds
County Collector Funds
Combining Schedule of Cash Receipts and Disbursements
November 30, 2011
With Comparative Totals for November 30, 2010

	<u>Property Taxes Fund</u>	<u>Inheritance Taxes Fund</u>
Cash balance, beginning of year	\$ 6,158,017	\$ 1
Receipts	203,478,571	459,102
Disbursements	<u>(206,415,680)</u>	<u>(456,629)</u>
Cash balance, End of year	<u>\$ 3,220,908</u>	<u>\$ 2,474</u>

Right of Way Condemnation Fund	Unclaimed Monies Fund	Totals	
		2011	2010
\$ 331,189	\$ 21,059	\$ 6,510,266	\$ 7,539,730
700	0	203,938,373	205,350,382
<u>(317,396)</u>	<u>(196)</u>	<u>(207,189,901)</u>	<u>(206,379,846)</u>
<u>\$ 14,493</u>	<u>\$ 20,863</u>	<u>\$ 3,258,738</u>	<u>\$ 6,510,266</u>

COUNTY OF LASALLE, ILLINOIS
Agency Funds
Other Agency Funds
Combining Schedule of Cash Receipts and Disbursements
For the Year Ended November 30, 2011

	Juvenile Probation Fund	States Attorney Restitution Counseling Fund
	<u>Fund</u>	<u>Counseling Fund</u>
Cash balance, beginning of year	\$ 340	\$ 6,312
Receipts	1,863	4,895
Disbursements	<u>(1,863)</u>	<u>(5,871)</u>
Cash balance, end of year	<u>\$ 340</u>	<u>\$ 5,336</u>

Sheriff's Prisoner Trust Fund	Redemption Certificates Fund	Sheriff's DARE Fund	Drunk Driving Imp. Panel Fund
\$ 27,116	\$ 623,758	\$ 260	\$ 29,313
348,400	5,001,669	1,333	22,375
(327,714)	(4,900,457)	(1,200)	(13,545)
<u>\$ 47,802</u>	<u>\$ 724,970</u>	<u>\$ 393</u>	<u>\$ 38,143</u>

COUNTY OF LASALLE, ILLINOIS
Agency Funds
Other Agency Funds
Combining Schedule of Cash Receipts and Disbursements
For the Year Ended November 30, 2011

	States Attorney Investigation Fund	Totals	
		2011	2010
Cash balance, beginning of year	\$ 1,608	\$ 688,707	\$ 390,541
Receipts	7,453	5,387,988	4,314,641
Disbursements	<u>(8,975)</u>	<u>(5,259,625)</u>	<u>(4,012,587)</u>
Cash balance, end of year	<u>\$ 86</u>	<u>\$ 817,070</u>	<u>\$ 692,595</u>

OTHER MANAGEMENT INFORMATION

COUNTY OF LASALLE, ILLINOIS
Assessed Valuations, Tax Rates, Tax Extensions
and Tax Collections
November 30, 2011

	2003	2004	2005
Assessed valuations	<u>\$ 1,838,967,144</u>	<u>\$ 1,945,478,422</u>	<u>\$ 1,981,988,738</u>
Tax rates:			
General	0.0343	0.2042	0.1775
Detention Home	0.0104	0.0103	0.0150
IL Municipal Retirement	0.1114	0.1808	0.2004
Social Security	-	-	-
County Highway	0.0971	0.0982	0.0987
Special Tax Match	0.0486	0.0481	0.0486
County Bridge	0.0486	0.0500	0.0448
Mental Health	0.0811	0.0803	0.0795
Insurance	0.2521	0.2807	0.3286
Veterans Assistance Commission	0.0060	0.0065	0.0091
County Health	0.0354	0.0350	0.0347
Nursing Home	0.0735	0.0727	0.0720
Totals	<u>0.7985</u>	<u>1.0668</u>	<u>1.1089</u>
Tax extensions:			
General	\$ 630,790	\$ 3,792,604	\$ 3,332,536
Detention Home	191,252	191,300	281,311
IL Municipal Retirement	2,048,609	3,357,979	3,758,324
Social Security	-	-	-
County Highway	1,785,637	1,823,828	1,851,030
Special Tax Match	893,738	893,356	911,449
County Bridge	893,738	928,644	840,184
Mental Health	1,491,402	1,491,403	1,490,951
Insurance	4,636,036	5,213,411	6,162,601
Veterans Assistance Commission	121,371	120,723	170,662
County Health	650,994	650,051	650,767
Nursing Home	1,351,640	1,350,249	1,350,296
Totals	<u>\$ 14,695,207</u>	<u>\$ 19,813,548</u>	<u>\$ 20,800,111</u>
Tax collections	<u>\$ 14,673,855</u>	<u>\$ 19,791,751</u>	<u>\$ 20,774,176</u>

2006	2007	2008	2009	2010
<u>\$ 2,004,966,064</u>	<u>\$ 2,300,440,391</u>	<u>\$ 2,437,420,499</u>	<u>\$ 2,598,082,415</u>	<u>\$ 2,590,163,760</u>
0.2346	0.2464	0.2445	0.2500	0.2500
0.0147	0.0148	0.0145	0.0150	0.0150
0.1976	0.2009	0.1965	0.2009	0.1250
-	-	-	-	0.0673
0.0946	0.0986	0.1000	0.1000	0.1000
0.0473	0.0489	0.0500	0.0500	0.0500
0.0473	0.0489	0.0500	0.0500	0.0500
0.0764	0.0933	0.0938	0.0944	0.0947
0.2688	0.1256	0.0771	0.0760	0.0855
0.0085	0.0117	0.0121	0.0121	0.0122
0.0325	0.0302	0.0353	0.0351	0.0353
0.0674	0.0626	0.0595	0.0569	0.0571
<u>1.0897</u>	<u>0.9819</u>	<u>0.9333</u>	<u>0.9404</u>	<u>0.9421</u>
\$ 4,702,262	\$ 5,316,732	\$ 5,556,511	\$ 6,495,505	\$ 6,475,715
294,485	319,213	329,436	389,712	388,525
3,958,532	4,333,104	4,464,421	5,219,548	3,237,705
-	-	-	-	1,743,180
1,895,127	2,126,650	2,271,970	2,598,082	2,590,164
947,563	1,054,697	1,135,985	1,299,041	1,295,082
947,563	1,054,697	1,135,985	1,299,041	1,295,082
1,530,525	2,012,337	2,131,108	2,452,590	2,452,885
5,384,886	2,708,998	1,751,689	1,974,543	2,214,590
170,281	252,351	274,908	314,368	316,000
651,074	651,367	802,005	911,927	914,328
1,350,228	1,350,185	1,351,822	1,478,309	1,478,984
<u>\$ 21,832,526</u>	<u>\$ 21,180,331</u>	<u>\$ 21,205,840</u>	<u>\$ 24,432,666</u>	<u>\$ 24,402,240</u>
<u>\$ 21,807,614</u>	<u>\$ 21,082,554</u>	<u>\$ 21,090,874</u>	<u>\$ 24,257,321</u>	<u>\$ 24,252,787</u>

COUNTY OF LASALLE, ILLINOIS
General Governmental Expenditures by Function
November 30, 2011

<u>Fiscal Year</u>	<u>General Government</u>	<u>Public Safety</u>	<u>Public Works</u>	<u>Social Services</u>	<u>Culture and Recreation</u>
2011	\$ 16,165,699	\$ 4,526,224	\$ 9,385,595	\$ 6,987,372	\$ 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
2002	\$ 10,576,921	\$ 3,551,068	\$ 6,511,154	\$ 4,883,908	\$ 106,981

<u>Corrections</u>	<u>Judiciary and Legal</u>	<u>Projects</u>	<u>Debt Service</u>	<u>Totals</u>
\$ 5,456,549	\$ 5,986,803	\$ 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	\$ -0-	\$ 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
\$ 4,638,665	\$ 4,203,572	\$ 3,136,708	\$ 1,346,529	\$ 38,955,506

COUNTY OF LASALLE, ILLINOIS
General Governmental Revenues by Source
November 30, 2011

Fiscal Year	Taxes	Inter- Governmental Revenue	Fines and Fees	Interest	Other	Totals
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
2002	\$ 17,099,520	\$ 10,677,444	\$ 5,966,592	\$ 1,067,464	\$ 1,435,055	\$ 36,246,075

COUNTY OF LASALLE, ILLINOIS

Property Tax Levies and Collections

November 30, 2011

<u>Fiscal Year</u>	<u>Rate Per \$100</u>	<u>Total Tax Levy</u>	<u>Current Tax Collections</u>	<u>Percent of Levy Collected</u>
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
2002	0.7467	\$ 12,904,250	\$ 12,901,994	99.98

COUNTY OF LASALLE, ILLINOIS
Assessed and Estimated Actual Value of Taxable Property
November 30, 2011

Fiscal Year	Real Property		Railroads	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
2010	\$ 3,090,008,261	\$ 9,270,024,783	\$ 11,543	\$ 34,629
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
2002	\$ 2,060,613,700	\$ 6,181,841,100	\$ 155,353	\$ 466,059

Sources: Abstract of Tentative Assessments, Supervisor of Assessments

Total		Ratio of Total Assessed Value to Total Estimated Actual Value
Assessed Value	Estimated Actual Value	
\$ 3,090,019,804	\$ 9,270,059,412	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%
\$ 2,060,769,053	\$ 6,182,307,159	33.33%

COUNTY OF LASALLE, ILLINOIS
Property Tax Rates - All Overlapping Governments
(Per \$100 of Assessed Value)
November 30, 2011

<u>Tax Levy Year</u>	<u>General Funds</u>	<u>Special Revenue Funds</u>	<u>Grade Schools</u>	<u>High Schools</u>	<u>Junior College</u>
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
2001	0.2076	0.5391	3.3713	2.3637	0.4113

Townships	Cities/ Villages	Fire Protection District	Sanitary District	Totals
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
0.6294	0.9089	0.2914	0.2000	8.9227

COUNTY OF LASALLE, ILLINOIS

Principal Taxpayers

Year Ended November 30, 2011

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2010 Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Exelon	Electric Utility	\$ 525,108,238	20.27%
Silverleaf Resorts Inc.	Leasing Corporation	13,395,572	0.52%
Inland Western	Manufacturing	11,032,005	0.43%
Peru Mall	Shopping Mall	9,289,595	0.36%
James Hardie Bldg. Prod.	Manufacturing	9,176,544	0.35%
Wal-Mart	Shopping	8,960,201	0.35%
Kohl's Department Store, LLC	Shopping	7,107,305	0.27%
Canam Steel Corporation	Manufacturing	4,507,909	0.17%
Con-Way Freight, Inc	Transportation	4,088,333	0.16%
JC Whitney & Co	Manufacturing	3,834,902	0.15%
		<u>\$ 596,500,604</u>	<u>23.03%</u>

Source: County Supervisor of Assessments

COUNTY OF LASALLE, ILLINOIS
Computation of Overlapping Debt
November 30, 2011

<u>Jurisdiction</u>	<u>Net Debt Outstanding</u>
Municipalities/Villages	\$ 2,351,377
Townships	20,000
School Districts	8,475,834
Library Districts	120,000
County	<u>855,000</u>
	<u><u>\$ 11,822,211</u></u>

Source: LaSalle County Clerk Records

COUNTY OF LASALLE, ILLINOIS
Computation of Legal Debt Margin
November 30, 2011

Assessed Valuation (2010)	<u>\$ 2,590,163,760</u>
Statutory debt limitation (2.875% of 2010 assessed valuation)	\$ 74,467,208
Amount of debt applicable to debt limit	<u>10,190,000</u>
Legal Debt Margin	<u>\$ 64,277,208</u>

COUNTY OF LASALLE, ILLINOIS

Demographic Statistics

November 30, 2011

<u>Fiscal Year</u>	<u>Population</u>	<u>Per Capita Income</u>	<u>Median Age</u>	<u>School Enrollment</u>	<u>Unemployment Rate</u>
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, 2011

<u>Fiscal Year</u>	<u>Bank Deposits</u>	<u>Savings & Loan Deposits</u>	<u>Credit Union Deposits</u>
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	*
2002	\$ 7,439,696,017	\$ 91,776,000	*

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, 2011

Date of incorporation	1831
Form of Government	County Board
Area (square miles) (1)	1,134
Transportation (1)	
Miles of roads	371.83
Number of street lights	
Employees (1)	
Board members	29
Elected officials	10
	<hr/>
	39
	<hr/>
Other employees (1)	
General government	128
Public safety	111
Roads and bridges	40
Health	114
Recreation	4
Education	5
	<hr/>
	402
	<hr/>
Police protection (1)	
Number of stations	1
Number of police officers	104
Recreation (1)	
Number of parks	2
Census	
Number of people (2)	113,924
Number of registered voters	73,451

Source:

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