

COUNTY OF LASALLE, ILLINOIS

Annual Financial Report

November 30, 2010

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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, 2010, 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 2009 financial statements, which were audited by Lindgren, Callihan, Van Osdol & Co., Ltd., whose practice was acquired by Wipfli LLP as of October 1, 2010, and whose report dated May 4, 2010, 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, 2010, 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 6, 2011, 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 54 through 76 and the Schedules of Funding Progress on pages 73 and 74 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" has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole. The "Other Management Information" however, has not been subjected to the auditing procedures applied in the audit of the basic financial statements and we do not express an opinion or any other form of assurance on it.

Wipfli LLP

Mendota, Illinois
June 6, 2011

COUNTY OF LASALLE, ILLINOIS
Management's Discussion and Analysis – Unaudited
Year Ended November 30, 2010

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, 2010. 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 2010 taxes and other revenues of the County's governmental activities were \$55,904,488 and expenditures were \$54,664,237.
- The County's governmental funds reported a net change in fund balance of \$1,719,826 for the fiscal year.
- The County's General Fund reported a fund balance of \$17,081,356, an increase of \$215,770 from fiscal year 2009.

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 56. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the County's operation in more detail than the government-wide statements by providing information about the County's most significant funds. The remaining statements provide financial information about activities for which the County acts solely as a trustee or agent for the benefit of those outside of the government.

The County's Reporting Entity Presentation

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

Overview of the Financial Statements

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

COUNTY OF LASALLE, ILLINOIS
Management's Discussion and Analysis – Unaudited
Year Ended November 30, 2010

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, 2010

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, 2010

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, 2010

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
Year Ended November 30, 2010

Overview of LaSalle County Financial Procedures: (Continued)

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

	Net Assets				Total	
	Governmental		Business Type		Primary Government	
	Activities		Activities			
	2010	2009	2010	2009	2010	2009
Current Assets	\$ 75,749,286	\$ 50,315,429	\$ 4,177,351	\$ 3,519,275	\$ 79,926,637	\$ 53,834,704
Capital Assets	76,747,123	77,267,733	1,905,657	1,661,213	78,652,780	78,928,946
Total Assets	152,496,409	127,583,162	6,083,008	5,180,488	158,579,417	132,763,650
Current Liabilities	33,113,294	8,212,043	2,154,779	865,867	35,268,073	9,077,910
Noncurrent liabilities	4,990,000	6,260,000	-0-	-0-	4,990,000	6,260,000
Total Liabilities	38,103,294	14,472,043	2,154,779	865,867	40,258,073	15,337,910
Invested in capital assets, net of related debt	70,487,123	69,772,733	1,905,657	1,661,213	72,392,780	71,433,946
Restricted	8,106,422	8,839,178	-0-	-0-	8,106,422	8,839,178
Unrestricted	35,799,570	34,499,208	2,022,572	2,653,408	37,822,142	37,152,616
Total Net Assets	\$ 114,393,115	\$ 113,111,119	\$ 3,928,229	\$ 4,314,621	\$ 118,321,344	\$ 117,425,740

COUNTY OF LASALLE, ILLINOIS
Management's Discussion and Analysis - Unaudited
Year Ended November 30, 2010

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	
	2010	2009	2010	2009	2010	2009
Revenues						
Program Revenues:						
Charges for Services	\$ 8,766,854	\$ 9,644,687	\$ 3,984,322	\$ 5,429,113	\$ 12,751,176	\$ 15,073,800
Operating Grants	9,117,973	6,060,145	-0-	-0-	9,117,973	6,060,145
General Revenues:						
Property Taxes	22,917,150	19,746,276	1,475,939	1,344,598	24,393,089	21,090,874
Other Taxes	12,855,392	12,443,845	-0-	-0-	12,855,392	12,443,845
Interest	1,020,561	1,336,978	22,006	36,909	1,042,567	1,373,887
Reimbursements	910,976	776,506	-0-	-0-	910,976	776,506
Miscellaneous	315,582	231,024	6,605	27,903	322,187	258,927
Total Revenues	55,904,488	50,239,461	5,488,872	6,838,523	61,393,360	57,077,984
Program Activities						
General Government	18,153,363	17,564,775	-0-	-0-	18,153,363	17,564,775
Public Safety	7,984,835	7,687,643	-0-	-0-	7,984,835	7,687,643
Road and Bridges	13,462,242	11,498,142	-0-	-0-	13,462,242	11,498,142
Judicial & court related	8,415,228	8,584,422	-0-	-0-	8,415,228	8,584,422
Health and Welfare	5,622,097	6,194,422	-0-	-0-	5,622,097	6,194,422
Recreation	469,773	447,225	-0-	-0-	469,773	447,225
Education	313,868	304,426	-0-	-0-	313,868	304,426
Unallocated interest expense	242,831	279,779	-0-	-0-	242,831	279,779
Nursing Home	-0-	-0-	5,833,519	5,807,417	5,833,519	5,807,417
Total Expenses	54,664,237	52,560,834	5,833,519	5,807,417	60,497,756	58,368,251
Special Items:						
Transfers	41,745	41,745	(41,745)	(41,745)	-0-	-0-
Change in Net Assets	1,281,996	(2,279,628)	(386,392)	989,361	895,604	(1,290,267)
Beginning Net Assets	113,111,119	115,390,747	4,314,621	3,325,260	117,425,740	118,716,007
Ending Net Assets	\$ 114,393,115	\$ 113,111,119	\$ 3,928,229	\$ 4,314,621	\$ 118,321,344	\$ 117,425,740

COUNTY OF LASALLE, ILLINOIS
Management's Discussion and Analysis – Unaudited
Year Ended November 30, 2010

Condensed Financial Information:

The County's combined net assets increased compared to the prior fiscal year - from \$117,425,740 to \$118,321,344. Looking at the net assets and net expenses of governmental and business-type activities separately, however, two very different stories emerge. Our analysis below focuses on the net assets and changes in net assets of the County's governmental and business-type activities.

Net Assets:

Net assets of the County's governmental activities increased by 2.0 percent (\$113.1 million compared to \$114.4 million). Unrestricted net assets – the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – changed from \$34.5 million to \$35.8 million at the end of this fiscal year.

The net assets of business-type activities decreased by 9.0 percent (\$4.3 million compared to \$3.9 million) in fiscal year 2010. Unrestricted net assets changed from \$2,653,408 to \$2,022,572 at the end of the current fiscal year.

Revenues and Expenditures:

Revenues for the County's governmental activities increased by 11.0 percent (\$5.6 million), while total expenses increased 4.0 percent (\$2.1 million). Change in net assets increased from a loss of \$2.3 million in fiscal year 2009 to a gain of \$1.3 million in fiscal year 2010. The cost of all governmental activities during the current fiscal year was \$54.6 million compared to \$52.6 million in the prior fiscal year.

Revenues for the County's business-type activities decreased by 20.0 percent (\$1,349,651), while total expenses increased by \$26,102. Change in net assets decreased from \$989,361 in fiscal year 2009 to (\$386,392) in fiscal year 2010. The cost of all business-type activities during the current fiscal year was \$5.8 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, 2010

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, 2010

Condensed Financial Information (Continued):

Program Revenues (Continued):

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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, 2010

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, 2010

Condensed Financial Information (Continued):

Program Expenses (Continued):

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

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

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

Coroner Grant Fund: Expenditures relating to the Coroner Grant.

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

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

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

HAVA Grant: Expenditures related to new election equipment.

Grant fund: Expenditures related to new equipment.

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

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

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

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

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

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

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

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

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, 2010

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 2010, the fund balance for the General Fund was \$17,081,356. This is an increase of \$215,770 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 2010 was approximately \$28.6 million which is comparable to the prior year budget of \$26.0 million. Total budgeted revenues decreased from \$21.1 million in the prior year to \$20.7 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, 2010

Capital Assets and Long Term Debt

Capital Assets

The County's investment in capital assets as of November 30, 2010 (net of accumulated depreciation and amortization), is summarized as follows:

	Governmental Activities		Business-type Activities		Total Primary Government	
	2010	2009	2010	2009	2010	2009
Land	\$ 2,630,603	\$ 2,630,603	\$ 9,950	\$ 9,950	\$2,640,553	\$2,640,553
Construction in progress	1,694,766	1,021,189	-0-	-0-	1,694,766	1,021,189
Building & Improvements	25,997,817	24,742,126	1,479,037	1,067,717	27,476,854	25,809,843
Infrastructure	45,293,371	47,451,222	-0-	-0-	45,293,371	47,451,222
Equipment and Vehicle	1,130,566	1,422,593	416,670	583,546	1,547,236	2,006,139
Total Capital Assets	<u>\$76,747,123</u>	<u>\$77,267,733</u>	<u>\$1,905,657</u>	<u>\$1,661,213</u>	<u>\$78,652,780</u>	<u>\$78,928,946</u>

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

During fiscal year 2010, capital assets for the County had a net decrease (including additions, decreases, depreciation, and amortization) of \$276,166. Of this amount, a \$520,610 decrease was attributed to governmental activities and a \$244,444 increase was attributable to business-type activities.

Loan Term Debt

The County has maintained its tax-exempt A1 rating with Moody. These ratings historically have allowed the County to sell bonds at interest rates that provide substantial debt service savings over the life of the bonds. At the end of fiscal year 2010, the County has \$6,260,000 of outstanding General Obligation Debt of which \$1,270,000 will be paid in the next fiscal year.

	Outstanding Debt at Year – End Governmental Activities		Total Primary Government	
	2010	2009	2010	2009
General obligation bonds	<u>\$6,260,000</u>	<u>\$7,495,000</u>	<u>\$6,260,000</u>	<u>\$7,495,000</u>
Totals	<u>\$6,260,000</u>	<u>\$7,495,000</u>	<u>\$6,260,000</u>	<u>\$7,495,000</u>

Additional information relative to the County's long term debt can be found in the notes to the financial statements on pages 44-45 (Note 6).

COUNTY OF LASALLE, ILLINOIS
Management's Discussion and Analysis – Unaudited
Year Ended November 30, 2010

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 \$3.6 million over the last six 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 has had to cease paying allowable expenses from the Public Safety fund. Though this practice has eased the burden on the General Fund and the Detention Home it has resulted in a depletion of cash reserved specifically for the payment of bonds. Due to the recession, the Public Safety fund has seen a reduction in tax revenue. In order to maintain the required debt service balance in that fund, those monies are no longer available to the General Fund and Detention Home, at least for the next few years.

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

Factors Likely to Have a Potential Impact on Financial Position

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, 2010

With Comparative Totals for November 30, 2009

	Primary Government		2010
	Governmental	Proprietary	
	Activities	Fund Types	
	General	Business-type Activities	
<u>ASSETS</u>			
Cash	\$ 15,075,522	\$ 836,229	\$ 15,911,751
Investments	32,022,216	1,441,085	33,463,301
Accounts receivables	4,225,786	372,666	4,598,452
Accrued interest receivable	117,308	6,388	123,696
Property taxes receivables (net) of allowance for uncollectibles	24,167,979	1,512,402	25,680,381
Prepaid expenses	3,900	-0-	3,900
Inventories	136,575	8,581	145,156
Capital Assets, net of related depreciation			
Land	2,630,603	9,950	2,640,553
Construction in progress	1,694,766	-0-	1,694,766
Infrastructure	45,293,371	-0-	45,293,371
Buildings and improvements	25,997,817	1,479,037	27,476,854
Equipment and vehicles	1,130,566	416,670	1,547,236
Total assets	\$ 152,496,409	\$ 6,083,008	\$ 158,579,417
<u>LIABILITIES</u>			
Excess of cash drawn over available bank balance	\$ -0-	\$ -0-	\$ -0-
Accounts payable	1,444,126	329,662	1,773,788
Accrued payroll	973,976	132,970	1,106,946
Deferred revenue	23,488,610	1,478,309	24,966,919
Compensated absences	1,944,720	185,221	2,129,941
Payable from restricted assets	-0-	28,617	28,617
Net OPEB contribution	3,991,862	-0-	3,991,862
General obligation debt payable			
Due within one year	1,270,000	-0-	1,270,000
Due in more than one year	4,990,000	-0-	4,990,000
Total liabilities	38,103,294	2,154,779	40,258,073

Component Units			
E-911	Self-Insurance Trust	2009	
\$ 341,074	\$ 80,090	\$ 14,191,060	
700,931	6,902,898	34,618,322	
22,639	-0-	3,950,173	
-0-	-0-	344,271	
-0-	-0-	633,563	
-0-	-0-	3,425	
-0-	-0-	93,890	
-0-	-0-	2,640,553	
-0-	-0-	1,021,189	
-0-	-0-	47,451,222	
-0-	-0-	25,809,843	
240,273	-0-	2,006,139	
<u>\$ 1,304,917</u>	<u>\$ 6,982,988</u>	<u>\$ 132,763,650</u>	
\$ -0-	\$ -0-	\$ 697,024	
-0-	-0-	2,075,928	
-0-	-0-	1,079,813	
-0-	-0-	-0-	
-0-	-0-	2,079,050	
-0-	-0-	32,591	
-0-	-0-	1,878,504	
-0-	855,000	1,235,000	
-0-	3,705,000	6,260,000	
<u>-0-</u>	<u>4,560,000</u>	<u>15,337,910</u>	

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

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

November 30, 2010

With Comparative Totals for November 30, 2009

	Primary Government		2010
	Governmental	Proprietary	
	Activities	Fund Types	
	General	Business-type Activities	
Invested in capital assets, net of related debt	70,487,123	1,905,657	72,392,780
Restricted for:			
Debt service	-0-	-0-	-0-
Public jail service	482,484	-0-	482,484
Road and bridge projects	4,950,439	-0-	4,950,439
Inventories	136,575	-0-	136,575
Tort levy	2,536,924	-0-	2,536,924
Insurance Trust	-0-	-0-	-0-
Unrestricted	35,799,570	2,022,572	37,822,142
Total net assets	<u>\$ 114,393,115</u>	<u>\$ 3,928,229</u>	<u>\$ 118,321,344</u>

Component Units		
<u>E-911</u>	<u>Self-Insurance Trust</u>	<u>2009</u>
240,273	-0-	71,433,946
		20
		1,290,689
		4,436,351
		85,309
		3,026,809
	2,422,988	-0-
<u>1,064,644</u>	<u>-0-</u>	<u>37,152,616</u>
<u>\$ 1,304,917</u>	<u>\$ 2,422,988</u>	<u>\$ 117,425,740</u>

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

COUNTY OF LASALLE, ILLINOIS

Statements of Activities

November 30, 2010

With Comparative Totals for November 30, 2009

Program Activities	Expenses	Program Revenues		
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government	\$ 18,153,363	\$ 3,349,162	\$ 766,826	\$ -0-
Public safety	7,984,835	381,220	476,010	-0-
Road and bridges	13,462,242	1,537,313	2,463,749	-0-
Judicial & court related	8,415,228	2,555,018	2,527,964	-0-
Health and welfare	5,622,097	403,656	2,883,424	-0-
Recreation	469,773	540,485	-0-	-0-
Education	313,868	-0-	-0-	-0-
Unallocated interest expense	242,831	-0-	-0-	-0-
Total governmental activities	54,664,237	8,766,854	9,117,973	-0-
Business-type activities:				
Nursing home	5,833,519	3,984,322	-0-	-0-
Total business-type activities	5,833,519	3,984,322	-0-	-0-
Total primary government	\$ 60,497,756	\$ 12,751,176	\$ 9,117,973	\$ -0-
Component unit:				
E911 fund	\$ 152,215	\$ 275,161	\$ -0-	\$ -0-
Self Insurance Trust	1,289,960	992,156	675	-0-
Total component unit	\$ 1,442,175	\$ 1,267,317	\$ 675	\$ -0-
General revenues				
Taxes:				
Property taxes				
Other taxes				
Interest on investments				
Miscellaneous				
Reimbursements				
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			
		2010	Component Units		2009
			E-911 fund	Self-Insurance Trust	
\$ (14,037,375)	\$ -0-	\$ (14,037,375)	\$ -0-	\$ -0-	\$ (12,895,355)
(7,127,605)	-0-	(7,127,605)	-0-	-0-	(6,882,857)
(9,461,180)	-0-	(9,461,180)	-0-	-0-	(9,989,663)
(3,332,246)	-0-	(3,332,246)	-0-	-0-	(4,307,341)
(2,335,017)	-0-	(2,335,017)	-0-	-0-	(2,991,410)
70,712	-0-	70,712	-0-	-0-	794,829
(313,868)	-0-	(313,868)	-0-	-0-	(304,426)
(242,831)	-0-	(242,831)	-0-	-0-	(279,779)
(36,779,410)	-0-	(36,779,410)	-0-	-0-	(36,856,002)
-0-	(1,849,197)	(1,849,197)	-0-	-0-	(378,304)
-0-	(1,849,197)	(1,849,197)	-0-	-0-	(378,304)
(36,779,410)	(1,849,197)	(38,628,607)	-0-	-0-	(37,234,306)
-0-	-0-	-0-	122,946	-0-	-0-
-0-	-0-	-0-	-0-	(297,129)	-0-
-0-	-0-	-0-	122,946	(297,129)	-0-
22,917,150	1,475,939	24,393,089	-0-	-0-	21,090,874
12,855,392	-0-	12,855,392	-0-	-0-	12,443,845
1,020,561	22,006	1,042,567	8,710	205,782	1,373,887
315,582	6,605	322,187	-0-	103,554	258,927
910,976	-0-	910,976	-0-	-0-	776,506
41,745	(41,745)	-0-	-0-	-0-	-0-
38,061,406	1,462,805	39,524,211	8,710	309,336	35,944,039
1,281,996	(386,392)	895,604	131,656	12,207	(1,290,267)
113,111,119	4,314,621	117,425,740	1,173,261	2,410,781	118,716,007
<u>\$ 114,393,115</u>	<u>\$ 3,928,229</u>	<u>\$ 118,321,344</u>	<u>\$ 1,304,917</u>	<u>\$ 2,422,988</u>	<u>\$ 117,425,740</u>

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

COUNTY OF LASALLE, ILLINOIS

Balance Sheets - Governmental Funds

November 30, 2010

With Comparative Totals for November 30, 2009

	Governmental Fund Types			Total	
	Major Funds		Non-Major Funds	November 30,	
	General	IMRF		2010	2009
<u>ASSETS</u>					
Cash	\$ 6,689,267	\$ 2,608,044	\$ 5,775,975	\$ 15,073,286	\$ 13,198,462
Investments	9,852,795	5,435,620	16,736,037	32,024,452	33,204,460
Accounts receivables	2,361,843	52,167	1,812,048	4,226,058	2,900,791
Accrued interest	39,251	21,289	56,496	117,036	329,810
Prepaid expenditures	-0-	-0-	3,900	3,900	3,425
Due from other funds	35,074	-0-	-0-	35,074	-0-
Inventories	72,802	-0-	63,773	136,575	85,309
Property taxes receivable	6,645,297	5,674,177	11,848,505	24,167,979	593,172
Total assets	<u>\$ 25,696,329</u>	<u>\$ 13,791,297</u>	<u>\$ 36,296,734</u>	<u>\$ 75,784,360</u>	<u>\$ 50,315,429</u>
<u>LIABILITIES</u>					
Excess of cash drawn over available bank balance	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 697,024
Accounts payable	935,260	65,826	446,186	1,447,272	1,582,845
Accrued payroll	679,867	-0-	290,963	970,830	949,633
Due to other funds	-0-	-0-	35,074	35,074	-0-
Deferred revenue	6,999,846	5,553,803	11,971,782	24,525,431	-0-
Total liabilities	<u>8,614,973</u>	<u>5,619,629</u>	<u>12,744,005</u>	<u>26,978,607</u>	<u>3,229,502</u>
<u>FUND BALANCE</u>					
Fund balance					
Reserved for inventories	72,802	-0-	63,773	136,575	85,309
Unreserved	17,008,554	8,171,668	23,488,956	48,669,178	47,000,618
Total fund balance	<u>17,081,356</u>	<u>8,171,668</u>	<u>23,552,729</u>	<u>48,805,753</u>	<u>47,085,927</u>
Total liabilities and fund balance	<u>\$ 25,696,329</u>	<u>\$ 13,791,297</u>	<u>\$ 36,296,734</u>	<u>\$ 75,784,360</u>	<u>\$ 50,315,429</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, 2010
With Comparative Totals for November 30, 2009

	November 30, 2010	2009
Reconciliation to statement of Net Assets		
Fund balances-total governmental funds	\$ 48,805,753	\$ 47,085,927
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.	1,036,821	-0-
Capital assets used in governmental activities, net of accumulated depreciation are not financial resources and, therefore are not reported in the funds.	76,747,123	77,267,733
Some liabilities, including capital debt obligations payable, are not due and payable in the current period and therefore are not reported in the funds.	(12,196,582)	(11,242,541)
Net assets of governmental activities.	<u>\$ 114,393,115</u>	<u>\$ 113,111,119</u>

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

COUNTY OF LASALLE, ILLINOIS

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

November 30, 2010

With Comparative Totals for November 30, 2009

	Governmental Fund Types			Total	
	Major Funds		Non-Major Funds	November 30,	
	General	IMRF		2010	2009
Revenues:					
Property taxes	\$ 6,484,747	\$ 5,211,160	\$ 11,221,243	\$ 22,917,150	\$ 19,746,276
Other taxes	7,489,052	281,217	2,503,811	10,274,080	10,215,302
Intergovernmental revenue	1,514,486	-0-	3,817,040	5,331,526	5,174,242
Federal and state funds	322,509	-0-	5,928,149	6,250,658	4,164,733
Fines and fees	4,258,792	-0-	3,197,231	7,456,023	8,457,848
Interest	759,829	74,606	191,971	1,026,406	1,347,139
Reimbursements	1,177,056	-0-	59,876	1,236,932	1,090,253
Other	190,868	5,771	178,253	374,892	341,503
Total revenues	22,197,339	5,572,754	27,097,574	54,867,667	50,537,296
Expenditures:					
Current:					
General government	15,207,560	5,098,173	1,648,472	21,954,205	20,356,724
Public safety	8,917,623	-0-	1,801,213	10,718,836	10,376,488
Road and bridges	-0-	-0-	10,471,569	10,471,569	8,708,013
Health and welfare	109,470	-0-	5,846,960	5,956,430	6,021,449
Recreation	125,050	-0-	-0-	125,050	108,543
Education	192,715	-0-	-0-	192,715	186,253
Capital projects	-0-	-0-	1,298,619	1,298,619	1,315,199
Debt Service:					
Principal	-0-	-0-	1,235,000	1,235,000	1,200,000
Interest	-0-	-0-	242,831	242,831	279,779
Other	-0-	-0-	1,500	1,500	1,500
Total expenditures	24,552,418	5,098,173	22,546,164	52,196,755	48,553,948
Excess of revenues over (under) expenditures	(2,355,079)	474,581	4,551,410	2,670,912	1,983,348
Other financing sources (uses):					
County Contrib. to Self-Insurance Trust	-0-	-0-	(992,831)	(992,831)	(992,490)
Operating transfers in	2,570,849	-0-	2,074,873	4,645,722	4,373,716
Operating transfers out	-0-	-0-	(4,603,977)	(4,603,977)	(4,331,971)
Total other financing sources (uses)	2,570,849	-0-	(3,521,935)	(951,086)	(950,745)
Net change in fund balance	215,770	474,581	1,029,475	1,719,826	1,032,603
Fund balance, beginning of year	16,865,586	7,697,087	22,523,254	47,085,927	46,053,324
Fund balance, end of year	\$ 17,081,356	\$ 8,171,668	\$ 23,552,729	\$ 48,805,753	\$ 47,085,927

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

COUNTY OF LASALLE, ILLINOIS
Reconciliation of the Statements of Revenues, Expenditures,
and Changes in Fund Balances to the Statements of Activities
November 30, 2010
With Comparative Totals for November 30, 2009

	November 30, 2010	2009
Reconciliation to statement of Activities		
Net change in fund balance - governmental funds	\$ 1,719,826	\$ 1,032,603
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.	1,036,821	(297,835)
Repayment of debt principal is an expenditure in the governmental funds but the repayment reduces long-term liabilities in the Statement of Net Assets		
Capital debt obligation principal payments	1,235,000	1,200,000
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	(75,683)	(331,695)
Increase in net OPEB obligation	(2,113,358)	(1,878,504)
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	2,977,252	1,693,307
Capital asset deletions capitalized	-0-	(49,816)
Depreciation expense	(3,497,862)	(3,647,688)
Change in Net assets of Governmental Activities	<u>\$ 1,281,996</u>	<u>\$ (2,279,628)</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, 2010

With Comparative Totals for November 30, 2009

		Total November 30,	
	Enterprise	2010	2009
<u>ASSETS</u>			
Current Assets:			
Cash	\$ 807,612	\$ 807,612	\$ 960,007
Investments	1,441,085	1,441,085	1,418,750
Receivable from governmental units	365,100	365,100	1,007,137
Accounts receivables	7,566	7,566	37,357
Accrued interest receivable	6,388	6,388	14,461
Inventories	8,581	8,581	8,581
Property taxes receivable (net) of allowance for uncollectible	1,512,402	1,512,402	40,391
Total current assets	4,148,734	4,148,734	3,486,684
Non-Current Assets:			
Restricted assets	28,617	28,617	32,591
Capital Assets			
Buildings	4,814,665	4,814,665	4,293,025
Equipment and vehicles	1,471,466	1,471,466	1,457,477
Land	9,950	9,950	9,950
Accumulated Depreciation	(4,390,424)	(4,390,424)	(4,099,239)
Total non-current assets	1,934,274	1,934,274	1,693,804
Total assets	\$ 6,083,008	\$ 6,083,008	\$ 5,180,488
<u>LIABILITIES</u>			
Current liabilities			
Accounts payable	\$ 329,662	\$ 329,662	\$ 495,989
Accrued payroll	132,970	132,970	127,274
Deferred revenue	1,478,309	1,478,309	0
Payable from restricted assets	28,617	28,617	32,591
Total current liabilities	1,969,558	1,969,558	655,854
Non-current liabilities			
Compensated absences	185,221	185,221	210,013
Total non-current liabilities	185,221	185,221	210,013
Total liabilities	2,154,779	2,154,779	865,867
<u>NET ASSETS</u>			
Investment in general fixed assets	1,905,657	1,905,657	1,661,213
Unrestricted	2,022,572	2,022,572	2,653,408
Total net assets	\$ 3,928,229	\$ 3,928,229	\$ 4,314,621

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

COUNTY OF LASALLE, ILLINOIS
Statements of Revenues, Expenditures and Changes
in Net Assets - Proprietary Funds
November 30, 2010
With Comparative Totals for November 30, 2009

		Total	
		November 30,	
	Enterprise	2010	2009
Operating revenues:			
Charges for services	\$ 3,183,819	\$ 3,183,819	\$ 3,808,955
Medicare	800,503	800,503	1,620,158
Other	6,605	6,605	27,903
Total operating revenues	3,990,927	3,990,927	5,457,016
Operating expenses:			
Health and welfare	5,542,334	5,542,334	5,555,450
Depreciation	291,185	291,185	251,967
Total operating expenses	5,833,519	5,833,519	5,807,417
Operating income (loss)	(1,842,592)	(1,842,592)	(350,401)
Non-operating revenues			
Property taxes	1,475,939	1,475,939	1,344,598
Interest	22,006	22,006	36,909
Total non-operating revenues	1,497,945	1,497,945	1,381,507
Operating transfers in	208,255	208,255	208,255
Operating transfers out	(250,000)	(250,000)	(250,000)
Total other financing sources (uses)	(41,745)	(41,745)	(41,745)
Net income	(386,392)	(386,392)	989,361
Net Assets beginning of year	4,314,621	4,314,621	3,325,260
Net Assets end of year	\$ 3,928,229	\$ 3,928,229	\$ 4,314,621

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

COUNTY OF LASALLE, ILLINOIS

Statements of Cash Flows

Proprietary Fund Type

November 30, 2010

With Comparative Totals for November 30, 2009

	Enterprise	Total November 30, 2010	2009
Cash flows from operating activities:			
Receipts from customers	\$ 3,855,647	\$ 3,855,647	\$ 3,658,861
Medicare	800,503	800,503	1,620,158
Payment to suppliers	(5,727,757)	(5,727,757)	(5,740,521)
Other receipts (payments)	6,605	6,605	27,903
Net cash provided by (used in) operating activities	(1,065,002)	(1,065,002)	(433,599)
Cash flows from noncapital financing activities:			
Net borrowings on interfund loans	-0-	-0-	(196,127)
Net operating transfers	(41,745)	(41,745)	(41,745)
Property taxes received	1,482,237	1,482,237	1,343,655
Net cash provided by (used in) non-capital financing activities	1,440,492	1,440,492	1,105,783
Cash flows from capital and related financing activities:			
Acquisitions of fixed assets	(535,629)	(535,629)	(479,765)
Gain (loss) on fixed assets	-0-	-0-	-0-
Net cash provided by (used in) capital financing activities	(535,629)	(535,629)	(479,765)
Cash flows from investing activities			
Purchases of investments	(22,335)	(22,335)	(796,700)
Interest received	30,079	30,079	26,295
Net cash provided by (used in) investing activities	7,744	7,744	(770,405)
Net increase (decrease) in cash	(152,395)	(152,395)	(577,986)
Cash, beginning of year	960,007	960,007	1,537,993
Cash, end of year	<u>\$ 807,612</u>	<u>\$ 807,612</u>	<u>\$ 960,007</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating income (loss)	\$ (1,842,592)	\$ (1,842,592)	\$ (350,401)
Adjustments to reconcile operating income (loss) to cash used in operating activities:			
Depreciation	291,185	291,185	251,967
Effects on changes in operating assets and liabilities:			
Receivables from governmental units	642,037	642,037	(142,969)
Receivables from others	29,791	29,791	(7,125)
Inventories	-0-	-0-	-0-
Accounts payable	(166,327)	(166,327)	176,825
Accrued payroll	5,696	5,696	13,856
Compensated absences payable	(24,792)	(24,792)	(375,752)
Net cash provided by (used in) operating activities	<u>\$ (1,065,002)</u>	<u>\$ (1,065,002)</u>	<u>\$ (433,599)</u>

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

COUNTY OF LASALLE, ILLINOIS

Statements of Net Assets

Fiduciary Funds

November 30, 2010

With Comparative Totals for November 30, 2009

ASSETS

Cash in bank	\$	7,745,317
Investments		734,422
Accrued interest		-0-
Property taxes receivable		<u>112,200</u>
Total assets	\$	<u><u>8,591,939</u></u>

LIABILITIES AND NET ASSETS

Liabilities:		
Due to others	\$	<u><u>8,591,939</u></u>

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

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2010

Note 1 Summary of Significant Accounting Policies

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

A. Reporting Entity

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

Primary Government:

- LaSalle County

Discretely Presented Component Units

- LaSalle County ETSB
- LaSalle County Self-Insurance Trust

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

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

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

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2010

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, 2010

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, 2010

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, 2010

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, 2010

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, 2010, 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, 2010

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, 2010

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, 2010

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 12 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, 2010

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

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2010

Note 2 Deposits and Investments (Continued)

A. Deposits

associations; 7) various share accounts of a credit union chartered under the laws of the State of Illinois or the laws of the United States provided the principal office of any such credit union is located within the State of Illinois; 8) a Public Treasurer's Investment Pool created under Section 17 of "An Act to revise the law in relation to the State Treasurer", approved April 23, 1873, as amended. Bank and savings and loan investments may only be made in institutions which are insured by the Federal Deposit Insurance Corporation or the Federal Savings and Loan Insurance Corporation.

At year-end, the carrying amount of the County's deposits in checking, money market accounts, savings accounts and certificates of deposit was \$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, 2010, 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, 2010, the County's investments were as follows:

	Carrying Amount	Market Value
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, 2010

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 November 30, 2010	AAA	Unrated
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, 2010 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 \$23,437 and the E-911 fund had a deficit fund balance of \$5,520.

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, 2010

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, 2010, 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 2009 tax levy \$24,432,666, of which \$23,693,859 was received in the current fiscal year, with the remaining \$563,462 reported as a receivable and will be collected in the next fiscal year, for a total 2009 levy received of \$24,257,321.

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 2010, the County levied its 2010 taxes which will be recognized as revenue in 2011. The amounts are recorded as property tax receivable and deferred property taxes on the financial statements. Receipts from the 2009 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 2009 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, 2010

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	1,021,189	673,577	-0-	1,694,766
Total capital assets not being depreciated	3,651,792	673,577	-0-	4,325,369
Other capital assets:				
Building and improvements	32,133,403	2,085,935	-0-	34,219,338
Equipments and vehicles	11,786,135	217,740	-0-	12,003,875
Infrastructure	58,676,371	-0-	-0-	58,676,371
Total other capital assets at historical cost	102,595,909	2,303,675	-0-	104,899,584
Less accumulated depreciation:				
Buildings and improvements	7,391,277	830,244	-0-	8,221,521
Equipment and vehicles	10,363,542	509,767	-0-	10,873,309
Infrastructure	11,225,149	2,157,851	-0-	13,383,000
Total accumulated depreciation	28,979,968	3,497,862	-0-	32,477,830
Other capital assets, net	73,615,941	(1,194,187)	-0-	72,421,754
Governmental activities capital assets, net	\$ 77,267,733	\$ (520,610)	\$ -0-	\$ 76,747,123

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

General Government	\$ 507,003
Public Safety	151,354
Road & Bridges	2,391,312
Health & Welfare	23,240
Recreation	6,026
Judicial & court related	488,784
Total	<u>\$ 3,567,719</u>

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2010

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	4,293,025	521,640	-0-	4,814,665
Equipments	1,457,477	13,989	-0-	1,471,466
Total other capital assets at historical cost	5,750,502	535,629	-0-	6,286,131
Less accumulated depreciation:				
Buildings and improvements	3,225,308	110,320	-0-	3,335,628
Equipment	873,931	180,865	-0-	1,054,796
Total accumulated depreciation	4,099,239	291,185	-0-	4,390,424
Other capital assets, net	1,651,263	244,444	-0-	1,895,707
Business-Type activities capital assets, net	\$ 1,661,213	\$ 244,444	\$ -0-	\$ 1,905,657

Depreciation for the business-type activities in the current fiscal year was \$291,185. All of the depreciation was allocated to nursing home services.

COUNTY OF LASALLE, ILLINOIS
Notes to Financial Statements
November 30, 2010

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, 2010:

Description	Balance Nov. 30, 2009	Additions	Payments	Balance Nov. 30, 2010	Due within 1 year
General Obligation Debt					
GO Revenue Bonds					
GO Revenue Bonds					
02	\$4,070,000	\$ -0-	\$ 675,000	\$3,395,000	\$ 775,000
GO Revenue Bonds					
03	<u>3,425,000</u>	<u>-0-</u>	<u>560,000</u>	<u>2,865,000</u>	<u>495,000</u>
	<u>\$7,495,000</u>	<u>\$ -0-</u>	<u>\$1,235,000</u>	<u>\$6,260,000</u>	<u>\$1,270,000</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, 2010, the amount of defeased debt related to the Series 2000 Bonds outstanding but removed from the County's financial statements amounted to \$6,495,000.

As of November 30, 2010, 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				
	2011	\$ 775,000	\$115,280	\$ 890,280
	2012	790,000	86,715	876,715
	2013	800,000	56,700	856,700
	2014	830,000	24,700	854,700
	2015	200,000	4,050	204,050
		<u>\$3,395,000</u>	<u>\$287,445</u>	<u>\$3,682,445</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, 2010

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, 2010, the amount of defeased debt related to the Series 2001 Bonds outstanding but removed from the County's financial statements amounted to \$5,660,000.

As of November 30, 2010, 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				
	2011	\$ 495,000	\$ 94,098	\$ 589,098
	2012	520,000	79,248	599,248
	2013	555,000	63,128	618,128
	2014	580,000	44,812	624,812
	2015	600,000	25,382	625,382
	2016	115,000	4,083	119,083
		<u>\$2,865,000</u>	<u>\$310,751</u>	<u>\$3,175,751</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, 2010:

Assessed valuation (2009)	<u>\$2,598,082,415</u>
Statutory debt limitation (2.875%)	\$ 74,694,869
Amount of debt applicable to debt limitation	<u>4,560,000</u>
Legal Debt Margin	<u>\$ 70,134,869</u>

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2010

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 2009 was 8.49 percent of annual covered payroll (15.55 percent for SLEP and 41.11 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 \$1,346,004 for the Regular plan (\$844,049 for SLEP and \$321,210 for ECO) was equal to the County's required and actual contributions.

THREE-YEAR TREND INFORMATION FOR THE REGULAR PLAN

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/09	\$1,346,004	100%	\$0
12/31/08	\$1,227,991	100%	\$0
12/31/07	\$1,225,821	100%	\$0

THREE-YEAR TREND INFORMATION FOR THE SLEP PLAN

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/09	\$844,049	100%	\$0
12/31/08	\$748,553	100%	\$0
12/31/07	\$731,671	100%	\$0

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2010

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>
12/31/09	\$321,210	100%	\$0
12/31/08	\$261,255	100%	\$0
12/31/07	\$267,736	100%	\$0

The required contribution for 2009 was determined as part of the December 31, 2007, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2007, included (a) 7.5% investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from .4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of the County's Regular plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 15% corridor between the actuarial and market value of assets. The County's Regular plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2007, was 23 years.

Funded Status and Funding Progress. As of December 31, 2009, the most recent actuarial valuation date, the Regular plan was 73.00 percent funded. The actuarial accrued liability for benefits was \$41,897,577 and the actuarial value of assets was \$30,584,027, resulting in an unfunded actuarial accrued liability (UAAL) of \$11,313,550. The covered payroll (annual payroll of active employees covered by the plan) was \$15,853,988 and the ratio of the UAAL to the covered payroll was 71 percent.

As of December 31, 2009, the most recent actuarial valuation date, the SLEP plan was 63.28 percent funded. The actuarial accrued liability for benefits was \$16,852,373 and the actuarial value of assets was \$10,664,262, resulting in an unfunded actuarial accrued liability (UAAL) of \$6,188,111. The covered payroll (annual payroll of active employees covered by the plan) was \$5,427,965 and the ratio of the UAAL to the covered payroll was 114 percent.

As of December 31, 2009, the most recent actuarial valuation date, the ECO plan was 0.00 percent funded. The actuarial accrued liability for benefits was \$3,252,478 and the actuarial value of assets was \$(4,327), resulting in an unfunded actuarial accrued liability (UAAL) of \$3,256,805. The covered payroll (annual payroll of active employees covered by the plan) was \$781,342 and the ratio of the UAAL to the covered payroll was 417 percent.

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2010

Note 7 Employee Pension and Other Benefit Plans (Continued)

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

In conjunction with the December 2009 actuarial valuation the market value of investments was determined using techniques that spread the effect 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. In 2010, the unfunded actuarial accrued liability is being amortized on a level percentage of projected payroll on an open 30 year basis.

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 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, 2010 was \$647,744. The estimated claims for workers' compensation for the year ended November 30, 2009 and November 30, 2008 were \$350,899 and \$350,696, 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.

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2010

Note 10 Employee Health Insurance Program

Employee health benefits are provided by the County under a self-insurance program with a plan year-end of November 30. A medical stop loss policy, effective for the plan year ended November 30, 2010, provides insurance for excess risk. The estimated claims for the health insurance for the year ended November 30, 2010 were \$ 3,914,054. In addition, the estimated claims for the stop/loss insurance were \$419,645 and the administrative expenses were \$382,993. The estimated claims for the health insurance for the year end November 30, 2009 and November 30, 2008 were \$4,185,252 and \$5,005,301, respectively.

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

Note 11 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	\$ 2,570,849	\$ -0-
Non Major Funds	2,074,873	4,603,977
Proprietary Funds:		
Major Funds:		
Nursing Home	208,255	250,000
Total Transfers	<u>\$ 4,853,977</u>	<u>\$ 4,853,977</u>

Note 12 Lease Agreements

E. 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, 2010 were \$3,600.

COUNTY OF LASALLE, ILLINOIS

Notes to Financial Statements

November 30, 2010

Note 12 Lease Agreements (Continued)

E. Operating Leases (Continued):

On May 1, 2007, the LaSalle County Health Department entered into a leasing agreement with the Youth Service LaSalle of Illinois Valley, Inc at a monthly rate of \$335 plus 50% of the utilities. The lease will be effective until April 30, 2013 and the lease payments for the year ending November 30, 2010 were \$4,362.

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, 2010 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 payments for the year ending November 30, 2010 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.

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

November 30, 2011	\$99,914
November 30, 2012	\$87,404
November 30, 2013	\$40,137
November 30, 2014	\$30,000
November 30, 2015	\$30,000

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

E. 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, 2009 and \$10,052 for the fiscal year ended November 30, 2010. 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, 2010.

COUNTY OF LASALLE, ILLINOIS
Notes to Financial Statements
November 30, 2010

Note 13 Expenditures Exceeding Appropriations

Disbursements exceeded appropriations for the year ended November 30, 2010 in the following funds:

<u>Funds</u>	<u>Excess</u>
County Clerk Records	\$ 1,254
States Attorney Federal Grant Fund	\$ 315
Sheriff's Drug Enforcement	\$ 21,213
Coroner Grant Fund	\$ 227
Law Library	\$ 14,710
DUI Fund	\$ 8,946

Budgets are not legally adopted for the following funds:

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

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.

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.

COUNTY OF LASALLE, ILLINOIS
Notes to Financial Statements
November 30, 2010

Note 15 Other Post-Employment Benefits (Continued)

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

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

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

Funding policy. For the fiscal year ending November 30, 2010, 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, 2010, is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The County's annual OPEB cost of \$3,380,518 was equal to the ARC for the fiscal year, as the transition liability was set at zero as of November 30, 2008. The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2010 was as follows (information for the two preceding years is not available as an actuarial valuation was performed for the first time):

<u>Fiscal Year ended</u>	<u>Annual OPEB Cost</u>	<u>Employer Contributions</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
November 30, 2010	\$3,380,518	\$1,267,160	37.5%	\$3,991,862
November 30, 2009	3,380,518	1,502,014	44.4%	1,878,504

The net OPEB obligation as of November 30, 2010, was calculated as follows:

Annual required contribution	\$3,380,518
Interest of net OPEB obligation	-
Adjustment to annual required contribution	-
Annual OPEB cost	3,380,518
Contributions made	<u>(1,267,160)</u>
Increase (decrease) in net OPEB obligation	2,113,358
Net OPEB obligation beginning of year	<u>1,878,504</u>
Net OPEB obligation end of year	<u>\$3,991,862</u>

COUNTY OF LASALLE, ILLINOIS
Notes to Financial Statements
November 30, 2010

Note 15 Other Post-Employment Benefits (Continued)

Funded Status and Funding in Process. The funded status of the plan as of November 30, 2010, was as follows:

Actuarial accrued liability (AAL)	\$45,608,000	
Actuarial value of plan assets	-	
Unfunded actuarial accrued liability (UAAL)	3,991,862	
Funded ratio (actuarial value of plan assets/AAL)	-	
Covered payroll (active plan members)	20,779,115	
UAAL as a percentage of covered payroll		9.0%

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

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

In the November 30, 2010, 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, 2010, was 30 years.

Note 16 Pending GASB Statements

Fund Balance Reporting and Governmental Fund Type Definitions is effective for the fiscal year ending November 30, 2011. The pronouncement significantly changes the reporting and disclosure of "fund balance" information in the financial statements.

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

**REQUIRED SUPPLEMENTARY INFORMATION
(UNAUDITED)**

COUNTY OF LASALLE, ILLINOIS

General Fund

Statement of Revenues

For the Year Ended November 30, 2010

With Comparative Totals for the Year Ended November 30, 2009

	2010			2009	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Taxes					
Property taxes	\$ 6,590,040	\$ 6,590,040	\$ 6,484,747	\$ (105,293)	\$ 5,525,228
Personal property replacement tax	1,045,000	1,045,000	1,255,821	210,821	1,164,653
Illinois income tax	1,800,000	1,800,000	2,030,080	230,080	2,255,724
Illinois retailers occupation tax	663,500	663,500	833,697	170,197	771,711
County wide sales tax	2,468,350	2,468,350	3,009,039	540,689	2,914,718
Use tax	347,930	347,930	358,219	10,289	394,861
Gambling tax	2,500	2,500	2,196	(304)	2,249
Total taxes	12,917,320	12,917,320	13,973,799	1,056,479	13,029,144
Intergovernmental revenue:					
State's attorney and assistants salary reimbursement	104,000	104,000	180,846	76,846	86,935
Probation officers salary reimbursement	285,000	285,000	338,805	53,805	375,687
Public defender reimbursement	60,000	60,000	72,685	12,685	35,896
Election judge salary reimbursement	35,000	35,000	34,920	(80)	103,422
Supervisor of assessments salary reimb	25,001	25,001	27,361	2,360	17,166
Probation reimb from other counties	410,000	410,000	545,316	135,316	515,443
Public defender income from other counties	25,000	25,000	35,728	10,728	40,479
Medical reserve corp	-0-	-0-	5,000	5,000	6,714
Dependent child care reimb from other counties	40,000	40,000	4,581	(35,419)	32,806
Dependent child care S.S. reimb	1,000	1,000	5,392	4,392	924
Chief judge salary reimbursement	32,700	32,700	37,456	4,756	42,829
Deputy training reimb from state	10,000	10,000	6,887	(3,113)	12,793
Income from TIF's	80,000	80,000	194,704	114,704	136,763
Central services	10,000	10,000	24,805	14,805	17,790
Total intergovernmental revenue	1,117,701	1,117,701	1,514,486	396,785	1,425,647
Federal/State Funds:					
Homeland security grants	1	1	-0-	(1)	12,020
HMEP Grant	15,000	15,000	12,217	(2,783)	1,763
EMA grant	96,600	96,600	25,984	(70,616)	41,634
Sheriff's grant	1	1	15,217	15,216	-0-
Juvenile Justice	10,000	10,000	-0-	(10,000)	15,054
IPRA Grant	60,000	60,000	78,089	18,089	10,161
Safe Haven Grant	225,000	225,000	184,699	(40,301)	205,826
Citizens Corp	5,503	5,503	6,303	800	15,227
Total federal/state funds	412,105	412,105	322,509	(89,596)	301,685

COUNTY OF LASALLE, ILLINOIS

General Fund

Statement of Revenues (Continued)

For Year Ended November 30, 2010

With Comparative Totals for the Year Ended November 30, 2009

	2010			2009	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Fines and fees:					
Inheritance tax collection fees	55,000	55,000	61,367	6,367	44,612
Treasurer other fees	90,000	90,000	88,036	(1,964)	44,934
State's attorney fees	75,000	75,000	73,810	(1,190)	76,676
Fines and forfeitures	320,000	320,000	297,865	(22,135)	295,338
Other misdemeanors & felony fines	900,000	900,000	772,860	(127,140)	863,646
Assessor's misc fees	3,300	3,300	3,163	(137)	3,276
Amusement licenses	16,000	16,000	16,180	180	17,180
Supt of asset dial-in-service	15,000	15,000	9,600	(5,400)	19,475
County clerk fees	130,000	130,000	116,461	(13,539)	131,681
County clerk marriage licenses fees	9,000	9,000	11,130	2,130	10,980
County clerk redemption fees	10,000	10,000	18,973	8,973	13,164
County clerk mapping fees	50	50	7	(43)	1
Circuit clerk filing fees	1,100,000	1,100,000	1,100,851	851	1,009,785
Circuit clerk security fees	200,000	200,000	170,220	(29,780)	261,155
Recorder recording fees	525,000	525,000	746,797	221,797	692,575
Recorder revenue stamps	450,000	450,000	397,695	(52,305)	407,126
Zoning fees	30,000	30,000	76,121	46,121	143,074
Supt - rental house fee	16,000	16,000	12,377	(3,623)	14,117
Sheriff process fees	135,000	135,000	172,472	37,472	161,616
Sheriff misc fees	5,000	5,000	17,648	12,648	8,507
Sheriff boarding of prisoners	36,000	36,000	32,363	(3,637)	50,127
Sheriff prob trans fee	200	200	2,497	2,297	560
Passport fees	20,000	20,000	15,225	(4,775)	18,304
Liquor licenses	33,000	33,000	33,483	483	32,444
Park trail tags	1,450	1,450	1,769	319	1,674
Medical services fees	4,900	4,900	5,393	493	5,592
Coroner fees	5,200	5,200	4,429	(771)	6,854
Total fines and fees	4,185,100	4,185,100	4,258,792	73,692	4,334,473
Reimbursements:					
Prisoners transport reimbursement	2,500	2,500	4,654	2,154	3,970
County/appt counsel reimb	20,000	20,000	11,138	(8,862)	19,225
Reimbursement for telephone	10,002	10,002	11,365	1,363	9,067
Workers' compensation reimb	-0-	-0-	2,339	2,339	-0-
Reimbursement public defender	60,000	60,000	-0-	(60,000)	-0-
Health and life insurance:					
Retired Active	225,120	225,120	252,295	27,175	242,647
Employee health insurance	938,945	938,945	877,274	(61,671)	736,736
Cobra premium reimbursement	1,000	1,000	16,459	15,459	8,049
Gas and maintenance:					
Detention home	3,500	3,500	-0-	(3,500)	-0-
Nursing home	35,000	35,000	-0-	(35,000)	-0-
Other reimbursements:					
Detention home phone	3,600	3,600	800	(2,800)	-0-
Central service - other departments	4,000	4,000	732	(3,268)	5,289
Total reimbursements	1,303,667	1,303,667	1,177,056	(126,611)	1,024,983

COUNTY OF LASALLE, ILLINOIS

General Fund

Statement of Revenues (Continued)

For Year Ended November 30, 2010

With Comparative Totals for the Year Ended November 30, 2009

	2010			2009	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Interest:					
Treasurer	130,000	130,000	141,718	11,718	306,014
Treasurer - penalty	403,000	403,000	612,266	209,266	475,907
Circuit Clerk	10,000	10,000	5,845	(4,155)	10,161
Total interest	543,000	543,000	759,829	216,829	792,082
Other revenues:					
Variance fee	600	600	150	(450)	427
Lease/rental income	9,120	9,120	8,360	(760)	8,800
Farm income	9,500	9,500	9,938	438	9,938
Probation home confinement	1	1	217	216	-0-
Probation substance abuse testing	2,500	2,500	1,825	(675)	2,511
Sheriff's Americall commission	65,000	65,000	71,937	6,937	78,932
Sheriff bond post fee	21,000	21,000	32,068	11,068	28,106
Sheriff ins claims and car sales	1	1	300	299	-0-
TIF Admin fees	2,700	2,700	22,661	19,961	2,319
Miscellaneous income	114,269	114,269	39,912	(74,357)	60,882
Miscellaneous income - design gifts	-0-	-0-	3,500	3,500	15,000
Regional school directory	-0-	-0-	-0-	-0-	-0-
Unclaimed money	1	1	-0-	(1)	-0-
Justice benefits	1	1	-0-	(1)	5,646
Total other revenue	224,693	224,693	190,868	(33,825)	212,561
Total revenues	\$ 20,703,586	\$ 20,703,586	\$ 22,197,339	\$ 1,493,753	\$ 21,120,575

COUNTY OF LASALLE, ILLINOIS

General Fund

Statement of Expenditures

For the Year Ended November 30, 2010

With Comparative Totals for the Year Ended November 30, 2009

	2010				2009
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Expenditures:					
Legislative:					
County Board office:					
Mileage	\$ 27,000	\$ 27,000	\$ 15,202	\$ (11,798)	\$ 19,114
Dues - IL Assoc of City Boards	7,000	7,000	5,339	(1,661)	5,324
Board Chairman's office expense	100	100	-0-	(100)	-0-
Office supplies and expense	2,500	2,500	1,328	(1,172)	1,226
Office equipment	8,000	8,000	150	(7,850)	2,774
Miscellaneous	9,600	9,600	1,236	(8,364)	2,227
Payroll supervisor	-0-	-0-	-0-	-0-	42,637
County board work	25,000	25,000	18,120	(6,880)	25,080
County board committee work	115,000	115,000	94,620	(20,380)	112,560
Temporary help	2,002	2,002	2,548	546	4,737
Overtime	4,000	4,000	3,067	(933)	4,552
Chairman of board	55,000	55,000	55,211	211	53,204
Administrative secretaries	29,705	29,705	29,923	218	32,551
Assistant Adm. Secretary	36,064	36,064	34,659	(1,405)	36,206
Total legislative	320,971	320,971	261,403	(59,568)	342,192
Planning and zoning:					
Seminars and workshops	200	200	220	20	160
Mileage	100	100	-0-	(100)	-0-
Publications	10,000	10,000	6,779	(3,221)	12,785
Office supplies	200	200	171	(29)	137
New equipment	400	400	-0-	(400)	2,130
Comp plan update	1	1	-0-	(1)	-0-
Miscellaneous claims	15,805	15,805	1,206	(14,599)	9,960
Zoning Board of Appeals	5,000	5,000	5,563	563	4,333
Zoning Inspector	17,400	17,400	15,950	(1,450)	18,850
Zoning Director	15,000	15,000	15,058	58	15,058
Zoning Co-ordinator	8,000	8,000	8,031	31	7,027
Total planning and zoning	72,106	72,106	52,978	(19,128)	70,440
Industrial development and planning:					
Mileage	200	200	-0-	(200)	-0-
Assistant enforcement officer	5,500	5,500	5,521	21	5,521
Professional services hired	1	1	-0-	(1)	-0-
Part-time clerical	5,000	5,000	4,661	(339)	4,672
Building inspector	16,640	16,640	7,371	(9,269)	8,003

COUNTY OF LASALLE, ILLINOIS

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2010

With Comparative Totals for the Year Ended November 30, 2009

	2010			2009	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Industrial development and planning (Continued):					
Seminars and workshops	500	500	390	(110)	-0-
Office supplies	203	203	-0-	(203)	-0-
Enforcement officer	7,000	7,000	7,027	27	7,027
Total industrial development and planning	35,044	35,044	24,970	(10,074)	25,223
Judicial:					
Circuit court and jury:					
Juries	80,000	80,000	39,441	(40,559)	50,963
Maintenance and repair, security & computer	700	700	-0-	(700)	-0-
Mileage and meals	900	900	579	(321)	815
Jury mileage	50,000	50,000	32,446	(17,554)	42,105
Education	1,500	1,500	-0-	(1,500)	-0-
Lodging and meals	5,000	5,000	4,396	(604)	5,091
Publication court ordered	3,500	3,500	871	(2,629)	670
Child support	250,000	250,000	473,218	223,218	519,246
Dues and memberships	5,000	5,000	4,548	(452)	4,369
Computer programming	10,000	10,000	9,071	(929)	9,071
Office supplies and expense	21,001	21,001	18,199	(2,802)	21,938
Library supplies	25,000	25,000	24,101	(899)	22,308
Clothing	1,500	1,500	15	(1,485)	1,585
New equipment	20,630	20,630	9,170	(11,460)	10,850
Jury coordinator	40,000	40,000	41,024	1,024	50,449
Prevention	25,000	25,000	10,000	(15,000)	10,000
Assistant court administrator	41,858	41,858	38,509	(3,349)	36,432
Administrative secretary	33,280	33,280	33,155	(125)	33,408
Clerk/typist	33,987	33,987	29,455	(4,532)	21,700
Bailiffs	241,903	241,903	247,615	5,712	242,185
Per diems	9,000	9,000	3,120	(5,880)	5,520
Temporary help	5,501	5,501	6,838	1,337	12,760
Trial expense	50,000	50,000	49,784	(216)	32,074
Overtime	500	500	-0-	(500)	-0-
Total circuit court and jury	955,760	955,760	1,075,555	119,795	1,133,539
Public defender:					
Secretary expense	18,600	18,600	18,552	(48)	18,648
Mileage and meals	1,200	1,200	491	(709)	1,246
Seminars and workshops	2,400	2,400	550	(1,850)	1,503
Education	2,400	2,400	2,072	(328)	1,619
Library	1,200	1,200	1,518	318	2,010

COUNTY OF LASALLE, ILLINOIS

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2010

With Comparative Totals for the Year Ended November 30, 2009

	2010			2009	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Judicial (Cont):					
Public defender (Continued):					
Office supplies	1,801	1,801	1,376	(425)	827
Law books/statutes/west law	4,800	4,800	5,047	247	4,806
New equipment	1,200	1,200	637	(563)	-0-
Public defender	92,700	92,700	94,055	1,355	93,056
Investigators	63,689	63,689	64,777	1,088	63,346
Investigator/office mgr	38,589	38,589	39,476	887	38,737
Trial expense	60,000	60,000	43,367	(16,633)	53,766
Assistant public defenders	135,502	135,502	138,823	3,321	136,021
Total public defender	424,081	424,081	410,741	(13,340)	415,585
Court Security:					
Clothing	3,600	3,600	2,243	(1,357)	2,000
Education	2,000	2,000	-0-	(2,000)	49
Miscellaneous	500	500	-0-	(500)	-0-
Court security officer	234,251	234,251	223,219	(11,032)	207,822
Overtime	2,000	2,000	8,776	6,776	5,151
Total court security	242,351	242,351	234,238	(8,113)	215,022
Circuit clerk's office:					
Maintenance and repair of equip	50	50	54	4	79
Mileage	2,500	2,500	1,737	(763)	2,083
Seminars and workshops	200	200	125	(75)	147
Association dues	800	800	780	(20)	780
Office supplies and expense	2,000	2,000	2,023	23	2,158
Printing	500	500	422	(78)	471
New equipment	1	1	-0-	(1)	-0-
Miscellaneous	1	1	-0-	(1)	-0-
Circuit clerk	55,000	55,000	55,211	211	53,204
Workflow Manager	34,482	34,482	34,770	288	33,896
Office supervisors	1,210	1,210	1,365	155	1,170
Office manager	4,766	4,766	5,860	1,094	4,761
Admin assistant	29,994	29,994	27,986	(2,008)	30,109
Accounting clerk	43,035	43,035	42,538	(497)	43,201
Computer operator	38,688	38,688	39,383	695	38,837
Clerk/stenographers	321,214	321,214	329,869	8,655	324,710
Counter clerks	504,422	504,422	510,929	6,507	496,208
Overtime	1	1	152	151	4,434
Total circuit clerk's office	1,038,864	1,038,864	1,053,204	14,340	1,036,248
Total judicial	2,661,056	2,661,056	2,773,738	112,682	2,800,394

COUNTY OF LASALLE, ILLINOIS

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2010

With Comparative Totals for the Year Ended November 30, 2009

	2010			2009
	Budget Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Finance:				
Auditor's office:				
Mileage and travel	600	600	(305)	252
Education	3,000	3,000	(2,205)	3,391
Publication expense	40	40	(40)	29
Dues and subscriptions	735	735	171	648
Office supplies and expense	600	600	(201)	384
New equipment	700	700	(516)	360
Auditor	55,000	55,000	211	53,204
Deputy auditors	73,237	73,237	2,981	73,519
Overtime	1,000	1,000	(1,000)	26
Total auditor's office	134,912	134,912	(904)	131,813
Data processing:				
Additional hardware	12,001	12,001	20,845	24,627
Maintenance of terminals	32,000	32,000	(30,663)	29,363
Tele-processing	6,000	6,000	7,224	5,796
New programs	50,000	50,000	(42,430)	53,979
CID NET	78,000	78,000	-0-	72,000
Data processing contract	-0-	-0-	-0-	346,144
Software license	24,500	24,500	(4,468)	33,086
Forms and paper	3,000	3,000	214	6,123
Temporary help	1	1	(1)	160
Mileage	1,500	1,500	(1,341)	-0-
Seminars and workshops	3,000	3,000	3,565	-0-
Lodging and meals	1,000	1,000	(1,000)	-0-
Dues and subscriptions	500	500	(500)	-0-
Professional/consultant services	10,000	10,000	18,738	-0-
New office equipment	6,001	6,001	(6,001)	-0-
IT Director	65,000	65,000	250	-0-
Asst. Director/webmaster	48,000	48,000	185	-0-
Network Administrator	41,000	41,000	158	-0-
Network/PC Specialist	38,000	38,000	146	-0-
Part-time programmer	15,000	15,000	1,737	-0-
Total data processing	434,503	434,503	(33,342)	571,278
Finance and miscellaneous claims:				
Mileage	50	50	78	36
Per diem	2,000	2,000	(680)	300
Seminars and workshops	-0-	-0-	25	145
Publications	6,500	6,500	(3,505)	7,996
Dependent child care	-0-	-0-	14,618	30
Dues	20,000	20,000	(8,237)	11,751
Professional services	5,000	5,000	(5,000)	11,100
Physician contract	14,000	14,000	-0-	14,000
Outside audit	46,000	46,000	1,180	50,990

COUNTY OF LASALLE, ILLINOIS

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2010

With Comparative Totals for the Year Ended November 30, 2009

	2010			2009	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Finance (Cont):					
Finance and miscellaneous claims (Continued):					
Budget administration	-0-	-0-	5,000	5,000	-0-
Court appointed attorney for juvenil	27,000	28,200	28,200	-0-	27,000
Justice benefits	1	1	3,348	3,347	1,242
Payroll checks	6,000	6,000	4,251	(1,749)	2,121
Consultant	10,000	10,000	-0-	(10,000)	-0-
Crime Witness Transfer	1	1	-0-	(1)	-0-
County share of judges' fee	4,000	4,000	3,625	(375)	3,625
New equipment	10,000	10,000	5,278	(4,722)	-0-
Law books and statutes	2,300	2,300	1,825	(475)	4,930
Contingency	300,000	292,085	-0-	(292,085)	-0-
TIF expenses	1,001	1,001	571	(430)	48
Miscellaneous claims	30,001	30,001	22,119	(7,882)	4,323
Unclaimed money	1,000	1,000	25	(975)	7
Soil and water conservation	31,500	31,500	31,500	-0-	30,000
LaSalle County Extension Service	46,900	46,900	46,900	-0-	46,900
Safe Haven Grant	225,000	225,000	184,699	(40,301)	205,797
Soldier's burial	1,200	1,200	-0-	(1,200)	-0-
Pauper's burial	3,600	3,600	600	(3,000)	1,800
Personnel services	2	2	-0-	(2)	-0-
Total finance and miscellaneous clai	793,056	786,341	429,970	(356,371)	424,141
Treasurer's office:					
Mileage	1,000	1,900	1,023	(877)	1,427
Education	2,275	1,000	213	(787)	294
Seminars and workshops	8,500	2,275	1,198	(1,077)	2,228
Publications	620	8,500	10,078	1,578	11,060
Association dues	1,800	620	620	-0-	620
Office supplies and expense	300	1,800	1,583	(217)	1,824
Directories	8,500	300	300	-0-	300
Tax bills	-0-	8,500	11,306	2,806	8,072
New equipment	100	100	-0-	(100)	61
Miscellaneous	1	1	-0-	(1)	-0-
County treasurer	55,000	55,000	55,211	211	53,204
Office supervisor	30,403	30,403	30,846	443	30,520
Accounting clerks	59,176	59,176	61,364	2,188	59,404
Clerk/stenographer	38,522	38,522	40,018	1,496	38,670
Clerk	28,642	28,642	28,869	227	28,752
Seasonal help	4,000	4,000	2,858	(1,142)	3,344
Overtime	500	500	267	(233)	90
Total treasurer's office	239,339	241,239	245,754	4,515	239,870

COUNTY OF LASALLE, ILLINOIS

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2010

With Comparative Totals for the Year Ended November 30, 2009

	2010			2009
	Budget Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Finance (Cont):				
Fee and salary:				
Professional services - physicals	15,000	15,000	7,918	10,366
Arbitrator's fee	10,000	10,000	4,975	2,533
Union attorney	60,000	60,000	48,270	47,575
Payroll supervisor	42,474	42,474	43,147	-0-
Overtime	500	500	508	-0-
Miscellaneous	2,426	2,426	(2,426)	-0-
Total fee and salary	130,400	130,400	(25,582)	60,474
Total Finance	1,732,210	1,727,395	(411,684)	1,427,576
Law:				
State's attorney office:				
Maintenance of equipment	1,000	1,000	1,041	511
Mileage	1,000	1,000	1,367	1,849
Court Reporter	23,000	23,000	24,981	18,372
Education	24,500	24,500	4,617	545
Seminars and workshops	500	500	290	-0-
Appellate assistance	20,000	20,000	20,000	20,000
Office supplies and expense	8,001	8,001	7,753	11,583
Book expense	27,000	27,000	21,125	23,141
New equipment	11,800	11,800	10,303	11,728
Crime investigation	6,000	6,000	6,000	6,000
State's attorney	160,876	160,876	161,495	161,495
First assistant state's attorney	204,754	204,754	206,194	205,542
Assistant state's attorneys	638,644	638,644	628,894	620,529
Office supervisor	26,520	26,520	23,720	26,622
Paralegals	158,262	158,262	153,678	135,020
Trial expense	50,000	50,000	79,143	55,817
Secretary/administrative assistant	37,003	37,003	38,556	37,146
Law clerk (no benefits)	-0-	-0-	-0-	4,020
Seasonal help	5,990	5,990	4,205	4,750
Overtime	2,500	2,500	-0-	-0-
Legal Secretaries	231,006	231,006	223,468	230,886
Total state's attorney office	1,638,356	1,638,356	(21,526)	1,575,556
Total law	1,638,356	1,638,356	(21,526)	1,575,556

COUNTY OF LASALLE, ILLINOIS

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2010

With Comparative Totals for the Year Ended November 30, 2009

	2010			2009
	Budget Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Law (Cont):				
Supervisor of assessments:				
Automobile expense	600	600	(103)	601
Mileage	8,000	8,000	(5,393)	3,806
Maintenance and repair of machine	350	350	(350)	349
Education	2,250	2,250	(744)	2,422
Seminars and workshops	500	500	(400)	75
Publications	28,000	28,000	(14,000)	20,132
Professional services hired	5,000	5,000	(3,000)	-0-
Office supplies and expense	6,001	6,001	(1,344)	20,249
New equipment	4,500	4,500	49	6,287
Supervisor of assessments	76,423	76,423	879	74,903
Assistant supervisor assessments	43,285	43,285	276	43,451
Field appraisers	70,138	70,138	(13,684)	67,437
Deputy supervisor of assessments	46,758	46,758	1,464	46,938
Clerks	177,424	177,424	(9,276)	169,262
Temporary help	576	576	(576)	-0-
Total supervisor of assessments	469,805	469,805	(46,202)	455,912
Recording and reporting:				
County Clerk's office:				
Maintenance and repair of equipment	500	500	(500)	-0-
Education	400	400	(200)	-0-
Seminars and workshops	400	400	(135)	195
Association dues	550	550	(205)	445
Publications	200	200	(200)	69
Office supplies and expenses	1,000	1,000	(126)	1,179
Non-contract printing	1	1	(1)	-0-
New equipment	1	1	(1)	-0-
Miscellaneous	50	50	(50)	-0-
Birth and death certificates	1	1	(1)	-0-
County clerk	55,000	55,000	211	53,204
Supervisor of elections	1,500	1,500	6	1,506
Office supervisor	39,541	39,541	983	31,224
Accounting supervisor	37,773	37,773	1,817	37,609
Accounting clerk	33,966	33,966	324	32,905
Clerk/typist	30,410	30,410	(21,997)	30,497
Clerks	55,745	55,745	(3,428)	54,797
Stenographer	34,112	34,112	1,088	34,243
Counter clerks	65,375	65,375	(3,469)	64,995
Overtime	10,500	10,500	(4,610)	3,405
Total County Clerk's office	367,025	367,025	(30,494)	346,273

COUNTY OF LASALLE, ILLINOIS

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2010

With Comparative Totals for the Year Ended November 30, 2009

	2010			2009
	Budget Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Microfilm and printing:				
Maintenance contracts	52,000	52,000	(6,422)	52,074
Postage	123,000	123,000	(3,000)	120,000
Postage for election	10,000	10,000	(7,000)	31,927
Postage for assessment	10,000	10,000	(5,022)	15,779
Postage for treasurer	39,000	39,000	1,508	38,067
Seminars and workshops	2	2	(2)	-0-
Office supplies and expense	98,001	98,001	9,224	109,881
Equipment repairs	1,000	1,000	(887)	-0-
New equipment	2,000	2,000	(1,017)	5,697
New equipment (other)	-0-	-0-	-0-	-0-
Director	42,328	42,328	1,935	42,491
Print contract	7,359	7,359	(317)	17,388
Print stock	15,252	15,252	88	19,083
Printer	32,906	32,906	1,572	33,001
Camera operators	90,545	90,545	655	90,749
Overtime	-0-	-0-	-0-	-0-
Total microfilm and printing	523,393	523,393	(8,685)	576,137
Election:				
Supervisor's pay	5,550	5,550	-0-	2,775
Additional hardware/license	97,000	97,000	(2,228)	87,344
Mileage for election training	3,500	3,500	(1,056)	2,833
General maintenance and repairs	80,000	80,000	(59,293)	206
Machinery, misc equip & repair	2,800	2,800	(1,660)	1,617
Rent - polling places	19,200	19,200	(280)	9,599
Postage	2,301	2,301	(1,796)	2,271
Seminars and workshops	500	500	(79)	488
Publications	22,000	22,000	(815)	14,195
Election judge pay and mileage	233,318	233,318	(21,441)	101,802
Miscellaneous election expense	7,003	7,003	(2,437)	2,937
Professional services hired	20,000	20,000	8,137	8,489
National Voter Registration Act of 1	1	1	(1)	-0-
Maps	1,500	1,500	(1,500)	3,000
Printing	140,000	140,000	(11,196)	70,966
Material for repairs of equipment	500	500	(500)	216
New equipment	7,500	7,500	(5,298)	6,318
Seasonal help	12,000	12,000	(10,147)	5,428
Overtime	10,500	10,500	(6,517)	1,637
Chief election clerk	41,371	41,371	1,395	41,550
Assistant chief election clerks	60,674	60,674	1,504	60,712
Election clerks	32,116	32,116	568	31,505
Training coordinator	37,315	37,315	2,971	37,311
Total election	836,649	836,649	(111,669)	493,199

COUNTY OF LASALLE, ILLINOIS

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2010

With Comparative Totals for the Year Ended November 30, 2009

	2010			2009
	Budget Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Recorder's office:				
Association dues	700	700	(30)	570
State revenue stamps	200,003	200,003	48,731	264,488
Recorder of deeds	55,000	55,000	211	53,204
Office supervisor	42,474	42,474	850	42,637
Data entry supervisor	38,563	38,563	1,128	38,563
Accounting clerk	33,155	33,155	582	33,283
Clerk/typist	33,155	33,155	(2,730)	33,283
Restoration	1,000	1,000	-0-	892
Clerks	89,338	89,338	2,892	89,506
Overtime	3,000	3,000	(3,000)	6
Total recorder's office	496,388	496,388	48,634	556,432
Total recording and reporting	2,693,260	2,693,260	(148,416)	2,427,953
Insurance:				
Stop loss insurance-aggregate	470,000	470,000	(49,472)	297,791
Group life insurance	20,000	20,000	(7,284)	12,528
Life insurance act employee over 70	10,000	10,000	(10,000)	-0-
Claims expense-employees	7,155,000	7,155,000	(3,240,946)	4,185,252
Administrative expense	450,000	450,000	(67,007)	375,934
Miscellaneous	5,000	5,000	(2,053)	1,164
Total insurance	8,110,000	8,110,000	(3,376,762)	4,872,669
Administrative officers and boards				
Board of review:				
Mileage	500	500	(399)	100
Education	800	800	(800)	-0-
Seminars and workshops	500	500	(500)	-0-
Publication and notices	6,750	6,750	(3,156)	5,043
Office supplies and expense	502	502	(122)	1,087
Review board members	48,001	48,001	(9,501)	38,646
Professional services	70,000	70,000	(42,437)	35,460
Total board of review	127,053	127,053	(56,915)	80,336
Liquor commission:				
Clerk, general	2,042	2,042	(2)	2,040
Reporter	300	300	(300)	-0-
Background check	302	302	365	917
Office supplies and expense	-0-	-0-	-0-	-0-
Commissioners	7,502	7,502	(2)	7,500
Total liquor commission	10,146	10,146	61	10,457
Total administrative officers and board	137,199	137,199	(56,854)	90,793

COUNTY OF LASALLE, ILLINOIS

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2010

With Comparative Totals for the Year Ended November 30, 2009

	2010			2009
	Budget Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
County courthouse building:				
Maintenance and repair of equipmen	35,000	35,000	(3,485)	26,468
Typewriter repair	600	600	459	137
Fuel (gasoline)	195,000	195,000	(35,420)	129,426
Maintenance and repair of office eq.	1,001	1,001	151	665
Maintenance and repair of buildings	135,000	147,000	4,033	101,855
Electricity	360,000	360,000	3,498	340,976
Telephone	112,000	112,000	8,032	115,351
Water	33,000	33,000	(2,023)	32,066
Gas	236,000	217,850	(138,863)	113,950
Maintenance contracts	50,000	50,000	2,415	40,157
Education	3,500	7,000	413	1,020
Automobiles, new	25,000	25,000	(152)	-0-
Contract janitor service	95,000	95,000	(1,728)	82,867
Proprietary expense	50,000	50,000	(29,323)	39,514
Clothing	1,575	1,575	450	1,350
New equipment	65,000	65,000	(25,409)	49,676
Improvements of site	45,000	47,650	3,570	3,299
Construction	25,000	25,000	(9,323)	13,473
Maintenance supervisor	60,000	60,000	777	80,886
Assistant maintenance supervisor	54,940	54,940	1,325	55,151
Maintenance workers	366,245	366,245	10,531	357,769
Summer help	30,400	30,400	(9,854)	28,437
Overtime	43,000	43,000	1,168	43,395
Total county courthouse buildings	2,022,261	2,022,261	(218,758)	1,657,888
Total General Government	19,422,463	19,417,648	(4,210,088)	15,290,684
Public Safety:				
Police protection:				
Sheriff's office:				
Maintenance and repair of vehicle	45,000	45,000	(18,408)	26,129
Auto expense	15,000	15,000	527	15,414
Teletype service	27,505	27,505	(19,766)	28,834
Transport prisoners	14,000	14,000	(8,236)	8,854
D.A.R.E. Program	8,000	8,000	(380)	7,717
Education	40,000	40,000	(13,544)	21,672
Seminars and workshops	1,000	1,000	(266)	975
Dues	1,500	1,500	(545)	955
Mug shots film and processing	251	251	(251)	-0-
Ammunition	7,501	7,501	3	7,496
Weapons and repair	3,000	3,000	(1)	3,018
Physicians contract	526,460	526,460	(12,071)	544,437
Merit commissioner per diem	6,480	6,480	(1,800)	6,300
Office supplies and expense	4,000	4,000	(37)	3,913
Non-contract printing	250	250	-0-	261
Deputies' uniforms	75,950	75,950	2,053	55,089

COUNTY OF LASALLE, ILLINOIS

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2010

With Comparative Totals for the Year Ended November 30, 2009

	2010			2009
	Budget Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Public Safety (Continued):				
Police protection (Continued):				
Sheriff's office (Continued):				
Inmate supplies	10,000	10,000	12,143	10,214
Expense merit commission	2,000	2,000	(1,161)	3,032
Jail supplies	30,000	30,000	28	24,195
Laundry and cleaning supplies	13,000	13,000	506	13,000
Random drug testing	4,000	4,000	(708)	4,104
Live scan maintenance fees	3,600	3,600	(105)	-0-
Provisions	307,185	307,185	(6,439)	287,205
Crime prevention	5,400	5,400	(267)	5,133
New equipment	4,500	4,500	(246)	2,914
New office equipment	3,686	3,686	26,306	4,624
New automobiles	112,500	112,500	(1,912)	147,425
Miscellaneous	1,001	1,001	(9)	925
Investigation expense	2,000	2,000	2,000	2,000
Sheriff	67,000	67,000	358	65,150
Lieutenant	57,200	57,200	9,726	58,040
Sergeants	167,107	167,107	2,251	170,879
Superintendent of Jail	54,375	54,375	21,099	57,843
Supervisor of Safety	1,500	1,500	6	1,506
Deputies	1,693,930	1,693,930	794	1,754,319
Deputy of corrections	209,663	209,663	(23,980)	224,390
Correctional officers	1,823,474	1,823,474	47,855	1,945,350
Captains	63,285	63,285	2,010	65,318
Clerk I	54,788	54,788	645	55,036
Dispatchers	273,729	273,729	48,589	262,729
Clerk II	107,099	107,099	5,012	106,923
Office supervisor	39,042	39,042	619	39,192
Seasonal help	4,000	4,000	(35)	4,188
Temporary help	2	2	2,490	-0-
Overtime	653,000	653,000	242,809	758,304
Total sheriff's office	6,543,963	6,543,963	307,662	6,805,002
County radio:				
Maintenance and repair of equipr	22,003	22,003	13	37,454
Contract	-0-	-0-	-0-	-0-
Base station	1	1	(1)	-0-
Association due	28,890	28,890	(2,257)	26,667
New equipment	1	1	(1)	-0-
Total county radio	50,895	50,895	(2,246)	64,121

COUNTY OF LASALLE, ILLINOIS

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2010

With Comparative Totals for the Year Ended November 30, 2009

	2010			2009	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Public Safety (Cont.):					
Police protection (Cont.):					
Coroner's office:					
Deputies	35,000	35,000	38,160	3,160	42,720
Stenographer services	2,000	2,000	1,480	(520)	880
Mileage for deputies	10,000	10,000	9,303	(697)	8,826
Maintenance and repair of vehicle	1,100	1,100	500	(600)	432
Telephone	500	500	468	(32)	204
Education	2,500	2,500	1,079	(1,421)	857
Seminars and workshops	500	500	881	381	676
Dues and subscriptions	900	900	775	(125)	718
Photo supplies and developing	100	100	-0-	(100)	14
Professional services for post mc	190,000	190,000	193,683	3,683	169,615
Professional services for toxicolo	22,000	22,000	21,229	(771)	21,218
Office supplies and expense	751	751	849	98	1,040
Coroner's supplies	5,000	5,000	4,410	(590)	5,469
New equipment	1,000	1,000	1,307	307	6,375
Coroner	55,000	55,000	55,211	211	53,204
Deputy coroner	71,099	71,099	73,446	2,347	71,372
Overtime	1	1	-0-	(1)	-0-
Total coroner's office	397,451	397,451	402,781	5,330	383,620
911 Services:					
Service charges	3,500	3,500	3,045	(455)	3,075
Total 911 services	3,500	3,500	3,045	(455)	3,075
Corrections:					
Juvenile and adult probation:					
Seminars and workshops	1,510	1,510	-0-	(1,510)	-0-
JSOP	120,003	120,003	170,985	50,982	168,645
Director of court services	58,820	58,820	60,659	1,839	59,170
Director of probation services	48,156	48,156	49,535	1,379	48,341
Probation supervisors	93,768	93,768	97,016	3,248	94,126
Probation officers	780,647	780,647	802,881	22,234	799,572
Secretaries	151,050	151,050	162,487	11,437	151,284
Overtime	12,000	12,000	9,156	(2,844)	7,329
Administrative assistant	35,689	35,689	36,845	1,156	35,827
Total juvenile and adult probation	1,301,643	1,301,643	1,389,564	87,921	1,364,294

COUNTY OF LASALLE, ILLINOIS

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2010

With Comparative Totals for the Year Ended November 30, 2009

	2010			2009
	Budget Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Civil defense:				
EMA:				
Nuclear assistance costs	-0-	-0-	-0-	356
Telephone	5,000	5,000	(669)	2,060
Education	500	500	(462)	-0-
Seminars and workshops	3,000	3,000	(2,615)	100
Vehicle maintenance	6,000	6,000	(1,374)	146
Emergency operations center	15,000	15,000	(8,761)	10,330
Office supplies and expense	2,001	2,001	(1,326)	223
LEPC expense	20,000	20,000	(12,271)	48
New equipment	15,000	15,000	770	9,125
New equipment - grant funded	75,000	75,000	(74,200)	-0-
Improvements of EOC	1,000	1,000	(1,000)	-0-
Vehicle lease	-0-	-0-	-0-	4,145
Publication expense	500	500	(260)	240
Certifications	20,000	20,000	(9,986)	11,450
IPRA expense	140,000	140,000	(66,179)	14,187
Animal rescue team	5,001	5,001	(3,446)	1,539
Hazmat team	5,001	5,001	(2,235)	-0-
Ground search team	5,000	5,000	(1,540)	-0-
Disaster expense	10,001	10,001	(9,333)	-0-
Exercise expense	5,000	5,000	(4,531)	-0-
Medical reserve corp	-0-	6,715	(4,086)	-0-
Technical rescue team	25,001	25,001	(24,372)	25,000
Radio maintenance (EMA)	1,001	1,001	(881)	-0-
Citizen Corps CCG	1	1	(1)	-0-
Part-time help	2,500	2,500	(1,828)	1,344
Asst Coordinator	40,001	40,001	153	-0-
ESDA - Coordinator salary	44,000	44,000	169	42,161
Total EMA	445,508	452,223	(230,264)	122,454
Total public safety	8,742,960	8,749,675	167,948	8,742,566
Health and Welfare:				
Animal disease control:				
Professional services hired	-0-	-0-	-0-	3,258
Total animal disease control	-0-	-0-	-0-	3,258

COUNTY OF LASALLE, ILLINOIS

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2010

With Comparative Totals for the Year Ended November 30, 2009

	2010			2009
	Budget Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
School service:				
Maintenance and repair of equip.	500	500	(164)	334
Mileage	5,450	5,450	(1,552)	3,532
Education	300	300	(84)	-0-
Seminars and workshops	800	800	(9)	775
Office supplies and expense	981	981	(8)	887
Nursing supplies	300	300	(13)	308
Director	36,457	36,457	705	36,597
Staff nurse	32,979	32,979	636	33,106
Clerk/typist	31,575	31,575	617	31,696
Total school service	109,342	109,342	128	107,235
Total health and welfare	109,342	109,342	128	110,493
Recreation:				
County parks:				
Maintenance and repairs of machir	6,000	6,000	1,345	5,370
General maintenance and repairs	13,250	13,250	(3,814)	9,726
Utilities	7,000	7,000	(443)	6,548
Oil, gas, tires	8,500	8,500	(1,482)	7,024
General supplies	3,000	3,000	(309)	2,485
New equipment	1,250	1,250	(1,250)	-0-
Improvement of site	10,700	10,700	1,050	-0-
Petty cash	200	200	(200)	22
Custodian	20,802	20,802	1,196	20,882
Park manager	40,874	40,874	2,727	41,032
Extra help	13,942	13,942	712	15,454
Overtime	1	1	(1)	-0-
Total recreation	125,519	125,519	(469)	108,543
Education:				
Mileage	7,000	7,000	2,589	7,165
Education	1,000	1,000	(840)	160
Seminars and workshops	500	500	(500)	-0-
Office supplies and expense	1,001	1,001	(84)	1,683
Printing	500	500	(500)	-0-
New equipment	2,000	2,000	1,342	2,991
Truant officer	72,353	72,353	2,237	72,631
Bookkeeper	33,863	33,863	325	33,993
Legal stenographer	33,259	33,259	1,145	33,387
Clerk/stenographer	34,111	34,111	1,414	34,243
Total education	185,587	185,587	7,128	186,253
Total general fund expenditures	<u>\$ 28,585,871</u>	<u>\$ 28,587,771</u>	<u>\$ 24,552,418</u>	<u>\$ 24,438,539</u>

COUNTY OF LASALLE, ILLINOIS
Illinois Municipal Retirement Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2010
With Comparative Totals for the Year Ended November 30, 2009

	2010				2009
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 5,219,311	\$ 5,219,311	\$ 5,211,160	\$ (8,151)	\$ 4,440,546
Intergovernmental revenues:					
Personal property replacement	234,000	234,000	281,217	47,217	261,969
Interest	135,000	135,000	74,606	(60,394)	117,745
Reimbursements:					
Miscellaneous	15,000	15,000	5,771	(9,229)	11,359
Total revenues	5,603,311	5,603,311	5,572,754	(30,557)	4,831,619
Expenditures:					
General government:					
IMRF:					
County highway employees	285,200	285,200	285,200	-0-	195,862
Nursing home employees	428,600	428,600	428,600	-0-	-0-
County health employees	170,700	170,700	170,700	-0-	-0-
Detention home employees	109,900	109,900	109,900	-0-	-0-
General county employees	2,182,000	2,182,000	2,172,811	(9,189)	1,769,087
State's atty drug fund	26,600	26,600	26,600	-0-	6,119
Environmental services	19,900	19,900	19,900	-0-	-0-
Child support	2,200	2,200	2,200	-0-	-0-
Vac	12,300	12,300	12,300	-0-	-0-
Law Library	500	500	500	-0-	-0-
E911	6,400	6,400	6,400	-0-	-0-
Circuit Clerk Doc Storage	3,300	3,300	6,673	3,373	-0-
Recorder's equipment	350	350	350	-0-	-0-
Court security	102,000	102,000	102,000	-0-	-0-
Mental health employees	4,490	4,490	4,490	-0-	-0-
Insurance	5,400	5,400	6,208	808	-0-
Court automation	6,200	6,200	6,200	-0-	-0-
SOA Drug fund	17,800	17,800	20,964	3,164	-0-
Tax sale automation	2,400	2,400	2,400	-0-	-0-
SOA Crime victim	8,800	8,800	8,800	-0-	-0-
GIS fund	19,300	19,300	19,300	-0-	-0-
Animal control	6,700	6,700	7,843	1,143	-0-
Minor in possession	2,337	2,337	3,038	701	-0-

COUNTY OF LASALLE, ILLINOIS
Illinois Municipal Retirement Fund
Statement of Revenues, Expenditures and Changes in Fund Balance (Cont.)
For the Year Ended November 30, 2010
With Comparative Totals for the Year Ended November 30, 2009

	2010			2009
	Budget Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Social Security:				
County highway employees	186,300	186,300	4,700	183,862
Nursing home employees	280,000	280,000	(85,715)	(7,376)
County health employees	111,500	111,500	(11,636)	(3,909)
Detention home employees	71,800	71,800	(5,053)	(2,624)
General county employees	1,200,000	1,200,000	(182,509)	1,034,864
Mental health employees	2,900	2,900	(22)	(104)
State's atty drug fund	22,500	22,500	(22,189)	6,533
Vac	8,100	8,100	(344)	(279)
Circuit Clerk Doc Storage	2,400	2,400	3,525	-0-
Recorder's equipment	250	250	53	262
Court security	4,400	4,400	13,281	8,911
Environmental services	13,300	13,300	(555)	(353)
Child support	1,400	1,400	1,072	(50)
Law library	350	350	(29)	12
E911	-0-	-0-	4,137	147
Insurance	3,600	3,600	645	-0-
Court automation	4,100	4,100	58	-0-
SOA Drug fund	17,210	17,210	(2,790)	-0-
Tax sale automation	1,500	1,500	5,650	-0-
SOA Crime victim	5,596	5,596	(835)	-0-
GIS fund	12,600	12,600	(3,838)	-0-
Animal control	5,600	5,600	(293)	-0-
Minor in possession	1,486	1,486	591	-0-
Total expenditures	5,380,269	5,380,269	(282,096)	3,190,964
Excess (deficiency) of revenues over expenditures	223,042	223,042	474,581	1,640,655
Fund balance, beginning of year			7,697,087	6,056,432
Fund balance, end of year			\$ 8,171,668	\$ 7,697,087

COUNTY OF LASALLE, ILLINOIS

Schedule of Funding Progress

November 30, 2010

With Comparative Totals for November 30, 2009

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)
12/31/2009	\$ 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%
12/31/2007	\$ 36,274,533	\$ 36,702,846	\$ 428,313	98.83%	\$ 13,559,966	3.16%

On a market value basis, the actuarial value of assets as of December 31, 2009 is \$29,530,316. On a market basis, the funded ratio would be 70.48%.

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)
12/31/2009	\$ 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%
12/31/2007	\$ 10,140,135	\$ 12,449,123	\$ 2,308,988	81.45%	\$ 4,544,538	50.81%

On a market value basis, the actuarial value of assets as of December 31, 2009 is \$10,308,716. On a market basis, the funded ratio would be 61.17%.

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)
12/31/2009	\$ (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%
12/31/2007	\$ 135,762	\$ 2,856,865	\$ 2,721,103	4.75%	\$ 724,592	375.54%

On a market value basis, the actuarial value of assets as of December 31, 2009 is \$(69,442). On a market basis, the funded ratio would be 0.00%.

COUNTY OF LASALLE, ILLINOIS

Schedule of Funding Progress

November 30, 2010

With Comparative Totals for November 30, 2009

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)
11/30/2010	\$ -0-	\$ 45,608,000	\$ 45,608,000	0.00%	\$ 20,779,115	219.49%
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
11/30/2010	\$ 3,380,518	
11/30/2009	\$ 3,380,518	44.40%

COUNTY OF LASALLE, ILLINOIS
Notes to Required Supplementary Information
November 30, 2010

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, 2010

With Comparative Totals for November 30, 2009

	<u>2010</u>	<u>2009</u>
<u>ASSETS</u>		
Cash in bank	\$ 6,689,267	\$ 6,575,372
Investments	9,852,795	9,896,875
Accounts receivable	2,361,843	1,312,421
Due from other funds	35,074	-0-
Accrued interest	39,251	112,161
Inventories	72,802	21,536
Property taxes receivable	6,645,297	165,976
Total assets	<u>\$ 25,696,329</u>	<u>\$ 18,084,341</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Accounts payable	\$ 935,260	\$ 517,653
Accrued payroll	679,867	701,102
Deferred revenue	6,999,846	-0-
Total liabilities	<u>8,614,973</u>	<u>1,218,755</u>
Fund Balance:		
Reserved for inventories	72,802	21,536
Unreserved	17,008,554	16,844,050
Total fund balance	<u>17,081,356</u>	<u>16,865,586</u>
Total liabilities and fund balance	<u>\$ 25,696,329</u>	<u>\$ 18,084,341</u>

COUNTY OF LASALLE, ILLINOIS

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2010

With Comparative Totals for the Year Ended November 30, 2009

	2010				2009
	Original	Final	Actual	Over (Under) Final Budget	Actual
Revenues:					
Taxes	\$ 12,917,320	\$ 12,917,320	\$ 13,973,799	\$ 1,056,479	\$ 13,029,144
Intergovernmental	1,117,701	1,117,701	1,514,486	396,785	1,425,647
Federal/State funds	412,105	412,105	322,509	(89,596)	301,685
Fines and fees	4,185,100	4,185,100	4,258,792	73,692	4,334,473
Interest	543,000	543,000	759,829	216,829	792,082
Reimbursements	1,303,667	1,303,667	1,177,056	(126,611)	1,024,983
Other	224,693	224,693	190,868	(33,825)	212,561
Total revenues	20,703,586	20,703,586	22,197,339	1,493,753	21,120,575
Expenditures:					
General government	19,422,463	19,417,648	15,207,560	(4,210,088)	15,290,684
Public welfare	8,742,960	8,749,675	8,917,623	167,948	8,742,566
Health and welfare	109,342	109,342	109,470	128	110,493
Recreation	125,519	125,519	125,050	(469)	108,543
Education	185,587	185,587	192,715	7,128	186,253
Total expenditures	28,585,871	28,587,771	24,552,418	(4,035,353)	24,438,539
Excess of revenues over (under) expenditures	(7,882,285)	(7,884,185)	(2,355,079)	5,529,106	(3,317,964)
Other financing sources (uses) - transfer (to) from other funds	2,570,849	2,570,849	2,570,849	-0-	2,610,675
Total other financing sources (uses)	2,570,849	2,570,849	2,570,849	-0-	2,610,675
Net change in fund balance	<u>\$ (5,311,436)</u>	<u>\$ (5,313,336)</u>	215,770	<u>\$ 5,529,106</u>	(707,289)
Fund balance, beginning of year			16,865,586		17,572,875
Fund balance, end of year			<u>\$ 17,081,356</u>		<u>\$ 16,865,586</u>

COUNTY OF LASALLE, ILLINOIS

General Fund

Schedule of Fee Office Revenues

For the Year Ended November 30, 2010

With Comparative Totals for the Year Ended November 30, 2009

	2010			2009
	Budget Amounts Original	Final	Actual	Over (Under) Final Budget
Inheritance tax collection fees -				
Fines and fees	\$ 55,000	\$ 55,000	\$ 61,367	\$ 6,367
Treasurer fees				
Fines and fees	\$ 90,000	\$ 90,000	\$ 88,036	\$ (1,964)
State's attorney fees				
Fines and fees	\$ 75,000	\$ 75,000	\$ 73,810	\$ (1,190)
Assessment office fees:				
Miscellaneous fees	\$ 3,300	\$ 3,300	\$ 3,163	\$ (137)
Amusement licenses	16,000	16,000	16,180	180
Dial-in-service	15,000	15,000	9,600	(5,400)
	\$ 34,300	\$ 34,300	\$ 28,943	\$ (5,357)
Associate court fees:				
Fines and forfeitures	\$ 320,000	\$ 320,000	\$ 297,865	\$ (22,135)
Other misdemeanor and felony fin	900,000	900,000	772,860	(127,140)
	\$ 1,220,000	\$ 1,220,000	\$ 1,070,725	\$ (149,275)
County clerk fees:				
Marriage licenses	\$ 9,000	\$ 9,000	\$ 11,130	\$ 2,130
Redemption fees	10,000	10,000	18,973	8,973
Mapping fees	50	50	7	(43)
Other fees	130,000	130,000	116,461	(13,539)
	\$ 149,050	\$ 149,050	\$ 146,571	\$ (2,479)
Circuit clerk fees:				
Filing fees	\$ 1,100,000	\$ 1,100,000	\$ 1,100,851	\$ 851
Court security fees	200,000	200,000	170,220	(29,780)
	\$ 1,300,000	\$ 1,300,000	\$ 1,271,071	\$ (28,929)

COUNTY OF LASALLE, ILLINOIS

General Fund

Schedule of Fee Office Revenues

For the Year Ended November 30, 2010

With Comparative Totals for the Year Ended November 30, 2009

	2010			2009
	Budget Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Recorder fees:				
Recording fees	\$ 525,000	\$ 525,000	\$ 221,797	\$ 692,575
Recorder - rental house fee	16,000	16,000	(3,623)	14,117
Revenue stamps	450,000	450,000	(52,305)	407,126
	<u>\$ 991,000</u>	<u>\$ 991,000</u>	<u>\$ 165,869</u>	<u>\$ 1,113,818</u>
Sheriff fees:				
Process fees	\$ 135,000	\$ 135,000	\$ 37,472	\$ 161,616
Sheriff prob trans fee	200	200	2,297	560
Other fees	5,000	5,000	12,648	8,507
Medical service fees	4,900	4,900	493	5,592
Prisoner boarding	36,000	36,000	(3,637)	50,127
	<u>\$ 181,100</u>	<u>\$ 181,100</u>	<u>\$ 49,273</u>	<u>\$ 226,402</u>
Coroner fees:				
Fines and fees	<u>\$ 5,200</u>	<u>\$ 5,200</u>	<u>\$ (771)</u>	<u>\$ 6,854</u>
County fees:				
Passport fees	\$ 20,000	\$ 20,000	\$ (4,775)	\$ 18,304
Park trail tag fees	1,450	1,450	319	1,674
Zoning fees	30,000	30,000	46,121	143,074
Liquor Licenses	33,000	33,000	483	32,444
	<u>\$ 84,450</u>	<u>\$ 84,450</u>	<u>\$ 42,148</u>	<u>\$ 195,496</u>

COUNTY OF LASALLE, ILLINOIS

Illinois Municipal Retirement Fund

Balance Sheet

November 30, 2010

With Comparative Totals for November 30, 2009

ASSETS

Cash in bank	\$	2,608,044
Investments		5,435,620
Accounts receivable		52,167
Accrued interest		21,289
Property taxes receivable		<u>5,674,177</u>
Total assets	\$	<u><u>13,791,297</u></u>

LIABILITIES AND FUND BALANCES

Liabilities:		
Accounts payable	\$	65,826
Deferred revenue		<u>5,553,803</u>
Total liabilities		5,619,629
Fund balance:		
Unreserved fund balance		<u>8,171,668</u>
Total liabilities and fund balance	\$	<u><u>13,791,297</u></u>

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

November 30, 2010

With Comparative Totals for November 30, 2009

	Governmental Group	Tax Supported Group	Highway & Streets Group
Assets:			
Cash	\$ 938,080	\$ 2,160,732	\$ 1,469,292
Investments	1,560,721	10,097,766	3,269,590
Accounts Receivable	32,557	1,396,285	295,041
Prepays	200	3,700	-0-
Inventory	-0-	63,773	-0-
Due from other funds	-0-	-0-	-0-
Accrued interest	9,387	25,871	12,200
Property taxes receivable (net of allowance for uncollectible)	-0-	6,532,506	5,315,999
Total assets	<u>\$ 2,540,945</u>	<u>\$ 20,280,633</u>	<u>\$ 10,362,122</u>
Liabilities and other credits:			
Excess of checks drawn over available bank balance	\$ -0-	\$ -0-	\$ -0-
Accounts payable	66,599	195,481	71,609
Accrued payroll	21,169	109,127	143,910
Due to other funds	35,074	-0-	-0-
Deferred revenue	-0-	6,775,618	5,196,164
Total liabilities and other credits	<u>122,842</u>	<u>7,080,226</u>	<u>5,411,683</u>
Fund balance:			
Reserved for inventories	-0-	63,773	-0-
Unreserved	<u>2,418,103</u>	<u>13,136,634</u>	<u>4,950,439</u>
Total fund balance	<u>2,418,103</u>	<u>13,200,407</u>	<u>4,950,439</u>
Total liabilities, other credits and fund balance	<u>\$ 2,540,945</u>	<u>\$ 20,280,633</u>	<u>\$ 10,362,122</u>

Judiciary Court Related Group	Debt Service	Capital Projects	Totals	
			2010	2009
\$ 943,461	\$ -0-	\$ 264,410	\$ 5,775,975	\$ 4,211,452
1,517,395	-0-	290,565	16,736,037	18,016,960
88,165	-0-	-0-	1,812,048	1,576,882
-0-	-0-	-0-	3,900	3,425
-0-	-0-	-0-	63,773	63,773
-0-	-0-	-0-	-0-	-0-
6,610	-0-	2,428	56,496	169,782
-0-	-0-	-0-	11,848,505	293,803
<u>\$ 2,555,631</u>	<u>\$ -0-</u>	<u>\$ 557,403</u>	<u>\$ 36,296,734</u>	<u>\$ 24,336,077</u>
\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 697,024
37,578	-0-	74,919	446,186	867,268
16,757	-0-	-0-	290,963	248,531
-0-	-0-	-0-	35,074	-0-
-0-	-0-	-0-	11,971,782	-0-
54,335	-0-	74,919	12,744,005	1,812,823
-0-	-0-	-0-	63,773	63,773
2,501,296	-0-	482,484	23,488,956	22,459,481
2,501,296	-0-	482,484	23,552,729	22,523,254
<u>\$ 2,555,631</u>	<u>\$ -0-</u>	<u>\$ 557,403</u>	<u>\$ 36,296,734</u>	<u>\$ 24,336,077</u>

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

November 30, 2010

With Comparative Totals for November 30, 2009

	<u>Tourism Promotion</u>	<u>Recorder's Equipment</u>	<u>County Clerk Records</u>	<u>Crime Victim Witness</u>
Assets:				
Cash	\$ -0-	\$ 110,543	\$ 45,605	\$ -0-
Investments	38,155	199,580	76,310	-0-
Accounts Receivable	14,034	2,131	60	-0-
Prepays	-0-	-0-	-0-	-0-
Due from other funds	-0-	-0-	-0-	-0-
Accrued interest	83	817	344	-0-
Total assets	<u>\$ 52,272</u>	<u>\$ 313,071</u>	<u>\$ 122,319</u>	<u>\$ -0-</u>
Liabilities:				
Excess of checks drawn over available bank balance	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Accounts payable	-0-	24,845	359	497
Accrued payroll	-0-	850	-0-	3,219
Due to other funds	2,637	-0-	-0-	19,721
Deferred revenue	-0-	-0-	-0-	-0-
Total liabilities	<u>2,637</u>	<u>25,695</u>	<u>359</u>	<u>23,437</u>
Fund balance (deficit)				
Unreserved	<u>49,635</u>	<u>287,376</u>	<u>121,960</u>	<u>(23,437)</u>
Total fund balance	<u>49,635</u>	<u>287,376</u>	<u>121,960</u>	<u>(23,437)</u>
Total liabilities, other credits and fund balance	<u>\$ 52,272</u>	<u>\$ 313,071</u>	<u>\$ 122,319</u>	<u>\$ -0-</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-	\$ 41,349	\$ 5,392	\$ 74,213	\$ 236,335
-0-	-0-	76,310	2,935	90,985	431,445
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	200
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	403	-0-	426	4,656
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 118,062</u>	<u>\$ 8,327</u>	<u>\$ 165,624</u>	<u>\$ 672,636</u>
\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
-0-	-0-	1,333	-0-	-0-	23,343
-0-	2,520	-0-	-0-	877	7,721
-0-	3,000	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	5,520	1,333	-0-	877	31,064
-0-	(5,520)	116,729	8,327	164,747	641,572
-0-	(5,520)	116,729	8,327	164,747	641,572
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 118,062</u>	<u>\$ 8,327</u>	<u>\$ 165,624</u>	<u>\$ 672,636</u>

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

November 30, 2010

With Comparative Totals for November 30, 2009

	GIS Fund	Animal Control Fund	Coroner Grant Fund	County Clerk Automation Fund
Assets:				
Cash	\$ 301,738	\$ 35,135	\$ -0-	\$ 1,784
Investments	557,650	73,375	2,236	2,935
Accounts Receivable	2,370	-0-	-0-	12
Prepays	-0-	-0-	-0-	-0-
Due from other funds	-0-	-0-	-0-	-0-
Accrued interest	2,393	213	12	4
Total assets	<u>\$ 864,151</u>	<u>\$ 108,723</u>	<u>\$ 2,248</u>	<u>\$ 4,735</u>
Liabilities:				
Excess of checks drawn over available bank balance	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Accounts payable	9,734	6,488	-0-	-0-
Accrued payroll	5,304	-0-	-0-	-0-
Due to other funds	-0-	-0-	-0-	-0-
Deferred revenue	-0-	-0-	-0-	-0-
Total liabilities	<u>15,038</u>	<u>6,488</u>	<u>-0-</u>	<u>-0-</u>
Fund balance (deficit) Unreserved	<u>849,113</u>	<u>102,235</u>	<u>2,248</u>	<u>4,735</u>
Total fund balance	<u>849,113</u>	<u>102,235</u>	<u>2,248</u>	<u>4,735</u>
Total liabilities and fund balance	<u>\$ 864,151</u>	<u>\$ 108,723</u>	<u>\$ 2,248</u>	<u>\$ 4,735</u>

Working Cash Fund	HAVA Grant Fund	Grant Fund	Sheriff Vehicle Fund	Totals	
				2010	2009
\$ 77,360	\$ -0-	\$ 5,198	\$ 3,428	\$ 938,080	\$ 623,530
-0-	-0-	-0-	8,805	1,560,721	2,461,138
-0-	9,800	3,464	686	32,557	212,888
-0-	-0-	-0-	-0-	200	200
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	36	9,387	27,820
<u>\$ 77,360</u>	<u>\$ 9,800</u>	<u>\$ 8,662</u>	<u>\$ 12,955</u>	<u>\$ 2,540,945</u>	<u>\$ 3,325,576</u>
\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 198,276
-0-	-0-	-0-	-0-	66,599	65,093
-0-	-0-	678	-0-	21,169	17,812
-0-	9,716	-0-	-0-	35,074	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	9,716	678	-0-	122,842	281,181
<u>77,360</u>	<u>84</u>	<u>7,984</u>	<u>12,955</u>	<u>2,418,103</u>	<u>3,044,385</u>
<u>77,360</u>	<u>84</u>	<u>7,984</u>	<u>12,955</u>	<u>2,418,103</u>	<u>3,044,385</u>
<u>\$ 77,360</u>	<u>\$ 9,800</u>	<u>\$ 8,662</u>	<u>\$ 12,955</u>	<u>\$ 2,540,945</u>	<u>\$ 3,325,566</u>

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

November 30, 2010

For Comparative Totals for November 30, 2009

	Public Safety	Insurance	County Health Department
Assets:			
Cash	\$ -0-	\$ 294,686	\$ 765,100
Investments	4,113,301	2,186,575	1,579,030
Accounts Receivable	422,149	-0-	273,166
Accrued interest	3,041	10,086	6,168
Prepays	-0-	3,150	300
Inventory	-0-	-0-	63,773
Property taxes receivable	-0-	2,260,079	1,042,957
Total assets	<u>\$ 4,538,491</u>	<u>\$ 4,754,576</u>	<u>\$ 3,730,494</u>
Liabilities:			
Excess of checks drawn over available bank balances	\$ -0-	\$ -0-	\$ -0-
Accounts payable	-0-	12	27,141
Accrued payroll	-0-	3,098	58,439
Deferred revenue	-0-	2,214,542	1,021,926
Due to other funds	-0-	-0-	-0-
Total liabilities	<u>-0-</u>	<u>2,217,652</u>	<u>1,107,506</u>
Fund balance			
Reserved for inventories	-0-	-0-	63,773
Unreserved	<u>4,538,491</u>	<u>2,536,924</u>	<u>2,559,215</u>
Total fund balance	<u>4,538,491</u>	<u>2,536,924</u>	<u>2,622,988</u>
Total liabilities and fund balance	<u>\$ 4,538,491</u>	<u>\$ 4,754,576</u>	<u>\$ 3,730,494</u>

Detention Home	Mental Health	Veterans' Assistance Commission	Totals	
			2010	2009
\$ 130,224	\$ 785,389	\$ 185,333	\$ 2,160,732	\$ 1,288,171
410,900	1,473,370	334,590	10,097,766	9,912,072
681,131	19,839	-0-	1,396,285	647,898
1,148	4,299	1,129	25,871	74,361
250	-0-	-0-	3,700	3,225
-0-	-0-	-0-	63,773	63,773
398,699	2,509,152	321,619	6,532,506	158,035
<u>\$ 1,622,352</u>	<u>\$ 4,792,049</u>	<u>\$ 842,671</u>	<u>\$ 20,280,633</u>	<u>\$ 12,147,535</u>
\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 460,349
26,321	141,703	304	195,481	195,433
40,983	1,736	4,871	109,127	102,378
772,192	2,452,590	314,368	6,775,618	-0-
-0-	-0-	-0-	-0-	-0-
839,496	2,596,029	319,543	7,080,226	758,160
-0-	-0-	-0-	63,773	63,773
782,856	2,196,020	523,128	13,136,634	11,325,602
782,856	2,196,020	523,128	13,200,407	11,389,375
<u>\$ 1,622,352</u>	<u>\$ 4,792,049</u>	<u>\$ 842,671</u>	<u>\$ 20,280,633</u>	<u>\$ 12,147,535</u>

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

November 30, 2010

With Comparative Totals for November 30, 2009

	County Highway	County Bridge	Motor Fuel Tax	Special Tax Matching	Totals	
					2010	2009
Assets:						
Cash	\$ 251,904	\$ 439,595	\$ 430,639	\$ 347,154	\$ 1,469,292	\$ 1,316,629
Investments	1,065,405	889,305	724,945	589,935	3,269,590	3,328,125
Accounts receivable	37,716	100,669	153,525	3,131	295,041	180,438
Property taxes receivable (net of allowances for uncollectible)	2,657,999	1,329,000	-0-	1,329,000	5,315,999	135,768
Accrued interest	4,098	3,097	3,424	1,581	12,200	38,365
Due from other funds	-0-	-0-	-0-	-0-	-0-	-0-
Total assets	\$ 4,017,122	\$ 2,761,666	\$ 1,312,533	\$ 2,270,801	\$ 10,362,122	\$ 4,999,325
Liabilities:						
Excess of checks drawn over available bank balances	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Accounts payable	22,858	48,751	-0-	-0-	71,609	448,324
Accrued payroll	35,602	20,903	87,405	-0-	143,910	114,650
Deferred revenue	2,598,082	1,299,041	-0-	1,299,041	5,196,164	-0-
Due to other funds	-0-	-0-	-0-	-0-	-0-	-0-
Total liabilities	2,656,542	1,368,695	87,405	1,299,041	5,411,683	562,974
Fund balance:						
Unreserved	1,360,580	1,392,971	1,225,128	971,760	4,950,439	4,436,351
Total fund balance	1,360,580	1,392,971	1,225,128	971,760	4,950,439	4,436,351
Total liabilities and fund balance	\$ 4,017,122	\$ 2,761,666	\$ 1,312,533	\$ 2,270,801	\$ 10,362,122	\$ 4,999,325

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

November 30, 2010

With Comparative Totals for November 30, 2009

	Circuit Clerk Document Storage	Law Library	Court Automation	Child Support Administration	Minors in Possession
Assets:					
Cash	\$ 277,306	\$ 11,405	\$ 234,345	\$ 62,734	\$ 29,643
Investments	490,145	26,415	396,225	102,725	52,830
Accounts Receivable	18,411	5,356	18,664	3,879	272
Prepays	-0-	-0-	-0-	-0-	-0-
Due from other funds	-0-	-0-	-0-	-0-	-0-
Accrued interest	2,227	154	1,789	450	-0-
Total assets	<u>\$ 788,089</u>	<u>\$ 43,330</u>	<u>\$ 651,023</u>	<u>\$ 169,788</u>	<u>\$ 82,745</u>
Liabilities:					
Excess of checks drawn over available bank balances	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Accounts payable	9,334	15,017	5,673	1,948	100
Accrued payroll	3,470	194	2,259	824	1,454
Due to other funds	-0-	-0-	-0-	-0-	-0-
Total liabilities	<u>12,804</u>	<u>15,211</u>	<u>7,932</u>	<u>2,772</u>	<u>1,554</u>
Fund balance					
Unreserved	<u>775,285</u>	<u>28,119</u>	<u>643,091</u>	<u>167,016</u>	<u>81,191</u>
Total liabilities and fund balance	<u>\$ 788,089</u>	<u>\$ 43,330</u>	<u>\$ 651,023</u>	<u>\$ 169,788</u>	<u>\$ 82,745</u>

State's Attorney Drug Enforcement	Probation Services	Arrestees Medical Card Fund	D.U.I. Fund	Circuit Clerk Operations and Administrative	Totals	
					2010	2009
\$ 131,468	\$ 161,890	\$ 12,907	\$ 318	\$ 21,445	\$ 943,461	\$ 779,642
99,790	275,890	23,480	11,740	38,155	1,517,395	1,609,375
17,861	19,758	1,521	1,147	1,296	88,165	57,195
-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-	-0-
415	1,149	225	47	154	6,610	17,586
<u>\$ 249,534</u>	<u>\$ 458,687</u>	<u>\$ 38,133</u>	<u>\$ 13,252</u>	<u>\$ 61,050</u>	<u>\$ 2,555,631</u>	<u>\$ 2,463,798</u>
\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 38,399
-0-	5,506	-0-	-0-	-0-	37,578	49,284
8,556	-0-	-0-	-0-	-0-	16,757	13,691
-0-	-0-	-0-	-0-	-0-	-0-	-0-
8,556	5,506	-0-	-0-	-0-	54,335	101,374
240,978	453,181	38,133	13,252	61,050	2,501,296	2,362,424
<u>\$ 249,534</u>	<u>\$ 458,687</u>	<u>\$ 38,133</u>	<u>\$ 13,252</u>	<u>\$ 61,050</u>	<u>\$ 2,555,631</u>	<u>\$ 2,463,798</u>

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

November 30, 2010

With Comparative Totals for November 30, 2009

	General Governmental Group	Tax Supported Group	Highway & Streets Group
Revenues:			
Property taxes	\$ -0-	\$ 6,033,432	\$ 5,187,811
Sales taxes	-0-	2,503,811	-0-
Intergovernmental revenue	-0-	682,567	3,134,473
Federal/State funds	224,424	2,834,338	2,463,749
Fines and fees	1,857,143	191,966	-0-
Interest	34,130	82,843	41,650
Reimbursements	59,876	-0-	-0-
Other	4,957	68,738	102,164
Total revenues	2,180,530	12,397,695	10,929,847
Expenditures:			
General government	998,471	150,180	-0-
Public safety	120,707	1,293,514	-0-
Roads and bridges	-0-	-0-	10,471,569
Health and welfare	459,541	5,347,592	-0-
Debt Service			
Principal	-0-	-0-	-0-
Interest	-0-	-0-	-0-
Other	-0-	-0-	-0-
Capital outlay	8,655	-0-	-0-
Total expenditures	1,587,374	6,791,286	10,471,569
Excess of revenues over expenditures	593,156	5,606,409	458,278
Contribution to Self-Insurance Trust	-0-	(992,831)	-0-
Operating transfers in	19,748	502,235	55,810
Operating transfers out	(1,239,196)	(3,304,781)	-0-
Total other financing sources (uses)	(1,219,448)	(3,795,377)	55,810
Net change in fund balance	(626,292)	1,811,032	514,088
Fund balance, beginning of year	3,044,395	11,389,375	4,436,351
Fund balance, end of year	\$ 2,418,103	\$ 13,200,407	\$ 4,950,439

Judiciary and Court Related Group	Debt Service	Capital Projects	Totals	
			2010	2009
\$ -0-	\$ -0-	\$ -0-	\$ 11,221,243	\$ 9,780,502
-0-	-0-	-0-	2,503,811	2,449,417
-0-	-0-	-0-	3,817,040	3,791,654
22,011	-0-	383,627	5,928,149	3,863,048
1,139,355	-0-	8,767	3,197,231	4,080,316
24,196	-0-	9,152	191,971	437,312
-0-	-0-	-0-	59,876	65,270
2,394	-0-	-0-	178,253	117,583
1,187,956	-0-	401,546	27,097,574	24,585,102
499,821	-0-	-0-	1,648,472	1,875,076
386,992	-0-	-0-	1,801,213	1,633,922
-0-	-0-	-0-	10,471,569	8,708,013
39,827	-0-	-0-	5,846,960	5,910,956
-0-	1,235,000	-0-	1,235,000	1,200,000
-0-	242,831	-0-	242,831	279,779
-0-	1,500	-0-	1,500	1,500
62,444	-0-	1,227,520	1,298,619	1,315,199
989,084	1,479,331	1,227,520	22,546,164	20,924,445
198,872	(1,479,331)	(825,974)	4,551,410	3,660,657
-0-	-0-	-0-	(992,831)	(992,490)
-0-	1,479,311	17,769	2,074,873	1,763,041
(60,000)	-0-	-0-	(4,603,977)	(4,331,971)
(60,000)	1,479,311	17,769	(3,521,935)	(3,561,420)
138,872	(20)	(808,205)	1,029,475	99,237
2,362,424	20	1,290,689	22,523,254	22,424,017
<u>\$ 2,501,296</u>	<u>\$ -0-</u>	<u>\$ 482,484</u>	<u>\$ 23,552,729</u>	<u>\$ 22,523,254</u>

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

November 30, 2010

With Comparative Totals for November 30, 2009

	Tourism Promotion	Recorder's Equipment Fund	County Clerk Records Fund	Crime Victim Witness Fund
Revenues:				
Federal/State funds	\$ 26,594	\$ -0-	\$ -0-	\$ 35,913
Fines and fees	158,609	451,096	22,845	-0-
Interest	212	2,849	1,192	-0-
Reimbursements	-0-	-0-	-0-	-0-
Other	1,640	-0-	-0-	-0-
Total revenues	187,055	453,945	24,037	35,913
Expenditures:				
General government	130,644	385,237	12,255	67,997
Public safety	-0-	-0-	-0-	-0-
Health and welfare	-0-	-0-	-0-	-0-
Capital outlay	-0-	-0-	-0-	-0-
Total expenditures	130,644	385,237	12,255	67,997
Excess (deficiency) of revenues over expenditures	56,411	68,708	11,782	(32,084)
Other financing sources (uses)				
Operating transfers in	-0-	-0-	-0-	4,815
Operating transfers out	(39,196)	-0-	-0-	-0-
Total other financing sources (uses)	(39,196)	-0-	-0-	4,815
Net change in fund balance	17,215	68,708	11,782	(27,269)
Fund balance, beginning of year	32,420	218,668	110,178	3,832
Fund balance, end of year	\$ 49,635	\$ 287,376	\$ 121,960	\$ (23,437)

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-	\$ -0-	\$ -0-	\$ 5,392	\$ -0-	\$ 86,738
-0-	-0-	20,238	2,935	36,310	538,716
-0-	-0-	1,392	-0-	1,449	17,660
-0-	59,876	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	59,876	21,630	8,327	37,759	643,114
-0-	-0-	-0-	-0-	19,073	-0-
315	62,678	57,714	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	321,211
-0-	-0-	-0-	-0-	8,655	-0-
315	62,678	57,714	-0-	27,728	321,211
(315)	(2,802)	(36,084)	8,327	10,031	321,903
-0-	-0-	-0-	-0-	-0-	14,933
-0-	-0-	-0-	-0-	-0-	(1,200,000)
-0-	-0-	-0-	-0-	-0-	(1,185,067)
(315)	(2,802)	(36,084)	8,327	10,031	(863,164)
315	(2,718)	152,813	-0-	154,716	1,504,736
\$ -0-	\$ (5,520)	\$ 116,729	\$ 8,327	\$ 164,747	\$ 641,572

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

November 30, 2010

With Comparative Totals for November 30, 2009

	GIS Fund	Animal Control Fund	Coroner Grant Fund	County Clerk Automation Fund
Revenues:				
Federal/State funds	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fines and fees	415,714	201,558	-0-	1,880
Interest	8,467	727	42	42
Reimbursements	-0-	-0-	-0-	-0-
Other	3,317	-0-	-0-	-0-
Total revenues	427,498	202,285	42	1,922
Expenditures:				
General government	317,165	-0-	228	-0-
Public safety	-0-	-0-	-0-	-0-
Health and welfare	-0-	138,330	-0-	-0-
Capital Outlay	-0-	-0-	-0-	-0-
Total expenditures	317,165	138,330	228	-0-
Excess (deficiency) of revenues over expenditures	110,333	63,955	(186)	1,922
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	110,333	63,955	(186)	1,922
Fund balance, beginning of year	738,780	38,280	2,434	2,813
Fund balance, end of year	\$ 849,113	\$ 102,235	\$ 2,248	\$ 4,735

Working Cash Fund	HAVA Grant Fund	Grant Fund	Sheriff Vehicle Fund	Totals	
				2010	2009
\$ -0-	\$ 9,800	\$ 59,987	\$ -0-	\$ 224,424	\$ 507,817
-0-	-0-	-0-	7,242	1,857,143	2,602,379
-0-	-0-	-0-	98	34,130	72,049
-0-	-0-	-0-	-0-	59,876	65,270
-0-	-0-	-0-	-0-	4,957	9,774
-0-	9,800	59,987	7,340	2,180,530	3,257,289
-0-	9,800	52,003	4,069	998,471	1,344,831
-0-	-0-	-0-	-0-	120,707	88,237
-0-	-0-	-0-	-0-	459,541	447,434
-0-	-0-	-0-	-0-	8,655	44,305
-0-	9,800	52,003	4,069	1,587,374	1,924,807
-0-	-0-	7,984	3,271	593,156	1,332,482
-0-	-0-	-0-	-0-	19,748	105,948
-0-	-0-	-0-	-0-	(1,239,196)	(1,236,893)
-0-	-0-	-0-	-0-	(1,219,448)	(1,130,945)
-0-	-0-	7,984	3,271	(626,292)	201,537
77,360	84	-0-	9,684	3,044,395	2,842,848
\$ 77,360	\$ 84	\$ 7,984	\$ 12,955	\$ 2,418,103	\$ 3,044,385

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

November 30, 2010

With Comparative Totals for November 30, 2009

	Public Safety	Insurance	County Health Department	Detention Home Fund
Revenues:				
Property taxes	\$ -0-	\$ 1,971,370	\$ 910,462	\$ 389,076
Sales taxes	2,503,811	-0-	-0-	-0-
Federal/State funds	-0-	-0-	2,834,338	-0-
Fines and fees	-0-	-0-	191,966	-0-
Intergovernmental revenue	-0-	-0-	-0-	575,718
Interest	4,734	35,336	20,652	4,164
Other	-0-	16,921	6,845	44,645
Total revenues	2,508,545	2,023,627	3,964,263	1,013,603
Expenditures:				
General government	-0-	150,180	-0-	-0-
Public safety	1,500	-0-	-0-	1,292,014
Health and welfare	-0-	-0-	3,393,476	-0-
Capital outlay	-0-	-0-	-0-	-0-
Total expenditures	1,500	150,180	3,393,476	1,292,014
Excess (deficiency) of revenues over expenditures	2,507,045	1,873,447	570,787	(278,411)
Other financing sources (uses):				
Contribution to self-insurance trust	-0-	(992,831)	-0-	-0-
Operating transfers in	-0-	-0-	32,334	469,901
Operating transfers out	(1,879,311)	(1,370,501)	(50,169)	-0-
Total other financing sources (uses)	(1,879,311)	(2,363,332)	(17,835)	469,901
Net change in fund balance	627,734	(489,885)	552,952	191,490
Fund balance, beginning of year	3,910,757	3,026,809	2,070,036	591,366
Fund balance, end of year	\$ 4,538,491	\$ 2,536,924	\$ 2,622,988	\$ 782,856

Mental Health Fund	Veterans' Assistance Commission Fund	Totals	
		2010	2009
\$ 2,448,653	\$ 313,871	\$ 6,033,432	\$ 5,260,864
-0-	-0-	2,503,811	2,449,417
-0-	-0-	2,834,338	2,559,494
-0-	-0-	191,966	233,965
106,849	-0-	682,567	757,791
14,160	3,797	82,843	183,011
-0-	327	68,738	64,473
<u>2,569,662</u>	<u>317,995</u>	<u>12,397,695</u>	<u>11,509,015</u>
-0-	-0-	150,180	143,169
-0-	-0-	1,293,514	1,220,015
1,807,183	146,933	5,347,592	5,395,648
-0-	-0-	-0-	-0-
<u>1,807,183</u>	<u>146,933</u>	<u>6,791,286</u>	<u>6,758,832</u>
<u>762,479</u>	<u>171,062</u>	<u>5,606,409</u>	<u>4,750,183</u>
-0-	-0-	(992,831)	(992,490)
-0-	-0-	502,235	102,235
(1,800)	(3,000)	(3,304,781)	(2,906,749)
<u>(1,800)</u>	<u>(3,000)</u>	<u>(3,795,377)</u>	<u>(3,797,004)</u>
760,679	168,062	1,811,032	953,179
1,435,341	355,066	11,389,375	10,436,196
<u>\$ 2,196,020</u>	<u>\$ 523,128</u>	<u>\$ 13,200,407</u>	<u>\$ 11,389,375</u>

COUNTY OF LASALLE, ILLINOIS
Non-Major Special Revenue Funds
Highway and Streets Group
Combining Statements of Revenues, Expenditures, and Changes in Fund Balance
November 30, 2010
With Comparative Totals for November 30, 2009

	County Highway Fund	County Bridge Fund	Motor Fuel Tax Fund	Special Tax Matching Fund	Totals	
					2010	2009
Revenues:						
Property taxes	\$ 2,593,907	\$ 1,296,952	\$ -0-	\$ 1,296,952	\$ 5,187,811	\$ 4,519,638
Intergovernmental revenue	462,349	632,066	2,023,242	16,816	3,134,473	3,033,863
Federal/State funds	-0-	179,482	2,284,267	-0-	2,463,749	24,207
Interest	14,256	10,532	12,123	4,739	41,650	101,542
Other	9,682	-0-	57,000	35,482	102,164	39,067
Total revenues	3,080,194	2,119,032	4,376,632	1,353,989	10,929,847	7,718,317
Expenditures -						
Roads and bridges	3,431,565	1,754,513	4,295,198	990,293	10,471,569	8,708,013
Excess (deficiency) of revenues over expenditures	(351,371)	364,519	81,434	363,696	458,278	(989,696)
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	(295,561)	364,519	81,434	363,696	514,088	(933,886)
Fund balance, beginning of year	1,656,141	1,028,452	1,143,694	608,064	4,436,351	5,370,237
Fund balance, end of year	<u>\$ 1,360,580</u>	<u>\$ 1,392,971</u>	<u>\$ 1,225,128</u>	<u>\$ 971,760</u>	<u>\$ 4,950,439</u>	<u>\$ 4,436,351</u>

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

November 30, 2010

With Comparative Totals for November 30, 2009

	Circuit Clerk Document Storage Fund	Law Library Fund	Court Automation Fund	Child Support Administration Fund	Minors in Possession
Revenues:					
Fines and fees	\$ 257,991	\$ 77,662	\$ 258,830	\$ 27,095	\$ 36,455
Interest	7,921	551	6,318	1,561	1,027
Federal revenues	-0-	-0-	-0-	22,011	-0-
Reimbursements	-0-	-0-	-0-	-0-	-0-
Other	-0-	-0-	-0-	-0-	-0-
Total revenues	265,912	78,213	265,148	50,667	37,482
Expenditures:					
General government	214,060	99,011	185,855	-0-	-0-
Public safety	-0-	-0-	-0-	-0-	50,838
Health and welfare	-0-	-0-	-0-	39,827	-0-
Capital outlay	9,223	-0-	22,954	-0-	-0-
Total expenditures	223,283	99,011	208,809	39,827	50,838
Excess (deficiency) of revenues over expenditures	42,629	(20,798)	56,339	10,840	(13,356)
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	42,629	(20,798)	56,339	10,840	(13,356)
Fund balance, beginning of year	732,656	48,917	586,752	156,176	94,547
Fund balance, end of year	<u>\$ 775,285</u>	<u>\$ 28,119</u>	<u>\$ 643,091</u>	<u>\$ 167,016</u>	<u>\$ 81,191</u>

State's Attorney Drug Enforcement Fund	Probation Services Fund	Arrestees Medical Card Fund Fund	D.U.I. Fund	Circuit Clerk Operations and Administrative	Totals	
					2010	2009
\$ 266,634	\$ 153,050	\$ 29,295	\$ 16,128	\$ 16,215	\$ 1,139,355	\$ 1,204,030
1,301	4,019	818	149	531	24,196	46,819
-0-	-0-	-0-	-0-	-0-	22,011	31,878
-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	2,394	-0-	-0-	-0-	2,394	2,371
267,935	159,463	30,113	16,277	16,746	1,187,956	1,285,098
-0-	-0-	-0-	-0-	895	499,821	387,076
274,549	35,559	-0-	26,046	-0-	386,992	325,670
-0-	-0-	-0-	-0-	-0-	39,827	67,884
-0-	30,267	-0-	-0-	-0-	62,444	68,095
274,549	65,826	-0-	26,046	895	989,084	848,725
(6,614)	93,637	30,113	(9,769)	15,851	198,872	436,373
-0-	-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	(60,000)	-0-	-0-	(60,000)	(188,329)
-0-	-0-	(60,000)	-0-	-0-	(60,000)	(188,329)
(6,614)	93,637	(29,887)	(9,769)	15,851	138,872	248,044
247,592	359,544	68,020	23,021	45,199	2,362,424	2,114,380
<u>\$ 240,978</u>	<u>\$ 453,181</u>	<u>\$ 38,133</u>	<u>\$ 13,252</u>	<u>\$ 61,050</u>	<u>\$ 2,501,296</u>	<u>\$ 2,362,424</u>

COUNTY OF LASALLE, ILLINOIS

Tourism and Promotion Fund

Balance Sheet

November 30, 2010

With Comparative Totals for November 30, 2009

ASSETS

Cash in bank	\$ -0-
Investments	38,155
Accounts receivable	14,034
Accrued interest	<u>83</u>
Total assets	<u>\$ 52,272</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Due to other funds	<u>\$ 2,637</u>
Total liabilities	2,637
Fund balance	<u>49,635</u>
Total liabilities and fund balance	<u>\$ 52,272</u>

COUNTY OF LASALLE, ILLINOIS
Tourism and Promotion Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2010
With Comparative Totals for the Year Ended November 30, 2009

	2010				2009
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Fines and fees	\$ 150,000	\$ 150,000	\$ 158,609	\$ 8,609	\$ 156,708
Interest	1,240	1,240	212	(1,028)	1,107
Grants	31,000	31,000	26,594	(4,406)	31,308
Miscellaneous income	-0-	-0-	1,640	1,640	-0-
Total revenues	182,240	182,240	187,055	4,815	189,123
Expenditures:					
Seminars & workshops	500	500	-0-	(500)	1,043
Tourism distribution	137,252	137,252	130,644	(6,608)	189,620
Total expenditures	137,752	137,752	130,644	(7,108)	190,663
Excess (deficiency) of revenues over expenditures	44,488	44,488	56,411	11,923	(1,540)
Other financing sources (uses) -					
Transfers to other funds	(38,250)	(38,250)	(39,196)	(946)	(36,893)
Net change in fund balance	\$ 6,238	\$ 6,238	17,215	\$ 10,977	(38,433)
Fund balance, beginning of year			32,420		70,853
Fund balance, end of year			\$ 49,635		\$ 32,420

COUNTY OF LASALLE, ILLINOIS

Recorder's Equipment Fund

Balance Sheet

November 30, 2010

With Comparative Totals for November 30, 2009

ASSETS

Cash in bank	\$ 110,543
Investments	199,580
Accrued interest	817
Other receivable	<u>2,131</u>
Total assets	<u>\$ 313,071</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 24,845
Accrued payroll	<u>850</u>
Total liabilities	25,695
Fund balance:	
Unreserved fund balance	<u>287,376</u>
Total liabilities and fund balance	<u>\$ 313,071</u>

COUNTY OF LASALLE, ILLINOIS
Recorder's Equipment Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2010
With Comparative Totals for the Year Ended November 30, 2009

	2010			2009	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Recorder equipment fees	\$ 200,000	\$ 200,000	\$ 187,842	\$ (12,158)	\$ 179,184
G.I.S. fees	30,000	30,000	28,100	(1,900)	32,104
Rental house support fee	260,000	260,000	235,154	(24,846)	267,558
Interest	2,000	2,000	2,849	849	3,482
Total revenues	492,000	492,000	453,945	(38,055)	482,328
Expenditures:					
General government:					
Maintenance of equipment	80,000	80,000	78,064	(1,936)	74,318
Mileage	1,500	1,500	2,565	1,065	1,381
Education	2,000	2,000	3,173	1,173	2,030
Rent	18,000	18,000	13,899	(4,101)	15,233
Supplies	10,001	10,001	9,080	(921)	10,748
G.I.S. supplies	10,000	10,000	-0-	(10,000)	3,297
Seasonal help	3,001	3,001	4,171	1,170	3,421
Offsite storage	24,000	24,000	18,000	(6,000)	18,000
State share rent house fee	225,000	225,000	222,777	(2,223)	254,107
New equipment	70,000	70,000	33,508	(36,492)	16,932
Total expenditures	443,502	443,502	385,237	(58,265)	399,467
Excess (deficiency) of revenues over expenditures	\$ 48,498	\$ 48,498	68,708	\$ 20,210	82,861
Fund balance, beginning of year			218,668		135,807
Fund balance, end of year			\$ 287,376		\$ 218,668

COUNTY OF LASALLE, ILLINOIS

County Clerk Records Fund

Balance Sheet

November 30, 2010

With Comparative Totals for November 30, 2009

ASSETS

Cash in bank	\$ 45,605
Investments	76,310
Accounts receivable	60
Accrued interest	<u>344</u>
Total assets	<u>\$ 122,319</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 359
Fund balance	
Unreserved fund balance	<u>121,960</u>
Total liabilities and fund balance	<u>\$ 122,319</u>

COUNTY OF LASALLE, ILLINOIS

County Clerk Records Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2010

With Comparative Totals for the Year Ended November 30, 2009

	2010				2009
	Budgeted Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Fines and fees:					
County clerk records fees	\$ 14,500	\$ 14,500	\$ 17,496	\$ 2,996	\$ 18,652
Death certificate fees	2,000	2,000	1,644	(356)	2,310
Marriage license fees	2,000	2,000	3,705	1,705	3,660
Interest	1,000	1,000	1,192	192	2,170
Miscellaneous	1	1	-0-	(1)	-0-
Total revenues	<u>19,501</u>	<u>19,501</u>	<u>24,037</u>	<u>4,536</u>	<u>26,792</u>
Expenditures:					
General government:					
New equipment	2,500	1,766	1,471	(295)	314
Maintenance and repair of equipment	1,500	-0-	206	206	517
Office expense	3,001	5,235	5,234	(1)	2,279
Book restoration	1	1	-0-	(1)	-0-
Marriage license fee reimbursement	2,000	2,000	3,700	1,700	3,660
State death certificate reimbursement	2,000	2,000	1,644	(356)	2,310
Total expenditures	<u>11,002</u>	<u>11,002</u>	<u>12,255</u>	<u>1,253</u>	<u>9,080</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 8,499</u>	<u>\$ 8,499</u>	11,782	<u>\$ 3,283</u>	17,712
Fund balance, beginning of year			<u>110,178</u>		<u>92,466</u>
Fund balance, end of year			<u>\$ 121,960</u>		<u>\$ 110,178</u>

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

November 30, 2010

With Comparative Totals for November 30, 2009

ASSETS

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

LIABILITIES AND
FUND BALANCE

Liabilities:	
Accounts payable	\$ 497
Accrued payroll	3,219
Due to other funds	<u>19,721</u>
Total liabilities	23,437
Fund balance	
Unreserved fund balance	<u>(23,437)</u>
Total liabilities and fund balance	<u><u>\$ -0-</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, 2010
With Comparative Totals for the Year Ended November 30, 2009

	2010				2009
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Salary - crime victim witness	\$ 24,500	\$ 24,500	\$ 12,250	\$ (12,250)	\$ 24,500
Salary - crime victim witness assistant	31,552	31,552	23,663	(7,889)	31,846
Total revenues	56,052	56,052	35,913	(20,139)	56,346
Expenditures:					
General government -					
Crime victim witness coord.	38,192	38,192	35,747	(2,445)	38,339
Crime victim witness assistant	33,342	33,342	32,250	(1,092)	32,486
Total expenditures	71,534	71,534	67,997	(3,537)	70,825
Excess (deficiency) of revenues over expenditures	(15,482)	(15,482)	(32,084)	(16,602)	(14,479)
Other financing sources (uses) -					
Operating transfers in	28,897	28,897	4,815	(24,082)	91,015
Operating transfers out	(18,385)	(18,385)	-0-	18,385	-0-
Total other financing sources (uses)	10,512	10,512	4,815	(5,697)	91,015
Net change in fund balance	<u>\$ (4,970)</u>	<u>\$ (4,970)</u>	(27,269)	<u>\$ (22,299)</u>	76,536
Fund balance, beginning of year			3,832		(72,704)
Fund balance, end of year			<u>\$ (23,437)</u>		<u>\$ 3,832</u>

COUNTY OF LASALLE, ILLINOIS

State's Attorney Federal Grant Fund

Balance Sheet

November 30, 2010

With Comparative Totals for November 30, 2009

ASSETS

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

LIABILITIES AND
FUND BALANCE

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

COUNTY OF LASALLE, ILLINOIS
States Attorney Federal Grant Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2010
With Comparative Totals for the Year Ended November 30, 2009

	2010				2009
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Domestic Violence revenue	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Total revenues	-0-	-0-	-0-	-0-	-0-
Expenditures:					
Professional services - hire	-0-	-0-	-0-	-0-	1,867
Miscellaneous	-0-	-0-	315	315	(3,609)
Total expenditures	-0-	-0-	315	315	(1,742)
Excess (deficiency) of revenues over expenditures	<u>\$ -0-</u>	<u>\$ -0-</u>	(315)	<u>\$ (315)</u>	1,742
Fund balance, beginning of year			315		(1,427)
Fund balance, end of year			<u>\$ -0-</u>		<u>\$ 315</u>

COUNTY OF LASALLE, ILLINOIS

E-911

Balance Sheet

November 30, 2010

With Comparative Totals for November 30, 2009

ASSETS

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

Liabilities:

Accrued payroll	\$ 2,520
Due to other funds	<u>3,000</u>

Total liabilities	5,520
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Fund balance:

Unreserved fund balance	<u>(5,520)</u>
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Total liabilities and fund balance	<u>\$ -0-</u>
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COUNTY OF LASALLE, ILLINOIS

E-911

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2010

With Comparative Totals for the Year Ended November 30, 2009

	2010				2009
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Reimbursements	\$ 60,200	\$ 60,200	\$ 59,876	\$ (324)	\$ 65,270
Total revenues	60,200	60,200	59,876	(324)	65,270
Expenditures:					
IMRF/SS Reimbursements	-0-	-0-	-0-	-0-	12,983
Health insurance	5,600	5,600	8,385	2,785	-0-
Director of service E-911	54,600	54,600	54,293	(307)	52,077
Total expenditures	60,200	60,200	62,678	2,478	65,060
Excess (deficiency) of revenues over expenditures	\$ -0-	\$ -0-	(2,802)	\$ (2,802)	210
Fund balance, beginning of year			(2,718)		(2,928)
Fund balance, end of year			\$ (5,520)		\$ (2,718)

COUNTY OF LASALLE, ILLINOIS

Sheriff's Drug Enforcement Fund

Balance Sheet

November 30, 2010

With Comparative Totals for November 30, 2009

ASSETS

Cash in bank	\$ 41,349
Investments	76,310
Accrued interest	<u>403</u>
Total assets	<u>\$ 118,062</u>

LIABILITIES AND
FUND BALANCE

Liabilities:	
Accounts payable	\$ 1,333
Fund balance	<u>116,729</u>
Total liabilities and fund balance	<u>\$ 118,062</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, 2010
With Comparative Totals for the Year Ended November 30, 2009

	2010				2009
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
State drug enforcement revenue	\$ 33,000	\$ 33,000	\$ 20,238	\$ (12,762)	\$ 22,061
Federal drug enforcement revenue	500	500	-0-	(500)	-0-
Interest	3,000	3,000	1,392	(1,608)	3,115
Miscellaneous income	1	1	-0-	(1)	(164)
Total revenues	36,501	36,501	21,630	(14,871)	25,012
Expenditures:					
Public safety -					
Vehicle expense	7,000	7,000	4,834	(2,166)	7,141
Investigation expenses	1	1	-0-	(1)	-0-
State drug enforcement	24,497	24,497	34,503	10,006	4,140
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	17,934	16,934	13,638
Vehicle insurance	1	1	-0-	(1)	-0-
Miscellaneous expense	3,001	3,001	443	(2,558)	-0-
Total expenditures	36,501	36,501	57,714	21,213	24,919
Excess (deficiency) of revenues over expenditures	\$ -0-	\$ -0-	(36,084)	\$ (36,084)	93
Fund balance, beginning of year			152,813		152,720
Fund balance, end of year			\$ 116,729		\$ 152,813

COUNTY OF LASALLE, ILLINOIS

Coroner Fee Fund

Balance Sheet

November 30, 2010

With Comparative Totals for November 30, 2009

ASSETS

Cash in bank	\$ 5,392
Investments	<u>2,935</u>
Total assets	<u>\$ 8,327</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ -0-
Accrued payroll	<u>-0-</u>
Total liabilities	-0-
Fund balance	<u>8,327</u>
Total liabilities and fund balance	<u>\$ 8,327</u>

COUNTY OF LASALLE, ILLINOIS
Coroner Fee Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2010
With Comparative Totals for the Year Ended November 30, 2009

	2010				2009
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Coroner fees	\$ -0-	\$ -0-	\$ 8,327	\$ 8,327	\$ -0-
Fund balance, beginning of year			-0-		-0-
Fund balance, end of year			<u>\$ 8,327</u>		<u>\$ -0-</u>

COUNTY OF LASALLE, ILLINOIS

Tax Sale Automation Fund

Balance Sheet

November 30, 2010

With Comparative Totals for November 30, 2009

ASSETS

Cash in bank	\$ 74,213
Investments	90,985
Accrued interest	<u>426</u>
Total assets	<u><u>\$ 165,624</u></u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ -0-
Accrued payroll	<u>877</u>
Total liabilities	877
Fund balance	<u>164,747</u>
Total liabilities and fund balance	<u><u>\$ 165,624</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, 2010
With Comparative Totals for the Year Ended November 30, 2009

	2010				2009
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Tax sale automation fees	\$ 28,000	\$ 28,000	\$ 32,201	\$ 4,201	\$ 30,365
Sale of duplicate tax bill	5,000	5,000	4,109	(891)	6,153
Interest	1,200	1,200	1,449	249	3,435
Total revenues	34,200	34,200	37,759	3,559	39,953
Expenditures:					
Tax sale automation	6,000	6,000	-0-	(6,000)	-0-
Supervisor	19,571	19,571	19,073	(498)	19,073
Consultant	5,000	5,000	-0-	(5,000)	-0-
Maintenance & repair of equip.	700	700	-0-	(700)	-0-
New equipment	12,000	12,000	8,655	(3,345)	44,305
Total expenditures	43,271	43,271	27,728	(15,543)	63,378
Excess (deficiency) of revenues over expenditures	<u>\$ (9,071)</u>	<u>\$ (9,071)</u>	10,031	<u>\$ 19,102</u>	(23,425)
Fund balance, beginning of year			154,716		178,141
Fund balance, end of year			<u>\$ 164,747</u>		<u>\$ 154,716</u>

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

November 30, 2010

With Comparative Totals for November 30, 2009

ASSETS

Cash in bank	\$ 236,335
Investments	431,445
Prepays	200
Accrued interest	<u>4,656</u>
Total assets	<u><u>\$ 672,636</u></u>

LIABILITIES AND
FUND BALANCE

Liabilities:	
Accounts payable	\$ 23,343
Accrued payroll	<u>7,721</u>
Total liabilities	31,064
Fund balance:	
Unreserved fund balance	<u>641,572</u>
Total liabilities and fund balance	<u><u>\$ 672,636</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, 2010
With Comparative Totals for the Year Ended November 30, 2009

	2010			2009	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
State grant	\$ 1	\$ 1	\$ 86,738	\$ 86,737	\$ 68,053
Tipping fees	416,000	416,000	368,338	(47,662)	439,020
Enforcement fines	1,500	1,500	-0-	(1,500)	-0-
Building inspection fees	700,000	700,000	170,378	(529,622)	801,360
Interest	5,000	5,000	17,660	12,660	44,600
Total revenues	1,122,501	1,122,501	643,114	(479,387)	1,353,033
Expenditures:					
Heath and welfare -					
Solid waste management:					
Mileage	500	500	391	(109)	889
Telephone	1	1	-0-	(1)	831
Printing	1	1	-0-	(1)	-0-
Postage	100	100	70	(30)	139
Seminars and workshops	500	500	360	(140)	1,164
Publications and notices	1	1	-0-	(1)	-0-
Material for public education	5,000	5,000	1,480	(3,520)	3,849
Office supplies and expense	1,500	1,500	1,972	472	2,243
Professional services	2	2	-0-	(2)	-0-
Recycling Collection	3,000	3,000	1,524	(1,476)	1,644
New equipment	1	1	460	459	13,737
Rural drop-off programs	1	1	-0-	(1)	-0-
Vehicle maintenance	500	500	878	378	499
Enforcement fines	1,500	1,500	2,338	838	125
Director	57,703	57,703	59,126	1,423	57,972
Supervisor of field operations	39,122	39,122	39,517	395	39,273
Extra help	1	1	-0-	(1)	-0-
Group health & life	52,149	52,149	52,149	-0-	42,436
SS/IMRF contribution	-0-	-0-	-0-	-0-	26,480
Building inspector	100,000	100,000	91,402	(8,598)	56,822
Office coordinator	29,588	29,588	29,678	90	29,691
Total solid waste management	291,170	291,170	281,345	(9,825)	277,794

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, 2010
With Comparative Totals for the Year Ended November 30, 2009

	2010			2009	
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Expenditures (Cont.):					
Solid waste enforcement:					
Mileage	200	200	-0-	(200)	209
Education	1	1	-0-	(1)	-0-
Office supplies expense	200	200	168	(32)	324
New equipment	1	1	610	609	-0-
Vehicle maintenance	5,000	5,000	151	(4,849)	282
Landfill inspector	37,978	37,978	38,937	959	37,978
Total solid waste enforcement	43,380	43,380	39,866	(3,514)	38,793
Total expenditures	334,550	334,550	321,211	(13,339)	316,587
Excess (deficiency) of revenues over expenditures	787,951	787,951	321,903	(466,048)	1,036,446
Other financing sources (uses)					
Transfers to other funds	14,933	14,933	14,933	-0-	14,933
Transfers to other funds	(1,200,000)	(1,200,000)	(1,200,000)	-0-	(1,200,000)
Total other financing sources (uses)	(1,185,067)	(1,185,067)	(1,185,067)	-0-	(1,185,067)
Net change in fund balance	<u>\$ (397,116)</u>	<u>\$ (397,116)</u>	(863,164)	<u>\$ (466,048)</u>	(148,621)
Fund balance, beginning of year			1,504,736		1,653,357
Fund balance, end of year			<u>\$ 641,572</u>		<u>\$ 1,504,736</u>

COUNTY OF LASALLE, ILLINOIS

GIS Fund

Balance Sheet

November 30, 2010

With Comparative Totals for November 30, 2009

ASSETS

Cash in bank	\$	301,738
Investments		557,650
Accounts receivable		2,370
Accrued interest		<u>2,393</u>
Total assets	\$	<u><u>864,151</u></u>

LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	9,734
Accrued payroll		<u>5,304</u>
Total liabilities		15,038
Fund balance:		
Unreserved fund balance		<u>849,113</u>
Total liabilities and fund balance	\$	<u><u>864,151</u></u>

COUNTY OF LASALLE, ILLINOIS

GIS Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2010

With Comparative Totals for the Year Ended November 30, 2009

	2010			2009
	Budgeted Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Revenues:				
Fines and fees:				
GIS recording fee	\$ 458,610	\$ 458,610	\$ (42,896)	\$ 465,623
Miscellaneous income	9,704	9,704	(6,387)	9,938
Interest	8,479	8,479	(12)	13,459
Total revenues	476,793	476,793	(49,295)	489,020
Expenditures:				
General government:				
GIS mapping contract	164,773	164,773	(24,395)	116,237
GIS equipment	12,000	12,000	(2,470)	3,314
GIS software license	15,000	15,000	(740)	14,200
GIS coordinator	44,738	44,738	(44,738)	34,938
Education	11,000	11,000	(9,449)	8,080
Property tax system coord.	39,255	39,255	905	39,401
Benefit reimbursement	85,000	85,000	(49,119)	-0-
Mapping Clerk	33,488	33,488	1,638	33,617
GIS researcher	39,140	39,140	719	39,296
Miscellaneous	15,036	15,036	(14,616)	2,464
Total expenditures	459,430	459,430	(142,265)	291,547
Excess (deficiency) of revenues over expenditures	\$ 17,363	\$ 17,363	\$ 92,970	197,473
Fund balance, beginning of year			738,780	541,307
Fund balance, end of year			\$ 849,113	\$ 738,780

COUNTY OF LASALLE, ILLINOIS

Animal Control Fund

Balance Sheet

November 30, 2010

With Comparative Totals for November 30, 2009

ASSETS

Cash in bank	\$ 35,135
Investments	73,375
Accrued interest	<u>213</u>
Total assets	<u>\$ 108,723</u>

LIABILITIES AND
FUND BALANCE

Liabilities:	
Accounts payable	<u>\$ 6,488</u>
Fund balance	<u>102,235</u>
Total liabilities and fund balance	<u>\$ 108,723</u>

COUNTY OF LASALLE, ILLINOIS
Animal Control Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2010
With Comparative Totals for the Year Ended November 30, 2009

	2010			2009
	Budgeted Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Revenues:				
Dog licenses	\$ 176,001	\$ 176,001	\$ 25,557	\$ 168,787
Interest income	1	1	726	330
Total revenues	176,002	176,002	26,283	169,117
Expenditures:				
Health and welfare:				
Professional services	55,000	55,000	(25,489)	37,177
Health/life insurance	1	1	10,766	-0-
Travel and training	500	500	(500)	256
Repairs and maintenance	1,000	1,000	(109)	415
Supplies	9,950	9,950	(3,801)	2,684
Claims	800	800	(800)	-0-
Warden	65,982	65,982	3,404	67,401
Capital outlay	1,002	1,002	(876)	1,404
Labor and help	24,502	24,502	(3,002)	21,500
Total expenditures	158,737	158,737	(20,407)	130,837
Excess (deficiency) of revenues over expenditures	\$ 17,265	\$ 17,265	\$ 46,690	38,280
Fund balance, beginning of year			38,280	-0-
Fund balance, end of year			\$ 102,235	\$ 38,280

COUNTY OF LASALLE, ILLINOIS

Coroner Grant Fund

Balance Sheet

November 30, 2010

With Comparative Totals for November 30, 2009

ASSETS

Cash	\$	2,236
Accrued interest		<u>12</u>
Total assets	\$	<u><u>2,248</u></u>

LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	-0-
Fund balance		<u>2,248</u>
Total liabilities and fund balance	\$	<u><u>2,248</u></u>

COUNTY OF LASALLE, ILLINOIS
Coroner Grant Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2010
With Comparative Totals for the Year Ended November 30, 2009

	2010			2009
	Budgeted Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Revenues:				
Grant funds	\$ 1	\$ 1	\$ (1)	\$ -0-
Interest income	-0-	-0-	42	69
Total revenues	1	1	41	69
Expenditures:				
General government:				
Equipment	1	1	227	3,065
Total expenditures	1	1	227	3,065
Excess (deficiency) of revenues over expenditures	\$ -0-	\$ -0-	(186)	(2,996)
Fund balance, beginning of year			2,434	5,430
Fund balance, end of year			\$ 2,248	\$ 2,434

COUNTY OF LASALLE, ILLINOIS

County Clerk Automation Fund

Balance Sheet

November 30, 2010

With Comparative Totals for November 30, 2009

ASSETS

Cash in bank	\$	1,784
Investments		2,935
Accounts receivable		12
Accrued interest		4
		<hr/>
Total assets	\$	<u>4,735</u>

LIABILITIES AND
FUND BALANCE

Liabilities:		
Accounts payable	\$	-0-
Fund balance		<hr/> 4,735
Total liabilities and fund balance	\$	<u>4,735</u>

COUNTY OF LASALLE, ILLINOIS
County Clerk Automation Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2010
With Comparative Totals for the Year Ended November 30, 2009

	2010				2009
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Fines and fees -					
Automation fees	\$ 400	\$ 400	\$ 1,880	\$ 1,480	\$ 720
Interest	50	50	42	(8)	87
Total revenues	450	450	1,922	1,472	807
Expenditures:					
General government:					
Automation expenses	-0-	-0-	-0-	-0-	1,065
Total expenditures	-0-	-0-	-0-	-0-	1,065
Excess (deficiency) of revenues over expenditures	<u>\$ 450</u>	<u>\$ 450</u>	1,922	<u>\$ 1,472</u>	(258)
Fund balance, beginning of year			2,813		3,071
Fund balance, end of year			<u>\$ 4,735</u>		<u>\$ 2,813</u>

COUNTY OF LASALLE, ILLINOIS

Working Cash Fund

Balance Sheet

November 30, 2010

With Comparative Totals for November 30, 2009

ASSETS

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

Fund balance	\$ 77,360
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COUNTY OF LASALLE, ILLINOIS
Working Cash Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2010
With Comparative Totals for the Year Ended November 30, 2009

	2010				2009
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Interest income	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Total revenues	-0-	-0-	-0-	-0-	-0-
Excess (deficiency) of revenues over expenditures	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Fund balance, beginning of year			77,360		77,360
Fund balance, end of year			<u>\$ 77,360</u>		<u>\$ 77,360</u>

COUNTY OF LASALLE, ILLINOIS

HAVA Grant Fund

Balance Sheet

November 30, 2010

With Comparative Totals for November 30, 2009

ASSETS

Accounts receivable	\$ 9,800
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LIABILITIES AND
FUND BALANCE

Liabilities:

Due to other funds	\$ 9,716
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Fund balance	84
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Total liabilities and fund balance	\$ 9,800
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COUNTY OF LASALLE, ILLINOIS
HAVA Grant Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2010
With Comparative Totals for the Year Ended November 30, 2009

	2010				2009
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Hava grant revenue	\$ 9,800	\$ 9,800	\$ 9,800	\$ -0-	\$ 124,000
Total revenues	9,800	9,800	9,800	-0-	124,000
Expenditures:					
General government:					
New election equipment	9,800	9,800	9,800	-0-	124,000
Total expenditures	9,800	9,800	9,800	-0-	124,000
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, 2010

With Comparative Totals for November 30, 2009

ASSETS

Cash	\$	5,198
Accounts receivable		<u>3,464</u>
Total assets	\$	<u><u>8,662</u></u>

LIABILITIES AND FUND BALANCE

Liabilities:		
Accrued payroll	\$	678
Fund balance		<u>7,984</u>
Total liabilities and fund balance	\$	<u><u>8,662</u></u>

COUNTY OF LASALLE, ILLINOIS

Grant Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2010

With Comparative Totals for the Year Ended November 30, 2009

	2010				2009
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Grant reimbursement	\$ 199,000	\$ 199,000	\$ 13,704	\$ (185,296)	\$ 197,203
Title XX	-0-	-0-	46,283	46,283	30,907
Total revenues	199,000	199,000	59,987	(139,013)	228,110
Expenditures:					
General government:					
New equipment	-0-	-0-	5,720	5,720	197,203
Title XX	-0-	-0-	46,283	46,283	30,907
Total expenditures	-0-	-0-	52,003	52,003	228,110
Excess (deficiency) of					
revenues over expenditures	<u>\$ 199,000</u>	<u>\$ 199,000</u>	7,984	<u>\$ (191,016)</u>	-0-
Fund balance, beginning of year			-0-		-0-
Fund balance, end of year			<u>\$ 7,984</u>		<u>\$ -0-</u>

COUNTY OF LASALLE, ILLINOIS

Sheriff Vehicle Fund

Balance Sheet

November 30, 2010

With Comparative Totals for November 30, 2009

ASSETS

Cash in bank	\$ 3,428
Investments	8,805
Accounts receivable	686
Accrued interest	<u>36</u>
Total assets	<u>\$ 12,955</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts Payable	\$ -0-
Fund balance	<u>12,955</u>
Total liabilities and fund balance	<u>\$ 12,955</u>

COUNTY OF LASALLE, ILLINOIS
Sheriff Vehicle Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2010
With Comparative Totals for the Year Ended November 30, 2009

	2010			2009	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Vehicle fines	\$ -0-	\$ -0-	\$ 7,242	\$ 7,242	\$ 8,114
Interest income	8,000	8,000	98	(7,902)	195
Total revenues	8,000	8,000	7,340	(660)	8,309
Expenditures:					
General government:					
Maintenance and repair of equipment	8,000	8,000	4,069	(3,931)	7,936
Total expenditures	8,000	8,000	4,069	(3,931)	7,936
Excess (deficiency) of revenues over expenditures	\$ -0-	\$ -0-	3,271	\$ 3,271	373
Fund balance, beginning of year			9,684		9,311
Fund balance, end of year			\$ 12,955		\$ 9,684

COUNTY OF LASALLE, ILLINOIS

Public Safety Fund

Balance Sheet

November 30, 2010

With Comparative Totals for November 30, 2009

ASSETS

Cash in bank	\$ -0-
Investments	4,113,301
Accounts receivable	422,149
Accrued interest	<u>3,041</u>
Total assets	<u>\$ 4,538,491</u>

LIABILITIES AND FUND BALANCES

Liabilities:	
Accounts payable	<u>-0-</u>
Total liabilities	-0-
Fund balance:	
Unreserved fund balance	<u>4,538,491</u>
Total liabilities and fund balance	<u>\$ 4,538,491</u>

COUNTY OF LASALLE, ILLINOIS
Public Safety Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2010
With Comparative Totals for the Year Ended November 30, 2009

	2010				2009
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Public sales tax	\$ 1,900,000	\$ 1,900,000	\$ 2,503,811	\$ 603,811	\$ 2,449,417
Miscellaneous income	1	1	-0-	(1)	-0-
Interest	25,000	25,000	4,734	(20,266)	19,828
Total revenues	1,925,001	1,925,001	2,508,545	583,544	2,469,245
Expenditures:					
Public Safety:					
New Equipment	1	1	-0-	(1)	-0-
Car Replacement	1	1	-0-	(1)	-0-
Miscellaneous expense	1	1	1,500	1,499	1,500
Total expenditures	3	3	1,500	1,497	1,500
Excess (deficiency) of revenues over expenditures	1,924,998	1,924,998	2,507,045	582,047	2,467,745
Other financing sources (uses) -					
Transfers to other funds	(1,885,000)	(1,885,000)	(1,879,311)	5,689	(1,481,279)
Total other financing sources (uses)	(1,885,000)	(1,885,000)	(1,879,311)	5,689	(1,481,279)
Net change in fund balance	\$ 39,998	\$ 39,998	627,734	\$ 587,736	986,466
Fund balance, beginning of year			3,910,757		2,924,291
Fund balance, end of year			\$ 4,538,491		\$ 3,910,757

COUNTY OF LASALLE, ILLINOIS

Insurance Fund

Balance Sheet

November 30, 2010

With Comparative Totals for November 30, 2009

ASSETS

Cash	\$ 294,686
Investments	2,186,575
Accrued interest - investments	10,086
Prepaid expenditures	3,150
Property taxes receivable (net of allowance for uncollectible)	<u>2,260,079</u>
Total assets	<u>\$ 4,754,576</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 12
Accrued payroll	3,098
Deferred revenue	<u>2,214,542</u>
Total liabilities	2,217,652
Fund Balance:	
Reserved for tort levy	<u>2,536,924</u>
Total liabilities and fund balance	<u>\$ 4,754,576</u>

COUNTY OF LASALLE, ILLINOIS

Insurance Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2010

With Comparative Totals for the Year Ended November 30, 2009

	2010				2009
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 1,974,376	\$ 1,974,376	\$ 1,971,370	\$ (3,006)	\$ 1,742,325
Reimbursements	1,000	1,000	14,904	13,904	28,291
Interest	48,000	48,000	35,336	(12,664)	93,212
Miscellaneous	1	1	2,017	2,016	1,720
Total operating revenue	2,023,377	2,023,377	2,023,627	250	1,865,548
Expenditures:					
General Government:					
Seminars & workshops	500	500	-0-	(500)	396
Lodging and meals	850	850	181	(669)	-0-
Safety training	6,000	6,000	6,616	616	1,159
Safety membership	1,000	1,000	-0-	(1,000)	752
Safety incentive program	4,000	4,000	1,649	(2,351)	2,062
Bonds	7,000	7,000	3,196	(3,804)	780
Professional appraisal service	10,000	8,800	2,145	(6,655)	9,335
Professional services hired	20,000	20,000	7,200	(12,800)	6,600
Library	6,000	6,000	5,318	(682)	450
Workers' compensation	-0-	1,200	1,953	753	19,917
Unemployment insurance	120,000	120,000	50,132	(69,868)	42,230
General & professional liability ins.	15,000	15,000	15,848	848	10,930
Miscellaneous expense	201	201	-0-	(201)	553
Attorney	1	1	6,023	6,022	-0-
Benefits coordinator	47,427	47,427	46,704	(723)	45,427
Overtime	1	1	3,215	3,214	2,578
Total expenditures	237,980	237,980	150,180	(87,800)	143,169
Excess (deficiency) of revenues over expenditures	1,785,397	1,785,397	1,873,447	88,050	1,722,379
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)	(992,831)	(341)	(992,490)
Total other sources and (uses)	(2,362,991)	(2,362,991)	(2,363,332)	(341)	(2,362,991)

COUNTY OF LASALLE, ILLINOIS

Insurance Fund

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

For the Year Ended November 30, 2010

With Comparative Totals for the Year Ended November 30, 2009

	2010				2009
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Net change in fund balance	<u>\$ (577,594)</u>	<u>\$ (577,594)</u>	(489,885)	<u>\$ 87,709</u>	(640,612)
Fund balance, beginning of year			<u>3,026,809</u>		<u>3,667,421</u>
Fund balance, end of year			<u>\$ 2,536,924</u>		<u>\$ 3,026,809</u>

COUNTY OF LASALLE, ILLINOIS

County Health Department Fund

Balance Sheet

November 30, 2010

With Comparative Totals for November 30, 2009

ASSETS

Cash in bank	\$ 765,100
Investments	1,579,030
Accounts receivable	273,166
Property tax receivable	1,042,957
Accrued interest	6,168
Prepays	300
Vaccine inventory	<u>63,773</u>
Total assets	<u>\$ 3,730,494</u>

LIABILITIES AND FUND BALANCES

Liabilities:	
Accounts payable	\$ 27,141
Accrued payroll	58,439
Deferred revenue	<u>1,021,926</u>
Total liabilities	1,107,506
Fund balance:	
Reserved for inventories	63,773
Unreserved fund balance	<u>2,559,215</u>
Total fund balance	<u>2,622,988</u>
Total liabilities and fund balance	<u>\$ 3,730,494</u>

COUNTY OF LASALLE, ILLINOIS
County Health Department Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2010
With Comparative Totals for the Year Ended November 30, 2009

	2010			Over (Under) Final Budget	2009
	Budget Amounts Original	Final	Actual		Actual
Revenues:					
Property taxes	\$ 909,425	\$ 909,425	\$ 910,462	\$ 1,037	\$ 797,715
Federal/State funds:					
Basic health protection grant	194,371	194,371	194,371	-0-	109,982
Bioterrorism grant	431,309	431,309	308,379	(122,930)	132,755
Communicable disease control	147,000	147,000	82,120	(64,880)	109,419
Immunizations	-0-	-0-	177,219	177,219	-0-
AIDS/Counseling and testing grant	15,000	15,000	15,210	210	10,621
Non-community water agreement	7,400	7,400	7,955	555	8,608
Breast & cervical cancer grant	193,255	193,255	201,518	8,263	193,383
Genetic clinic grant	15,500	15,500	15,500	-0-	10,537
Vector control grant	39,375	39,375	22,558	(16,817)	23,428
Family health-WIC grant	1,107,900	1,107,900	1,552,892	444,992	1,576,040
Family Case Management	357,379	357,379	200,423	(156,956)	357,889
Health promotion/disease prevention	3,400	3,400	2,096	(1,304)	3,500
Illinois Tobacco Free grant	37,872	37,872	38,441	569	18,651
Health Works	-0-	-0-	15,656	15,656	4,681
Fines and fees:					
Licenses - restaurant	70,000	70,000	77,318	7,318	77,005
Licenses - sewage and septic	27,580	27,580	26,430	(1,150)	22,770
Licenses - wells	10,300	10,300	6,200	(4,100)	4,600
Licenses - temp food service	7,480	7,480	7,975	495	7,920
Tanning booth inspections	3,400	3,400	3,050	(350)	2,950
Subdivision plats	1,900	1,900	400	(1,500)	1,125
Medicaid health insurance	98,000	98,000	70,593	(27,407)	117,595
Interest	61,639	61,639	20,652	(40,987)	38,954
Other:					
Breast cancer reimbursements	3,001	3,001	-0-	(3,001)	-0-
Mortgage surveys	240	240	310	70	210
Miscellaneous income	11,000	11,000	6,535	(4,465)	2,816
Total revenue	3,753,726	3,753,726	3,964,263	210,537	3,633,154

COUNTY OF LASALLE, ILLINOIS
County Health Department Fund
Statement of Revenues, Expenditures and Changes in Fund Balance (Cont.)
For the Year Ended November 30, 2010
With Comparative Totals for the Year Ended November 30, 2009

	2010			2009	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures:					
Health and welfare:					
Office equipment repair and maintenance	15,000	15,000	13,194	(1,806)	13,878
Local travel	70,000	70,000	32,389	(37,611)	37,247
B.O.H. travel	1,000	1,000	964	(36)	977
Telephone	18,000	18,000	15,306	(2,694)	16,251
Utilities	20,000	20,000	16,815	(3,185)	16,209
Family Case Management	40,000	40,000	25,835	(14,165)	31,578
Immunizations	80,000	80,000	217,586	137,586	58,000
Breast & cervical cancer	97,875	97,875	109,885	12,010	111,304
STD services	6,000	6,000	2,277	(3,723)	3,277
Family health - WIC	780,000	780,000	1,206,506	426,506	1,251,037
Computer Network					
Adm & Prog	15,000	15,000	-0-	(15,000)	-0-
Postage	15,000	15,000	10,557	(4,443)	11,487
Public notices and advertising	4,000	4,000	564	(3,436)	600
Printing - Adm	7,000	7,000	60	(6,940)	102
Printing - E.H.	1,000	1,000	756	(244)	92
Printing - Pers Health	1,000	1,000	234	(766)	900
Education - Adm	1,000	1,000	-0-	(1,000)	329
Education - E.H.	1,000	1,000	73	(927)	205
Education - Pers Health	2,000	2,000	-0-	(2,000)	988
Seminars, workshops - Adm	3,000	3,000	263	(2,737)	765
Seminars, workshops - E.H.	1,500	1,500	1,489	(11)	933
Seminars, workshops - Pers Health	4,500	4,500	1,343	(3,157)	2,237
Books and education - Adm	500	500	-0-	(500)	59
Books and education - E.H.	500	500	-0-	(500)	4
Books and education - Pers Health	1,000	1,000	328	(672)	697
Dues and memberships - Adm	5,200	5,200	4,369	(831)	4,279
Dues and memberships - E.H.	2,300	2,300	1,507	(793)	725
Dues and memberships - Pers Health	500	500	65	(435)	482
Property and liability insurance	17,500	17,500	-0-	(17,500)	-0-
Office supplies and expenses	35,000	35,000	17,350	(17,650)	10,585
Lab tests - environmental health	300	300	84	(216)	126

COUNTY OF LASALLE, ILLINOIS

County Health Department Fund

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

For the Year Ended November 30, 2010

With Comparative Totals for the Year Ended November 30, 2009

	2010			2009
	Budget Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Expenditures (Cont.):				
Health and welfare (Cont.):				
Lab tests - personal health	300	300	(300)	-0-
Medicine and drugs	2,500	2,500	(2,017)	894
Contractual labor - Adm	180,000	180,000	(112,012)	48,321
Contractual labor - E.H.	15,000	15,000	(2,872)	665
Contractual labor - Pers Health	2,000	2,000	(1,169)	1,082
Supplies and equipment-Adm	3,000	3,000	(3,000)	1,577
Supplies and equipment-E.H.	1,500	1,500	(745)	577
Supplies and equipment-				
Pers Health	6,500	6,500	(3,265)	6,443
New equipment - Admin.	55,001	55,001	(38,113)	5,327
New equipment - E.H.	1,000	1,000	(1,000)	195
New equipment - Pers. Health	1,000	1,000	(352)	765
Payroll administration cost	9,000	9,000	(9,000)	-0-
New programs	40,001	40,001	(39,376)	37,985
Director of nurses	48,426	48,426	1,645	48,612
Supervising nurses	44,588	44,588	1,515	44,759
Public health nurses	615,399	615,399	(90,890)	593,333
Director of environmental				
health	56,381	56,381	1,914	56,598
Health educators	73,205	73,205	(5,807)	65,492
Supervising E.H. Practioner	45,854	45,854	1,558	46,031
Environmental Health				
Practioner	205,729	205,729	6,986	211,448
Public health Administrator	75,964	75,964	2,580	76,256
Administrative Manager	71,367	71,367	2,424	71,641
Secretaries	168,035	168,035	(1,035)	168,680
Compensated absences	2,000	2,000	(2,000)	-0-
Other salaries	90,000	90,000	(89,401)	324
Health and life insurance	298,000	298,000	(14,341)	245,741
SS/IMRF contributions	-0-	-0-	-0-	221,484
Total expenditures	3,358,425	3,358,425	35,051	3,529,583
Excess (deficiency) of				
revenues over expenditures	395,301	395,301	175,486	103,571

COUNTY OF LASALLE, ILLINOIS
County Health Department Fund
Statement of Revenues, Expenditures and Changes in Fund Balance (Cont.)
For the Year Ended November 30, 2010
With Comparative Totals for the Year Ended November 30, 2009

	2010			2009
	Budget Amounts		Over (Under) Final Budget	Actual
	Original	Final		
Other financing sources (uses) -				
Operating transfers in	32,334	32,334	-0-	32,334
Operating transfers out	-0-	-0-	(50,169)	(50,169)
Total other financing sources (uses)	32,334	32,334	(50,169)	(17,835)
Net change in fund balance	<u>\$ 427,635</u>	<u>\$ 427,635</u>	<u>\$ 125,317</u>	85,736
Fund balance, beginning of year			2,070,036	1,984,300
Fund balance, end of year			<u>\$ 2,622,988</u>	<u>\$ 2,070,036</u>

COUNTY OF LASALLE, ILLINOIS

Detention Home Fund

Balance Sheet

November 30, 2010

With Comparative Totals for November 30, 2009

ASSETS

Cash in bank	\$ 130,224
Investments	410,900
Accounts receivable	681,131
Accrued interest	1,148
Prepays	250
Property tax receivable	<u>398,699</u>
Total assets	<u>\$ 1,622,352</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 26,321
Accrued payroll	40,983
Deferred revenue	<u>772,192</u>
Total liabilities	839,496
Fund balance:	
Unreserved fund balance	<u>782,856</u>
Total liabilities and fund balance	<u>\$ 1,622,352</u>

COUNTY OF LASALLE, ILLINOIS
Detention Home Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2010
With Comparative Totals for the Year Ended November 30, 2009

	2010			2009	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 395,402	\$ 395,402	\$ 389,076	\$ (6,326)	\$ 327,679
Intergovernmental revenue:					
Personal property replacement tax	30,888	30,888	38,490	7,602	32,592
State of IL, salary reimbursement	225,000	225,000	472,292	247,292	466,604
Federal/State funds	1	1	-0-	(1)	-0-
State Board of Education	100,000	100,000	46,845	(53,155)	141,194
State and Federal lunch				-0-	
and milk reimbursement	12,000	12,000	18,091	6,091	17,773
Interest	500	500	4,164	3,664	11,804
Other:				-0-	
Commissions - pay telephone	2,400	2,400	905	(1,495)	24
Resident fees	25,000	25,000	43,740	18,740	30,350
Miscellaneous	1	1	-0-	(1)	19
Total revenues	791,192	791,192	1,013,603	222,411	1,028,039
Expenditures:					
Public safety:					
Maintenance and repair of vehicles	14,500	14,500	6,560	(7,940)	4,828
Auto expense	2,100	2,100	588	(1,512)	1,210
Electricity	18,000	18,000	23,279	5,279	20,817
Telephone	2,000	2,000	1,877	(123)	1,723
Water	2,750	2,750	1,012	(1,738)	1,294
Gas	10,500	10,500	1,927	(8,573)	4,573
Fire alarm service	1,908	1,908	3,847	1,939	1,800
Maintenance contracts	3,270	3,270	3,270	-0-	3,300
Staff education	7,000	7,000	3,748	(3,252)	5,306
Seminars and workshops	500	500	33	(467)	402
Hospital and emergency care	3,000	3,000	-0-	(3,000)	-0-
Dues and memberships	1,000	1,000	723	(277)	190
General supplies	15,000	15,000	12,830	(2,170)	13,927
Library supplies	200	200	133	(67)	-0-
School supplies	5,000	5,000	2,898	(2,102)	2,345
Clothing	2,200	2,200	1,464	(736)	1,602
Provisions	38,000	38,000	34,768	(3,232)	32,482
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, 2010

With Comparative Totals for the Year Ended November 30, 2009

	2010			2009	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures (Cont.):					
Public safety (Cont.):					
Material for repairs	7,000	7,000	952	(6,048)	996
New equipment	104,719	124,719	124,302	(417)	2,216
Miscellaneous	500	500	43	(457)	-0-
Property & liability ins.	2,432	2,432	-0-	(2,432)	-0-
Superintendent	46,638	46,638	47,382	744	46,909
Assistant superintendent	49,227	49,227	51,320	2,093	49,416
Shift supervisors	184,051	184,051	186,920	2,869	184,758
Youth workers	499,310	499,310	506,411	7,101	458,903
Teacher	45,426	45,426	29,136	(16,290)	24,371
Teacher's aide	23,982	23,982	20,241	(3,741)	24,075
Seasonal help	6,290	6,290	6,048	(242)	5,234
Physician's contract	3,000	3,000	-0-	(3,000)	-0-
Psychological services	16,000	16,000	11,439	(4,561)	12,210
Overtime	50,000	50,000	27,692	(22,308)	32,792
Health and life insurance	182,300	182,300	181,171	(1,129)	145,983
SS/IMRF contributions	-0-	-0-	-0-	-0-	134,853
Grant Expense	1	1	-0-	(1)	-0-
Contingency	33,000	13,000	-0-	(13,000)	-0-
Total expenditures	1,381,804	1,381,804	1,292,014	(89,790)	1,218,515
Excess (deficiency) of revenues over expenditures	(590,612)	(590,612)	(278,411)	312,201	(190,476)
Other financing sources (uses)					
Transfers from other funds	469,901	469,901	469,901	-0-	69,901
Total other financing sources (uses)	469,901	469,901	469,901	-0-	69,901
Net change in fund balance	<u>\$ (120,711)</u>	<u>\$ (120,711)</u>	191,490	<u>\$ 312,201</u>	(120,575)
Fund balance, beginning of year			591,366		711,941
Fund balance, end of year			<u>\$ 782,856</u>		<u>\$ 591,366</u>

COUNTY OF LASALLE, ILLINOIS

Mental Health Fund

Balance Sheet

November 30, 2010

For Comparative Totals for November 30, 2009

ASSETS

Cash in bank	\$ 785,389
Investments	1,473,370
Accounts receivable	19,839
Property tax receivable	2,509,152
Accrued interest	<u>4,299</u>
Total assets	<u>\$ 4,792,049</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 141,703
Accrued payroll	1,736
Deferred revenue	<u>2,452,590</u>
Total liabilities	2,596,029
Fund balance:	
Unreserved fund balance	<u>2,196,020</u>
Total liabilities and fund balance	<u>\$ 4,792,049</u>

COUNTY OF LASALLE, ILLINOIS

Mental Health Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2010

With Comparative Totals for the Year Ended November 30, 2009

	2010			2009	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 2,451,495	\$ 2,451,495	\$ 2,448,653	\$ (2,842)	\$ 2,119,712
Personal property replacement tax	89,000	89,000	106,849	17,849	99,628
Interest	5,000	5,000	14,160	9,160	14,894
 Total revenues	 2,545,495	 2,545,495	 2,569,662	 24,167	 2,234,234
Expenditures:					
Heath and welfare:					
Executive director	16,871	16,871	17,444	573	16,936
Executive secretary	19,653	19,653	20,320	667	19,728
Labor	100	100	-0-	(100)	-0-
Maintenance of equipment	400	400	-0-	(400)	-0-
Mileage	900	900	770	(130)	525
Telephone	1,000	1,000	230	(770)	554
Postage	500	500	62	(438)	72
Subscriptions and ads	300	300	-0-	(300)	-0-
Education	800	800	375	(425)	-0-
Seminars and workshops	500	500	375	(125)	-0-
Travel	1,200	1,200	-0-	(1,200)	157
Lodging	1,000	1,000	1,200	200	534
Meals	1,100	1,100	105	(995)	51
Dues and memberships	11,900	11,900	11,246	(654)	11,246
CASA	-0-	10,000	10,000	-0-	-0-
Distributions to agencies:					
Diagnostic Evaluation Coop.	68,270	68,270	-0-	(68,270)	-0-
Youth Service Bureau	150,049	150,049	150,049	-0-	145,679
Horizon House	220,349	220,349	220,349	-0-	199,371
Friendship House	179,808	179,808	179,808	-0-	174,571
Streator Unlimited	132,991	143,751	143,751	-0-	118,357
Easter Seal	101,593	101,593	101,593	-0-	98,634
Alternatives to Domestic Violence	78,642	78,642	78,642	-0-	76,349
Open Door	20,600	20,600	15,938	(4,662)	17,602
North Central Behavioral Systems	730,055	730,055	730,055	-0-	716,463
New programs	210,260	189,500	74,976	(114,524)	65,128
Grant seed	307,543	307,543	13,983	(293,560)	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, 2010
With Comparative Totals for the Year Ended November 30, 2009

	2010				2009
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Expenditures (Cont.):					
Health and welfare (Cont.):					
Office supplies and expense	1,800	1,800	165	(1,635)	169
Printing	400	400	-0-	(400)	-0-
Materials	100	100	-0-	(100)	-0-
Office equipment	3,000	3,000	-0-	(3,000)	1,244
Health and life insurance	35,736	35,736	35,736	-0-	35,657
SS/IMRF contributions	-0-	-0-	-0-	-0-	5,922
Contingency	105,000	105,000	-0-	(105,000)	-0-
Miscellaneous	1,000	1,000	11	(989)	17
Total expenditures	<u>2,453,420</u>	<u>2,453,420</u>	<u>1,807,183</u>	<u>(646,237)</u>	<u>1,718,949</u>
Excess (deficiency) of revenues over expenditures	92,075	92,075	762,479	670,404	515,285
Other financing sources (uses)					
Transfers to other funds	<u>(1,800)</u>	<u>(1,800)</u>	<u>(1,800)</u>	<u>-0-</u>	<u>(1,800)</u>
Net change in fund balance	<u>\$ 90,275</u>	<u>\$ 90,275</u>	760,679	<u>\$ 670,404</u>	513,485
Fund balance, beginning of year			<u>1,435,341</u>		<u>921,856</u>
Fund balance, end of year			<u>\$ 2,196,020</u>		<u>\$ 1,435,341</u>

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

November 30, 2010

With Comparative Totals for November 30, 2009

ASSETS

Cash in bank	\$ 185,333
Investments	334,590
Property tax receivable	321,619
Accrued interest	<u>1,129</u>
Total assets	<u><u>\$ 842,671</u></u>

LIABILITIES AND
FUND BALANCE

Liabilities:	
Accounts payable	\$ 304
Accrued payroll	4,871
Deferred revenue	<u>314,368</u>
Total liabilities	319,543
Fund balance:	
Unreserved fund balance	<u>523,128</u>
Total liabilities and fund balance	<u><u>\$ 842,671</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, 2010
With Comparative Totals for the Year Ended November 30, 2009

	2010			2009	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 313,686	\$ 313,686	\$ 313,871	\$ 185	\$ 273,433
Interest	2,200	2,200	3,797	1,597	4,319
Miscellaneous income	1	1	327	326	1,043
Total revenues	315,887	315,887	317,995	2,108	278,795
Expenditures:					
Heath and welfare:					
Telephone	3,000	3,000	368	(2,632)	428
Postage	2,500	2,500	614	(1,886)	589
Education	500	500	-0-	(500)	-0-
Conferences & seminars	1,500	1,500	-0-	(1,500)	592
Travel and transportation	4,000	4,000	709	(3,291)	1,082
Dues and memberships	400	400	250	(150)	255
New programs	300	300	-0-	(300)	-0-
Office supplies and expense	1,501	1,501	226	(1,275)	321
Books and periodicals	750	750	525	(225)	630
Office equipment repair	1,100	1,100	-0-	(1,100)	-0-
Printing	2,500	2,500	278	(2,222)	268
New equipment	1,150	1,150	1,125	(25)	-0-
Emergency relief	90,000	90,000	10,750	(79,250)	9,151
Liability insurance	4,000	4,000	6,266	2,266	2,626
Workers' compensation	700	700	679	(21)	678
Umbrella insurance	650	650	650	-0-	650
Employee dishonesty bond	300	300	111	(189)	101
Catastrophic medical	37,171	37,171	-0-	(37,171)	-0-
Temporary help	1	1	-0-	(1)	-0-
Superintendent	59,000	59,000	59,227	227	57,219
Office supervisor	41,163	41,163	46,656	5,493	41,322
Service officer	2	2	-0-	(2)	-0-
Health and life insurance	18,498	18,498	18,499	1	15,137
SS/IMRF contributions	-0-	-0-	-0-	-0-	16,067
Contingency	40,000	40,000	-0-	(40,000)	-0-
Total expenditures	310,686	310,686	146,933	(163,753)	147,116

COUNTY OF LASALLE, ILLINOIS
Veterans' Assistance Commission Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2010
With Comparative Totals for the Year Ended November 30, 2009

	2010			2009
	Budgeted Amounts Original	Final	Actual	Over (Under) Final Budget
				Actual
Excess (deficiency) of revenues over expenditures	5,201	5,201	171,062	165,861
Other financing sources (uses) - Operating transfers out	(3,000)	(3,000)	(3,000)	-0-
Total other financing sources (uses)	(3,000)	(3,000)	(3,000)	-0-
Net change in fund balance	\$ 2,201	\$ 2,201	168,062	\$ 165,861
Fund balance, beginning of year			355,066	226,387
Fund balance, end of year			\$ 523,128	\$ 355,066

COUNTY OF LASALLE, ILLINOIS

County Highway Fund

Balance Sheet

November 30, 2010

With Comparative Totals for November 30, 2009

ASSETS

Cash in bank	\$ 251,904
Investments	1,065,405
Accounts receivable	37,716
Property tax receivable	2,657,999
Accrued interest	<u>4,098</u>
Total assets	<u>\$ 4,017,122</u>

LIABILITIES AND FUND BALANCES

Liabilities:	
Accounts payable	\$ 22,858
Accrued payroll	35,602
Deferred revenue	<u>2,598,082</u>
Total liabilities	2,656,542
Fund balance:	
Unreserved fund balance	<u>1,360,580</u>
Total liabilities and fund balance	<u>\$ 4,017,122</u>

COUNTY OF LASALLE, ILLINOIS
County Highway Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2010
With Comparative Totals for the Year Ended November 30, 2009

	2010			2009
	Budget Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Revenues:				
Property taxes	\$ 2,676,016	\$ 2,676,016	\$ (82,109)	\$ 2,259,818
Intergovernmental revenue:				
Personal property				
replacement tax	45,000	45,000	9,099	50,079
Federal and State grants	25,000	25,000	(25,000)	-0-
Township engineering fees	165,000	165,000	15,377	177,054
Municipal materials and				
services	100,000	100,000	(30,834)	95,797
Bituminous construction	60,000	60,000	(60,000)	-0-
Bituminous seal coat	175,000	175,000	(175,000)	-0-
Maintenance for other	5,000	5,000	23,143	6,731
Permitted load fees	300,000	300,000	(199,329)	312,492
Access permits	1,000	1,000	15,788	8,745
Restitution	1,000	1,000	12,105	198,594
Interest	25,000	25,000	(10,744)	29,459
Lease and rental	1,000	1,000	(1,000)	-0-
Miscellaneous	30,000	30,000	(20,318)	(18,075)
Total revenues	3,609,016	3,609,016	(528,822)	3,120,694
Expenditures:				
Administration:				
Secretaries	120,000	120,000	(496)	116,740
Software/Licenses	14,000	14,000	(4,360)	13,033
Custodian	19,500	19,500	(4,245)	3,500
Utilities	70,000	70,000	(18,210)	53,121
Machinery rent	1,000	1,000	(1,000)	-0-
Burglar alarm service	2,400	2,400	(878)	1,932
Education	8,000	8,000	(3,869)	6,805
Publications and notices	7,000	7,000	(1,946)	4,985
Dues	3,000	3,000	(1,322)	1,869
General expenses	15,001	15,001	(11,554)	14,728
Professional services hired	1,000	1,000	(379)	755
Office supplies and expense	15,000	15,000	(5,093)	13,063
New equipment	1,100	1,100	(1,100)	5,300
Traffic enforcement	15,000	15,000	(9,335)	9,979
Contingency	5,000	5,000	(5,000)	-0-
Total Administration	297,001	297,001	(68,787)	245,810

COUNTY OF LASALLE, ILLINOIS

County Highway Fund

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

For the Year Ended November 30, 2010

With Comparative Totals for the Year Ended November 30, 2009

	2010			2009
	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	(72,203)	3,500
Engineering - general	115,000	115,000	(3,213)	117,204
Engineering - township highways/county bridge	165,000	165,000	(37,724)	158,190
Maintenance and repair of engineering equipment	6,500	6,500	(1,958)	2,488
Professional services hired	100,000	100,000	71,517	57,088
Map printing	1,000	1,000	(1,000)	-0-
Engineering supplies	12,001	12,001	(4,104)	8,140
New equipment	13,900	13,900	(4,305)	1,408
Contingency	50,000	50,000	(50,000)	-0-
New construction projects	850,005	850,005	(27,645)	902,117
New projects engineering	25,009	25,009	(6,602)	26,464
Total Construction and engineering	1,438,415	1,438,415	(137,237)	1,276,599
Highway maintenance:				
Maintenance personnel	68,000	68,000	(3,058)	64,032
Labor for repair of equipment	120,000	120,000	(10,176)	109,122
General labor	3,000	3,000	(2,118)	3,715
Maint and repair of equipment	50,000	50,000	(8,808)	51,516
Maintenance and repair of buildings	55,000	55,000	(27,952)	62,238
Rental of equipment	20,000	20,000	422	19,610
General expenses	13,001	13,001	(2,393)	9,456
Maintenance supplies	40,000	40,000	(11,993)	38,884
Gas, oil, grease, fuel, tires, etc.	325,000	325,000	(70,164)	214,864
Material for repairs of equipment	70,000	70,000	(8,601)	61,905

COUNTY OF LASALLE, ILLINOIS

County Highway Fund

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

For the Year Ended November 30, 2010

With Comparative Totals for the Year Ended November 30, 2009

	2010				2009
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Expenditures (Cont.):					
Highway maintenance (Cont.):					
Material for repairs of buildings	20,000	20,000	13,736	(6,264)	19,634
Surface	100,000	100,000	102,329	2,329	54,828
Shoulders	70,000	70,000	37,320	(32,680)	75,264
Ditches and drains	15,000	15,000	6,220	(8,780)	13,846
Bridges and culverts	10,000	10,000	9,105	(895)	12,976
Signs and markings	100,000	100,000	63,712	(36,288)	87,515
Guard rail	5,000	5,000	656	(4,344)	3,360
Cleaning and clearing					
right of way	15,000	15,000	18,302	3,302	12,091
Snow removal	240,000	240,000	228,148	(11,852)	206,704
Mowing	40,000	40,000	42,598	2,598	39,146
Township purchase of					
materials	100,000	100,000	70,813	(29,187)	86,305
Other county department					
maintenance	5,000	5,000	102	(4,898)	383
New equipment	37,500	37,500	26,190	(11,310)	85,921
Special equipment - radios	3,000	3,000	2,316	(684)	1,322
New trucks	198,001	198,001	206,027	8,026	18,085
Health and life insurance	480,606	480,606	455,439	(25,167)	391,627
Contingency	50,000	50,000	-0-	(50,000)	-0-
Total Highway maintenance	2,253,108	2,253,108	1,902,173	(350,935)	1,744,349
Total expenditures	4,223,524	4,223,524	3,431,565	(791,959)	3,266,758
Excess (deficiency) of					
revenues over expenditures	(614,508)	(614,508)	(351,371)	263,137	(146,064)
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	\$ (558,698)	\$ (558,698)	(295,561)	\$ 263,137	(90,254)
Fund balance, beginning of year			1,656,141		1,746,395
Fund balance, end of year			\$ 1,360,580		\$ 1,656,141

COUNTY OF LASALLE, ILLINOIS

County Bridge Fund

Balance Sheet

November 30, 2010

With Comparative Totals for November 30, 2009

ASSETS

Cash in bank	\$ 439,595
Investments	889,305
Accounts receivable	100,669
Property tax receivable	1,329,000
Accrued interest	<u>3,097</u>
Total assets	<u>\$ 2,761,666</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 48,751
Accrued payroll	20,903
Deferred revenue	<u>1,299,041</u>
Total liabilities	1,368,695
Fund balance:	
Reserved for road and bridge projects	<u>1,392,971</u>
Total liabilities and fund balance	<u>\$ 2,761,666</u>

COUNTY OF LASALLE, ILLINOIS
County Bridge Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2010
With Comparative Totals for the Year Ended November 30, 2009

	2010			2009	
	Budgeted Amounts Original	Final	Actual	Over (Under) Final Budget	Actual
Revenues:					
Property taxes	\$ 1,319,008	\$ 1,319,008	\$ 1,296,952	\$ (22,056)	\$ 1,129,910
Intergovernmental revenue:					
Personal prop. replacement tax	14,000	14,000	16,816	2,816	16,381
Municipal bridge income	262,000	262,000	274,423	12,423	-0-
Township bridge reimbursements	536,500	536,500	296,173	(240,327)	95,068
Bridge engineering fees	50,000	50,000	44,654	(5,346)	43,059
State funds	313,000	313,000	179,482	(133,518)	-0-
Interest	20,000	20,000	10,532	(9,468)	29,406
Miscellaneous	1,000	1,000	-0-	(1,000)	-0-
Total revenues	2,515,508	2,515,508	2,119,032	(396,476)	1,313,824
Expenditures:					
Road and bridges:					
Engineering Co. bridge	175,001	175,001	174,814	(187)	168,758
Engineering Twp bridge	125,000	125,000	119,636	(5,364)	103,084
Township bridge aid	733,000	733,000	212,304	(520,696)	368,496
Municipal bridge aid	468,000	468,000	120,763	(347,237)	137,987
County bridges	2,855,000	2,855,000	1,126,996	(1,728,004)	988,020
Total expenditures	4,356,001	4,356,001	1,754,513	(2,601,488)	1,766,345
Excess (deficiency) of revenues over expenditures	<u>\$ (1,840,493)</u>	<u>\$ (1,840,493)</u>	364,519	<u>\$ 2,205,012</u>	(452,521)
Fund balance, beginning of year			<u>1,028,452</u>		<u>1,480,973</u>
Fund balance, end of year			<u>\$ 1,392,971</u>		<u>\$ 1,028,452</u>

COUNTY OF LASALLE, ILLINOIS

Motor Fuel Tax Fund

Balance Sheet

November 30, 2010

With Comparative Totals for November 30, 2009

ASSETS

Cash in bank	\$ 430,639
Investments	724,945
Accounts receivable	153,525
Accrued interest	<u>3,424</u>
Total assets	<u>\$ 1,312,533</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ -0-
Accrued payroll	<u>87,405</u>
Total liabilities	87,405
Fund balance:	
Unreserved fund balance	<u>1,225,128</u>
Total liabilities and fund balance	<u>\$ 1,312,533</u>

COUNTY OF LASALLE, ILLINOIS
Motor Fuel Tax Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2010
With Comparative Totals for the Year Ended November 30, 2009

	2010				2009
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Allotments - State of IL	\$ 1,753,600	\$ 1,753,600	\$ 2,023,242	\$ 269,642	\$ 2,013,482
Federal/State funds	627,104	627,104	284,667	(342,437)	24,207
State Funds	1,670,000	1,670,000	1,570,000	(100,000)	-0-
State TARP Funds	1,165,800	1,165,800	429,600	(736,200)	-0-
Reimbursement income					
co-engineer	57,500	57,500	57,000	(500)	55,900
Interest	20,000	20,000	12,123	(7,877)	21,561
Miscellaneous	1,000	1,000	-0-	(1,000)	1,242
Total revenues	<u>5,295,004</u>	<u>5,295,004</u>	<u>4,376,632</u>	<u>(918,372)</u>	<u>2,116,392</u>
Expenditures:					
Road and bridges:					
Salary county engineer	115,000	115,000	114,663	(337)	110,689
Maintenance patrol	1,900,000	1,900,000	1,797,307	(102,693)	1,277,222
Construction project carryover	175,000	175,000	175,000	-0-	-0-
New construction projects	3,070,000	3,070,000	2,099,600	(970,400)	500,000
New projects engineering	110,005	110,005	108,628	(1,377)	73,847
Contingency	100,000	100,000	-0-	(100,000)	-0-
Total expenditures	<u>5,470,005</u>	<u>5,470,005</u>	<u>4,295,198</u>	<u>(1,174,807)</u>	<u>1,961,758</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (175,001)</u>	<u>\$ (175,001)</u>	81,434	<u>\$ 256,435</u>	154,634
Fund balance, beginning of year			<u>1,143,694</u>		<u>989,060</u>
Fund balance, end of year			<u>\$ 1,225,128</u>		<u>\$ 1,143,694</u>

COUNTY OF LASALLE, ILLINOIS

Special Tax Matching Fund

Balance Sheet

November 30, 2010

With Comparative Totals for November 30, 2009

ASSETS

Cash in bank	\$ 347,154
Investments	589,935
Accounts receivable	3,131
Property taxes receivable	1,329,000
Accrued interest	<u>1,581</u>
Total assets	<u>\$ 2,270,801</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ -0-
Deferred revenue	<u>1,299,041</u>
Total liabilities	1,299,041
Fund balance:	<u>971,760</u>
Total liabilities and fund balance	<u>\$ 2,270,801</u>

COUNTY OF LASALLE, ILLINOIS
Special Tax Matching Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2010
With Comparative Totals for the Year Ended November 30, 2009

	2010				2009
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Property taxes	\$ 1,338,008	\$ 1,338,008	\$ 1,296,952	\$ (41,056)	\$ 1,129,910
Personal property replacement tax	14,000	14,000	16,816	2,816	16,381
Federal/State funds	1,000	1,000	-0-	(1,000)	-0-
Interest	15,000	15,000	4,739	(10,261)	21,116
Miscellaneous	1,000	1,000	35,482	34,482	-0-
Total revenues	1,369,008	1,369,008	1,353,989	(15,019)	1,167,407
Expenditures:					
Road and bridges:					
Contingency	50,000	50,000	-0-	(50,000)	-0-
New construction projects	1,000,000	1,000,000	359,220	(640,780)	1,000,000
New projects engineering	100,001	100,001	88,067	(11,934)	43,550
New projects right-of-way	200,000	200,000	28,800	(171,200)	337,200
Construction project carryover	1,400,000	1,400,000	514,206	(885,794)	332,402
Total expenditures	2,750,001	2,750,001	990,293	(1,759,708)	1,713,152
Excess (deficiency) of revenues over expenditures	<u>\$ (1,380,993)</u>	<u>\$ (1,380,993)</u>	363,696	<u>\$ 1,744,689</u>	(545,745)
Fund balance, beginning of year			608,064		1,153,809
Fund balance, end of year			<u>\$ 971,760</u>		<u>\$ 608,064</u>

COUNTY OF LASALLE, ILLINOIS

Circuit Clerk Document Storage Fund

Balance Sheet

November 30, 2010

With Comparative Totals for November 30, 2009

ASSETS

Cash in bank	\$ 277,306
Investments	490,145
Accounts receivable	18,411
Accrued interest	<u>2,227</u>
Total assets	<u>\$ 788,089</u>

LIABILITIES AND
FUND BALANCE

Liabilities:	
Accounts payable	\$ 9,334
Accrued payroll	<u>3,470</u>
Total liabilities	12,804
Fund balance:	
Unreserved fund balance	<u>775,285</u>
Total liabilities and fund balance	<u>\$ 788,089</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, 2010
With Comparative Totals for the Year Ended November 30, 2009

	2010				2009
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Fines and fees:					
Document fees	\$ 260,000	\$ 260,000	\$ 257,991	\$ (2,009)	\$ 262,005
Interest	10,000	10,000	7,921	(2,079)	14,074
Total revenues	270,000	270,000	265,912	(4,088)	276,079
Expenditures:					
General government:					
Maintenance of equipment	35,000	35,000	30,467	(4,533)	19,218
Education	1,000	1,000	1,966	966	1,230
Administrative expense	500	500	330	(170)	720
Set up expense	60,000	60,000	49,921	(10,079)	2,021
Supplies	50,001	50,001	34,920	(15,081)	43,185
Health/life insurance	-0-	-0-	17,383	17,383	-0-
Civil court supervisor	8,000	8,000	8,254	254	12,156
Criminal court supervisor	2,500	2,500	4,067	1,567	4,606
Extra help	70,200	70,200	66,752	(3,448)	41,257
Overtime	1,000	1,000	-0-	(1,000)	-0-
Capital outlay:					
New equipment	60,000	60,000	9,223	(50,777)	19,579
Total expenditures	288,201	288,201	223,283	(64,918)	143,972
Excess (deficiency) of revenues over expenditures	<u>\$ (18,201)</u>	<u>\$ (18,201)</u>	42,629	<u>\$ 60,830</u>	132,107
Fund balance, beginning of year			732,656		600,549
Fund balance, end of year			<u>\$ 775,285</u>		<u>\$ 732,656</u>

COUNTY OF LASALLE, ILLINOIS

Law Library Fund

Balance Sheet

November 30, 2010

With Comparative Totals for November 30, 2009

ASSETS

Cash in bank	\$	11,405
Investments		26,415
Accounts receivable		5,356
Accrued interest		<u>154</u>
Total assets	\$	<u><u>43,330</u></u>

LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	15,017
Accrued payroll		<u>194</u>
Total liabilities		15,211
Fund balance:		
Unreserved fund balance		<u>28,119</u>
Total liabilities and fund balance	\$	<u><u>43,330</u></u>

COUNTY OF LASALLE, ILLINOIS
Law Library Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2010
With Comparative Totals for the Year Ended November 30, 2009

	2010				2009
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Fines and fees:					
Fees	\$ 80,000	\$ 80,000	\$ 77,662	\$ (2,338)	\$ 82,394
Interest	1,000	1,000	551	(449)	1,535
Total revenues	81,000	81,000	78,213	(2,787)	83,929
Expenditures:					
General government:					
Supplies	101	101	10	(91)	-0-
SS/IMRF contribution	-0-	-0-	-0-	-0-	681
Law library clerk	4,200	4,200	4,216	16	4,152
Law books and statutes	80,000	80,000	94,785	14,785	97,247
Total expenditures	84,301	84,301	99,011	14,710	102,080
Excess (deficiency) of revenues over expenditures	<u>\$ (3,301)</u>	<u>\$ (3,301)</u>	(20,798)	<u>\$ (17,497)</u>	(18,151)
Fund balance, beginning of year			48,917		67,068
Fund balance, end of year			<u>\$ 28,119</u>		<u>\$ 48,917</u>

COUNTY OF LASALLE, ILLINOIS

Court Automation Fund

Balance Sheet

November 30, 2010

With Comparative Totals for November 30, 2009

ASSETS

Cash in bank	\$ 234,345
Investments	396,225
Accounts receivable	18,664
Accrued interest	<u>1,789</u>
Total assets	<u><u>\$ 651,023</u></u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 5,673
Accrued payroll	<u>2,259</u>
Total liabilities	7,932
Fund balance:	
Unreserved fund balance	<u>643,091</u>
Total liabilities and fund balance	<u><u>\$ 651,023</u></u>

COUNTY OF LASALLE, ILLINOIS
Court Automation Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2010
With Comparative Totals for the Year Ended November 30, 2009

	2010				2009
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Fines and fees:					
Fees	\$ 255,001	\$ 255,001	\$ 258,830	\$ 3,829	\$ 258,838
Interest	8,000	8,000	6,318	(1,682)	11,214
Total revenues	263,001	263,001	265,148	2,147	270,052
Expenditures:					
General government:					
Maintenance of equipment	40,001	40,001	42,020	2,019	45,390
Education	1,000	1,000	160	(840)	-0-
Administration	69,932	69,932	55,533	(14,399)	59,736
Set up expense	40,000	40,000	40,418	418	53,886
Software, forms, paper, etc.	50,000	50,000	47,724	(2,276)	-0-
Overtime	1,000	1,000	-0-	(1,000)	-0-
Compensated absences	1,000	1,000	-0-	(1,000)	-0-
Capital outlay:					
New equipment	50,000	50,000	22,954	(27,046)	21,213
Total expenditures	252,933	252,933	208,809	(44,124)	180,225
Excess (deficiency) of revenues over expenditures	\$ 10,068	\$ 10,068	56,339	\$ 46,271	89,827
Fund balance, beginning of year			586,752		496,925
Fund balance, end of year			\$ 643,091		\$ 586,752

COUNTY OF LASALLE, ILLINOIS

Child Support Administration Fund

Balance Sheet

November 30, 2010

With Comparative Totals for November 30, 2009

ASSETS

Cash in bank	\$ 62,734
Investments	102,725
Accounts receivable	3,879
Accrued interest	<u>450</u>
Total assets	<u>\$ 169,788</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 1,948
Accrued payroll	<u>824</u>
Total liabilities	2,772
Fund balance:	
Unreserved fund balance	<u>167,016</u>
Total liabilities and fund balance	<u>\$ 169,788</u>

COUNTY OF LASALLE, ILLINOIS
Child Support Administration Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2010
With Comparative Totals for the Year Ended November 30, 2009

	2010			2009	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Fines and fees:					
Fees	\$ 35,000	\$ 35,000	\$ 27,095	\$ (7,905)	\$ 30,817
Federal child support revenue	15,000	15,000	22,011	7,011	31,878
Interest	4,000	4,000	1,561	(2,439)	3,472
Total revenues	54,000	54,000	50,667	(3,333)	66,167
Expenditures:					
Health and welfare:					
Office equipment repair & maintenance	2,001	2,001	2,464	463	6,111
Education	500	500	-0-	(500)	-0-
Benefit's & administrative fees	500	500	-0-	(500)	240
Software, forms, paper, etc.	6,000	6,000	3,108	(2,892)	6,451
Overtime	500	500	-0-	(500)	-0-
Seasonal help	26,961	26,961	25,564	(1,397)	28,293
SS/IMRF contributions	-0-	-0-	-0-	-0-	17,789
Health insurance	17,380	17,380	8,691	(8,689)	-0-
New equipment	2,500	2,500	-0-	(2,500)	9,000
Total expenditures	56,342	56,342	39,827	(16,515)	67,884
Excess (deficiency) of revenues over expenditures	\$ (2,342)	\$ (2,342)	10,840	\$ 13,182	(1,717)
Fund balance, beginning of year			156,176		157,893
Fund balance, end of year			\$ 167,016		\$ 156,176

COUNTY OF LASALLE, ILLINOIS

Minors in Possession Fund

Balance Sheet

November 30, 2010

With Comparative Totals for November 30, 2009

ASSETS

Cash in bank	\$	29,643
Investments		52,830
Accrued interest		<u>272</u>
Total assets	\$	<u><u>82,745</u></u>

LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	100
Accrued payroll		<u>1,454</u>
Total liabilities		1,554
Fund balance:		
Unreserved fund balance		<u>81,191</u>
Total liabilities and fund balance	\$	<u><u>82,745</u></u>

COUNTY OF LASALLE, ILLINOIS
Minors in Possession Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2010
With Comparative Totals for the Year Ended November 30, 2009

	2010				2009
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Fines and fees:					
Drug traffic law enforcement	\$ 84,000	\$ 84,000	\$ 36,455	\$ (47,545)	\$ 91,805
Interest	-0-	-0-	1,027	1,027	4
Miscellaneous income	-0-	-0-	-0-	-0-	78
Total revenues	84,000	84,000	37,482	(46,518)	91,887
Expenditures:					
Public safety:					
Professional services	1,500	1,500	800	(700)	2,450
Asst States Atty	-0-	39,500	30,531	(8,969)	-0-
Health insurance	3,000	3,000	4,039	1,039	-0-
Travel and training	17,000	17,000	1,280	(15,720)	1,378
New programs	40,000	19,500	14,188	(5,312)	9,195
Miscellaneous	20,600	1,600	-0-	(1,600)	459
Total expenditures	82,100	82,100	50,838	(31,262)	13,482
Excess (deficiency) of revenues over expenditures	1,900	1,900	(13,356)	(15,256)	78,405
Fund balance, beginning of year			94,547		16,142
Fund balance, end of year			\$ 81,191		\$ 94,547

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

November 30, 2010

With Comparative Totals for November 30, 2009

ASSETS

Cash in bank	\$ 131,468
Investments	99,790
Accrued interest	415
Accounts receivable	<u>17,861</u>
 Total assets	 <u><u>\$ 249,534</u></u>

LIABILITIES AND
FUND BALANCE

Liabilities:	
Accounts payable	\$ -0-
Accrued payroll	<u>8,556</u>
 Total liabilities	 8,556
 Fund balance:	
Unreserved fund balance	<u>240,978</u>
 Total liabilities and fund balance	 <u><u>\$ 249,534</u></u>

COUNTY OF LASALLE, ILLINOIS
State's Attorney Drug Enforcement Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2010
With Comparative Totals for the Year Ended November 30, 2009

	2010			2009
	Budgeted Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Revenues:				
Fines and fees:				
Drug traffic law enforcement	\$ 220,000	\$ 220,000	\$ 46,634	\$ 281,522
Interest	3,500	3,500	(2,199)	4,529
Miscellaneous income	10,000	10,000	(10,000)	-0-
Total revenues	233,500	233,500	34,435	286,051
Expenditures:				
Public safety:				
State drug enforcement expense	3	3	68,672	56,549
Assist states' attorney	78,500	39,000	(2,349)	35,613
Paralegals	-0-	4,000	(38)	-0-
Drug fees attorney	57,289	57,289	514	57,509
On call drug attorney	-0-	-0-	-0-	-0-
Law clerk	29,122	29,122	(28,114)	17,290
Legal secretaries	-0-	33,000	(2,580)	-0-
Crime vict wit coord	-0-	2,000	(479)	-0-
Crime vict wit asst	-0-	2,000	(700)	-0-
Paralegal secretaries	4,600	10,600	42	3,818
Drug task force manager	32,500	34,500	178	27,000
Dom. violence investigator	-0-	5,000	19	788
Health and life insurance	23,884	23,884	(4,039)	7,121
SS/IMRF contributions	-0-	-0-	-0-	29,612
Seasonal help	18,000	3,500	(475)	10,587
Total expenditures	243,898	243,898	30,651	245,887
Excess (deficiency) of revenues over expenditures	(10,398)	(10,398)	3,784	40,164
Other financing sources (uses) -				
Operating transfers out	-0-	-0-	-0-	(28,329)
Total other financing sources (uses)	-0-	-0-	-0-	(28,329)
Net change in fund balance	\$ (10,398)	\$ (10,398)	\$ 3,784	11,835
Fund balance, beginning of year			247,592	235,757
Fund balance, end of year			\$ 240,978	\$ 247,592

COUNTY OF LASALLE, ILLINOIS

Probation Services Fund

Balance Sheet

November 30, 2010

With Comparative Totals for November 30, 2009

ASSETS

Cash in bank	\$	161,890
Investments		275,890
Accounts receivable		19,758
Accrued interest		<u>1,149</u>
Total assets	\$	<u><u>458,687</u></u>

LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	<u>5,506</u>
Total liabilities		5,506
Fund balance:		
Unreserved fund balance		<u>453,181</u>
Total liabilities and fund balance	\$	<u><u>458,687</u></u>

COUNTY OF LASALLE, ILLINOIS
Probation Services Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2010
With Comparative Totals for the Year Ended November 30, 2009

	2010			2009	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Fines and fees:					
Probation service fees	\$ 135,000	\$ 135,000	\$ 153,050	\$ 18,050	\$ 139,848
Interest	5,000	5,000	4,019	(981)	6,298
Miscellaneous	50	50	2,394	2,344	2,293
Total revenues	140,050	140,050	159,463	19,413	148,439
Expenditures:					
Public safety:					
Mileage	9,000	9,000	7,201	(1,799)	8,873
Education	8,000	8,000	1,195	(6,805)	1,953
Communications	4,000	4,000	3,548	(452)	3,070
Lodging and meals	3,000	3,000	3,321	321	1,947
Maintenance and repair of vehicles	8,000	8,000	3,590	(4,410)	2,784
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	75	(4,925)	-0-
Mental health/evaluation	5,000	5,000	1,485	(3,515)	3,725
Substance abuse testing	15,000	15,000	6,171	(8,829)	8,973
Sex offender testing	10,000	10,000	3,500	(6,500)	6,500
Car insurance	5,000	5,000	-0-	(5,000)	-0-
Miscellaneous	15,000	15,000	5,473	(9,527)	5,457
Capital outlay:					
New equipment	7,000	7,000	6,004	(996)	1,485
New vehicles	27,000	27,000	24,263	(2,737)	25,818
Total expenditures	126,000	126,000	65,826	(60,174)	70,585
Excess (deficiency) of revenues over expenditures	\$ 14,050	\$ 14,050	93,637	\$ 79,587	77,854
Fund balance, beginning of year			359,544		281,690
Fund balance, end of year			\$ 453,181		\$ 359,544

COUNTY OF LASALLE, ILLINOIS

Arrestees Medical Cost Fund

Balance Sheet

November 30, 2010

With Comparative Totals for November 30, 2009

ASSETS

Cash	\$	12,907
Investments		23,480
Accounts receivable		1,521
Accrued interest		<u>225</u>
Total assets	\$	<u><u>38,133</u></u>

FUND BALANCE

Liabilities:		
Accounts payable	\$	-0-
Fund Balance		<u>38,133</u>
Total liabilities and fund balance	\$	<u><u>38,133</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, 2010
With Comparative Totals for the Year Ended November 30, 2009

	2010				2009
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Interest income	\$ 1,500	\$ 1,500	\$ 818	\$ (682)	\$ 4,357
Medical services	30,000	30,000	29,295	(705)	27,019
Total revenues	31,500	31,500	30,113	(1,387)	31,376
Expenditures:					
Medical services	1	1	-0-	(1)	-0-
Total expenditures	1	1	-0-	(1)	-0-
Excess (deficiency) of revenues over expenditures	31,499	31,499	30,113	(1,386)	31,376
Other financing (uses) - Operating transfers out	(60,000)	(60,000)	(60,000)	-0-	(160,000)
Net change in fund balance	<u>\$ (28,501)</u>	<u>\$ (28,501)</u>	(29,887)	<u>\$ (1,386)</u>	(128,624)
Fund balance, beginning of year			68,020		196,644
Fund balance, end of year			<u>\$ 38,133</u>		<u>\$ 68,020</u>

COUNTY OF LASALLE, ILLINOIS

DUI Fund

Balance Sheet

November 30, 2010

With Comparative Totals for November 30, 2009

ASSETS

Cash in bank	\$	318
Investments		11,740
Accrued interest		47
Accounts receivable		<u>1,147</u>
Total assets	\$	<u><u>13,252</u></u>

LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	-0-
Fund Balance		<u>13,252</u>
Total liabilities and fund balance	\$	<u><u>13,252</u></u>

COUNTY OF LASALLE, ILLINOIS

DUI Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2010

With Comparative Totals for the Year Ended November 30, 2009

	2010			2009	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
DUI fines	\$ 16,300	\$ 16,300	\$ 16,128	\$ (172)	\$ 14,180
Interest Income	800	800	149	(651)	628
Total revenues	17,100	17,100	16,277	(823)	14,808
Expenditures:					
DUI equipment	17,100	17,100	26,046	8,946	23,019
Total expenditures	17,100	17,100	26,046	8,946	23,019
Excess (deficiency) of revenues over expenditures	<u>\$ -0-</u>	<u>\$ -0-</u>	(9,769)	<u>\$ (9,769)</u>	(8,211)
Fund balance, beginning of year			23,021		31,232
Fund balance, end of year			<u>\$ 13,252</u>		<u>\$ 23,021</u>

COUNTY OF LASALLE, ILLINOIS
Circuit Clerk Operations & Administrative Fund
Balance Sheet
November 30, 2010
With Comparative Totals for November 30, 2009

ASSETS

Cash in bank	\$	21,445
Investments		38,155
Accounts receivable		1,296
Accrued interest		<u>154</u>
Total assets	\$	<u><u>61,050</u></u>

FUND BALANCE

Fund Balance	\$	<u><u>61,050</u></u>
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COUNTY OF LASALLE, ILLINOIS
Circuit Clerk Operations & Administrative Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended November 30, 2010
With Comparative Totals for the Year Ended November 30, 2009

	2010				2009
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Clerk Fees	\$ 16,000	\$ 16,000	\$ 16,215	\$ 215	\$ 15,602
Interest Income	500	500	531	31	708
Total revenues	16,500	16,500	16,746	246	16,310
Expenditures	10,000	10,000	895	(9,105)	1,591
Total expenditures	10,000	10,000	895	(9,105)	1,591
Excess (deficiency) of revenues over expenditures	<u>\$ 6,500</u>	<u>\$ 6,500</u>	15,851	<u>\$ 9,351</u>	14,719
Fund balance, beginning of year			45,199		30,480
Fund balance, end of year			<u>\$ 61,050</u>		<u>\$ 45,199</u>

COUNTY OF LASALLE, ILLINOIS

Debt Service

Balance Sheet

November 30, 2010

With Comparative Totals for November 30, 2009

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, 2010

With Comparative Totals for November 30, 2009

	2010			2009	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Interest	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Total revenues	-0-	-0-	-0-	-0-	-0-
Expenditures:					
Bond Principal	1,165,000	1,165,000	1,235,000	70,000	1,200,000
Bond Interest	318,133	318,133	242,831	(75,302)	279,779
Miscellaneous fees	1,500	1,500	1,500	-0-	1,500
Total expenditures	1,484,633	1,484,633	1,479,331	(5,302)	1,481,279
Excess (deficiency) of revenues over expenditures	(1,484,633)	(1,484,633)	(1,479,331)	5,302	(1,481,279)
Other financing sources (uses)-					
Transfers from other funds	1,485,000	1,485,000	1,479,311	(5,689)	1,481,279
Total other financing sources (uses)	1,485,000	1,485,000	1,479,311	(5,689)	1,481,279
Net change in fund balance	<u>\$ 367</u>	<u>\$ 367</u>	(20)	<u>\$ (387)</u>	-0-
Fund balance, beginning of year			20		20
Fund balance, end of year			<u>\$ -0-</u>		<u>\$ 20</u>

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

November 30, 2010

With Comparative Totals for November 30, 2009

ASSETS

Cash in bank	\$ 264,410
Investments	290,565
Accrued interest	<u>2,428</u>
Total assets	<u><u>\$ 557,403</u></u>

LIABILITIES AND
FUND BALANCE

Liabilities:	
Accounts payable	\$ 74,919
Fund Balance	<u>482,484</u>
Total liabilities and fund balance	<u><u>\$ 557,403</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, 2010
With Comparative Totals for the Year Ended November 30, 2009

	2010			2009	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Off track betting	\$ 35,000	\$ 35,000	\$ 8,767	\$ (26,233)	\$ 39,942
Health department rent	-0-	-0-	-0-	-0-	-0-
Grant income	696,000	696,000	383,627	(312,373)	739,652
Interest	31,000	31,000	9,152	(21,848)	33,891
Miscellaneous income	1	1	-0-	(1)	1,898
Total revenues	762,001	762,001	401,546	(360,455)	815,383
Expenditures:					
Capital projects:					
Equipment	193,000	193,000	3,344	(189,656)	414
Downtown courthouse	300,000	300,000	42,520	(257,480)	-0-
Carpeting	20,000	20,000	-0-	(20,000)	15,200
Waterproofing	25,000	25,000	17,800	(7,200)	12,800
Capital improvement	1,707,003	1,707,003	1,143,861	(563,142)	1,174,385
Parking lot	20,000	20,000	19,995	(5)	-0-
Total expenditures	2,265,003	2,265,003	1,227,520	(1,037,483)	1,202,799
Excess (deficiency) of revenues over expenditures	(1,503,002)	(1,503,002)	(825,974)	677,028	(387,416)
Other financing sources (uses) -					
Transfers from other funds	17,769	17,769	17,769	-0-	17,769
Net change in fund balance	\$ (1,485,233)	\$ (1,485,233)	(808,205)	\$ 677,028	(369,647)
Fund balance, beginning of year			1,290,689		1,660,336
Fund balance, end of year			\$ 482,484		\$ 1,290,689

COUNTY OF LASALLE, ILLINOIS**Nursing Home Fund****Balance Sheet**

November 30, 2010

With Comparative Totals for November 30, 2009

	November 30,	
	2010	2008
<u>ASSETS</u>		
Current assets:		
Cash	\$ 807,612	\$ 960,007
Investments	1,441,085	1,418,750
Receivable from governmental units	365,100	1,007,137
Accounts receivable	7,566	37,357
Accrued interest	6,388	14,461
Inventory	8,581	8,581
Property taxes receivable	1,512,402	40,391
Total current assets	4,148,734	3,486,684
Restricted assets:		
Residents' trust account	1,632	1,711
Employers' trust account	26,985	30,880
Total restricted assets	28,617	32,591
Fixed assets:		
Land	9,950	9,950
Building and improvements	4,814,665	4,293,025
Equipment	1,471,466	1,457,477
Less accumulated depreciation	(4,390,424)	(4,099,239)
Total fixed assets	1,905,657	1,661,213
Total assets	\$ 6,083,008	\$ 5,180,488

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

November 30, 2010

	November 30,	
	2010	2009
<u>LIABILITIES</u>		
Liabilities (payable from current assets):		
Accounts payable	\$ 329,662	\$ 495,989
Accrued payroll	132,970	127,274
Deferred revenue	1,478,309	0
Compensated absences	185,221	210,013
Total liabilities (payable from current assets)	2,126,162	833,276
Liabilities: (payable from restricted assets):		
Residents' trust account	1,632	1,711
Employees' trust account	26,985	30,880
Total liabilities (payable from restricted assets)	28,617	32,591
Total liabilities	2,154,779	865,867
<u>NET ASSETS</u>		
Net assets:		
Net assets (deficit)	\$ 3,928,229	\$ 4,314,621

COUNTY OF LASALLE, ILLINOIS

Nursing Home Fund

Statement of Revenues, Expenses, and Changes in Fund Balance

For the Year Ended November 30, 2010

With Comparative Totals for the Year Ended November 30, 2009

	2010				2009
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Property Taxes	\$ 1,476,169	\$ 1,476,169	\$ 1,475,939	\$ (230)	\$ 1,344,598
Charges for services:					
Public aid wire transfer	1,366,552	1,366,552	1,222,174	(144,378)	1,498,504
Private pay patients	1,600,000	1,600,000	1,059,193	(540,807)	1,649,872
Patient contributions	733,414	733,414	716,223	(17,191)	660,579
Patient insurance payment	1,000	1,000	186,229	185,229	-0-
Medicare Part A	1,640,000	1,640,000	597,682	(1,042,318)	1,227,852
Medicare part B	250,000	250,000	202,821	(47,179)	392,306
Other:					
Miscellaneous	6,000	6,000	6,605	605	27,903
Interest	20,000	20,000	22,006	2,006	36,909
Total revenues	7,093,135	7,093,135	5,488,872	(1,604,263)	6,838,523
Expenses:					
Health and welfare	6,938,560	6,938,560	5,542,334	(1,396,226)	5,555,450
Depreciation	-0-	-0-	291,185	291,185	251,967
Total expenses	6,938,560	6,938,560	5,833,519	(1,105,041)	5,807,417
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)	\$ 154,575	\$ 154,575	(386,392)	\$ (540,967)	989,361
Fund balance - beginning of year			4,314,621		3,325,260
Fund balance - end of year			\$ 3,928,229		\$ 4,314,621

COUNTY OF LASALLE, ILLINOIS

Nursing Home Fund

Statement of Operating Expenses

For the Year Ended November 30, 2010

With Comparative Totals for the Year Ended November 30, 2009

	2010				2009
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Operating expenses:					
Health and welfare:					
Extra help	\$ 150,000	\$ 150,000	\$ 102,775	\$ (47,225)	\$ 136,259
Dietary supplies	7,200	7,200	1,233	(5,967)	3,809
Dietary consultant	9,600	9,600	7,572	(2,028)	-0-
Maintenance and repair of buildings	15,000	15,000	61,840	46,840	24,307
Food purchases	700,000	700,000	572,127	(127,873)	609,479
Housekeeping supplies	22,500	22,500	19,596	(2,904)	21,592
Laundry supplies for machines	12,500	12,500	11,158	(1,342)	11,445
Laundry - incontinent	22,500	22,500	23,601	1,101	21,065
Electricity	60,000	60,000	53,777	(6,223)	65,482
Gas	35,000	35,000	28,209	(6,791)	42,711
Maintenance supplies	40,000	40,000	35,319	(4,681)	52,634
Maintenance and repair of equipment	10,000	10,000	12,912	2,912	13,664
City of Ottawa sewer	22,500	22,500	24,119	1,619	24,982
Water engineer	4,000	4,000	3,000	(1,000)	3,000
Pest control	2,000	2,000	999	(1,001)	961
Refuse disposal	20,000	20,000	16,898	(3,102)	21,486
Maintenance contract	38,000	38,000	26,578	(11,422)	29,596
Provider participation fee	54,351	54,351	-0-	(54,351)	50,745
Medicare part B ancillary cost	130,000	130,000	198,069	68,069	205,389
Contract serve/part A therapy	225,000	225,000	163,234	(61,766)	327,283
Nursing supplies	75,000	75,000	85,888	10,888	87,340
Linens	10,000	10,000	7,175	(2,825)	5,464
Nursing consultants	30,000	30,000	16,549	(13,451)	67,370
Activities supplies	7,500	7,500	3,190	(4,310)	5,417
Uniforms	17,500	17,500	14,463	(3,037)	12,563
Education - books and supplies	2,000	2,000	1,017	(983)	774
Training tuition	5,000	5,000	358	(4,642)	962
Auto gas and oil expense	2,000	2,000	1,623	(377)	877
Automobile expense	1,000	1,000	-0-	(1,000)	-0-
Printing	1,000	1,000	79	(921)	30
Fees, subscriptions, and promotions	55,000	55,000	24,322	(30,678)	41,154
General office supplies	14,000	14,000	9,095	(4,905)	7,940
Postage	-0-	-0-	2,342	2,342	-0-
Telephone	5,000	5,000	6,502	1,502	4,726
Miscellaneous	1,004	1,004	62,770	61,766	421
Contingency	15,000	15,000	-0-	(15,000)	-0-
Patient insurance payments	-0-	-0-	28,923	28,923	17,538
Professional services	100,000	100,000	674,721	574,721	253,898
In-service training and education	2,000	2,000	-0-	(2,000)	-0-
Travel and seminars	2,000	2,000	664	(1,336)	-0-

COUNTY OF LASALLE, ILLINOIS
Nursing Home Fund
Statement of Operating Expenses (Continued)
For the Year Ended November 30, 2010
With Comparative Totals for the Year Ended November 30, 2009

	2010			Over (Under) Final Budget	2009
	Budgeted Amounts Original	Final	Actual		Actual
Operating expenses (Cont):					
Health and welfare (Cont)					
Disaster expense	-0-	-0-	-0-	-0-	36,107
Drugs and medications	10,000	10,000	42,241	32,241	8,331
Improvements - capital	741,000	741,000	120,787	(620,213)	40,711
New equipment	245,503	245,503	62,788	(182,715)	53,497
Assistant Administrator	43,709	43,709	53,253	9,544	44,040
Administrator	79,222	79,222	62,135	(17,087)	62,456
Environmental Services Director	31,604	31,604	31,939	335	31,844
Asst. Environmental Services Dir.	21,592	21,592	21,331	(261)	21,756
Director of nurses	69,628	69,628	44,353	(25,275)	62,773
Assistant director of nurses	56,238	56,238	44,601	(11,637)	61,489
Certified nurse assistants	353,065	353,065	187,167	(165,898)	89,470
Rehabilitation registered nurse	433,268	433,268	180,635	(252,633)	247,626
Licensed practical nurse	369,356	369,356	278,005	(91,351)	201,674
Infection control nurse	50,960	50,960	22,994	(27,966)	-0-
Activity director	61,347	61,347	31,754	(29,593)	31,585
Unit attendants	57,846	57,846	46,162	(11,684)	30,784
Nurse's aides	745,181	745,181	487,010	(258,171)	610,977
Occupational rehabilitation aide	61,776	61,776	65,599	3,823	56,568
Activity aides	67,487	67,487	62,538	(4,949)	71,534
Nursing supervisors	90,521	90,521	71,402	(19,119)	90,624
Marketing Director	29,870	29,870	30,046	176	29,526
Skilled Service Director	54,096	54,096	54,985	889	63,306
MDS Care Plan Coordinator	55,167	55,167	9,702	(45,465)	52,801
Social services designee	30,900	30,900	18,752	(12,148)	25,841
Custodians	109,930	109,930	107,718	(2,212)	103,257
Housekeeping aides	87,247	87,247	75,164	(12,083)	86,476
Laundresses	61,787	61,787	62,447	660	70,745
Bookkeeper	36,893	36,893	37,662	769	37,172
Nursing data entry clerk	60,570	60,570	61,188	618	44,627
Clerk/typist	35,566	35,566	36,701	1,135	35,836
Psycho-social coordinator	29,245	29,245	30,059	814	29,357
Seasonal help	15,001	15,001	0	(15,001)	0
Overtime	350,000	350,000	316,314	(33,686)	319,566
Compensated absences	-0-	-0-	(24,792)	(24,792)	(375,752)
Health and life insurance	467,830	467,830	393,559	(74,271)	386,948
SS/IMRF contributions	-0-	-0-	-0-	-0-	428,132
Fines	-0-	-0-	29,900	29,900	-0-
Bad debt expense	-0-	-0-	83,538	83,538	191,403
Total Health and welfare expenses	<u>\$ 6,938,560</u>	<u>\$ 6,938,560</u>	<u>\$ 5,542,334</u>	<u>\$ (1,396,226)</u>	<u>\$ 5,555,450</u>

COUNTY OF LASALLE, ILLINOIS
Agency Funds
Combining Balance Sheet
November 30, 2010
With Comparative Totals for November 30, 2009

	County Collector Funds	Circuit Clerk Fund	Township Motor Fuel Tax Fund	Township Bridge Aid	Drainage District Fund	Other Agency Funds	Totals	
							2010	2009
Assets:								
Cash	\$ 5,705,840	\$ -0-	\$ 955,236	\$ 219,924	\$ 171,722	\$ 692,595	\$ 7,745,317	\$ 9,834,132
Investments	692,226	-0-	-0-	-0-	42,196	-0-	734,422	811,586
Accrued interest	-0-	-0-	-0-	-0-	-0-	-0-	-0-	1,575
Property taxes receivable	112,200	-0-	-0-	-0-	-0-	-0-	112,200	123,036
Total assets	<u>\$ 6,510,266</u>	<u>\$ -0-</u>	<u>\$ 955,236</u>	<u>\$ 219,924</u>	<u>\$ 213,918</u>	<u>\$ 692,595</u>	<u>\$ 8,591,939</u>	<u>\$ 10,770,329</u>
Liabilities:								
Due to others	<u>\$ 6,510,266</u>	<u>\$ -0-</u>	<u>\$ 955,236</u>	<u>\$ 219,924</u>	<u>\$ 213,918</u>	<u>\$ 692,595</u>	<u>\$ 8,591,939</u>	<u>\$ 10,770,329</u>

COUNTY OF LASALLE, ILLINOIS

Agency Funds

County Collector Funds

Combining Balance Sheet

November 30, 2010

With Comparative Totals for November 30, 2009

	Property Taxes Fund	Inheritance Taxes Fund	Right of Way Condemnation Fund	Unclaimed Monies Fund	Totals	
					2010	2009
Assets:						
Cash	\$ 5,353,591	\$ 1	\$ 331,189	\$ 21,059	\$ 5,705,840	\$6,809,116
Investments	692,226	-0-	-0-	-0-	692,226	618,414
Property taxes receivable	112,200	-0-	-0-	-0-	112,200	123,036
Total assets	<u><u>\$ 6,158,017</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ 331,189</u></u>	<u><u>\$ 21,059</u></u>	<u><u>\$ 6,510,266</u></u>	<u><u>\$7,550,566</u></u>
Liabilities:						
Due to others	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Due to taxing bodies for taxes not yet collected	112,200	-0-	-0-	-0-	112,200	123,036
Available for distribution	6,045,817	1	331,189	21,059	6,398,066	7,427,530
Total liabilities	<u><u>\$ 6,158,017</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ 331,189</u></u>	<u><u>\$ 21,059</u></u>	<u><u>\$ 6,510,266</u></u>	<u><u>\$7,550,566</u></u>

COUNTY OF LASALLE, ILLINOIS

Agency Funds

Other Agency Funds

Combining Balance Sheet

November 30, 2010

With Comparative Totals for November 30, 2009

	Juvenile Probation Fund	States Attorney Restitution Fund	Sheriff's Prisoner Trust Fund	Redemption Certificates Fund
<u>ASSETS</u>				
Cash	<u>\$ 340</u>	<u>\$ 6,312</u>	<u>\$ 31,004</u>	<u>\$ 623,758</u>
<u>LIABILITIES</u>				
Due to others	<u>\$ 340</u>	<u>\$ 6,312</u>	<u>\$ 31,004</u>	<u>\$ 623,758</u>

COUNTY OF LASALLE, ILLINOIS

Agency Funds

Other Agency Funds

Combining Balance Sheet

November 30, 2010

With Comparative Totals for November 30, 2009

	Sheriff's DARE Fund	Drunk Driving Imp. Panel Fund	States Attorney Investigation Fund	Totals	
				2010	2009
<u>ASSETS</u>					
Cash	\$ 260	\$ 29,313	\$ 1,608	\$ 692,595	\$ 390,541
<u>LIABILITIES</u>					
Due to others	\$ 260	\$ 29,313	\$ 1,608	\$ 692,595	\$ 390,541

COUNTY OF LASALLE, ILLINOIS
Agency Funds
Combining Schedule of Cash Receipts and Disbursements
November 30, 2010
With Comparative Totals for November 30, 2009

	<u>County Collector Funds</u>	<u>Circuit Clerk Fund</u>	<u>Township Motor Fuel Tax Fund</u>
Cash and investments balance, beginning of year	\$ 6,628,671	-0-	\$ 675,381
Receipts	205,350,382	-0-	2,929,380
Disbursements	<u>(206,379,846)</u>	<u>-0-</u>	<u>(2,649,525)</u>
Cash and investments balance, end of year	<u>\$ 5,599,207</u>	<u>\$ -0-</u>	<u>\$ 955,236</u>

Township Bridge Aid	Drainage District Fund	Other Agency Funds	Totals	
			2010	2009
\$ 150,608	\$ 209,171	\$ 390,541	\$ 8,054,372	\$ 10,833,494
270,765	86,320	4,314,641	212,951,488	207,661,994
(199,874)	(81,573)	(4,012,587)	(213,323,405)	(207,849,770)
<u>\$ 221,499</u>	<u>\$ 213,918</u>	<u>\$ 692,595</u>	<u>\$ 7,682,455</u>	<u>\$ 10,645,718</u>

COUNTY OF LASALLE, ILLINOIS
Agency Funds
Township Motor Fuel Tax Fund
Schedule of Cash Receipts and Disbursements
November 30, 2010
With Comparative Totals for November 30, 2009

	<u>2010</u>	<u>2009</u>
Cash and investments balance, beginning of year	\$ 675,381	\$ 1,041,207
Receipts:		
Revenue allotments	2,927,186	2,617,540
Interest	<u>2,194</u>	<u>5,550</u>
Total receipts	<u>2,929,380</u>	<u>2,623,090</u>
Disbursements:		
Distributions	<u>2,649,525</u>	<u>2,988,916</u>
Cash and investments balance, end of year	<u><u>\$ 955,236</u></u>	<u><u>\$ 675,381</u></u>

COUNTY OF LASALLE, ILLINOIS
Agency Funds
Township Bridge Aid Fund
Schedule of Cash Receipts and Disbursements
November 30, 2010
With Comparative Totals for November 30, 2009

	<u>2010</u>	<u>2009</u>
Cash and investments balance, beginning of year	\$ 150,608	\$ 186,558
Receipts:		
Township bridge aid	266,250	294,319
Interest	4,515	3,966
Miscellaneous income	<u>0</u>	<u>0</u>
Total receipts	<u>270,765</u>	<u>298,285</u>
Disbursements:		
Distributions	<u>199,874</u>	<u>334,235</u>
Cash and investments balance, end of year	<u><u>\$ 221,499</u></u>	<u><u>\$ 150,608</u></u>

COUNTY OF LASALLE, ILLINOIS
Agency Funds
County Collector Funds
Combining Schedule of Cash Receipts and Disbursements
November 30, 2010
With Comparative Totals for November 30, 2009

	Property Taxes Fund	Inheritance Taxes Fund
	<u> </u>	<u> </u>
Cash balance, beginning of year	\$ 6,471,825	\$ -
Receipts	204,604,198	195,135
Disbursements	<u>(205,030,206)</u>	<u>(993,993)</u>
Cash balance, End of year	<u>\$ 6,045,817</u>	<u>\$ (798,858)</u>

Right of Way Condemnation Fund	Unclaimed Monies Fund	Totals	
		2010	2009
\$ 65,647	\$ 91,199	\$ 6,628,671	\$ 6,168,066
542,862	8,187	205,350,382	187,324,370
<u>(277,320)</u>	<u>(78,327)</u>	<u>(206,379,846)</u>	<u>(186,064,906)</u>
<u>\$ 331,189</u>	<u>\$ 21,059</u>	<u>\$ 5,599,207</u>	<u>\$ 7,427,530</u>

COUNTY OF LASALLE, ILLINOIS
Agency Funds
Other Agency Funds
Combining Schedule of Cash Receipts and Disbursements
For the Year Ended November 30, 2010

	Juvenile Probation Fund	States Attorney Restitution Counseling Fund
	<u> </u>	<u> </u>
Cash balance, beginning of year	\$ 357	\$ 5,278
Receipts	1,747	6,504
Disbursements	<u>(1,764)</u>	<u>(5,470)</u>
Cash balance, end of year	<u>\$ 340</u>	<u>\$ 6,312</u>

Sheriff's Prisoner Trust Fund	Redemption Certificates Fund	Sheriff's DARE Fund	Drunk Driving Imp. Panel Fund
\$ 27,116	\$ 334,361	\$ 1,354	\$ 17,502
190,758	4,087,747	180	21,257
(186,870)	(3,798,350)	(1,274)	(9,446)
<u>\$ 31,004</u>	<u>\$ 623,758</u>	<u>\$ 260</u>	<u>\$ 29,313</u>

COUNTY OF LASALLE, ILLINOIS
Agency Funds
Other Agency Funds
Combining Schedule of Cash Receipts and Disbursements
For the Year Ended November 30, 2010

	States Attorney Investigation Fund	Totals	
		2010	2009
Cash balance, beginning of year	\$ 4,573	\$ 390,541	\$ 367,552
Receipts	6,448	4,314,641	4,455,206
Disbursements	<u>(9,413)</u>	<u>(4,012,587)</u>	<u>(4,432,217)</u>
Cash balance, end of year	<u>1,608</u>	<u>692,595</u>	<u>\$ 390,541</u>

OTHER MANAGEMENT INFORMATION

COUNTY OF LASALLE, ILLINOIS
Assessed Valuations, Tax Rates, Tax Extensions
and Tax Collections
November 30, 2010

	<u>2002</u>	<u>2003</u>	<u>2004</u>
Assessed valuations	<u>\$ 1,775,174,303</u>	<u>\$ 1,838,967,144</u>	<u>\$ 1,945,478,422</u>
Tax rates:			
General	0.2262	0.0343	0.2042
Detention Home	0.0102	0.0104	0.0103
IL Municipal Retirement	0.0941	0.1114	0.1808
County Highway	0.0986	0.0971	0.0982
Special Tax Match	0.0493	0.0486	0.0481
County Bridge	0.0493	0.0486	0.0500
Mental Health	0.0817	0.0811	0.0803
Insurance	0.0327	0.2521	0.2807
Veterans Assistance Commission	0.0068	0.0060	0.0065
County Health	0.0367	0.0354	0.0350
Nursing Home	<u>0.0761</u>	<u>0.0735</u>	<u>0.0727</u>
Totals	<u>0.7617</u>	<u>0.7985</u>	<u>1.0668</u>
Tax extensions:			
General	\$ 4,015,478	\$ 630,790	\$ 3,792,604
Detention Home	181,068	191,252	191,300
IL Municipal Retirement	1,670,439	2,048,609	3,357,979
County Highway	1,750,322	1,785,637	1,823,828
Special Tax Match	875,161	893,738	893,356
County Bridge	875,161	893,738	928,644
Mental Health	1,450,317	1,491,402	1,491,403
Insurance	580,482	4,636,036	5,213,411
Veterans Assistance Commission	120,712	121,371	120,723
County Health	651,489	650,994	650,051
Nursing Home	<u>1,350,908</u>	<u>1,351,640</u>	<u>1,350,249</u>
Totals	<u>\$ 13,521,537</u>	<u>\$ 14,695,207</u>	<u>\$ 19,813,548</u>
Tax collections	<u>\$ 13,526,016</u>	<u>\$ 14,673,855</u>	<u>\$ 19,791,751</u>

2005	2006	2007	2008	2009
<u>\$ 1,981,988,738</u>	<u>\$ 2,004,966,064</u>	<u>\$ 2,300,440,391</u>	<u>\$ 2,437,420,499</u>	<u>\$ 2,598,082,415</u>
0.1775	0.2346	0.2464	0.2445	0.2500
0.0150	0.0147	0.0148	0.0145	0.0150
0.2004	0.1976	0.2009	0.1965	0.2009
0.0987	0.0946	0.0986	0.1000	0.1000
0.0486	0.0473	0.0489	0.0500	0.0500
0.0448	0.0473	0.0489	0.0500	0.0500
0.0795	0.0764	0.0933	0.0938	0.0944
0.3286	0.2688	0.1256	0.0771	0.0760
0.0091	0.0085	0.0117	0.0121	0.0121
0.0347	0.0325	0.0302	0.0353	0.0351
0.0720	0.0674	0.0626	0.0595	0.0569
<u>1.1089</u>	<u>1.0897</u>	<u>0.9819</u>	<u>0.9333</u>	<u>0.9404</u>
\$ 3,332,536	\$ 4,702,262	\$ 5,316,732	\$ 5,556,511	\$ 6,495,505
281,311	294,485	319,213	329,436	389,712
3,758,324	3,958,532	4,333,104	4,464,421	5,219,548
1,851,030	1,895,127	2,126,650	2,271,970	2,598,082
911,449	947,563	1,054,697	1,135,985	1,299,041
840,184	947,563	1,054,697	1,135,985	1,299,041
1,490,951	1,530,525	2,012,337	2,131,108	2,452,590
6,162,601	5,384,886	2,708,998	1,751,689	1,974,543
170,662	170,281	252,351	274,908	314,368
650,767	651,074	651,367	802,005	911,927
1,350,296	1,350,228	1,350,185	1,351,822	1,478,309
<u>\$ 20,800,111</u>	<u>\$ 21,832,526</u>	<u>\$ 21,180,331</u>	<u>\$ 21,205,840</u>	<u>\$ 24,432,666</u>
<u>\$ 20,774,176</u>	<u>\$ 21,807,614</u>	<u>\$ 21,082,554</u>	<u>\$ 21,090,874</u>	<u>\$ 23,693,859</u>

COUNTY OF LASALLE, ILLINOIS
General Governmental Expenditures by Function
November 30, 2010

<u>Fiscal Year</u>	<u>General Government</u>	<u>Public Safety</u>	<u>Roads and Bridges</u>	<u>Health and Welfare</u>
2010	\$ 21,954,205	\$ 10,718,836	\$ 10,471,569	\$ 5,956,430
2009	\$ 20,356,724	\$ 10,376,488	\$ 8,708,013	\$ 6,021,449
2008	\$ 21,484,469	\$ 9,771,961	\$ 6,746,422	\$ 5,278,998
2007	\$ 24,046,813	\$ 9,667,338	\$ 9,681,536	\$ 5,626,038
2006	\$ 24,350,959	\$ 10,113,086	\$ 10,745,303	\$ 5,682,889
2005	\$ 20,054,497	\$ 8,567,279	\$ 8,099,771	\$ 5,577,974
2004	\$ 12,602,184	\$ 8,097,815	\$ 8,369,328	\$ 5,662,177
2003	\$ 16,558,919	\$ 9,085,278	\$ 6,608,934	\$ 4,341,691
2002	\$ 14,636,469	\$ 8,189,733	\$ 6,511,154	\$ 4,883,908
2001	\$ 13,830,473	\$ 6,307,866	\$ 8,245,454	\$ 3,920,324

<u>Recreation</u>	<u>Education</u>	<u>Projects</u>	<u>Debt Service</u>	<u>Totals</u>
\$ 125,050	\$ 192,715	\$ 1,298,619	\$ 1,479,331	\$ 52,196,755
\$ 108,543	\$ 186,253	\$ 1,315,199	\$ 1,481,279	\$ 48,553,948
\$ 115,595	\$ 180,526	\$ 199,130	\$ 1,479,298	\$ 45,256,399
\$ 124,466	\$ 183,594	\$ 284,075	\$ 1,482,043	\$ 51,095,903
\$ 116,062	\$ 189,397	\$ 379,056	\$ 1,483,004	\$ 53,059,756
\$ 132,726	\$ 166,783	\$ 1,403,021	\$ -0-	\$ 44,002,051
\$ 126,760	\$ 162,863	\$ 1,385,944	\$ 1,378,407	\$ 37,785,478
\$ 120,363	\$ 153,468	\$ 966,274	\$ 1,351,207	\$ 39,186,134
\$ 106,981	\$ 144,024	\$ 3,136,708	\$ 1,346,529	\$ 38,955,506
\$ 97,804	\$ 135,167	\$ 10,244,584	\$ 691,993	\$ 43,473,665

COUNTY OF LASALLE, ILLINOIS
General Governmental Revenues by Source
November 30, 2010

<u>Fiscal Year</u>	<u>Property Tax Levy, Net</u>	<u>Other Taxes</u>	<u>Inter- Governmental Revenue</u>	<u>Federal/ State Funds</u>
2010	\$ 22,917,150	\$ 10,274,080	\$ 5,331,526	\$ 6,250,658
2009	\$ 19,746,276	\$ 10,215,302	\$ 5,174,242	\$ 4,164,733
2008	\$ 19,775,388	\$ 11,876,432	\$ 4,132,608	\$ 3,081,190
2007	\$ 20,458,771	\$ 12,082,819	\$ 2,412,851	\$ 7,622,654
2006	\$ 19,425,327	\$ 11,292,387	\$ 3,409,843	\$ 8,798,774
2005	\$ 18,442,970	\$ 6,910,602	\$ 12,233,580	\$ 431,464
2004	\$ 8,725,167	\$ 6,463,963	\$ 10,758,616	\$ 1,045,328
2003	\$ 11,563,685	\$ 6,517,521	\$ 9,715,466	\$ 340,560
2002	\$ 10,968,902	\$ 6,130,618	\$ 10,353,401	\$ 324,043
2001	\$ 10,526,598	\$ 6,591,040	\$ 9,637,245	\$ 224,066

<u>Fines and Fees</u>	<u>Interest</u>	<u>Reimbursements</u>	<u>Other</u>	<u>Totals</u>
\$ 7,456,023	\$ 1,026,406	\$ 1,236,932	\$ 374,892	\$ 54,867,667
\$ 8,457,848	\$ 1,347,139	\$ 1,090,253	\$ 341,503	\$ 50,537,296
\$ 7,726,886	\$ 1,832,448	\$ 1,038,612	\$ 1,876,036	\$ 51,339,600
\$ 8,277,511	\$ 2,111,107	\$ 7,148,384	\$ 816,403	\$ 60,930,500
\$ 8,001,817	\$ 1,299,902	\$ 3,222,627	\$ 4,019,624	\$ 59,470,301
\$ 7,147,972	\$ 914,004	\$ 2,985,037	\$ 876,396	\$ 49,942,025
\$ 5,971,250	\$ 628,414	\$ 819,396	\$ 1,207,225	\$ 35,619,359
\$ 5,382,986	\$ 730,837	\$ 2,109,803	\$ 762,962	\$ 37,123,820
\$ 4,897,800	\$ 1,067,464	\$ 1,068,792	\$ 1,435,055	\$ 36,246,075
\$ 4,621,857	\$ 1,884,046	\$ 1,137,534	\$ 1,178,951	\$ 35,801,337

COUNTY OF LASALLE, ILLINOIS

Property Tax Levies and Collections

November 30, 2010

<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>
2010	0.9404	\$ 24,432,666	\$ 23,693,859	96.98
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
2001	0.7360	\$ 12,474,538	\$ 12,480,000	100.04

COUNTY OF LASALLE, ILLINOIS
Assessed and Estimated Actual Value of Taxable Property
November 30, 2010

Fiscal Year	Real Property		Railroads	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
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
2001	\$ 1,998,532,415	\$ 5,995,597,245	\$ 155,353	\$ 466,059

Sources: Abstract of Tentative Assessments, Supervisor of Assessments

Assessed Value	Total	Ratio of Total Assessed Value to Total Estimated Actual Value
	Estimated Actual Value	
\$ 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%
\$ 1,998,687,768	\$ 5,996,063,304	33.33%

COUNTY OF LASALLE, ILLINOIS
Property Tax Rates - All Overlapping Governments
(Per \$100 of Assessed Value)
November 30, 2010

<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>
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
2000	0.1999	0.5361	3.1500	2.3745	0.4065

<u>Townships</u>	<u>Cities/ Villages</u>	<u>Fire Protection District</u>	<u>Sanitary District</u>	<u>Totals</u>
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
0.6108	0.9158	0.2759	0.2000	8.6695

COUNTY OF LASALLE, ILLINOIS

Principal Taxpayers

Year Ended November 30, 2010

<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	20.21%
Silverleaf Resorts Inc.	Leasing Corporation	13,395,572	0.52%
Inland Western	Manufacturing	11,032,005	0.42%
Wal-Mart	Shopping	9,355,766	0.36%
Peru Mall	Shopping Mall	9,289,595	0.36%
James Hardie Bldg. Prod.	Manufacturing	9,176,544	0.35%
Kohl's Department Store, LLC	Shopping	7,107,305	0.27%
Con-Way Freight, Inc	Transportation	4,753,613	0.18%
Canam Steel Corporation	Manufacturing	4,507,909	0.17%
JC Whitney & Co	Manufacturing	<u>3,834,902</u>	<u>0.15%</u>
		<u>\$ 597,561,449</u>	<u>23.00%</u>

Source: County Supervisor of Assessments

COUNTY OF LASALLE, ILLINOIS
Computation of Overlapping Debt
November 30, 2010

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

Source: LaSalle County Clerk Records

COUNTY OF LASALLE, ILLINOIS

Computation of Legal Debt Margin

November 30, 2010

Assessed Valuation (2009)	<u>\$ 2,598,082,415</u>
Statutory debt limitation (2.875% of 2009 assessed valuation)	\$ 74,694,869
Amount of debt applicable to debt limit	<u>4,560,000</u>
Legal Debt Margin	<u>\$ 70,134,869</u>

COUNTY OF LASALLE, ILLINOIS

Demographic Statistics

November 30, 2010

<u>Fiscal Year</u>	<u>Population</u>	<u>Per Capita Income</u>	<u>Median Age</u>	<u>School Enrollment</u>	<u>Unemployment Rate</u>
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
2001	111,509	23,715	38.1	19,692	6.0

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

COUNTY OF LASALLE, ILLINOIS
Bank, Savings, Loan and Credit Union Deposits
November 30, 2010

<u>Fiscal Year</u>	<u>Bank Deposits</u>	<u>Savings & Loan Deposits</u>	<u>Credit Union Deposits</u>
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	*
2001	\$ 7,116,490,209	\$ 83,679,000	*

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, 2010

Date of incorporation	1831
Form of Government	County Board
Area (square miles) (1)	1,152
Transportation (1)	
Miles of roads	371.83
Number of street lights	
Employees (1)	
Board members	29
Elected officials	10
	<hr/> 39
Other employees (1)	
General government	128
Public safety	114
Roads and bridges	42
Health	116
Recreation	4
Education	5
	<hr/> 409
Police protection (1)	
Number of stations	1
Number of police officers	104
Recreation (1)	
Number of parks	2
Census	
Number of people (2)	113,065
Number of registered voters	70,720

Source:

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