

**County of LaSalle, Illinois**

Ottawa, Illinois

**Financial Statements and Supplementary  
Information**

Years ended November 30, 2013 and 2012

# County of LaSalle, Illinois

## Financial Statements and Supplementary Information Years Ended November 30, 2013 and 2012

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## Independent Auditor's Report

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

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County of LaSalle, Illinois as of and for the year ended November 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County of LaSalle, Illinois, as of November 30, 2013, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Report on Comparative Information***

We have previously audited the County of LaSalle, Illinois' 2012 financial statements, and we expressed an unmodified opinion on those financial statements in our report dated May 8, 2013. In our opinion, the summarized comparative information presented herein as of and for the year ended November 30, 2012, is consistent, in all material respects, with the audited financial statements from which it has been derived.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 19 and the schedule of funding progress and budgetary comparison information on pages 59 through 79 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of LaSalle, Illinois' financial statements taken as a whole. The schedules listed in the table of contents as "Other Supplementary Information" and "Other Management Information" are presented for purposes of additional analysis and are not a required part of the basic financial statements. The "Other Supplementary Information" is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the

financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standard generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The "Other Management Information" however, has not been subjected to the auditing procedures applied in the audit of the basic financial statements and we do not express an opinion or any other form of assurance on it.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated April 17, 2014, 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of LaSalle, Illinois' internal control over financial reporting and compliance.

*Wipfli LLP*

April 17, 2014  
Mendota, Illinois

# County of LaSalle, Illinois

## Management's Discussion and Analysis – Unaudited

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This section of the County of LaSalle's (County) Annual Financial Report presents its Management Discussion and Analysis (MD&A), which provides an overview of the County's financial performance for the fiscal year ending November 30, 2013. Please read it in conjunction with the County's financial statements beginning on page 20.

### Financial Highlights

The Government-Wide statements report information about the County as a whole using accounting methods similar to those used by private sector companies.

- For fiscal year 2013 taxes and other revenues of the County's governmental activities were \$54,270,992 and expenditures were \$59,536,543.
- The County's governmental activities reported a change in net position of (\$5,223,806) for the fiscal year.
- The County's governmental activities reported an ending net position of \$104,318,136.

### Using this Annual Report

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 20 – 22) provide information about the activities of the County as a whole and present a long-term view of the County's finances. Fund financial statements start on page 23. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the County's operation in more detail than the government-wide statements by providing information about the County's most significant funds. The remaining statements provide financial information about activities for which the County acts solely as a trustee or agent for the benefit of those outside of the government.

### The County's Reporting Entity Presentation

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

### Overview of the Financial Statements

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

# County of LaSalle, Illinois

## Management's Discussion and Analysis – Unaudited

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**Government-Wide Financial Statements:** The Government-Wide statements report information about the County as a whole using accounting methods similar to those used by private sector companies. The statement of net position includes all of the County's assets and liabilities, is 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 position 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.

# County of LaSalle, Illinois

## Management's Discussion and Analysis – Unaudited

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### Fund Financial Statements: (Continued)

The General Fund is the main operating account of the County and the largest of the governmental funds. Major governmental funds, in addition to the County's General Fund, include the Illinois Municipal Retirement Fund and Insurance Fund. All other governmental funds, which include special revenue funds, debt service funds and capital projects funds, are considered as non major governmental funds.

- 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

# County of LaSalle, Illinois

## Management's Discussion and Analysis – Unaudited

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### Overview of LaSalle County Financial Procedures: (Continued)

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.

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

## County of LaSalle, Illinois

### Management's Discussion and Analysis – Unaudited

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#### Overview of LaSalle County Financial Procedures: (Continued)

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

## County of LaSalle, Illinois

### Management's Discussion and Analysis - Unaudited

For the Year Ended November 30, 2013

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Overview of LaSalle County Financial Procedures: (Continued)

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

| Net Position                        |                         |                       |                          |                     |                       |                       |
|-------------------------------------|-------------------------|-----------------------|--------------------------|---------------------|-----------------------|-----------------------|
|                                     | Governmental Activities |                       | Business Type Activities |                     | Total                 |                       |
|                                     | 2013                    | 2012                  | 2013                     | 2012                | 2013                  | 2012                  |
| Current Assets                      | \$ 72,734,842           | \$ 74,659,080         | \$ 5,531,956             | \$ 5,431,712        | \$ 78,266,800         | \$ 80,090,792         |
| Capital Assets                      | 72,313,818              | 74,108,738            | 1,808,395                | 1,655,869           | 74,122,213            | 75,764,607            |
| <b>Total Assets</b>                 | <b>145,048,660</b>      | <b>148,767,818</b>    | <b>7,340,353</b>         | <b>7,087,581</b>    | <b>152,389,013</b>    | <b>155,855,399</b>    |
| Current Liabilities                 | 25,430,327              | 26,196,612            | 2,317,695                | 2,261,926           | 27,748,022            | 28,458,538            |
| Noncurrent Liabilities              | 15,262,632              | 13,029,264            | -                        | 215,256             | 15,262,632            | 13,244,520            |
| <b>Total Liabilities</b>            | <b>40,692,959</b>       | <b>39,225,876</b>     | <b>2,317,695</b>         | <b>2,477,182</b>    | <b>43,010,654</b>     | <b>41,703,058</b>     |
| Net investment<br>in capital assets | 69,988,818              | 70,447,521            | 1,808,395                | 1,637,086           | 71,797,213            | 72,084,607            |
| Restricted                          | 30,186,476              | 31,668,434            | -                        | -                   | 30,186,476            | 31,668,434            |
| Unrestricted                        | 4,180,407               | 7,425,987             | 3,214,263                | 2,973,313           | 7,394,670             | 10,389,300            |
| <b>Total Net Position</b>           | <b>\$ 104,355,701</b>   | <b>\$ 109,541,942</b> | <b>\$ 5,022,658</b>      | <b>\$ 4,610,399</b> | <b>\$ 109,378,359</b> | <b>\$ 114,152,341</b> |

## County of LaSalle, Illinois

### Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2013

#### Overview of LaSalle County Financial Procedures: (Continued)

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

|                               | Changes in Net Position    |                       |                             |                     |                       |                       | Total<br>Primary Government |  |
|-------------------------------|----------------------------|-----------------------|-----------------------------|---------------------|-----------------------|-----------------------|-----------------------------|--|
|                               | Governmental<br>Activities |                       | Business Type<br>Activities |                     |                       |                       |                             |  |
|                               | 2013                       | 2012                  | 2013                        | 2012                | 2013                  | 2012                  |                             |  |
| <b>Revenues</b>               |                            |                       |                             |                     |                       |                       |                             |  |
| Program Revenues:             |                            |                       |                             |                     |                       |                       |                             |  |
| Charges for Services          | \$ 8,657,524               | \$ 8,953,944          | \$ 3,944,802                | \$ 4,872,440        | \$ 12,602,326         | \$ 13,826,384         |                             |  |
| Operating Grants              | 9,509,628                  | 6,322,915             | -                           | -                   | 9,509,628             | 6,322,915             |                             |  |
| General Revenues:             |                            |                       |                             |                     |                       |                       |                             |  |
| Property Taxes                | 21,447,476                 | 22,406,405            | 1,804,789                   | 1,537,441           | 23,252,265            | 23,945,846            |                             |  |
| Other Taxes                   | 13,930,054                 | 13,426,813            | -                           | -                   | 13,930,054            | 13,426,813            |                             |  |
| Interest                      | 681,885                    | 1,003,793             | 14,566                      | 11,021              | 698,431               | 1,014,814             |                             |  |
| Miscellaneous                 | 98,134                     | 59,667                | 2,708                       | 2,890               | 100,842               | 62,557                |                             |  |
| <b>Total Revenues</b>         | <b>54,324,681</b>          | <b>52,175,537</b>     | <b>5,766,885</b>            | <b>6,423,792</b>    | <b>60,091,546</b>     | <b>58,599,329</b>     |                             |  |
| <b>Program Activities</b>     |                            |                       |                             |                     |                       |                       |                             |  |
| General Government            | 20,082,020                 | 20,618,031            | -                           | -                   | 20,082,020            | 20,618,031            |                             |  |
| Public Safety                 | 4,686,385                  | 4,571,343             | -                           | -                   | 4,686,385             | 4,571,343             |                             |  |
| Judicial & court related      | 5,777,639                  | 5,826,958             | -                           | -                   | 5,777,639             | 5,826,958             |                             |  |
| Corrections                   | 8,031,418                  | 8,260,383             | -                           | -                   | 8,031,418             | 8,260,383             |                             |  |
| Public works                  | 12,728,986                 | 7,465,206             | -                           | -                   | 12,728,986            | 7,465,206             |                             |  |
| Social services               | 7,972,746                  | 7,437,129             | -                           | -                   | 7,972,746             | 7,437,129             |                             |  |
| Culture & recreation          | 170,373                    | 159,954               | -                           | -                   | 170,373               | 159,954               |                             |  |
| Unallocated interest expense  | 103,100                    | 143,552               | -                           | -                   | 103,100               | 143,552               |                             |  |
| Nursing Home                  | -                          | -                     | 5,312,861                   | 5,639,776           | 5,312,861             | 5,639,776             |                             |  |
| <b>Total Expenses</b>         | <b>59,552,667</b>          | <b>54,482,556</b>     | <b>5,312,861</b>            | <b>5,639,776</b>    | <b>64,865,528</b>     | <b>60,122,332</b>     |                             |  |
| <b>Special Items:</b>         |                            |                       |                             |                     |                       |                       |                             |  |
| Transfers                     | 41,745                     | 41,745                | (41,745)                    | (41,745)            | -                     | -                     |                             |  |
| <b>Change in Net Position</b> | <b>(5,186,241)</b>         | <b>(2,265,274)</b>    | <b>412,259</b>              | <b>742,271</b>      | <b>(4,773,982)</b>    | <b>(1,523,003)</b>    |                             |  |
| <b>Beginning Net Position</b> | <b>109,541,942</b>         | <b>111,807,216</b>    | <b>4,610,399</b>            | <b>3,868,128</b>    | <b>114,152,341</b>    | <b>115,675,344</b>    |                             |  |
| <b>Ending Net Position</b>    | <b>\$ 104,355,701</b>      | <b>\$ 109,541,942</b> | <b>\$ 5,022,658</b>         | <b>\$ 4,610,399</b> | <b>\$ 109,378,359</b> | <b>\$ 114,152,341</b> |                             |  |

# County of LaSalle, Illinois

## Management's Discussion and Analysis – Unaudited

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### Condensed Financial Information:

The County's combined net position decreased compared to the prior fiscal year- from \$114,152,341 to \$109,340,794. Looking at the net position and net expenses of governmental and business-type activities separately, however, two very different stories emerge. Our analysis below focuses on the net position and changes in net position of the County's governmental and business-type activities.

#### Net Position:

Net position of the County's governmental activities decreased by 4.7 percent (\$109.5 million compared to \$104.3 million). Unrestricted net position – the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – changed from \$7.4 million to \$4.1 million at the end of this fiscal year.

The net position of business-type activities increased by 8.9 percent (\$4.610 million compared to \$5.023 million) in fiscal year 2013. Unrestricted net position changed from \$2,973,313 to \$3,214,263 at the end of the current fiscal year.

#### Revenues and Expenditures:

Revenues for the County's governmental activities increased by 4.0 percent (\$2.1 million), while total expenses increased 9.2 percent (\$5.05 million). Change in net position decreased from a loss of \$2.2 million in fiscal year 2012 to a loss of \$5.2 million in fiscal year 2013. The cost of all governmental activities during the current fiscal year was \$59.5 million compared to \$54.4 million in the prior fiscal year.

Revenues for the County's business-type activities decreased by 10.2 percent (\$656,927), while total expenses decreased by 5.7 percent (\$326,915). Change in net position decreased from \$742,271 in fiscal year 2012 to \$412,259 in fiscal year 2013. The cost of all business-type activities during the current fiscal year was \$5.3 million compared to \$5.6 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 of LaSalle, Illinois

## Management's Discussion and Analysis – Unaudited

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### Condensed Financial Information (Continued):

#### Program Revenues (Continued):

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

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

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

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

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

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

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

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

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

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

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

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

# County of LaSalle, Illinois

## Management's Discussion and Analysis – Unaudited

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### Condensed Financial Information (Continued):

#### Program Revenues (Continued):

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Jail Commissary Fund: This fund is a statutory fund used to account for revenue from the Jail Commissary.

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 TIF intergovernmental agreements, health dept. rent, and interest income.

# County of LaSalle, Illinois

## Management's Discussion and Analysis – Unaudited

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### Condensed Financial Information (Continued):

#### Program Revenues (Continued):

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.

#### Program Expenses:

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

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

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

GIS Fund: Expenditures are related to the GIS system.

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

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

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

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

Illinois Municipal Retirement and Social Security Funds: These funds are used to contribute to the social security system and provide a pension for employees of the County who are vested. The retirement fund is 100% funded. The County's actuarial obligations changes 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

# County of LaSalle, Illinois

## Management's Discussion and Analysis – Unaudited

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### Condensed Financial Information (Continued):

#### Program Expenses (Continued):

Intact Pet Fees Fund: Expenditures are limited to animal control activities related to intact pets.

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 for salaries relating to drug enforcement cases and expenses to prevent drug use in LaSalle County.

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

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

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

Coroner Grant Fund: Expenditures relating to the Coroner Grant.

State's Attorney Records Automation Fund: No current year expenditures.

Sheriff Drug Enforcement Fund: Expenditures directed to Sheriff to prevent drug use in LaSalle County.

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

HAVA Grant: Expenditures related to new election equipment.

Grant fund: Expenditures related to new equipment.

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

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

Jail Commissary Fund: Expenditures represent costs to operate the jail commissary.

## County of LaSalle, Illinois

### Management's Discussion and Analysis – Unaudited

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#### Condensed Financial Information (Continued):

##### Program Expenses (Continued):

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.

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

The County Board concentrates its financial oversight on the General Fund. At the end of fiscal year 2012, the fund balance for the General Fund was \$16,029,844. This is a decrease of \$128,366 from the prior fiscal year.

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

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

#### General Fund Budgetary Highlights

The adopted General Fund budget for fiscal year 2013 was approximately \$28.5 million which is an increase to the prior year budget of \$27.7 million. Total budgeted revenues increased from \$19.4 million in the prior year to \$19.9 million in the current year.

# County of LaSalle, Illinois

## Management's Discussion and Analysis – Unaudited

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### Condensed Financial Information (Continued):

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

- Sheriff's Office – over by \$29,649 due to overtime
- Corrections – over by \$259,677 due to overtime
- Court Security – over by \$3,926 due to payroll
- School Services – over by \$3,848 wages
- Recorders Office – over by \$144,378 due to revenue stamps
- Information Technology – over by \$2,311 due to purchase of additional hardware/software

### Capital Assets and Long Term Debt

#### Capital Assets

The County's investment in capital assets as of November 30, 2013 (net of accumulated depreciation and amortization), is summarized as follows:

|                          | Governmental Activities |              | Business-type Activities |             | Total Primary Government |              |
|--------------------------|-------------------------|--------------|--------------------------|-------------|--------------------------|--------------|
|                          | 2013                    | 2012         | 2013                     | 2012        | 2013                     | 2012         |
| Land                     | \$ 2,630,603            | \$ 2,630,603 | \$ 9,950                 | \$ 9,950    | \$ 2,640,553             | \$ 2,640,553 |
| Construction in progress | -                       | 1,694,766    | -                        | -           | -                        | 0            |
| Building & Improvements  | 23,973,007              | 24,340,481   | 1,422,512                | 1,424,436   | 25,395,519               | 25,395,519   |
| Infrastructure           | 41,644,548              | 40,992,609   | -                        | -           | 41,644,548               | 41,644,548   |
| Equipment and Vehicle    | 4,065,680               | 4,469,062    | 138,333                  | 202,700     | 4,203,993                | 4,203,993    |
| Total Capital Assets     | \$72,313,818            | \$74,127,521 | \$1,570,795              | \$1,637,086 | \$73,884,613             | \$73,884,613 |

Additional information relative to the County's capital assets can be found in the notes to the financial statements on pages 41-43 (Note 4).

During fiscal year 2013, capital assets for the County had a net decrease (including additions, decreases, depreciation, and amortization) of \$1,879,994. Of this amount, a \$1,813,703 decrease was attributed to governmental activities and a \$66,291 decrease was attributable to business-type activities.

#### Long Term Debt

The County has maintained its tax-exempt Aa2 rating with Moody. These ratings historically have allowed the County to sell bonds at interest rates that provide substantial debt service savings over the life of the bonds. At the end of fiscal year 2013, the County has \$2,325,000 of outstanding General Obligation Debt of which \$1,410,000 will be paid in the next fiscal year.

# County of LaSalle, Illinois

## Management's Discussion and Analysis – Unaudited

|                          | Outstanding Debt at Year – End |             |                          |             |
|--------------------------|--------------------------------|-------------|--------------------------|-------------|
|                          | Governmental Activities        |             | Total Primary Government |             |
|                          | 2013                           | 2012        | 2013                     | 2012        |
| General obligation bonds | \$2,325,000                    | \$3,680,000 | \$2,325,000              | \$3,680,000 |
| Totals                   | \$2,325,000                    | \$3,680,000 | \$2,325,000              | \$3,680,000 |

Additional information relative to the County's long term debt can be found in the notes to the financial statements on pages 44-45 (Note 5).

### Economic Factors

The County experienced a severe economic decline, precipitated by an excessive housing cycle, with sub-prime mortgages. The recession began in the fall of 2007, and turned out to be the worst decline in economic activity since the Great Depression of the 1930's. The economy officially began growing again in June 2009, though it still does not feel like it is improving much by many people. Refinancing and new purchases, due to lower than usual interest rates in LaSalle County has created a fairly large amount of Recorder's revenue for the year. The repair of the housing market, still suffering from an oversupply of existing homes, is at the center of economic recovery and the stabilization of credit markets. For now, we can still expect to see lower median house prices. These problems will be evident and reflected in future EAV amounts.

LaSalle County became a self-insurance entity in FY2004 with the issuance of 8.4 million dollars in bonds to cover expenses in the areas of "general liability" and "workman's compensation" claims. The cost savings of this endeavor have been noticeable, with an approximate savings of \$4.5 million over the last nine years.

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

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

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

### Factors Likely to Have a Potential Impact on Financial Position

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

## **County of LaSalle, Illinois**

### **Management's Discussion and Analysis – Unaudited**

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#### **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 Position

November 30, 2013

With Comparative Totals for November 30, 2012

| Primary Government   |                         |  |                          |  |                    |
|--|-------------------------|--|--------------------------|--|--------------------|
|  | Governmental Activities |  | Proprietary Fund Types   |  |                    |
|  | General                 |  | Business-type Activities |  | 2013               |
| <b>ASSETS</b>  |                         |  |                          |  |                    |
| Cash   | \$ 19,281,169           |  | \$ 1,349,049             |  | \$ 20,630,218      |
| Investments  | 26,634,816              |  | 1,588,293                |  | 28,223,109         |
| Accounts receivables   | 4,176,221               |  | 862,382                  |  | 5,038,603          |
| Accrued interest receivable                                      | 120,220                 |  | 7,516                    |  | 127,736            |
| Property taxes receivables (net) of allowance for uncollectibles | 22,455,870              |  | 1,716,137                |  | 24,172,007         |
| Prepaid expenses   | 3,275                   |  | -                        |  | 3,275              |
| Inventories  | 63,271                  |  | 8,581                    |  | 71,852             |
| Capital Assets, not depreciated                                  |                         |  |                          |  |                    |
| Land   | 2,630,603               |  | 9,950                    |  | 2,640,553          |
| Construction in progress   | -                       |  | 237,600                  |  | 237,600            |
| Capital Assets, net of related depreciation                      |                         |  |                          |  |                    |
| Infrastructure   | 41,644,548              |  | -                        |  | 41,644,548         |
| Buildings and improvements                                       | 23,973,007              |  | 1,422,512                |  | 25,395,519         |
| Equipment and vehicles   | 4,065,660               |  | 138,333                  |  | 4,203,993          |
| <b>Total assets</b>  | <b>145,048,660</b>      |  | <b>7,340,353</b>         |  | <b>152,389,013</b> |
| <b>LIABILITIES</b>   |                         |  |                          |  |                    |
| Accounts payable   | 1,947,897               |  | 372,695                  |  | 2,320,592          |
| Accrued payroll  | 758,165                 |  | 94,588                   |  | 852,753            |
| Deferred revenue   | 21,314,265              |  | 1,650,000                |  | 22,964,265         |
| Compensated absences   | 1,900,417               |  | 184,649                  |  | 2,085,066          |
| Payable from restricted assets                                   | -                       |  | 15,763                   |  | 15,763             |
| Net pension obligation   | 104,962                 |  | -                        |  | 104,962            |
| Net OPEB obligation  | 12,342,253              |  | -                        |  | 12,342,253         |
| General obligation debt payable:                                 |                         |  |                          |  |                    |
| Due within one year  | 1,410,000               |  | -                        |  | 1,410,000          |
| Due in more than one year  | 915,000                 |  | -                        |  | 915,000            |
| <b>Total liabilities</b>   | <b>40,692,959</b>       |  | <b>2,317,695</b>         |  | <b>43,010,654</b>  |

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| Component Units |                      |                   |
|-----------------|----------------------|-------------------|
| E-911           | Self-Insurance Trust | 2012              |
| \$ 61,594       | \$ 45,431            | \$ 8,015,754      |
| 707,851         | 19,500,988           | 42,977,148        |
| 25,193          | -                    | 4,840,692         |
| -               | -                    | 83,051            |
| -               | -                    | 24,012,718        |
| -               | -                    | 3,826             |
| -               | -                    | 157,603           |
| -               | -                    | 2,640,553         |
| -               | -                    | 1,694,766         |
| -               | -                    | 40,992,609        |
| -               | -                    | 25,764,917        |
| 488,757         | -                    | 4,671,762         |
| <hr/> 1,283,395 | <hr/> 19,546,419     | <hr/> 155,855,399 |
| -               | 290,000              | 2,973,201         |
| -               | -                    | 650,827           |
| -               | -                    | 23,460,727        |
| -               | -                    | 2,312,704         |
| -               | -                    | 18,783            |
| -               | -                    | 36,612            |
| -               | -                    | 8,570,204         |
| -               | 940,000              | 1,355,000         |
| -               | 16,420,000           | 2,325,000         |
| <hr/> -         | <hr/> 17,650,000     | <hr/> 41,703,058  |

## County of LaSalle, Illinois

### Statements of Net Position (Continued)

November 30, 2013

With Comparative Totals for November 30, 2012

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|                                  | Primary Government      |                          |                        | 2013           |
|----------------------------------|-------------------------|--------------------------|------------------------|----------------|
|                                  | Governmental Activities |                          | Proprietary Fund Types |                |
|                                  | General                 | Business-type Activities |                        |                |
| Net investment in capital assets | 69,988,818              | 1,808,395                |                        | 71,797,213     |
| Restricted                       | 30,186,476              | -                        |                        | 30,186,476     |
| Unrestricted                     | 4,180,407               | 3,214,263                |                        | 7,394,670      |
| Total net position               | \$ 104,355,701          | \$ 5,022,658             |                        | \$ 109,378,359 |

---

| <b>Component Units</b> |                             |                       |
|------------------------|-----------------------------|-----------------------|
| <b>E-911</b>           | <b>Self-Insurance Trust</b> | <b>2012</b>           |
| 488,757                | -                           | 72,084,607            |
| -                      | 1,896,419                   | 31,668,434            |
| <b>794,638</b>         | <b>-</b>                    | <b>10,399,300</b>     |
| <b>\$ 1,283,395</b>    | <b>\$ 1,896,419</b>         | <b>\$ 114,152,341</b> |

# County of LaSalle, Illinois

## Statements of Activities

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

| Program Activities             | Expenses      | Program Revenues                     |                                    |                                  |
|--------------------------------|---------------|--------------------------------------|------------------------------------|----------------------------------|
|                                |               | Fees, Fines and Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions |
| Governmental activities:       |               |                                      |                                    |                                  |
| General government             | \$ 20,082,020 | \$ 4,078,718                         | \$ 1,115,199                       | -                                |
| Public safety                  | 4,686,385     | 949,877                              | 604,237                            | -                                |
| Corrections                    | 5,777,639     | 239,110                              | 2,135,333                          | -                                |
| Judiciary and legal            | 8,031,418     | 2,011,611                            | 394,593                            | -                                |
| Public works                   | 12,728,986    | 581,887                              | 2,527,152                          | -                                |
| Social services                | 7,972,746     | 796,321                              | 2,733,114                          | -                                |
| Culture and recreation         | 170,373       | -                                    | -                                  | -                                |
| Unallocated interest expense   | 103,100       | -                                    | -                                  | -                                |
| Total governmental activities  | 59,552,667    | 8,657,524                            | 9,509,628                          | -                                |
| Business-type activities:      |               |                                      |                                    |                                  |
| Nursing home                   | 5,312,861     | 3,944,802                            | -                                  | -                                |
| Total business-type activities | 5,312,861     | 3,944,802                            | -                                  | -                                |
| Total primary government       | \$ 64,865,528 | \$ 12,602,326                        | \$ 9,509,628                       | -                                |
| Component unit:                |               |                                      |                                    |                                  |
| E911 fund                      | \$ 381,065    | \$ 264,526                           | -                                  | -                                |
| Self Insurance Trust           | 2,510,739     | -                                    | -                                  | -                                |
| Total component unit           | \$ 2,891,804  | \$ 264,526                           | -                                  | -                                |

General revenues

Taxes:

Property taxes

Other taxes

Interest on investments

Miscellaneous

Special Items:

Transfers

Total general revenues

Change in net position

Net position at beginning of year, as adjusted

Net position at end of year

| Governmental Activities | Business-type Activities | 2013                | Totals           |   |                     |
|-------------------------|--------------------------|---------------------|------------------|---|---------------------|
|                         |                          |                     | E-911 fund       | Component Units<br>Self-Insurance Trust | 2012                |
| \$ (14,888,103)         | -                        | \$ (14,888,103)     | -                | \$ -                                    | \$ (15,529,674)     |
| (3,132,271)             | -                        | (3,132,271)         | -                | -                                       | (3,613,838)         |
| (3,403,196)             | -                        | (3,403,196)         | -                | -                                       | (4,404,048)         |
| (5,625,214)             | -                        | (5,625,214)         | -                | -                                       | (5,590,841)         |
| (9,619,947)             | -                        | (9,619,947)         | -                | -                                       | (5,936,747)         |
| (4,443,311)             | -                        | (4,443,311)         | -                | -                                       | (3,827,233)         |
| (170,373)               | -                        | (170,373)           | -                | -                                       | (159,764)           |
| (103,100)               | -                        | (103,100)           | -                | -                                       | (143,552)           |
| <u>(41,385,515)</u>     | <u>-</u>                 | <u>(41,385,515)</u> | <u>-</u>         | <u>-</u>                                | <u>(39,205,697)</u> |
| <br>- (1,368,059)       | <br>(1,368,059)          | <br>(1,368,059)     | <br>-            | <br>-                                   | <br>(767,336)       |
| <br>- (1,368,059)       | <br>(1,368,059)          | <br>(1,368,059)     | <br>-            | <br>-                                   | <br>(767,336)       |
| <br>(41,385,515)        | <br>(1,368,059)          | <br>(42,753,574)    | <br>-            | <br>-                                   | <br>(39,973,033)    |
| <br>- - -               | <br>- - -                | <br>- - -           | <br>(116,539)    | <br>- -                                 | <br>- -             |
| <br>- - -               | <br>- - -                | <br>- - -           | <br>- -          | <br>(2,510,739)                         | <br>- -             |
| <br>- - -               | <br>- - -                | <br>- - -           | <br>(116,539)    | <br>(2,510,739)                         | <br>- -             |
| <br><br>21,447,476      | <br><br>1,804,789        | <br><br>23,252,265  | <br><br>-        | <br><br>-                               | <br><br>23,945,846  |
| <br>13,930,054          | <br>-                    | <br>13,930,054      | <br>-            | <br>-                                   | <br>13,426,813      |
| <br>681,865             | <br>14,566               | <br>696,431         | <br>2,439        | <br>389,697                             | <br>1,014,814       |
| <br>98,134              | <br>2,708                | <br>100,842         | <br>-            | <br>91,344                              | <br>62,557          |
| <br>41,745              | <br>(41,745)             | <br>-               | <br>-            | <br>1,459,774                           | <br>-               |
| <br>36,199,274          | <br>1,780,318            | <br>37,979,592      | <br>2,439        | <br>1,940,815                           | <br>38,450,030      |
| <br>(5,186,241)         | <br>412,259              | <br>(4,773,982)     | <br>(114,100)    | <br>(569,924)                           | <br>(1,523,003)     |
| <br>109,541,942         | <br>4,610,399            | <br>114,152,341     | <br>1,397,495    | <br>2,466,343                           | <br>115,675,344     |
| <br>\$ 104,355,701      | <br>\$ 5,022,658         | <br>\$ 109,378,359  | <br>\$ 1,283,395 | <br>\$ 1,896,419                        | <br>\$ 114,152,341  |

# County of LaSalle, Illinois

## Balance Sheets - Governmental Funds

November 30, 2013

With Comparative Totals for November 30, 2012

|  | Governmental Fund Types |                     |                     |                      |                      | Total                |  |
|--|-------------------------|---------------------|---------------------|----------------------|----------------------|----------------------|--|
|  | Major Funds             |                     |                     | Non-Major<br>Funds   | November 30,         |                      |  |
|  | General                 | IMRF                | Insurance           |                      | 2013                 | 2012                 |  |
| <b>ASSETS</b>                              |                         |                     |                     |                      |                      |                      |  |
| Cash                                       | \$ 6,908,088            | \$ 1,439,770        | \$ -                | \$ 10,799,406        | \$ 19,147,264        | \$ 7,521,142         |  |
| Investments                                | 7,835,687               | 1,663,464           | 834,687             | 16,308,824           | 26,642,662           | 41,109,398           |  |
| Accounts receivables                       | 2,253,375               | 7,781               | -                   | 1,907,333            | 4,168,489            | 3,610,575            |  |
| Accrued interest                           | 40,205                  | 7,763               | 5,412               | 66,726               | 120,106              | 79,062               |  |
| Prepaid expenditures                       | -                       | -                   | 2,525               | 750                  | 3,275                | 3,826                |  |
| Due from other funds                       | 61,200                  | -                   | -                   | -                    | 61,200               | 27,393               |  |
| Inventories                                | 32,370                  | -                   | -                   | 30,901               | 63,271               | 149,022              |  |
| Property taxes receivable                  | 6,199,483               | 3,461,270           | 3,360,983           | 9,434,134            | 22,455,870           | 22,167,272           |  |
| <b>Total assets</b>                        | <b>\$ 23,330,408</b>    | <b>\$ 6,580,048</b> | <b>\$ 4,203,607</b> | <b>\$ 38,548,074</b> | <b>\$ 72,662,137</b> | <b>\$ 74,667,690</b> |  |
| <b>LIABILITIES</b>                         |                         |                     |                     |                      |                      |                      |  |
| Accounts payable                           | \$ 434,077              | \$ 794,498          | \$ 750              | \$ 641,812           | \$ 1,871,137         | \$ 2,303,770         |  |
| Accrued payroll                            | 582,357                 | -                   | 2,365               | 174,493              | 759,215              | 575,340              |  |
| Due to other funds                         | -                       | -                   | -                   | 61,200               | 61,200               | 339,168              |  |
| Deferred revenue                           | 6,284,130               | 3,348,000           | 3,255,021           | 9,568,280            | 22,455,431           | 22,318,170           |  |
| <b>Total liabilities</b>                   | <b>7,300,564</b>        | <b>4,142,498</b>    | <b>3,258,136</b>    | <b>10,445,785</b>    | <b>25,146,983</b>    | <b>25,536,448</b>    |  |
| <b>FUND BALANCE</b>                        |                         |                     |                     |                      |                      |                      |  |
| Fund balance                               |                         |                     |                     |                      |                      |                      |  |
| Nonspendable                               | 32,370                  | -                   | 2,525               | 31,651               | 66,546               | 152,848              |  |
| Restricted                                 | -                       | 2,437,550           | 942,946             | 26,805,980           | 30,186,476           | 31,668,434           |  |
| Committed                                  | -                       | -                   | -                   | 1,283,118            | 1,283,118            | 1,230,220            |  |
| Unassigned                                 | 15,997,474              | -                   | -                   | (18,460)             | 15,979,014           | 16,079,740           |  |
| <b>Total fund balance</b>                  | <b>16,029,844</b>       | <b>2,437,550</b>    | <b>945,471</b>      | <b>28,102,289</b>    | <b>47,515,154</b>    | <b>49,131,242</b>    |  |
| <b>Total liabilities and fund balances</b> | <b>\$ 23,330,408</b>    | <b>\$ 6,580,048</b> | <b>\$ 4,203,607</b> | <b>\$ 38,548,074</b> | <b>\$ 72,662,137</b> | <b>\$ 74,667,690</b> |  |

## COUNTY OF LASALLE, ILLINOIS

### Reconciliation of the Balance Sheets to the Statements of Net Position November 30, 2013 With Comparative Totals for November 30, 2012

|   | November 30,<br>2013 | 2012           |
|---|----------------------|----------------|
| <hr/>   |                      |                |
| Reconciliation to statement of Net Position   |                      |                |
| <hr/>   |                      |                |
| Fund balances-total governmental funds  | \$ 47,515,154        | \$ 49,131,242  |
| <hr/>   |                      |                |
| Amounts reported for governmental activities in the statement of net position are different because:  |                      |                |
| <hr/>   |                      |                |
| Some receivables were not received within 60 days therefore they are not recorded as revenue in the funds.  | 1,141,166            | 667,443        |
| <hr/>   |                      |                |
| Capital assets used in governmental activities, net of accumulated depreciation are not financial resources and, therefore are not reported in the funds.   | 72,313,818           | 74,127,521     |
| <hr/>   |                      |                |
| Internal services funds are used to charge the costs in insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets. | 58,195               | -0-            |
| <hr/>   |                      |                |
| Some liabilities, including capital debt obligations payable, are not due and payable in the current period and therefore are not reported in the funds.  | (16,672,632)         | (14,384,264)   |
| <hr/>   |                      |                |
| Net position of governmental activities.  | \$ 104,355,701       | \$ 109,541,942 |

# County of LaSalle, Illinois

## Statements of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds For the Year Ended November 30, 2013 With Comparative Totals For the Year Ended November 30, 2012

|   | Governmental Fund Types |                     |                    |                      | Total                |                      |
|---|-------------------------|---------------------|--------------------|----------------------|----------------------|----------------------|
|   | Major Funds             |                     |                    |                      | November 30,         |                      |
|   | General                 | IMRF                | Insurance          | Non-Major Funds      | 2013                 | 2012                 |
| <b>Revenues:</b>                                    |                         |                     |                    |                      |                      |                      |
| Taxes   | \$ 6,100,005            | \$ 3,090,969        | \$ 2,891,524       | \$ 9,367,739         | \$ 21,450,237        | \$ 22,410,560        |
| Intergovernmental revenue                           | 11,127,773              | 151,921             | -                  | 11,201,093           | 22,480,787           | 20,116,479           |
| Fines and fees                                      | 4,737,416               | -                   | -                  | 3,696,299            | 8,433,715            | 8,700,491            |
| Interest  | 516,137                 | 15,859              | 10,457             | 139,412              | 681,865              | 1,003,793            |
| Other   | 52,800                  | 9,059               | 3,814              | 738,681              | 804,354              | 521,259              |
| <b>Total revenues</b>                               | <b>22,534,131</b>       | <b>3,267,808</b>    | <b>2,905,795</b>   | <b>25,143,224</b>    | <b>53,850,958</b>    | <b>52,752,582</b>    |
| <b>Expenditures:</b>                                |                         |                     |                    |                      |                      |                      |
| Current:  |                         |                     |                    |                      |                      |                      |
| General government                                  | 10,918,590              | 2,823,071           | 762,749            | 2,309,505            | 16,813,915           | 17,468,684           |
| Public safety                                       | 4,045,402               | 32,963              | -                  | 658,499              | 4,736,864            | 4,382,934            |
| Corrections   | 5,409,829               | -                   | -                  | -                    | 5,409,829            | 5,555,550            |
| Judiciary and legal                                 | 4,509,665               | 182,791             | -                  | 2,329,380            | 7,021,836            | 7,547,030            |
| Public works  | -                       | 262,835             | -                  | 10,558,579           | 10,821,414           | 7,931,726            |
| Social services                                     | 299,337                 | 560,961             | -                  | 6,667,571            | 7,527,869            | 7,088,791            |
| Culture and recreation                              | 185,687                 | -                   | -                  | -                    | 185,687              | 172,011              |
| Capital projects                                    | -                       | -                   | -                  | 72,003               | 72,003               | 375,017              |
| Debt Service:                                       |                         |                     |                    |                      |                      |                      |
| Principal   | -                       | -                   | -                  | 1,355,000            | 1,355,000            | 1,310,000            |
| Interest  | -                       | -                   | -                  | 103,100              | 103,100              | 143,552              |
| Other   | -                       | -                   | -                  | 1,500                | 1,500                | 1,125                |
| <b>Total expenditures</b>                           | <b>25,368,510</b>       | <b>3,862,621</b>    | <b>762,749</b>     | <b>24,055,137</b>    | <b>54,049,017</b>    | <b>51,976,420</b>    |
| <b>Excess of revenues over (under) expenditures</b> | <b>(2,834,379)</b>      | <b>(594,813)</b>    | <b>2,143,046</b>   | <b>1,088,087</b>     | <b>(198,059)</b>     | <b>776,162</b>       |
| <b>Other financing sources (uses):</b>              |                         |                     |                    |                      |                      |                      |
| County Contrib. to                                  |                         |                     |                    |                      |                      |                      |
| Self-Insurance Trust                                | -                       | -                   | (1,459,774)        | -                    | (1,459,774)          | (1,451,139)          |
| Operating transfers in                              | 2,721,716               | -                   | -                  | 1,666,050            | 4,387,766            | 4,598,387            |
| Operating transfers out                             | (15,703)                | -                   | (1,370,501)        | (2,959,817)          | (4,346,021)          | (4,556,642)          |
| <b>Total other financing sources (uses)</b>         | <b>2,706,013</b>        | <b>-</b>            | <b>(2,830,275)</b> | <b>(1,293,767)</b>   | <b>(1,418,029)</b>   | <b>(1,409,394)</b>   |
| <b>Net change in fund balance</b>                   | <b>(128,366)</b>        | <b>(594,813)</b>    | <b>(687,229)</b>   | <b>(205,680)</b>     | <b>(1,816,088)</b>   | <b>(633,232)</b>     |
| <b>Fund balance, beginning of year, as adjusted</b> | <b>16,158,210</b>       | <b>3,032,363</b>    | <b>1,632,700</b>   | <b>28,307,969</b>    | <b>49,131,242</b>    | <b>49,764,474</b>    |
| <b>Fund balance, end of year</b>                    | <b>\$ 16,029,844</b>    | <b>\$ 2,437,550</b> | <b>\$ 945,471</b>  | <b>\$ 28,102,289</b> | <b>\$ 47,515,154</b> | <b>\$ 49,131,242</b> |

## County of LaSalle, Illinois

### Reconciliation of the Statements of Revenues, Expenditures, and Changes in Fund Balances to the Statements of Activities For the Year Ended November 30, 2013 With Comparative Totals For the Year Ended November 30, 2012

|  | November 30,<br>2013 |  | 2012           |  |
|--|----------------------|--|----------------|--|
| Reconciliation to statement of Activities  |                      |  |                |  |
| Net change in fund balance - governmental funds  | \$ (1,616,088)       |  | \$ (633,232)   |  |
| 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.             | 473,723              |  | (577,045)      |  |
| Internal services funds are used to charge the costs in insurance to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities. | 58,195               |  | 5,368          |  |
| Repayment of debt principal is an expenditure in the governmental funds but the repayment reduces long-term liabilities in the Statement of Net Assets   |                      |  |                |  |
| Capital debt obligation principal payments   | 1,355,000            |  | 1,310,000      |  |
| 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   | 197,031              |  | (2,170)        |  |
| Increase in pension obligation   | (68,350)             |  | (36,612)       |  |
| Increase in net OPEB obligation  | (3,772,049)          |  | (2,479,913)    |  |
| 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  | 2,394,590            |  | 4,376,673      |  |
| Capital asset deletions capitalized  | -                    |  | -              |  |
| Depreciation expense   | (4,208,293)          |  | (4,228,343)    |  |
| Change in Net position of Governmental Activities  | \$ (5,186,241)       |  | \$ (2,265,274) |  |

# County of LaSalle, Illinois

## Statements of Net Position

### Proprietary Funds

November 30, 2013

|   | Nursing<br>Home Fund | 2012                | Internal<br>Service Fund |
|---|----------------------|---------------------|--------------------------|
| <b>ASSETS</b>   |                      |                     |                          |
| Current Assets:   |                      |                     |                          |
| Cash  | \$ 1,333,286         | \$ 475,829          | \$ 133,905               |
| Investments   | 1,588,293            | 1,867,750           | -                        |
| Receivable from governmental units                                | 787,538              | 1,203,243           | -                        |
| Accounts receivables  | 74,844               | 26,874              | -                        |
| Accrued interest receivable                                       | 7,516                | 3,989               | -                        |
| Due from other funds  | -                    | -                   | -                        |
| Inventories   | 8,581                | 8,581               | -                        |
| Property taxes receivable (net)<br>of allowance for uncollectible | 1,716,137            | 1,845,446           | -                        |
| <b>Total current assets</b>                                       | <b>5,516,195</b>     | <b>5,431,712</b>    | <b>133,905</b>           |
| Non-Current Assets:   |                      |                     |                          |
| Restricted assets   | 15,763               | 18,783              | -                        |
| Capital Assets  |                      |                     |                          |
| Land  | 9,950                | 9,950               | -                        |
| Construction in process   | 237,600              | -                   | -                        |
| Buildings   | 5,140,529            | 5,059,290           | -                        |
| Equipment and vehicles  | 1,600,289            | 1,513,119           | -                        |
| Accumulated Depreciation  | (5,179,973)          | (4,945,273)         | -                        |
| <b>Total non-current assets</b>                                   | <b>1,824,158</b>     | <b>1,655,869</b>    | <b>-</b>                 |
| <b>Total assets</b>   | <b>7,340,353</b>     | <b>7,087,581</b>    | <b>133,905</b>           |
| <b>LIABILITIES</b>  |                      |                     |                          |
| Current liabilities   |                      |                     |                          |
| Accounts payable  | 372,695              | 357,656             | 75,710                   |
| Accrued payroll   | 94,588               | 75,487              | -                        |
| Deferred revenue  | 1,650,000            | 1,810,000           | -                        |
| Payable from restricted assets                                    | 15,763               | 18,783              | -                        |
| <b>Total current liabilities</b>                                  | <b>2,133,046</b>     | <b>2,261,926</b>    | <b>75,710</b>            |
| Non-current liabilities   |                      |                     |                          |
| Compensated absences  | 184,649              | 215,256             | -                        |
| <b>Total non-current liabilities</b>                              | <b>184,649</b>       | <b>215,256</b>      | <b>-</b>                 |
| <b>Total liabilities</b>  | <b>2,317,695</b>     | <b>2,477,182</b>    | <b>75,710</b>            |
| <b>NET POSITION</b>   |                      |                     |                          |
| Net investment in capital assets                                  | 1,808,395            | 1,637,086           | -                        |
| Unrestricted  | 3,214,263            | 2,973,313           | 58,195                   |
| <b>Total net position</b>   | <b>\$ 5,022,658</b>  | <b>\$ 4,610,399</b> | <b>\$ 58,195</b>         |

# County of LaSalle, Illinois

## Statements of Revenues, Expenses and Changes in Net Position - Proprietary Funds

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|   | Nursing<br>Home Fund | 2012                | Internal<br>Service Fund |
|---|----------------------|---------------------|--------------------------|
| <b>Operating revenues:</b>                  |                      |                     |                          |
| Charges for services                        | \$ 3,154,700         | \$ 3,627,878        | \$ 7,439,741             |
| Medicare                                    | 790,102              | 1,244,562           | -                        |
| Other                                       | 2,708                | 2,890               | -                        |
| <b>Total operating revenues</b>             | <b>3,947,510</b>     | <b>4,875,330</b>    | <b>7,439,741</b>         |
| <b>Operating expenses:</b>                  |                      |                     |                          |
| Insurance premiums and claims               | -                    | -                   | 7,381,546                |
| Health and welfare                          | 5,075,793            | 5,370,537           | -                        |
| Depreciation                                | 237,068              | 269,239             | -                        |
| <b>Total operating expenses</b>             | <b>5,312,861</b>     | <b>5,639,776</b>    | <b>7,381,546</b>         |
| <b>Operating income (loss)</b>              | <b>(1,365,351)</b>   | <b>(764,446)</b>    | <b>58,195</b>            |
| <b>Non-operating revenues</b>               |                      |                     |                          |
| Property taxes                              | 1,804,789            | 1,537,441           | -                        |
| Interest                                    | 14,566               | 11,021              | -                        |
| <b>Total non-operating revenues</b>         | <b>1,819,355</b>     | <b>1,548,462</b>    | <b>-</b>                 |
| <b>Operating transfers in</b>               | <b>208,255</b>       | <b>208,255</b>      | <b>-</b>                 |
| <b>Operating transfers out</b>              | <b>(250,000)</b>     | <b>(250,000)</b>    | <b>-</b>                 |
| <b>Total other financing sources (uses)</b> | <b>(41,745)</b>      | <b>(41,745)</b>     | <b>-</b>                 |
| <b>Net income</b>                           | <b>412,259</b>       | <b>742,271</b>      | <b>58,195</b>            |
| <b>Net Position beginning of year</b>       | <b>4,610,399</b>     | <b>3,868,128</b>    | <b>-</b>                 |
| <b>Net Position end of year</b>             | <b>\$ 5,022,658</b>  | <b>\$ 4,610,399</b> | <b>\$ 58,195</b>         |

# County of LaSalle, Illinois

## Statements of Cash Flows

### Proprietary Fund Type

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|  | Nursing<br>Home Fund | 2012                | Internal<br>Service Fund |
|--|----------------------|---------------------|--------------------------|
| <b>Cash flows from operating activities:</b>   |                      |                     |                          |
| Receipts from customers  | \$ 3,522,435         | \$ 3,468,820        | \$ -                     |
| Medicare   | 790,102              | 1,244,562           | -                        |
| Payment to suppliers   | (5,072,260)          | (5,365,848)         | (7,617,611)              |
| Other receipts (payments)  | 2,708                | 2,890               | 7,439,741                |
| <b>Net cash provided by (used in) operating activities</b>   | <b>(757,015)</b>     | <b>(649,576)</b>    | <b>(177,870)</b>         |
| <b>Cash flows from noncapital financing activities:</b>  |                      |                     |                          |
| Net borrowings on interfund loans  | -                    | -                   | 311,775                  |
| Net operating transfers  | (41,745)             | (41,745)            | -                        |
| Property taxes received  | 1,774,098            | 1,538,117           | -                        |
| <b>Net cash provided by (used in) non-capital<br/>financing activities</b>                                   | <b>1,732,353</b>     | <b>1,496,372</b>    | <b>311,775</b>           |
| <b>Cash flows from capital and related financing activities:</b>   |                      |                     |                          |
| Acquisitions of fixed assets   | (408,377)            | (161,171)           | -                        |
| Gain (loss) on fixed assets  | -                    | -                   | -                        |
| <b>Net cash provided by (used in) capital financing activities</b>   | <b>(408,377)</b>     | <b>(161,171)</b>    | <b>-</b>                 |
| <b>Cash flows from investing activities</b>  |                      |                     |                          |
| Sales of investments   | 279,457              | (689,875)           | -                        |
| Interest received  | 11,039               | 12,845              | -                        |
| <b>Net cash provided by (used in) investing activities</b>   | <b>290,496</b>       | <b>(677,030)</b>    | <b>-</b>                 |
| <b>Net increase (decrease) in cash</b>   | <b>857,457</b>       | <b>8,595</b>        | <b>133,905</b>           |
| <b>Cash, beginning of year</b>   | <b>475,829</b>       | <b>467,234</b>      | <b>-</b>                 |
| <b>Cash, end of year</b>   | <b>\$ 1,333,286</b>  | <b>\$ 475,829</b>   | <b>\$ 133,905</b>        |
| <b>Reconciliation of operating income (loss) to net<br/>cash provided by (used in) operating activities:</b> |                      |                     |                          |
| Operating income (loss)  | \$ (1,385,351)       | \$ (764,446)        | \$ 58,195                |
| <b>Adjustments to reconcile operating income<br/>(loss) to cash used in operating activities:</b>            |                      |                     |                          |
| Depreciation   | 237,068              | 269,239             | -                        |
| <b>Effects on changes in operating assets and liabilities:</b>   |                      |                     |                          |
| Receivables from governmental units  | 415,705              | (137,580)           | -                        |
| Receivables from others  | (47,970)             | (21,478)            | -                        |
| Inventories  | -                    | -                   | -                        |
| Accounts payable   | 15,039               | 64,198              | (236,065)                |
| Accrued payroll  | 19,101               | (85,342)            | -                        |
| Compensated absences payable   | (30,607)             | 25,833              | -                        |
| <b>Net cash provided by (used in) operating activities</b>   | <b>\$ (757,015)</b>  | <b>\$ (649,576)</b> | <b>\$ (177,870)</b>      |

# County of LaSalle, Illinois

## Statements of Net Position

### Fiduciary Funds

November 30, 2013

With Comparative Totals for November 30, 2012

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#### ASSETS

|                           |               |
|---------------------------|---------------|
| Cash in bank              | \$ 13,783,838 |
| Investments               | 51,683        |
| Accrued interest          | -             |
| Property taxes receivable | 127,290       |
| <hr/>                     |               |
| Total assets              | 13,962,811    |

#### LIABILITIES AND NET POSITION

|               |               |
|---------------|---------------|
| Liabilities:  |               |
| Due to others | \$ 13,962,811 |
| <hr/>         |               |

# County of LaSalle, Illinois

## Notes to Financial Statements

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### Note 1      Summary of Significant Accounting Policies

#### Introduction

The financial statements of LaSalle County, Illinois (the "government") have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the government are described below.

#### Description of Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

#### Financial Reporting Entity

The government is a municipal corporation governed by a twenty-nine member County Board. The accompanying financial statements present the primary government, organizations for which the primary government is financially accountable, and other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials are financially accountable or whose exclusion would render the financial statements misleading because of nature and significance of their relationship. The County reports to following component units.

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

# County of LaSalle, Illinois

## Notes to Financial Statements

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

#### Financial Reporting Entity (Continued)

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.

#### Basis of Presentation – Government-wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while business-type activities incorporate data from the government's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

#### Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the government's funds, including its fiduciary funds. Separate statements for each fund category—governmental, proprietary, and fiduciary—are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The government reports the following major governmental funds:

The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

The *Illinois Municipal Retirement Fund* accounts for tax monies and reimbursements restricted for funding of the county IMRF retirement system.

The *Insurance Fund* accounts for tax monies used to operate the County's risk management activities.

The government reports the following major enterprise funds:

The *Nursing Center Fund* accounts for the tax monies and charges for services used to operate the County Nursing Home

Additionally, the government reports the following fund types:

# County of LaSalle, Illinois

## Notes to Financial Statements

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

#### Basis of Presentation – Fund Financial Statements (Continued)

*Internal service funds* account for health insurance provided to other departments or agencies of the government, or to other governments on a cost-reimbursement basis.

During the course of operations the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

#### Measurement Focus and Basis of Accounting

The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus. The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County considers all revenues reported in the governmental funds to be available if the

# County of LaSalle, Illinois

## Notes to Financial Statements

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

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

revenues are collected within sixty days after year-end. Property taxes, sales taxes, franchise taxes, licenses, and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

#### Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

#### Budgetary Basis of Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles.

The appropriated budget is prepared by fund, function, and department. The government's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the Board. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level.

Appropriations in all budgeted funds lapse at the end of the fiscal year even if they have related encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods or services (i.e., purchase orders, contracts, and commitments). Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. While all appropriations and encumbrances lapse at year end, valid outstanding encumbrances (those for which performance under the executory contract is expected in the next year) are re-appropriated and become part of the subsequent year's budget pursuant to state regulations.

#### Cash and Cash Equivalents

The government's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

# County of LaSalle, Illinois

## Notes to Financial Statements

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

#### **Investments**

Statutes authorize the government 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 Compiled Statutes Chapter 35, Paragraph 902, as amended; 4) money market funds registered under the Investment Company Act of 1940; 5) short-term discount obligations of the Federal National Mortgage Association; 6) shares or other forms of securities legally issuable by savings and loan associations; 7) various share accounts of a credit union chartered under the laws of the State of Illinois or the laws of the United States provided the principal office of any such credit union is located within the State of Illinois; 8) a Public Treasurer's Investment Pool created under Section 17 of "An Act to revise the law in relation to the State Treasurer", approved November 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.

Investments for the government are reported at fair value (generally based on quoted market prices) except for the position in the State Treasurer's Investment Pool (Pool). In accordance with state law, the Pool operates in conformity with all of the requirements of the Securities and Exchange Commission's (SEC) Rule 2a7 as promulgated under the Investment Company Act of 1940, as amended.

Accordingly, the Pool qualifies as a 2a7-like pool and is reported at the net asset value per share (which approximates fair value) even though it is calculated using the amortized cost method. The Pool is subject to regulatory oversight by the State Treasurer, although it is not registered with the SEC.

#### **Inventories**

Inventories are valued at cost using the first-in/first-out (FIFO) method and consist of expendable supplies and vehicle repair parts. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased.

#### **Prepaid items**

Payments made to vendors for services that will benefit periods beyond November 30, 2013, are recorded as prepaid items.

# County of LaSalle, Illinois

## Notes to Financial Statements

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

#### **Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years.

In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities), the government chose to include all such items regardless of their acquisition date or amount. The government was able to estimate the historical cost for the initial reporting of these assets through back trending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their estimated fair value at the date of donation.

Land and construction in progress are not depreciated. The other property, plant, equipment, and infrastructure of the primary government are depreciated using the straight line method over the following estimated useful lives:

| <b><u>Capital asset classes</u></b> | <b><u>Lives</u></b> |
|-------------------------------------|---------------------|
| Buildings                           | 20-40               |
| Improvement other than Buildings    | 10-20               |
| Equipment and vehicles              | 5-7                 |
| Infrastructure                      | 20-50               |

#### **Fund Balance Flow Assumptions**

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

# County of LaSalle, Illinois

## Notes to Financial Statements

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

#### **Fund Balance Policies**

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The governing council is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

#### **Program Revenues**

Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

#### **Property Taxes**

It is the government's intention that property taxes generated from the 2012 property tax levy be used to finance the operating budget of the fiscal year ending November 30, 2013. Therefore, property tax receipts represent the receipts primarily generated by the 2012 property tax levy.

# County of LaSalle, Illinois

## Notes to Financial Statements

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

#### **Property Taxes (Continued)**

The 2012 levy was passed by the Board on November 30, 2012. Property taxes attach as an enforceable lien on property as of January 1 and are generally payable in two installments in June and September. The government receives significant distributions of tax receipts within one month of these due dates.

In November 2013, the government levied its 2013 taxes which will be recognized as revenue in 2014. As of November 30, 2013, the government will record the 2013 tax levy as property tax receivable and deferred property taxes on the financial statements.

#### **Compensated Absences**

##### Vacation

County policy states that an employee must use each year's vacation days prior to the employment anniversary date of the employee. The government's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from government service. The liability for such leave is reported as incurred in the government-wide and proprietary fund financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

##### Sick Leave

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

#### **Proprietary Funds Operating and Nonoperating Revenues and Expenses**

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of proprietary and internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

# County of LaSalle, Illinois

## Notes to Financial Statements

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### Note 2 Stewardship, Compliance and Accountability

#### Excess of expenditures over appropriations

For the year ended November 30, 2013, expenditures exceeded appropriations in the E-911 Fund by \$946, the Tax Sale Automation Fund by \$627, the Environmental Service and Land Use Fund by \$37,370, the Coroner Grant Fund by \$4,285, the Sheriff Vehicle Fund by \$2,000, the County Bridge Fund by \$653,434, the Minors in Possession Fund by \$1,476, and the DUI Fund by \$12,602.

#### Deficit Fund Balance

At November 30, 2013, the E-911 fund had a deficit fund balance of \$1,158 and the Grant Fund had a deficit fund balance of \$17,302.

### Note 3 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, 2013 related to deficit cash balances:

| Fund                 | Interfund Receivables | Interfund Payables |
|----------------------|-----------------------|--------------------|
| General              | \$61,200              | \$ -               |
| Crime Victim Witness | -                     | 5,733              |
| Grant Fund           | -                     | 55,467             |
| <b>Totals</b>        | <b>\$61,200</b>       | <b>\$61,200</b>    |

*Custodial credit risk-deposits.* In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The government does not have a deposit policy for custodial credit risk. As of November 30, 2013, the government's bank balance was \$24,820,209 and \$236,694 of that amount was exposed to custodial credit risk because it was uninsured and collateralized with securities held by the pledging or financial institution's trust department or agent, but not in the government's name.

For financial statement purposes, the government shows certificates of deposits and money market accounts as temporary cash investments.

# County of LaSalle, Illinois

## Notes to Financial Statements

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### Note 3 Deposits and Investments (Continued)

#### B. Investments

As of November 30, 2013, the County's investments were as follows:

|                  | Carrying Amount     | Market Value        |
|------------------|---------------------|---------------------|
| Municipal bonds  | \$19,500,988        | \$19,500,988        |
| Investment pools | 40,807,135          | 40,807,135          |
| <b>Total</b>     | <b>\$60,308,123</b> | <b>\$60,308,123</b> |

#### 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's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the County's investments by maturity:

|                  | Remaining Maturity (in Months) |                  |                    |                     |  | Total               |
|------------------|--------------------------------|------------------|--------------------|---------------------|--|---------------------|
|                  | 12 Months<br>Or Less           | 13-24<br>Months  | 25-60<br>Months    | 61+<br>Months       |  |                     |
| Municipal bonds  | \$3,695,661                    | \$519,775        | \$4,439,803        | \$10,845,749        |  | \$19,500,988        |
| Investment pools | 40,807,135                     | -                | -                  | -                   |  | 40,807,135          |
| <b>Total</b>     | <b>\$44,502,796</b>            | <b>\$519,775</b> | <b>\$4,439,803</b> | <b>\$10,845,749</b> |  | <b>\$60,308,123</b> |

#### 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 actual rating as of year-end for each investment type:

# County of LaSalle, Illinois

## Notes to Financial Statements

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### Note 3 Deposits and Investments (Continued)

|                         | Total as of<br>November 30, 2013 |
|-------------------------|----------------------------------|
| AAA                     | \$ 42,095,579                    |
| AA+                     | 4,775,636                        |
| AA                      | 3,398,071                        |
| AA-                     | 3,057,098                        |
| A+                      | 2,132,145                        |
| A                       | 1,166,375                        |
| A-                      | 106,519                          |
| U.S. Gov't Backed Money |                                  |
| Market Accounts         | 3,123,473                        |
| Not Rated               | 453,227                          |
| <b>Total</b>            | <b>\$ 60,308,123</b>             |

#### 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, 2013 there are no investments with custodial credit risk.

#### Foreign Currency Risk:

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

### Note 4 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

### Note 4 Capital Assets (Continued)

|  | Primary Government   |                       |                |                      |
|--|----------------------|-----------------------|----------------|----------------------|
|  | Beginning<br>Balance | Increase              | Decrease       | Ending<br>Balance    |
| <b>Governmental Activities:</b>                      |                      |                       |                |                      |
| Capital assets not being depreciated:                |                      |                       |                |                      |
| Land   | \$ 2,630,603         | \$ -                  | \$ -           | \$ 2,630,603         |
| Construction in progress                             | 1,694,766            | (1,694,766)           | -              | -                    |
| <b>Total capital assets not being depreciated</b>    | <b>4,325,369</b>     | <b>(1,694,766)</b>    | <b>-</b>       | <b>2,630,603</b>     |
| Other capital assets:                                |                      |                       |                |                      |
| Building and improvements                            | 34,219,338           | 621,572               | -              | 34,840,910           |
| Equipment and vehicles                               | 16,899,722           | 872,035               | 253,422        | 17,518,335           |
| Infrastructure                                       | 58,676,371           | 2,595,749             | -              | 61,272,120           |
| <b>Total other capital assets at historical cost</b> | <b>109,795,431</b>   | <b>4,089,356</b>      | <b>253,422</b> | <b>113,631,365</b>   |
| Less accumulated depreciation:                       |                      |                       |                |                      |
| Buildings and improvements                           | 9,878,857            | 989,046               | -              | 10,867,903           |
| Equipment and vehicles                               | 12,430,660           | 1,022,015             | -              | 13,452,675           |
| Infrastructure                                       | 17,683,762           | 2,197,232             | 253,422        | 19,627,572           |
| <b>Total accumulated depreciation</b>                | <b>39,993,279</b>    | <b>4,208,293</b>      | <b>253,422</b> | <b>43,948,150</b>    |
| <b>Other capital assets, net</b>                     | <b>69,802,152</b>    | <b>(118,937)</b>      | <b>-</b>       | <b>69,683,215</b>    |
| <b>Governmental activities capital assets, net</b>   | <b>\$ 74,127,521</b> | <b>\$ (1,813,703)</b> | <b>\$ -</b>    | <b>\$ 72,313,818</b> |

Depreciation for the governmental activities in the current fiscal year was \$4,208,293. Depreciation was allocated as follows:

|                      |                     |
|----------------------|---------------------|
| General Government   | \$ 452,457          |
| Public Safety        | 350,127             |
| Public Works         | 2,792,715           |
| Social services      | 15,338              |
| Culture & recreation | 5,255               |
| Judiciary and legal  | 592,401             |
| <b>Total</b>         | <b>\$ 4,208,293</b> |

# County of LaSalle, Illinois

## Notes to Financial Statements

### Note 4 Capital Assets (Continued)

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

| Primary Government                                   |                      |                    |              |                     |
|--|----------------------|--------------------|--------------|---------------------|
|  | Beginning<br>Balance | Increase           | Decrease     | Ending<br>Balance   |
| <b>Business-Type Activities:</b>                     |                      |                    |              |                     |
| Capital assets not being depreciated:                |                      |                    |              |                     |
| Land and improvements                                | \$ 9,950             | \$ -               | \$ -         | \$ 9,950            |
| <b>Total capital assets not being depreciated</b>    | <b>9,950</b>         | <b>-</b>           | <b>-</b>     | <b>9,950</b>        |
| <b>Other capital assets:</b>                         |                      |                    |              |                     |
| Buildings and improvements                           | 5,059,290            | 81,239             | -            | 5,140,529           |
| Equipment and vehicles                               | 1,513,119            | 89,538             | 2,368        | 1,600,289           |
| <b>Total other capital assets at historical cost</b> | <b>6,572,409</b>     | <b>170,777</b>     | <b>2,368</b> | <b>6,740,818</b>    |
| <b>Less accumulated depreciation:</b>                |                      |                    |              |                     |
| Buildings and improvements                           | 3,634,854            | 83,163             | -            | 3,718,017           |
| Equipment and vehicles                               | 1,310,419            | 153,905            | 2,368        | 1,461,956           |
| <b>Total accumulated depreciation</b>                | <b>4,945,273</b>     | <b>237,068</b>     | <b>2,368</b> | <b>5,179,973</b>    |
| <b>Other capital assets, net</b>                     | <b>1,627,136</b>     | <b>(66,291)</b>    | <b>-</b>     | <b>1,560,845</b>    |
| <b>Business-Type activities capital assets, net</b>  | <b>\$ 1,637,086</b>  | <b>\$ (66,291)</b> | <b>\$ -</b>  | <b>\$ 1,570,795</b> |

Depreciation for the business-type activities in the current fiscal year was \$237,068. All of the depreciation was allocated to nursing home services.

The following table shows a summary of changes in capital assets for the E-911 Component Unit:

|   | Beginning<br>Balance | Increase         | Decrease    | Ending<br>Balance |
|---|----------------------|------------------|-------------|-------------------|
| <b>Capital assets:</b>                          |                      |                  |             |                   |
| Equipment                                       | 707,545              | 175,348          | -           | 882,893           |
| <b>Less accumulated depreciation:</b>           |                      |                  |             |                   |
| Equipment                                       | 235,249              | 158,887          | -           | 394,136           |
| <b>E-911 Component Unit capital assets, net</b> | <b>\$ 472,296</b>    | <b>\$ 16,461</b> | <b>\$ -</b> | <b>\$ 488,757</b> |

# County of LaSalle, Illinois

## Notes to Financial Statements

### Note 5 Long-Term Obligations

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, 2013, the amount of defeased debt related to the Series 2000 Bonds outstanding but removed from the County's financial statements amounted to \$5,975,000.

As of November 30, 2013, the County had debt service requirements for the Series 2002 GO Bonds as follows:

| Description        | Year Ended |             | Interest | Total       |
|--------------------|------------|-------------|----------|-------------|
|                    | Nov. 30,   | Principal   |          |             |
| GO Refunding Bonds |            |             |          |             |
|                    | 2014       | \$ 830,000  | \$24,700 | \$ 854,700  |
|                    | 2015       | 200,000     | 4,050    | 204,050     |
|                    |            | \$1,030,000 | \$28,750 | \$1,058,750 |

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

The County has issued Refund Bonds Series 2003 in the amount of \$6,200,000 which refunds Series 2001 Bonds. 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, 2013, the amount of defeased debt related to the Series 2001 Bonds outstanding but removed from the County's financial statements amounted to \$5,345,000.

As of November 30, 2013, the County had debt service requirements for the Series 2003 GO Bonds as follows:

| Description        | Year Ended |             | Interest  | Total       |
|--------------------|------------|-------------|-----------|-------------|
|                    | Nov. 30,   | Principal   |           |             |
| GO Refunding Bonds |            |             |           |             |
|                    | 2014       | \$ 580,000  | \$ 44,812 | \$ 624,812  |
|                    | 2015       | 600,000     | 25,382    | 625,382     |
|                    | 2016       | 115,000     | 4,083     | 119,083     |
|                    |            | \$1,295,000 | \$74,277  | \$1,369,277 |

# County of LaSalle, Illinois

## Notes to Financial Statements

### Note 5 Long-Term Obligations (Continued)

\*Interest rates for GO Refunding Bond 2003 Issue vary from 1.00% to 3.55%

The County has issued Self-Insurance Bonds in the amounts of \$6,500,000 for the Series 2004 Bonds, \$6,485,000 for the Series 2011 Bonds, and \$8,960,000 for the Series 2013 Bonds. Repayments schedules and interest rates are noted below.

#### Debt Service Schedule – Self-Insurance Bonds, Series 2004

| Date          | Principal          | Coupon | Interest        | Total P & I        |
|---------------|--------------------|--------|-----------------|--------------------|
| 12/01/2013    | \$ 940,000         | 3.450% | \$ 33,521       | \$ 973,521         |
| 06/01/2014    | -                  | -      | 17,306          | 17,306             |
| 12/01/2014    | 975,000            | 3.550% | 17,306          | 992,306            |
| <b>Total:</b> | <b>\$1,915,000</b> |        | <b>\$68,133</b> | <b>\$1,983,133</b> |

#### Debt Service Schedule – Self-Insurance Bonds, Series 2011

| Date          | Principal          | Coupon | Interest           | Total P & I        |
|---------------|--------------------|--------|--------------------|--------------------|
| 12/01/2013    | \$ -               | 0.00   | \$122,835          | \$122,835          |
| 06/01/2014    | -                  | 0.00   | 122,835            | 122,835            |
| 12/01/2014    | -                  | 0.00   | 122,835            | 122,835            |
| 06/01/2015    | -                  | 0.00   | 122,835            | 122,835            |
| 12/01/2015    | 550,000            | 3.00   | 122,835            | 672,835            |
| 06/01/2016    | -                  | 0.00   | 114,585            | 114,585            |
| 12/01/2016    | 570,000            | 3.00   | 114,585            | 684,585            |
| 06/01/2017    | -                  | 0.00   | 106,035            | 106,035            |
| 12/01/2017    | 585,000            | 3.50   | 106,035            | 691,035            |
| 06/01/2018    | -                  | 0.00   | 95,798             | 95,798             |
| 12/01/2018    | 610,000            | 3.50   | 95,798             | 705,798            |
| 06/01/2019    | -                  | 0.00   | 85,123             | 85,123             |
| 12/01/2019    | 630,000            | 3.50   | 85,123             | 715,123            |
| 06/01/2020    | -                  | 0.00   | 74,098             | 74,098             |
| 12/01/2020    | 650,000            | 3.75   | 74,098             | 724,098            |
| 06/01/2021    | -                  | 0.00   | 61,910             | 61,910             |
| 12/01/2021    | 675,000            | 4.00   | 61,910             | 736,910            |
| 06/01/2022    | -0-                | 0.00   | 48,410             | 48,410             |
| 12/01/2022    | 705,000            | 4.20   | 48,410             | 753,410            |
| 06/01/2023    | -                  | 0.00   | 33,605             | 33,605             |
| 12/01/2023    | 740,000            | 4.40   | 33,605             | 773,605            |
| 06/01/2024    | -                  | 0.00   | 17,325             | 17,325             |
| 12/01/2024    | 770,000            | 4.50   | 17,325             | 787,325            |
| <b>Total:</b> | <b>\$6,485,000</b> |        | <b>\$1,887,953</b> | <b>\$8,372,953</b> |

# County of LaSalle, Illinois

## Notes to Financial Statements

### Note 5 Long-Term Obligations (Continued)

#### Debt Service Schedule – Series 2013 Bonds

| Date          | Principal          | Coupon | Interest           | Total P & I         |
|---------------|--------------------|--------|--------------------|---------------------|
| 12/01/2013    | \$ -               | 0.00   | \$105,511          | \$105,511           |
| 06/01/2014    | -                  | 0.00   | 116,515            | 116,515             |
| 12/01/2014    | 340,000            | 0.00   | 116,515            | 456,515             |
| 06/01/2015    | -                  | 0.00   | 113,115            | 113,115             |
| 12/01/2015    | 775,000            | 2.00   | 113,115            | 888,115             |
| 06/01/2016    | -                  | 0.00   | 105,365            | 105,365             |
| 12/01/2016    | 790,000            | 2.00   | 105,365            | 895,365             |
| 06/01/2017    | -                  | 0.00   | 97,465             | 97,465              |
| 12/01/2017    | 805,000            | 2.00   | 97,465             | 902,465             |
| 06/01/2018    | -                  | 0.00   | 89,415             | 89,415              |
| 12/01/2018    | 825,000            | 2.00   | 89,415             | 914,415             |
| 06/01/2019    | -                  | 0.00   | 81,165             | 81,165              |
| 12/01/2019    | 840,000            | 2.35   | 81,165             | 921,165             |
| 06/01/2020    | -                  | 0.00   | 71,295             | 71,295              |
| 12/01/2020    | 865,000            | 2.70   | 71,295             | 936,295             |
| 06/01/2021    | -                  | 0.00   | 59,618             | 59,618              |
| 12/01/2021    | 885,000            | 3.00   | 59,617             | 944,617             |
| 06/01/2022    | -0-                | 0.00   | 46,343             | 46,343              |
| 12/01/2022    | 915,000            | 3.15   | 46,342             | 961,342             |
| 06/01/2023    | -                  | 0.00   | 31,931             | 31,931              |
| 12/01/2023    | 945,000            | 3.25   | 31,931             | 976,931             |
| 06/01/2024    | -                  | 0.00   | 16,575             | 16,575              |
| 12/01/2024    | 975,000            | 3.40   | 16,575             | 991,575             |
| <b>Total:</b> | <b>\$8,960,000</b> |        | <b>\$1,763,113</b> | <b>\$10,723,113</b> |

The following is a summary of debt transactions for the governmental activities of the County for the year ended November 30, 2013:

| Description                             | Balance<br>Nov. 30,<br>2012 | Additions          | Payments           | Balance<br>Nov. 30,<br>2013 | Due<br>within<br>1 year |
|---|-----------------------------|--------------------|--------------------|-----------------------------|-------------------------|
| GO Revenue<br>Bonds 02                  | \$1,830,000                 | \$ -               | \$ 800,000         | \$1,030,000                 | \$ 830,000              |
| GO Revenue<br>Bonds 03                  | 1,850,000                   | -                  | 555,000            | \$1,295,000                 | 580,000                 |
| Self-Insurance<br>Bonds, Series<br>2004 | 2,825,000                   | -                  | 910,000            | 1,915,000                   | 940,000                 |
| Self-Insurance<br>Bonds, Series<br>2011 | 6,485,000                   | -                  | -                  | 6,485,000                   | -                       |
| Self-Insurance<br>Bonds, Series<br>2013 | -                           | 8,960,000          | -                  | 8,960,000                   | -                       |
|   | <b>\$12,990,000</b>         | <b>\$8,960,000</b> | <b>\$2,265,000</b> | <b>\$19,685,000</b>         | <b>\$2,350,000</b>      |

# County of LaSalle, Illinois

## Notes to Financial Statements

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### Note 5 Long-Term Obligations (Continued)

#### A. 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, 2013:

|  |                      |
|--|----------------------|
| <u>Assessed valuation (2012)</u>             | \$2,934,346,368      |
| Statutory debt limitation (2.875%)           | \$ 84,362,458        |
| Amount of debt applicable to debt limitation | 17,360,000           |
| <u>Legal Debt Margin</u>                     | <u>\$ 67,002,458</u> |

### Note 6 Employee Pension and Other Benefit Plans

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

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

*Funding Policy.* As set by statute, the County's Regular plan members are required to contribute 4.5 percent of their annual covered salary (7.50 percent for SLEP and ECO). The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's contribution rate for calendar year 2012 was 12.13 percent of annual covered payroll (17.50 percent for SLEP and 37.24 percent for ECO. The County's annual required contribution rate for calendar year 2012 was 12.13 percent (18.21 percent for SLEP and 40.62 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.

# County of LaSalle, Illinois

## Notes to Financial Statements

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### Note 6 Employee Pension and Other Benefit Plans (Continued)

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

*Annual Pension Cost.* The required contribution for calendar year 2012 was \$1,946,757. For calendar year ending December 31, 2012, the employer's actual contributions for pension cost for the Elected County Official were \$273,140 (\$1,027,933 for SLEP). Its required contribution for calendar year 2012 was \$297,931 (1,069,638 for SLEP).

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

| Actuarial Valuation Date | Annual Pension Cost (APC) | Percentage of APC Contributed | Net Pension Obligation |
|--------------------------|---------------------------|-------------------------------|------------------------|
| 12/31/12                 | \$1,946,757               | 100%                          | \$ -                   |
| 12/31/11                 | \$1,937,612               | 100%                          | \$ -                   |
| 12/31/10                 | \$1,835,796               | 100%                          | \$ -                   |

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

| Actuarial Valuation Date | Annual Pension Cost (APC) | Percentage of APC Contributed | Net Pension Obligation |
|--------------------------|---------------------------|-------------------------------|------------------------|
| 12/31/12                 | \$1,069,638               | 96%                           | \$41,705               |
| 12/31/11                 | \$1,086,403               | 100%                          | \$ -                   |
| 12/31/10                 | \$925,282                 | 100%                          | \$ -                   |

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

| Actuarial Valuation Date | Annual Pension Cost (APC) | Percentage of APC Contributed | Net Pension Obligation |
|--------------------------|---------------------------|-------------------------------|------------------------|
| 12/31/12                 | \$297,931                 | 92%                           | \$63,257               |
| 12/31/11                 | \$281,633                 | 87%                           | \$37,565               |
| 12/31/10                 | \$319,628                 | 100%                          | \$ -                   |

# County of LaSalle, Illinois

## Notes to Financial Statements

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### Note 6 Employee Pension and Other Benefit Plans (Continued)

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

The required contribution for 2012 was determined as part of the December 31, 2010, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2010, included (a) 7.5% investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from .4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of the County's Regular plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The County's Regular plan's unfunded actuarial accrued liability at December 31, 2010 is being amortized as a level percentage of projected payroll on an open 30 year basis.

*Funded Status and Funding Progress.* As of December 31, 2012, the most recent actuarial valuation date, the Regular plan was 74.86 percent funded. The actuarial accrued liability for benefits was \$45,119,622 and the actuarial value of assets was \$33,776,227, resulting in an unfunded actuarial accrued liability (UAAL) of \$11,343,395. The covered payroll for calendar year 2012 (annual payroll of active employees covered by the plan) was \$16,049,107 and the ratio of the UAAL to the covered payroll was 71 percent.

As of December 31, 2012, the most recent actuarial valuation date, the SLEP plan was 61.34 percent funded. The actuarial accrued liability for benefits was \$17,803,380 and the actuarial value of assets was \$10,920,143, resulting in an unfunded actuarial accrued liability (UAAL) of \$6,883,237. The covered payroll for calendar year 2012 (annual payroll of active employees covered by the plan) was \$5,763,413 and the ratio of the UAAL to the covered payroll was 119 percent.

As of December 31, 2012, the most recent actuarial valuation date, the ECO plan was 48.99 percent funded. The actuarial accrued liability for benefits was \$4,203,072 and the actuarial value of assets was \$2,059,033, resulting in an unfunded actuarial accrued liability (UAAL) of \$2,144,069. The covered payroll for calendar year 2012 (annual payroll of active employees covered by the plan) was \$733,459 and the ratio of the UAAL to the covered payroll was 292 percent.

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

# **County of LaSalle, Illinois**

## **Notes to Financial Statements**

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### **Note 7      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 8      Fund Balance Reporting**

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

#### **1. Nonspendable Fund Balance**

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

#### **2. Restricted Fund Balance**

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

# County of LaSalle, Illinois

## Notes to Financial Statements

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### Note 8 Fund Balance Reporting (Continued)

Restricted for:

|  |               |
|--|---------------|
| IMRF                                     | \$ 2,437,550  |
| Insurance                                | 942,946       |
| Tourism Promotion                        | 100,659       |
| Recorder's Equipment                     | 347,227       |
| Crime Victim Witness                     | 455           |
| County Clerk Records                     | 127,679       |
| State's Attorney Records Automation      | 13,857        |
| Sheriff's Drug Enforcement               | 77,562        |
| Coroner                                  | 1,739         |
| Tax Sale Automation                      | 184,710       |
| GIS                                      | 765,278       |
| Animal Control                           | 164,798       |
| Intact Pet                               | 4,665         |
| County Clerk Automation                  | 7,202         |
| HAVA                                     | 84            |
| Sheriff Vehicle                          | 25,842        |
| Jail Commissary                          | 161,651       |
| Public Safety                            | 4,419,567     |
| Social Security                          | 1,943,892     |
| Health                                   | 4,374,707     |
| Detention Home                           | 1,712,903     |
| Mental Health                            | 3,299,962     |
| Veteran's Assistance                     | 801,641       |
| Highways and Bridges                     | 5,367,338     |
| Circuit Clerk Document Storage           | 744,133       |
| Law Library                              | 45,275        |
| Court Automation                         | 721,155       |
| Child Support Administration             | 138,048       |
| Minors in Possession                     | 20,079        |
| State's Attorney Drug Enforcement        | 397,534       |
| Probation Services                       | 625,290       |
| Arrestees Medical Care                   | 7,803         |
| D.U.I.                                   | 44,751        |
| Circuit Clerk Operations and Maintenance | 158,494       |
| <br>                                     |               |
| Total Restricted                         | \$ 30,186,476 |

# County of LaSalle, Illinois

## Notes to Financial Statements

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### Note 8 Fund Balance Reporting (Continued)

#### 3. Committed Fund Balance

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

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

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

Committed for:

|                       |              |
|-----------------------|--------------|
| Environmental Service | \$ 305,804   |
| Capital Projects      | 977,314      |
| <hr/>                 | <hr/>        |
| Total Committed       | \$ 1,283,118 |

#### 4. Assigned Fund Balance

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

#### 5. Unassigned Fund Balance

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

# County of LaSalle, Illinois

## Notes to Financial Statements

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### Note 8 Fund Balance Reporting (Continued)

#### 6. Expenditures of Fund Balance

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

### Note 9 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<br>In     | Transfers<br>Out    |
|----------------------------|---------------------|---------------------|
| <b>Governmental Funds:</b> |                     |                     |
| Major Funds:               |                     |                     |
| General Fund               | \$ 2,721,716        | \$ 15,703           |
| Insurance Fund             | -                   | 1,370,501           |
| Non Major Funds            | 1,666,050           | 2,959,817           |
| Proprietary Funds:         |                     |                     |
| Major Funds:               |                     |                     |
| Nursing Home               | 208,255             | 250,000             |
| <b>Total Transfers</b>     | <b>\$ 4,596,021</b> | <b>\$ 4,596,021</b> |

### Note 10 Lease Agreements

#### Operating Leases:

On June 1, 1998, the LaSalle County Health Department entered into a 60 month building lease agreement with the Housing Authority for LaSalle County., at a monthly rate of \$300. The lease has been renewed annually since the agreement ended. The lease payments for the year ending November 30, 2013 were \$3,600.

# County of LaSalle, Illinois

## Notes to Financial Statements

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### Note 10 Lease Agreements (Continued)

#### 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 \$355 plus 50% of the utilities. The lease will be effective until April 30, 2014 and the lease payments for the year ending November 30, 2013 were \$4,260.

On July 1, 2007, the LaSalle County Health Department entered into a 60 month building lease agreement with Rudy's Liquors Inc. – Patricia Hall, at a monthly rate of \$425. As of July 1, 2012, the lease is being renewed monthly at a rate of \$475. The lease payments for the year ending November 30, 2013 were \$5,700.

On December 1, 2006, LaSalle entered into a 60 month lease agreement with Archer Daniels for marina access, at a monthly rate of \$590. The lease has expired, but it is has been verbally renewed for one year. The lease payments for the year ending November 30, 2013 were \$7,080.

On December 1, 2010, LaSalle County entered into a 60 month lease agreement with Illinois Cooperative Association Inc. d/b/a Clear Talk for the rental of Clear talk radio system, at a monthly rate of \$2,500. The lease payments for the year ending November 30, 2013 were \$30,000.

On March 31, 2011, LaSalle County entered into a 60 month lease agreement with Oce' Financial Canon Group for the rental of office equipment, at a monthly rate of \$692. The lease payments for the year ending November 30, 2013 were \$8,304.

On July 1, 2012, LaSalle County entered into a 12 month lease agreement with Atrix International for the rental of office equipment, at a monthly rate of \$316. The lease was renewed until December 31, 2015 at a monthly rate of \$335. The lease payments for the year ending November 30, 2013 were \$3,887.

On December 1, 2010, LaSalle County entered into a 36 month lease agreement for one 2011 Camry, at a monthly rate of \$322. The lease payments for the year ending November 30, 2013 were \$3,864.

On December 1, 2011, LaSalle County entered into a 36 month lease agreement for three 2011 Corollas, at a monthly rate of \$274. The lease payments for the year ending November 30, 2013 were \$13,464.

On December 1, 2012, LaSalle County entered into a 36 month lease agreement for two 2013 Impalas, at a monthly rate of \$348. The lease payments for the year ending November 30, 2013 were \$8,352.

LaSalle County leases five postage machines at a quarterly rate of \$2,586 that is renewed quarterly. The lease payments for the year ending November 30, 2013 were \$10,344.

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

|                   |          |
|-------------------|----------|
| November 30, 2014 | \$92,639 |
| November 30, 2015 | \$50,676 |
| November 30, 2016 | \$5,603  |

# **County of LaSalle, Illinois**

## **Notes to Financial Statements**

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### **Note 10 Lease Agreements (Continued)**

#### **Operating Leases (Continued):**

The County is also the lessor of land located near the County Nursing Home. According to the agreement, the County received \$16,458 for the year ended November 30, 2012 and \$17,248 for the fiscal year ended November 30, 2013. 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, 2013.

### **Note 11 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, 2013 was \$1,002,184. The estimated claims for workers' compensation for the year ended November 30, 2012 and November 30, 2011 were \$738,328 and \$867,722, respectively.

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

### **Note 12 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, 2013, provides insurance for excess risk. The estimated claims for the health insurance for the year ended November 30, 2013 were \$6,246,570. In addition, the estimated claims for the stop/loss insurance were \$553,528 and the administrative expenses were \$399,692. The estimated claims for the health insurance for the year end November 30, 2012 and November 30, 2011 were \$5,160,972 and \$6,484,903, respectively.

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

# County of LaSalle, Illinois

## Notes to Financial Statements

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### Note 13 Other Post-Employment Benefits

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

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

*Membership.* At December 1, 2012, membership consisted of:

|  |                  |
|--|------------------|
| Retirees and beneficiaries currently receiving benefits                  | 213              |
| Terminated employees entitled to benefits but not yet receiving benefits | -                |
| Active vested plan members   | 64               |
| <u>Active non-vested plan members</u>                                    | <u>346</u>       |
| <hr/> <u>Total</u>   | <hr/> <u>623</u> |
| <hr/> <u>Number of participating employers</u>                           | <hr/> <u>1</u>   |

*Funding policy.* For the fiscal year ending November 30, 2013, retirees contributed \$269,720 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, 2013, is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2013 was as follows:

The net OPEB obligation as of November 30, 2013, was calculated as follows:

|   |                           |
|---|---------------------------|
| Annual required contribution                            | \$4,891,847               |
| Interest of net OPEB obligation                         | 346,937                   |
| Adjustment to annual required contribution              | (460,476)                 |
| <hr/> <u>Annual OPEB cost</u>                           | <hr/> <u>4,778,308</u>    |
| <u>Contributions made</u>                               | <u>(1,687,703)</u>        |
| <hr/> <u>Increase (decrease) in net OPEB obligation</u> | <hr/> <u>3,090,605</u>    |
| <u>Net OPEB obligation beginning of year</u>            | <u>9,251,648</u>          |
| <hr/> <u>Net OPEB obligation end of year</u>            | <hr/> <u>\$12,342,253</u> |

# County of LaSalle, Illinois

## Notes to Financial Statements

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### Note 13 Other Post-Employment Benefits (Continued)

| Fiscal Year Ended | Annual OPEB Cost | Employer Contributions | Percentage of Annual OPEB Cost Contributed | Net OPEB Obligation |
|-------------------|------------------|------------------------|--|---------------------|
| Nov. 30, 2013     | \$4,778,308      | \$1,687,703            | 35.3%                                      | \$12,342,253        |
| Nov. 30, 2012     | 4,373,088        | 1,299,634              | 29.7%                                      | 9,251,648           |
| Nov. 30, 2011     | 3,503,889        | 1,685,768              | 40.0%                                      | 6,178,194           |

*Funded Status and Funding in Process.* The funded status of the plan as of November 30, 2013, was as follows:

|   |              |
|---|--------------|
| Actuarial accrued liability (AAL)                 | \$50,511,536 |
| Actuarial value of plan assets                    | -            |
| Unfunded actuarial accrued liability (UAAL)       | 50,511,536   |
| Funded ratio (actuarial value of plan assets/AAL) | -            |
| Covered payroll (active plan members)             | 22,166,508   |
| UAAL as a percentage of covered payroll           | 228%         |

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, 2013, actuarial valuation, the entry age actuarial cost method was used. The actuarial assumptions included a 3.75% investment rate of return and an initial healthcare cost trend rate of 6.5% with an ultimate healthcare inflation rate of 5.0%. 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, 2013, was 20 years.

# County of LaSalle, Illinois

## Notes to Financial Statements

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### Note 14 Contingencies

The County is a defendant in various lawsuits.

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 Pending Accounting Pronouncements

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

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

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

### Note 16 Prior period adjustment

The beginning balance of the governmental activities net position and non-major governmental funds was increased by \$89,697. The balance relates to prior amounts earned by the Jail Commissary restricted to support the commissary that was previously recorded as part of the Sheriff's Prisoner Trust Fund, which is an Agency Fund. The amount was properly reclassified as a Special Revenue Fund.

### Note 17 Accounting Changes

In June 2011, the Government Accounting Standards Council (GASB) issued Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position" to improve financial reporting by standardizing the presentation of deferred outflows of resources and deferred inflows of resources and their effects on a government's net position. The government adopted this guidance for the year ended November 30, 2013.

## **REQUIRED SUPPLEMENTARY INFORMATION**

**County of LaSalle, Illinois**

**General Fund**

**Statement of Revenues**

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|  | 2013             |                  |                   | 2012             |                   |
|--|------------------|------------------|-------------------|------------------|-------------------|
|  | Budget Amounts   |                  | Actual            | Over (Under)     |                   |
|  | Original         | Final            |                   | Final Budget     | Actual            |
| <b>Revenues:</b>                       |                  |                  |                   |                  |                   |
| Taxes:                                 |                  |                  |                   |                  |                   |
| Property taxes                         | \$ 6,190,000     | \$ 6,190,000     | \$ 6,097,244      | \$ (92,756)      | \$ 6,345,690      |
| Gambling tax                           | 2,000            | 2,000            | 2,761             | 761              | 2,155             |
| <b>Total taxes</b>                     | <b>6,192,000</b> | <b>6,192,000</b> | <b>6,100,005</b>  | <b>(91,995)</b>  | <b>6,347,845</b>  |
| Intergovernmental revenue:             |                  |                  |                   |                  |                   |
| Personal property replacement tax      | 1,206,000        | 1,206,000        | 1,299,478         | 93,478           | 1,170,251         |
| Illinois income tax                    | 2,000,000        | 2,000,000        | 3,424,135         | 1,424,135        | 2,877,740         |
| Illinois retailers occupation tax      | 1,000,000        | 1,000,000        | 979,593           | (20,407)         | 1,296,712         |
| County wide sales tax                  | 2,500,000        | 2,500,000        | 3,236,723         | 736,723          | 2,939,998         |
| Use tax                                | 385,000          | 385,000          | 540,196           | 155,196          | 495,489           |
| State's attorney and assistants        |                  |                  |                   |                  |                   |
| salary reimbursement                   | 96,000           | 96,000           | 157,839           | 61,839           | 204,959           |
| Probation officers salary              |                  |                  |                   |                  |                   |
| reimbursement                          | 375,000          | 375,000          | 413,506           | 38,506           | 335,812           |
| Public defender reimbursement          | 60,000           | 60,000           | 72,093            | 12,093           | 77,242            |
| Election judge salary reimbursement    | 30,000           | 30,000           | 17,353            | (12,647)         | 23,265            |
| Voter registration reimbursement       | 16,000           | 16,000           | 8,499             | (7,501)          | 35,830            |
| Supervisor of assessments salary reimb | 40,000           | 40,000           | 43,312            | 3,312            | 32,927            |
| Probation reimb from other counties    | 575,000          | 575,000          | 494,855           | (80,145)         | 592,094           |
| Public defender income from            |                  |                  |                   |                  |                   |
| other counties                         | 25,000           | 25,000           | 14,821            | (10,179)         | 23,319            |
| Medical reserve corp                   | 5,000            | 5,000            | 3,338             | (1,662)          | -                 |
| Community resiliency grant             | 35,000           | 35,000           | -                 | (35,000)         | -                 |
| Tactical interoperable comm grant      | 5,000            | 5,000            | 1,250             | (3,750)          | 10,774            |
| Mental health reimb                    | 50,000           | 50,000           | 5,528             | (44,472)         | 141,234           |
| Salary Reimb-Bailiff                   | -                | -                | 150               | 150              | -                 |
| Chief judge salary reimbursement       | 35,000           | 35,000           | 39,009            | 4,009            | 53,050            |
| Deputy training reimb from state       | 35,200           | 35,200           | 33,019            | (2,181)          | 13,632            |
| HMEP Grant                             | 20,000           | 20,000           | 12,729            | (7,271)          | 2,727             |
| EMA grant                              | 40,000           | 40,000           | 42,870            | 2,870            | 42,628            |
| Sheriff's grant                        | 1                | 1                | 24,110            | 24,109           | -                 |
| County grants                          | 1                | 1                | 817               | 816              | 1,124             |
| Justice benefits                       | -                | -                | 10,233            | 10,233           | 10,104            |
| IPRA Grant                             | 23,650           | 23,650           | 72,500            | 48,850           | 810               |
| Safe Haven Grant                       | 217,000          | 217,000          | 169,817           | (47,183)         | 185,754           |
| Citizens Corp                          | 10,000           | 10,000           | 10,000            | -                | 8,770             |
| <b>Total intergovernmental revenue</b> | <b>8,783,852</b> | <b>8,783,852</b> | <b>11,127,773</b> | <b>2,343,921</b> | <b>10,576,245</b> |

**County of LaSalle, Illinois**

**General Fund**

**Statement of Revenues (Continued)**

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|   | 2013     |         |         | 2012                         |           |
|---|----------|---------|---------|------------------------------|-----------|
|   | Original | Final   | Actual  | Over (Under)<br>Final Budget | Actual    |
| <b>Fines and fees:</b>                            |          |         |         |                              |           |
| Liquor licenses                                   | 28,000   | 28,000  | 27,621  | (379)                        | 28,777    |
| Amusement licenses                                | 15,000   | 15,000  | 5,812   | (9,188)                      | 15,230    |
| Video gaming                                      | 1        | 1       | 50,583  | 50,582                       | 208       |
| County clerk marriage licenses fees               | 11,000   | 11,000  | 18,450  | 7,450                        | 18,410    |
| State's attorney fees                             | 75,000   | 75,000  | 81,817  | 6,817                        | 84,386    |
| Fines and forfeitures                             | 275,000  | 275,000 | 273,799 | (1,201)                      | 287,244   |
| Forfeitures                                       | 1        | 1       | 107,975 | 107,974                      | 359,094   |
| Other misdemeanors & felony fines                 | 740,000  | 740,000 | 723,786 | (16,214)                     | 789,871   |
| Variance fee                                      | 500      | 500     | 250     | (250)                        | -         |
| Inheritance tax collection fees                   | -        | -       | -       | -                            | 122,868   |
| Treasurer other fees                              | 70,000   | 70,000  | 74,191  | 4,191                        | 74,795    |
| Dependent child care reimb from<br>other counties | 5,000    | 5,000   | -       | (5,000)                      | -         |
| Dependent child care S.S. reimb                   | 5,000    | 5,000   | -       | (5,000)                      | 6,956     |
| Lease/rental income                               | 9,120    | 9,120   | 7,770   | (1,350)                      | 8,160     |
| Farm income                                       | 9,500    | 9,500   | 17,248  | 7,748                        | 16,458    |
| Assessor's misc fees                              | 3,500    | 3,500   | 16,036  | 12,536                       | 22,067    |
| Assessor's map sales                              | 100      | 100     | -       | (100)                        | -         |
| Supt of asset dial-in-service                     | 1        | 1       | 2,400   | 2,399                        | -         |
| Park trail tags                                   | -        | -       | -       | -                            | 190       |
| Zoning fees                                       | 30,000   | 30,000  | 24,671  | (5,329)                      | 53,629    |
| Probation substance abuse testing                 | 1,500    | 1,500   | 430     | (1,070)                      | 1,760     |
| County/appt counsel reimb                         | 10,000   | 10,000  | 10,148  | 148                          | 11,601    |
| County clerk redemption fees                      | 10,000   | 10,000  | 20,241  | 10,241                       | 12,134    |
| County clerk fees                                 | 130,000  | 130,000 | 107,496 | (22,502)                     | 118,199   |
| County clerk mapping fees                         | 50       | 50      | 97      | 47                           | 94        |
| County clerk civil union fees                     | 300      | 300     | 175     | (125)                        | 305       |
| Circuit clerk filing fees                         | 900,000  | 900,000 | 927,690 | 27,690                       | 1,007,669 |
| Circuit clerk security fees                       | 200,000  | 200,000 | 201,597 | 1,597                        | 216,892   |
| Passport fees                                     | 15,000   | 15,000  | 11,725  | (3,275)                      | 12,250    |
| Recorder recording fees                           | 800,000  | 800,000 | 839,067 | 39,067                       | 920,009   |
| Recorder revenue stamps                           | 500,000  | 500,000 | 619,331 | 119,331                      | 427,600   |
| Suprt - rental house fee                          | 14,000   | 14,000  | 13,032  | (968)                        | 12,854    |
| Sheriff process fees                              | 275,000  | 275,000 | 359,027 | 84,027                       | 314,842   |
| Sheriff misc fees                                 | 25,000   | 25,000  | 56,947  | 31,947                       | 40,619    |
| Sheriff boarding of prisoners                     | 35,000   | 35,000  | 33,789  | (1,211)                      | 38,058    |
| Sheriff's Americall commission                    | 60,000   | 60,000  | 40,628  | (19,372)                     | 43,111    |
| Sheriff bond post fee                             | 25,000   | 25,000  | 19,332  | (5,668)                      | 31,248    |
| Sheriff prob trans fee                            | 1,000    | 1,000   | 2,155   | 1,155                        | 3,886     |
| Medical services fees                             | 5,000    | 5,000   | 8,049   | 3,049                        | 6,102     |
| Sheriff ins claims and car sales                  | 1        | 1       | -       | (1)                          | 1,500     |
| Prisoners transport reimbursement                 | 3,500    | 3,500   | 5,352   | 1,852                        | 3,813     |
| <b>Health and life insurance:</b>                 |          |         |         |                              |           |
| Cobra premium reimbursement                       | -        | -       | -       | -                            | 427       |

**County of LaSalle, Illinois**

**General Fund**

**Statement of Revenues (Continued)**

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|                                     | <b>2013</b>           |                      |                      | <b>2012</b>         |                      |
|-------------------------------------|-----------------------|----------------------|----------------------|---------------------|----------------------|
|                                     | <b>Budget Amounts</b> |                      |                      | <b>Over (Under)</b> |                      |
|                                     | <b>Original</b>       | <b>Final</b>         | <b>Actual</b>        | <b>Final Budget</b> | <b>Actual</b>        |
| <b>Fines and fees (Continued):</b>  |                       |                      |                      |                     |                      |
| Other reimbursements:               |                       |                      |                      |                     |                      |
| Detention home phone                | 800                   | 800                  | 800                  | -                   | 800                  |
| Central services                    | 3,000                 | 3,000                | 1,585                | (1,415)             | 1,846                |
| Central service - other departments | 25,000                | 25,000               | 21,825               | (3,175)             | 19,727               |
| Income from TIF's                   | -                     | -                    | -                    | -                   | (46,309)             |
| Reimbursement for telephone         | 1,500                 | 1,500                | 2,717                | 1,217               | 1,451                |
| Workers' compensation reimb         | -                     | -                    | 1,970                | 1,970               | 858                  |
| Probation home confinement          | -                     | -                    | -                    | -                   | -                    |
| <b>Total fines and fees</b>         | <b>4,317,374</b>      | <b>4,317,374</b>     | <b>4,737,416</b>     | <b>420,042</b>      | <b>5,089,689</b>     |
| <b>Interest:</b>                    |                       |                      |                      |                     |                      |
| Treasurer                           | 65,000                | 65,000               | 83,133               | 18,133              | 82,761               |
| Treasurer - penalty                 | 500,000               | 500,000              | 430,344              | (69,656)            | 751,970              |
| Circuit Clerk                       | 500                   | 500                  | 2,660                | 2,160               | 312                  |
| <b>Total interest</b>               | <b>565,500</b>        | <b>565,500</b>       | <b>516,137</b>       | <b>(49,363)</b>     | <b>835,043</b>       |
| <b>Other revenues:</b>              |                       |                      |                      |                     |                      |
| Miscellaneous income                | 45,000                | 45,000               | 52,395               | 7,395               | 86,721               |
| Miscellaneous income - design gifts | 1                     | 1                    | 405                  | 404                 | 8,525                |
| <b>Total other revenue</b>          | <b>45,001</b>         | <b>45,001</b>        | <b>52,800</b>        | <b>7,799</b>        | <b>95,246</b>        |
| <b>Total revenues</b>               | <b>\$ 19,903,727</b>  | <b>\$ 19,903,727</b> | <b>\$ 22,534,131</b> | <b>\$ 2,630,404</b> | <b>\$ 22,944,068</b> |

**County of LaSalle, Illinois**

**General Fund**

**Statement of Expenditures**

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|                                  | 2013           |                |                | 2012                         |                |
|----------------------------------|----------------|----------------|----------------|------------------------------|----------------|
|                                  | Original       | Final          | Actual         | Over (Under)<br>Final Budget | Actual         |
| <b>Expenditures:</b>             |                |                |                |                              |                |
| General government:              |                |                |                |                              |                |
| Auditor's office:                |                |                |                |                              |                |
| Mileage and travel               | 500            | 500            | 444            | (56)                         | 337            |
| Education                        | 1,500          | 1,500          | 1,149          | (351)                        | 1,147          |
| Publication expense              | 40             | 40             | -              | (40)                         | -0-            |
| Dues and subscriptions           | 1,500          | 1,500          | 702            | (798)                        | 586            |
| Office supplies and expense      | 800            | 800            | 540            | (260)                        | 237            |
| New equipment                    | 800            | 800            | 1,523          | 723                          | 3,190          |
| Auditor                          | 60,500         | 60,500         | 60,500         | -0-                          | 58,446         |
| Deputy auditors                  | 79,100         | 79,100         | 80,294         | 1,194                        | 79,612         |
| <b>Total auditor's office</b>    | <b>144,740</b> | <b>144,740</b> | <b>145,152</b> | <b>412</b>                   | <b>143,535</b> |
| County Board office:             |                |                |                |                              |                |
| Mileage                          | \$ 23,500      | \$ 23,500      | \$ 26,886      | \$ 3,386                     | \$ 25,267      |
| Telephone                        | 1,300          | 1,300          | 1,028          | (272)                        | 1,291          |
| Education                        | 2,000          | 2,000          | 238            | (1,762)                      | 1,165          |
| Seminar and workshops            | -              | -              | 438            | 438                          | -              |
| Lodging and meals                | 1,000          | 1,000          | 2,041          | 1,041                        | 1,102          |
| Dues - IL Assoc of City Boards   | 7,000          | 7,000          | 6,799          | (201)                        | 6,799          |
| Office supplies and expense      | 1,500          | 1,500          | 659            | (841)                        | 1,172          |
| Office equipment                 | 6,800          | 6,800          | 6,452          | (348)                        | 7,442          |
| Miscellaneous                    | 100            | 100            | -              | (100)                        | 400            |
| HR/Payroll Asst                  | 28,600         | 28,600         | 30,264         | 1,684                        | 29,969         |
| County board work                | 25,000         | 25,000         | 22,800         | (2,200)                      | 19,140         |
| County board committee work      | 105,000        | 105,000        | 100,320        | (4,680)                      | 97,380         |
| Temporary help                   | 2,001          | 2,001          | -              | (2,001)                      | -              |
| Overtime                         | 2,000          | 2,000          | 4,574          | 2,574                        | 2,839          |
| Chairman of board                | 60,500         | 60,500         | 60,500         | -                            | 58,446         |
| Administrative assistant         | 33,600         | 33,600         | 35,202         | 1,602                        | 34,854         |
| Administrative assistant         | 38,700         | 38,700         | 40,331         | 1,631                        | 39,969         |
| <b>Total county board office</b> | <b>338,601</b> | <b>338,601</b> | <b>338,532</b> | <b>(69)</b>                  | <b>327,235</b> |
| Data processing:                 |                |                |                |                              |                |
| Additional hardware              | 17,001         | 17,001         | 37,400         | 20,399                       | 10,708         |
| Additional hardware tax/map      | 1,000          | 1,000          | -              | (1,000)                      | 128            |
| Maintenance of Hardware          | 2,000          | 2,000          | 1,753          | (247)                        | 2,218          |
| Internet services                | 15,000         | 15,000         | 10,905         | (4,095)                      | 14,097         |
| Co broadband initiative          | 33,334         | 33,334         | 33,334         | -                            | 33,333         |
| Software license                 | 30,000         | 30,000         | 22,716         | (7,284)                      | 22,464         |
| Office supplies                  | 500            | 500            | 1,275          | 775                          | 2,672          |
| Mileage                          | 500            | 500            | 634            | 134                          | 478            |
| Education                        | 3,000          | 3,000          | 2,985          | (15)                         | 230            |
| Seminars and workshops           | -              | -              | -              | -                            | 175            |
| Lodging and meals                | 500            | 500            | 195            | (305)                        | -              |
| Dues and subscriptions           | 500            | 500            | 330            | (170)                        | 100            |
| Mainfram expense                 | 3,000          | 3,000          | 1,304          | (1,696)                      | 2,160          |
| ICS maint. Contract              | -              | -              | 3,750          | 3,750                        | -              |

**County of LaSalle, Illinois**

**General Fund**

**Statement of Expenditures (Continued)**

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|  | 2013           |                |                | 2012                         |                |
|--|----------------|----------------|----------------|------------------------------|----------------|
|  | Original       | Final          | Actual         | Over (Under)<br>Final Budget | Actual         |
| <b>General government (continued):</b>           |                |                |                |                              |                |
| Data processing (continued):                     |                |                |                |                              |                |
| Professional/consultant services                 | 25,000         | 25,000         | 24,393         | (607)                        | 22,500         |
| Miscellaneous                                    | 500            | 500            | -              | (500)                        | -              |
| IT Director                                      | 66,500         | 66,500         | 66,613         | 113                          | 66,824         |
| Asst. Director/webmaster                         | 50,300         | 50,300         | 51,189         | 889                          | 40,011         |
| Network Administrator                            | 43,000         | 43,000         | 43,719         | 719                          | 43,337         |
| Network/PC Specialist                            | 39,900         | 39,900         | 38,665         | (1,235)                      | 34,732         |
| Part-time programmer                             | 26,200         | 26,200         | 18,886         | (7,314)                      | 21,286         |
| <b>Total data processing</b>                     | <b>357,735</b> | <b>357,735</b> | <b>360,046</b> | <b>2,311</b>                 | <b>317,453</b> |
| Planning and zoning:                             |                |                |                |                              |                |
| Seminars and workshops                           | -              | -              | 215            | 215                          | 40             |
| Mileage  | 3,000          | 3,000          | 724            | (2,276)                      | -              |
| Education  | 200            | 200            | 246            | 46                           | 78             |
| Publications                                     | 5,000          | 5,000          | 4,677          | (323)                        | 7,702          |
| Professional services                            | 20,000         | 20,000         | -              | (20,000)                     | -              |
| Office supplies                                  | 500            | 500            | 535            | 35                           | 776            |
| New equipment                                    | 400            | 400            | -              | (400)                        | 235            |
| Misc claims                                      | 1              | 1              | -              | (1)                          | 800            |
| Courthouse security reimb                        | 1,500          | 1,500          | -              | (1,500)                      | 1,820          |
| Court reporter                                   | 2,000          | 2,000          | 960            | (1,040)                      | 4,785          |
| Zoning Board of Appeals                          | 6,000          | 6,000          | 3,143          | (2,857)                      | 8,299          |
| Zoning Inspector                                 | 17,400         | 17,400         | 17,400         | -                            | 17,400         |
| Zoning Director                                  | 15,000         | 15,000         | 15,000         | -                            | 15,115         |
| Zoning Coordinator                               | 9,000          | 9,000          | 9,000          | -                            | 9,069          |
| <b>Total planning and zoning</b>                 | <b>80,001</b>  | <b>80,001</b>  | <b>51,900</b>  | <b>(28,101)</b>              | <b>66,119</b>  |
| Industrial development and planning:             |                |                |                |                              |                |
| Assistant enforcement officer                    | 5,600          | 5,600          | 5,500          | (100)                        | 5,542          |
| Part-time clerical                               | 4,000          | 4,000          | -              | (4,000)                      | 965            |
| Building inspector                               | 5,500          | 5,500          | 17,288         | 11,788                       | 9,095          |
| Education  | 500            | 500            | 330            | (170)                        | 300            |
| Office supplies                                  | 200            | 200            | -              | (200)                        | -              |
| Enforcement officer                              | 7,000          | 7,000          | 7,000          | -                            | 7,054          |
| <b>Total industrial development and planning</b> | <b>22,800</b>  | <b>22,800</b>  | <b>30,118</b>  | <b>7,318</b>                 | <b>22,956</b>  |
| Fee and salary:                                  |                |                |                |                              |                |
| Professional services - physical                 | 15,000         | 15,000         | 8,350          | (6,650)                      | 9,214          |
| Arbitrator's fee                                 | 5,000          | 5,000          | -              | (5,000)                      | 1,500          |
| Union attorney                                   | 30,000         | 30,000         | -              | (30,000)                     | 46,720         |
| Office supplies                                  | 6,000          | 6,000          | 2,948          | (3,052)                      | 4,640          |
| Office equipment                                 | -              | -              | 1,103          | 1,103                        | -              |
| Attorney   | 25,000         | 25,000         | 50,000         | 25,000                       | -              |
| Payroll supervisor                               | 47,300         | 47,300         | 49,023         | 1,723                        | 48,603         |
| Overtime   | 500            | 500            | 53             | (447)                        | 54             |
| <b>Total fee and salary</b>                      | <b>128,800</b> | <b>128,800</b> | <b>111,477</b> | <b>(17,323)</b>              | <b>110,731</b> |

County of LaSalle, Illinois

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|   | 2013           |                |                | 2012             |                |
|---|----------------|----------------|----------------|------------------|----------------|
|   | Budget Amounts | Original       | Final          | Over (Under)     | Final Budget   |
| General government (continued):               |                |                |                |                  |                |
| Finance and miscellaneous claims:             |                |                |                |                  |                |
| Mileage                                       | 100            | 100            | 98             | (2)              | 91             |
| Per diem                                      | 100            | 100            | 600            | 500              | 600            |
| Publications                                  | 8,000          | 8,000          | 1,248          | (6,752)          | 1,543          |
| Dues  | 25,000         | 25,000         | 16,795         | (8,205)          | 14,004         |
| Professional services                         | 60,000         | 60,000         | 65,469         | 5,469            | 63,045         |
| Outside audit                                 | 50,000         | 50,000         | 44,900         | (5,100)          | 49,780         |
| Budget administration                         | 6,000          | 6,000          | 6,000          | -                | 6,000          |
| Justice benefits                              | 3,100          | 3,100          | 2,251          | (849)            | 2,223          |
| Site selection                                | 35,500         | 35,500         | 31,160         | (4,340)          | 11,500         |
| Office supplies                               | -              | -              | 148            | 148              | 344            |
| County share of judges' fee                   | 4,000          | 4,000          | 3,722          | (278)            | 3,654          |
| New equipment                                 | 2,500          | 2,500          | 3,753          | 1,253            | -              |
| Law books and statutes                        | 5,000          | 5,000          | 3,914          | (1,086)          | 2,929          |
| Contingency                                   | 300,000        | 255,175        | -              | (255,175)        | -              |
| TIF expenses                                  | 30,000         | 30,000         | 3,493          | (26,507)         | 13,939         |
| Miscellaneous expenses                        | 1,000          | 1,000          | 447            | (553)            | 1,618          |
| Miscellaneous claims                          | 10,000         | 10,000         | 2,944          | (7,056)          | -              |
| Unclaimed money                               | 1              | 1              | (1,877)        | (1,878)          | 87             |
| Soil and water conservation                   | 33,000         | 33,000         | 33,000         | -                | 33,000         |
| LaSalle County Extension Servic               | 46,900         | 46,900         | 46,900         | -                | 46,900         |
| Safe Haven Grant                              | 217,000        | 217,000        | 165,754        | (51,246)         | 185,754        |
| Soldier's burial                              | 1,200          | 1,200          | -              | (1,200)          | -              |
| Pauper's burial                               | 2,400          | 2,400          | -              | (2,400)          | -              |
| <b>Total finance and miscellaneous claim:</b> | <b>840,801</b> | <b>795,976</b> | <b>430,719</b> | <b>(385,257)</b> | <b>435,991</b> |
| Board of review:                              |                |                |                |                  |                |
| Mileage                                       | 1,000          | 1,000          | 863            | (137)            | 499            |
| Education                                     | 1,500          | 1,500          | 476            | (1,024)          | 832            |
| Publication and notices                       | 3,000          | 3,000          | 542            | (2,458)          | 676            |
| Office supplies and expense                   | 500            | 500            | 93             | (407)            | 376            |
| New equipment                                 | 1              | 1              | -              | (1)              | 3,295          |
| Review board members                          | 38,500         | 38,500         | 35,760         | (2,740)          | 38,796         |
| Professional services                         | 125,000        | 125,000        | 2,000          | (123,000)        | 15,671         |
| <b>Total board of review</b>                  | <b>169,501</b> | <b>169,501</b> | <b>39,734</b>  | <b>(129,767)</b> | <b>60,145</b>  |
| Treasurer's office:                           |                |                |                |                  |                |
| Mileage                                       | 1,400          | 1,400          | 1,042          | (358)            | 1,270          |
| Software maintenance                          | 25,405         | 25,405         | 26,290         | 885              | -              |
| Education                                     | 2,650          | 2,650          | 1,959          | (691)            | 1,020          |
| Publications                                  | 11,500         | 11,500         | 4,842          | (6,858)          | 9,002          |
| Association dues                              | 550            | 550            | 550            | -                | 550            |
| Office supplies and expense                   | 2,000          | 2,000          | 2,723          | 723              | 3,561          |
| Directories                                   | 300            | 300            | -              | (300)            | 300            |
| Software purchase                             | -              | -              | -              | -                | 28,155         |
| Tax bills                                     | 8,500          | 8,500          | 6,367          | (2,133)          | 13,666         |
| County treasurer                              | 60,500         | 60,500         | 60,500         | -                | 58,446         |
| Deputy treasurer                              | 32,300         | 32,300         | 32,878         | 578              | 32,581         |
| Head teller                                   | 35,700         | 35,700         | 36,126         | 426              | 35,930         |

County of LaSalle, Illinois

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|                                 | 2013      |           |           | 2012                         |           |
|---------------------------------|-----------|-----------|-----------|------------------------------|-----------|
|                                 | Original  | Final     | Actual    | Over (Under)<br>Final Budget | Actual    |
| General government (continued): |           |           |           |                              |           |
| Treasurer's office (continued): |           |           |           |                              |           |
| Clerk/teller                    | 26,800    | 26,800    | 29,342    | 542                          | 28,972    |
| Tax process clerk               | 42,100    | 42,100    | 42,818    | 718                          | 42,453    |
| Clerk                           | 30,400    | 30,400    | 30,894    | 494                          | 25,924    |
| Seasonal help                   | 5,400     | 5,400     | -         | (5,400)                      | 3,201     |
| Overtime                        | 500       | 500       | 819       | 319                          | 1,192     |
| Total treasurer's office        | 288,005   | 288,005   | 276,950   | (11,055)                     | 286,223   |
| Insurance:                      |           |           |           |                              |           |
| Health and life insurance       | 5,015,407 | 5,015,407 | 4,253,041 | (762,366)                    | 4,524,709 |
| Miscellaneous                   | -         | -         | -         | -                            | 5,700     |
| Total insurance                 | 5,015,407 | 5,015,407 | 4,253,041 | (762,366)                    | 4,530,409 |
| County Clerk's office:          |           |           |           |                              |           |
| Maintenance and repair of equip | 500       | 500       | -         | (500)                        | 405       |
| Software maintenance            | 22,985    | 22,985    | 21,519    | (1,466)                      | -         |
| Education                       | 1,000     | 1,000     | 531       | (469)                        | 799       |
| Association dues                | 600       | 600       | 545       | (55)                         | 545       |
| Publications                    | 300       | 300       | 289       | (11)                         | 373       |
| Office supplies and expenses    | 1,000     | 1,000     | 801       | (199)                        | 598       |
| Software purchase               | 1         | 1         | -         | (1)                          | 22,985    |
| New equipment                   | 1,500     | 1,500     | -         | (1,500)                      | -         |
| County clerk                    | 60,500    | 60,500    | 60,500    | -                            | 58,446    |
| Supervisor of elections         | 1,500     | 1,500     | 1,500     | -                            | 1,512     |
| Office supervisor               | 43,100    | 43,100    | 44,056    | 956                          | 43,755    |
| Accounting supervisor           | 39,300    | 39,300    | 40,311    | 1,011                        | 39,269    |
| Office clerk                    | 26,800    | 26,800    | 21,432    | (5,368)                      | 20,113    |
| Vital records clerks            | 70,400    | 70,400    | 37,609    | (32,791)                     | 51,809    |
| Administrative clerk            | 40,600    | 40,600    | 40,843    | 243                          | 40,851    |
| Office assistant                | 37,100    | 37,100    | 40,003    | 2,903                        | 40,776    |
| Tax redemption clerk            | 35,800    | 35,800    | 29,792    | (6,008)                      | 27,029    |
| Temporary help                  | -         | -         | 4,570     | 4,570                        | -         |
| Overtime                        | 5,000     | 5,000     | 2,321     | (2,679)                      | 5,067     |
| Total County Clerk's office     | 387,986   | 387,986   | 346,622   | (41,364)                     | 354,332   |
| Liquor commission:              |           |           |           |                              |           |
| Clerk, general                  | 2,500     | 2,500     | 2,500     | -                            | 2,140     |
| Reporter                        | 100       | 100       | -         | (100)                        | -         |
| Office supplies and expense     | 50        | 50        | -         | (50)                         | -         |
| Background check                | 500       | 500       | 146       | (354)                        | 334       |
| Miscellaneous expense           | 1         | 1         | -         | (1)                          | -         |
| Commissioners                   | 10,500    | 10,500    | 10,500    | -                            | 10,500    |
| Total liquor commission         | 13,651    | 13,651    | 13,146    | (505)                        | 12,974    |

**County of LaSalle, Illinois**

**General Fund**

**Statement of Expenditures (Continued)**

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|  | 2013           |                |                | 2012             |                |
|--|----------------|----------------|----------------|------------------|----------------|
|  | Budget Amounts |                |                | Over (Under)     |                |
|  | Original       | Final          | Actual         | Final Budget     | Actual         |
| <b>General government (continued):</b> |                |                |                |                  |                |
| Recorder's office:                     |                |                |                |                  |                |
| Association dues                       | 845            | 845            | 858            | 13               | 987            |
| State revenue stamps                   | 260,000        | 260,000        | 416,135        | 156,135          | 289,795        |
| Miscellaneous                          | -              | -              | -              | -                | 95             |
| Recorder of deeds                      | 60,500         | 60,500         | 60,500         | -                | 58,448         |
| Office supervisor                      | 45,400         | 45,400         | 46,173         | 773              | 45,773         |
| Data entry supervisor                  | 42,600         | 42,600         | 41,277         | (1,323)          | 21,979         |
| Accounting clerk                       | 36,200         | 36,200         | 39,747         | 3,547            | 41,770         |
| Clerk/typist                           | 37,100         | 37,100         | 36,984         | (1,116)          | 35,780         |
| Clerks                                 | 83,000         | 83,000         | 69,349         | (13,651)         | 63,966         |
| Overtime                               | -              | -              | -              | -                | 401            |
| <b>Total recorder's office</b>         | <b>585,645</b> | <b>585,645</b> | <b>710,023</b> | <b>144,378</b>   | <b>568,972</b> |
| <b>Election:</b>                       |                |                |                |                  |                |
| Supervisor's pay                       | 3,900          | 3,900          | 2,775          | (1,125)          | 5,560          |
| Additional hardware/license            | 105,000        | 105,000        | -              | (105,000)        | 95,206         |
| Mileage for election training          | 2,000          | 2,000          | 1,845          | (155)            | 2,782          |
| General maintenance and repair         | 65,000         | 65,000         | 18,500         | (46,500)         | 84,126         |
| Machinery, misc equip & repair         | 2,000          | 2,000          | 987            | (1,013)          | 1,433          |
| Rent - polling places                  | 13,800         | 13,800         | 9,225          | (4,575)          | 18,270         |
| Postage                                | 1,500          | 1,500          | 792            | (708)            | 1,760          |
| Education                              | 500            | 500            | -              | (500)            | 160            |
| Publications                           | 20,000         | 20,000         | 6,321          | (13,679)         | 12,531         |
| Election judge pay and mileage         | 115,000        | 115,000        | 91,382         | (23,618)         | 200,628        |
| Miscellaneous election expense         | 1              | 1              | -              | (1)              | 3,612          |
| Professional services hired            | 23,000         | 23,000         | 16,075         | (6,925)          | 28,051         |
| Office supplies                        | 5,000          | 5,000          | 2,080          | (2,920)          | -              |
| Maps                                   | 500            | 500            | -              | (500)            | -              |
| Printing                               | 90,000         | 90,000         | 29,042         | (60,958)         | 128,125        |
| New equipment                          | 10,001         | 10,001         | 9,698          | (303)            | -              |
| Seasonal help                          | 5,000          | 5,000          | 747            | (4,253)          | 7,371          |
| Overtime                               | 5,000          | 5,000          | 3,678          | (1,322)          | 9,027          |
| Training coordinator                   | 41,000         | 41,000         | 42,223         | 1,223            | 41,725         |
| Chief election clerk                   | 45,000         | 45,000         | 47,299         | 2,299            | 46,753         |
| Election mapping clerk                 | 38,200         | 38,200         | 40,457         | 2,257            | 38,438         |
| Election supply clerk                  | 38,700         | 38,700         | 27,532         | (11,168)         | 27,931         |
| Election judge clerk                   | 25,600         | 25,600         | 25,479         | (121)            | 25,613         |
| <b>Total election</b>                  | <b>655,702</b> | <b>655,702</b> | <b>376,137</b> | <b>(279,565)</b> | <b>779,096</b> |
| <b>Microfilm and printing:</b>         |                |                |                |                  |                |
| Maintenance contracts                  | 54,000         | 54,000         | 47,514         | (6,486)          | 50,158         |
| Typewriter repairs                     | 1,000          | 1,000          | 383            | (617)            | 666            |
| Postage                                | 123,000        | 123,000        | 120,000        | (3,000)          | 110,000        |
| Postage for election                   | 35,000         | 35,000         | 30,452         | (4,548)          | 3,000          |
| Postage for assessment                 | 7,000          | 7,000          | 5,325          | (1,675)          | 5,000          |
| Postage for treasurer                  | 44,000         | 44,000         | 24,274         | (19,726)         | 48,566         |
| Seminars and workshops                 | -              | -              | -              | -                | -              |
| Office supplies and expense            | 115,000        | 115,000        | 111,187        | (3,813)          | 105,424        |
| Equipment repairs                      | 1,000          | 1,000          | -              | (1,000)          | -              |
| New equipment                          | 18,000         | 18,000         | 17,885         | (115)            | 17,825         |
| New equipment (other)                  | 1,000          | 1,000          | 972            | (28)             | 11,950         |

**County of LaSalle, Illinois**

**General Fund**

**Statement of Expenditures (Continued)**

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|  | 2013           |                |                | 2012             |                |
|--|----------------|----------------|----------------|------------------|----------------|
|  | Budget Amounts |                |                | Over (Under)     |                |
|  | Original       | Final          | Actual         | Final Budget     | Actual         |
| <b>General government (continued):</b> |                |                |                |                  |                |
| Microfilm and printing (continued):    |                |                |                |                  |                |
| Director                               | 47,700         | 47,700         | 48,400         | 700              | 47,997         |
| Print contract                         | 13,500         | 13,500         | 12,982         | (518)            | 2,920          |
| Print stock                            | 10,500         | 10,500         | 10,736         | 236              | 12,958         |
| Printer                                | 36,400         | 36,400         | 36,504         | 104              | 36,714         |
| Camera operators                       | 98,400         | 98,400         | 95,291         | (3,109)          | 98,488         |
| <b>Total microfilm and printing</b>    | <b>605,500</b> | <b>605,500</b> | <b>561,905</b> | <b>(43,595)</b>  | <b>551,488</b> |
| Supervisor of assessments:             |                |                |                |                  |                |
| Automobile expense                     | 600            | 600            | 593            | (7)              | 296            |
| Mileage                                | 7,000          | 7,000          | 6,025          | (975)            | 5,168          |
| Maintenance contract - software        | 25,000         | 25,000         | 22,978         | (2,022)          | -              |
| Education                              | 5,150          | 5,150          | 3,604          | (1,546)          | 11,027         |
| Seminars and workshops                 | -              | -              | 519            | 519              | -              |
| Publications                           | 29,325         | 29,325         | 12,697         | (16,628)         | 11,059         |
| Professional services hired            | 105,000        | 105,000        | -              | (105,000)        | -              |
| Office supplies and expense            | 7,500          | 7,500          | 6,906          | (594)            | 7,393          |
| Software purchases                     | -              | -              | -              | -                | 42,320         |
| New equipment                          | 25,424         | 25,424         | 25,025         | (399)            | 6,707          |
| Supervisor of assessments              | 80,400         | 80,400         | 80,011         | (389)            | 79,619         |
| Asst. supervisor assessments           | 45,600         | 45,600         | 46,288         | 688              | 45,889         |
| Commercial appraiser                   | 50,000         | 50,000         | 50,000         | -                | -              |
| Field appraisers                       | 72,600         | 72,600         | 71,241         | (1,359)          | 73,025         |
| Deputy supervisor of assessor          | 50,700         | 50,700         | 51,470         | 770              | 51,027         |
| Clerks                                 | 190,200        | 190,200        | 171,601        | (18,599)         | 180,056        |
| <b>Total supervisor of assessments</b> | <b>694,499</b> | <b>694,499</b> | <b>548,958</b> | <b>(145,541)</b> | <b>513,586</b> |
| County radio:                          |                |                |                |                  |                |
| Maintenance and repair of equip        | 32,500         | 32,500         | 15,542         | (16,958)         | 24,693         |
| Tower rental                           | 500            | 500            | 500            | -                | 500            |
| 800 MHz-II Co-op                       | 32,200         | 32,200         | 32,185         | (35)             | 32,100         |
| New equipment                          | 3,500          | 3,500          | 2,774          | (726)            | -              |
| <b>Total county radio</b>              | <b>68,700</b>  | <b>68,700</b>  | <b>50,981</b>  | <b>(17,719)</b>  | <b>57,293</b>  |
| County courthouse building:            |                |                |                |                  |                |
| Maintenance and repair of equip        | 65,000         | 65,000         | 23,933         | (41,067)         | 38,304         |
| Fuel (gasoline)                        | 350,000        | 350,000        | 247,914        | (102,086)        | 251,384        |
| Maintenance and repair of office       | 300            | 300            | -              | (300)            | 217            |
| Maintenance and repair of bldgs        | 400,000        | 400,000        | 358,246        | (41,754)         | 235,842        |
| Electricity                            | 330,000        | 330,000        | 293,969        | (36,011)         | 290,396        |
| Telephone                              | 200,000        | 200,000        | 84,962         | (115,038)        | 185,256        |
| Water                                  | 90,000         | 90,000         | 73,652         | (16,348)         | 79,432         |
| Gas                                    | 135,000        | 135,000        | 74,428         | (60,572)         | 65,418         |
| Maintenance contracts                  | 135,000        | 135,000        | 64,215         | (70,785)         | 63,701         |
| Education                              | 10,000         | 10,000         | 864            | (9,136)          | 2,964          |
| Professional services                  | 80,000         | 80,000         | 28,067         | (51,933)         | 19,988         |
| Contract janitor service               | 100,000        | 100,000        | 78,756         | (21,244)         | 85,190         |
| Office supplies                        | 800            | 800            | 994            | 194              | 2,853          |
| Facility supplies                      | 55,200         | 55,200         | 37,804         | (17,396)         | 38,939         |
| Clothing                               | -              | -              | 307            | 307              | -              |

County of LaSalle, Illinois

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|  | 2013              |                   |                   | 2012               |                   |
|--|-------------------|-------------------|-------------------|--------------------|-------------------|
|  | Budget Amounts    |                   |                   | Over (Under)       |                   |
|  | Original          | Final             | Actual            | Final Budget       | Actual            |
| <b>General government (continued):</b>   |                   |                   |                   |                    |                   |
| New equipment                            | 500,000           | 500,000           | 226,679           | (273,321)          | 72,128            |
| Improvements of site                     | 445,000           | 445,000           | 61,734            | (383,266)          | 6,098             |
| Construction                             | 25,000            | 25,000            | 11,740            | (13,260)           | -                 |
| Miscellaneous                            | 1                 | 1                 | 98                | 98                 | -                 |
| Maintenance superintendent               | 68,000            | 68,000            | 68,549            | 549                | 65,904            |
| Assistant maintenance supervisor         | 61,700            | 61,700            | 62,656            | 956                | 62,138            |
| Maintenance workers                      | 415,600           | 415,600           | 416,511           | 911                | 408,239           |
| Seasonal help                            | 18,203            | 18,203            | 16,142            | (2,061)            | 19,049            |
| Overtime                                 | 50,000            | 50,000            | 40,908            | (9,092)            | 39,414            |
| <b>Total county courthouse buildings</b> | <b>3,534,804</b>  | <b>3,534,804</b>  | <b>2,273,149</b>  | <b>(1,261,655)</b> | <b>2,030,834</b>  |
| <b>Total General Government</b>          | <b>13,912,878</b> | <b>13,868,053</b> | <b>10,918,590</b> | <b>(2,949,463)</b> | <b>11,159,350</b> |
| <b>Public Safety:</b>                    |                   |                   |                   |                    |                   |
| Sheriff's office:                        |                   |                   |                   |                    |                   |
| Maintenance and repair of vehicles       | 40,000            | 40,000            | 38,680            | (1,340)            | 36,885            |
| Auto expense                             | 15,000            | 15,000            | 15,715            | 715                | 16,181            |
| Towing fees                              | 5,000             | 5,000             | 1,658             | (3,344)            | 845               |
| Telephone                                | 30,000            | 30,000            | 22,408            | (7,594)            | 18,804            |
| Maintenance contract                     | 17,830            | 17,830            | 20,010            | 2,380              | 17,529            |
| Transport prisoners                      | 10,000            | 10,000            | 6,469             | (3,531)            | 5,195             |
| Education                                | 6,000             | 6,000             | 9,149             | 3,149              | 12,443            |
| Education - PTI                          | 15,000            | 15,000            | -                 | (15,000)           | 7,812             |
| Expense merit commission                 | 2,000             | 2,000             | 3,227             | 1,227              | 300               |
| Dues                                     | 1,500             | 1,500             | 775               | (725)              | 805               |
| Ammunition                               | 7,500             | 7,500             | 8,337             | 837                | 5,528             |
| Weapons and repair                       | 3,000             | 3,000             | 3,117             | 117                | 2,100             |
| Random drug testing                      | 4,800             | 4,800             | 3,741             | (1,058)            | 2,285             |
| Non-contract medical                     | 2,500             | 2,500             | 138               | (2,361)            | 49                |
| Office supplies and expense              | 3,000             | 3,000             | 1,555             | (1,445)            | 2,882             |
| Non-contract printing                    | 250               | 250               | 213               | (37)               | 146               |
| Deputies' uniforms                       | 3,500             | 3,500             | 4,302             | 802                | 2,385             |
| Crime prevention                         | 5,476             | 5,476             | 5,476             | -                  | 5,133             |
| New equipment                            | 23,350            | 23,350            | 23,764            | 414                | 23,725            |
| New office equipment                     | 16,166            | 16,166            | 16,129            | (37)               | 9,270             |
| New automobiles                          | 165,000           | 165,000           | 164,792           | (208)              | 154,087           |
| Miscellaneous                            | 1,000             | 1,000             | 280               | (720)              | 822               |
| Investigation expense                    | 2,000             | 2,000             | 2,000             | -                  | 2,000             |
| Sheriff                                  | 69,500            | 69,500            | 69,500            | -                  | 67,515            |
| Merit commissioner per diem              | 6,480             | 6,480             | 4,020             | (2,460)            | 2,820             |
| Lieutenant                               | 64,600            | 64,600            | 66,284            | 1,684              | 65,039            |
| Sergeants                                | 188,700           | 188,700           | 190,113           | 1,413              | 191,632           |
| Supervisor of safety                     | 1,500             | 1,500             | 1,500             | -                  | 1,512             |
| Deputies                                 | 1,802,305         | 1,802,305         | 1,793,975         | (8,330)            | 1,805,667         |
| Captain/Chief deputy                     | 67,000            | 67,000            | 69,328            | 2,328              | 68,841            |
| Civil process clerk                      | 41,400            | 41,400            | 42,021            | 621                | 41,652            |
| Dispatchers                              | 347,302           | 347,302           | 359,899           | 12,597             | 359,144           |
| Clerks                                   | 103,700           | 103,700           | 91,557            | (12,143)           | 95,824            |
| Office supervisor                        | 41,600            | 41,600            | 42,244            | 644                | 41,878            |
| Temporary help                           | 4,000             | 4,000             | 8,914             | 4,914              | 4,711             |
| Overtime                                 | 300,000           | 300,000           | 356,141           | 56,141             | 359,353           |
| <b>Total sheriff's office</b>            | <b>3,417,759</b>  | <b>3,417,759</b>  | <b>3,447,408</b>  | <b>29,649</b>      | <b>3,432,179</b>  |

**County of LaSalle, Illinois**

**General Fund**

**Statement of Expenditures (Continued)**

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|                                   | 2013           |                         |                | 2012                         |                |
|-----------------------------------|----------------|-------------------------|----------------|------------------------------|----------------|
|                                   | Original       | Budget Amounts<br>Final | Actual         | Over (Under)<br>Final Budget | Actual         |
| <b>Public Safety (continued):</b> |                |                         |                |                              |                |
| Coroner's office:                 |                |                         |                |                              |                |
| Deputies                          | 40,000         | 40,000                  | 45,900         | 5,900                        | 42,420         |
| Stenographer services             | 2,000          | 2,000                   | 860            | (1,140)                      | 1,160          |
| Mileage for deputies              | 10,000         | 10,000                  | 3,936          | (6,064)                      | 6,895          |
| Maintenance and repair of vehic   | 500            | 500                     | 293            | (207)                        | 313            |
| Telephone                         | 5,100          | 5,100                   | 6,075          | 975                          | 5,015          |
| Education                         | 4,000          | 4,000                   | 4,353          | 353                          | 4,782          |
| Dues and subscriptions            | 1,025          | 1,025                   | 1,107          | 82                           | 951            |
| Photo supplies and developing     | 100            | 100                     | -              | (100)                        | 17             |
| Prof. services for post mortems   | 127,000        | 127,000                 | 118,742        | (8,258)                      | 151,397        |
| Prof. services for toxicology     | 22,000         | 22,000                  | 18,816         | (3,184)                      | 22,721         |
| Prof. services for transport fees | 53,000         | 53,000                  | 47,074         | (5,926)                      | -              |
| Office supplies and expense       | 1,000          | 1,000                   | 1,325          | 325                          | 1,030          |
| Coroner's supplies                | 5,000          | 5,000                   | 3,824          | (1,176)                      | 3,881          |
| New equipment                     | 450            | 450                     | 3,245          | 2,795                        | 1,369          |
| Coroner                           | 60,500         | 60,500                  | 60,500         | -                            | 58,446         |
| Admin deputy coroner              | 39,200         | 39,200                  | 39,849         | 649                          | 39,526         |
| Chief deputy coroner              | 30,801         | 30,801                  | 39,365         | 8,564                        | 31,010         |
| <b>Total coroner's office</b>     | <b>401,676</b> | <b>401,676</b>          | <b>395,264</b> | <b>(6,412)</b>               | <b>370,923</b> |
| <b>911 Services:</b>              |                |                         |                |                              |                |
| Service charges                   | 3,500          | 3,500                   | 2,954          | (546)                        | 3,238          |
| <b>Total 911 services</b>         | <b>3,500</b>   | <b>3,500</b>            | <b>2,954</b>   | <b>(546)</b>                 | <b>3,238</b>   |
| <b>EMA:</b>                       |                |                         |                |                              |                |
| Mileage                           | 3,500          | 3,500                   | 401            | (3,099)                      | 1,823          |
| Vehicle maintenance               | 5,000          | 5,000                   | 2,839          | (2,161)                      | 4,179          |
| Building maintenance              | 10,000         | 10,000                  | 10,459         | 459                          | -              |
| Telephone                         | 7,000          | 7,000                   | 5,647          | (1,353)                      | 6,489          |
| Education                         | 2,000          | 2,000                   | 252            | (1,748)                      | 78             |
| Warning systems                   | 10,000         | 10,000                  | -              | (10,000)                     | -              |
| Publication expense               | 500            | 500                     | -              | (500)                        | -              |
| Emergency operations center       | 10,000         | 10,000                  | -              | (10,000)                     | -              |
| Dues and subscriptions            | 1,000          | 1,000                   | 614            | (386)                        | 508            |
| Professional services             | 10,500         | 10,500                  | 9,250          | (1,250)                      | -              |
| Office supplies and expense       | 2,000          | 2,000                   | 674            | (1,326)                      | 279            |
| LEPC expense                      | 20,000         | 20,000                  | 2,669          | (17,331)                     | 2,421          |
| Equipment supplies                | 5,000          | 5,000                   | 1,992          | (3,008)                      | 4,339          |
| New equipment                     | 10,000         | 10,000                  | 35             | (9,965)                      | 2,659          |
| New equipment - grant funded      | 10,000         | 10,000                  | 1,250          | (8,750)                      | -              |
| Improvements of EOC               | 3,000          | 3,000                   | -              | (3,000)                      | -              |
| Automobile, new                   | 30,000         | 30,000                  | 27,782         | (2,218)                      | -              |
| CERT                              | 10,000         | 10,000                  | 10,013         | 13                           | 8,553          |
| IPRA expense                      | 30,000         | 30,000                  | 21,917         | (8,083)                      | 18,077         |
| Animal rescue team                | 5,000          | 5,000                   | 105            | (4,895)                      | 771            |
| Hazmat team                       | 5,000          | 5,000                   | 545            | (4,455)                      | 322            |
| Ground search team                | 5,000          | 5,000                   | 601            | (4,399)                      | 671            |
| Disaster expense                  | 10,000         | 10,000                  | 4,390          | (5,610)                      | -              |
| Exercise expense                  | 15,000         | 15,000                  | -              | (15,000)                     | 811            |
| Medical reserve corp              | 15,000         | 15,000                  | 7,009          | (7,991)                      | 1,760          |

County of LaSalle, Illinois

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|   | 2013             |                  |                  | 2012             |                  |
|---|------------------|------------------|------------------|------------------|------------------|
|   | Budget Amounts   |                  |                  | Over (Under)     |                  |
|   | Original         | Final            | Actual           | Final Budget     | Actual           |
| <b>Public Safety (continued):</b>         |                  |                  |                  |                  |                  |
| EMA (continued):                          |                  |                  |                  |                  |                  |
| TICP                                      | 10,000           | 10,000           | -                | (10,000)         | 9,469            |
| Technical rescue team                     | 5,000            | 5,000            | 1,751            | (3,249)          | 675              |
| Radio maintenance (EMA)                   | 5,000            | 5,000            | 700              | (4,300)          | 515              |
| Part-time help                            | 7,201            | 7,201            | -                | (7,201)          | -                |
| Asst Coordinator                          | 40,800           | 40,800           | 40,870           | (130)            | 41,574           |
| EMA - Coordinator salary                  | 48,200           | 48,200           | 48,211           | 11               | 48,131           |
| <b>Total EMA</b>                          | <b>350,701</b>   | <b>350,701</b>   | <b>199,776</b>   | <b>(150,925)</b> | <b>152,085</b>   |
| <b>Total public safety</b>                | <b>4,173,636</b> | <b>4,173,636</b> | <b>4,045,402</b> | <b>(128,234)</b> | <b>3,958,425</b> |
| <b>Corrections:</b>                       |                  |                  |                  |                  |                  |
| Juvenile and adult probation:             |                  |                  |                  |                  |                  |
| Education                                 | 500              | 500              | -                | (500)            | -                |
| Electronic monitoring                     | 1,000            | 1,000            | 732              | (268)            | 432              |
| JSOP                                      | 50,000           | 50,000           | -                | (50,000)         | 63,880           |
| Director of court services                | 63,700           | 63,700           | 64,677           | 977              | 64,154           |
| Director of probation services            | 52,000           | 52,000           | 52,861           | 861              | 52,416           |
| Probation supervisors                     | 88,000           | 88,000           | 88,351           | 1,351            | 92,033           |
| Probation officers                        | 849,200          | 849,200          | 852,487          | 3,287            | 855,113          |
| Secretaries                               | 171,100          | 171,100          | 171,340          | 240              | 171,172          |
| Overtime                                  | 12,000           | 12,000           | 10,857           | (1,143)          | 10,896           |
| Administrative assistant                  | 38,800           | 38,800           | 39,387           | 587              | 39,044           |
| <b>Total juvenile and adult probation</b> | <b>1,326,300</b> | <b>1,326,300</b> | <b>1,281,892</b> | <b>(44,608)</b>  | <b>1,349,140</b> |
| Sheriff corrections:                      |                  |                  |                  |                  |                  |
| Deputies/jail                             | 158,700          | 158,700          | 51,834           | (108,866)        | 106,542          |
| Deputies/corrections                      | 60,400           | 60,400           | -                | (60,400)         | 87,572           |
| Correctional officers                     | 2,482,200        | 2,482,200        | 2,648,040        | 163,840          | 2,320,439        |
| Maint. & repair of equip.                 | -                | -                | 657              | 657              | -                |
| Teletype serv maint contract              | 1,532            | 1,532            | 273              | (1,259)          | 1,219            |
| Education                                 | 15,000           | 15,000           | 3,245            | (11,755)         | 6,972            |
| Education - PTI                           | 44,000           | 44,000           | 31,561           | (12,439)         | 20,205           |
| Out of Co. prisoner housing               | 4,000            | 4,000            | 14,040           | 10,040           | 21,980           |
| Live scan maint fees                      | 3,600            | 3,600            | -                | (3,600)          | 3,495            |
| Physicians contract                       | 419,728          | 419,728          | 433,383          | 13,655           | 376,950          |
| Office supplies & expense                 | 3,000            | 3,000            | 1,434            | (1,566)          | 1,682            |
| Deputies uniforms                         | 12,200           | 12,200           | 14,556           | 2,356            | 5,227            |
| Inmate supplies                           | 5,000            | 5,000            | -                | (5,000)          | 9,897            |
| Jail supplies                             | 30,000           | 30,000           | 19,302           | (10,698)         | 30,442           |
| Laundry & cleaning supplies               | 13,000           | 13,000           | 12,810           | (90)             | 13,262           |
| Provisions                                | 330,000          | 330,000          | 292,229          | (37,771)         | 315,322          |
| New equipment                             | 7,000            | 7,000            | 6,900            | (100)            | 86,965           |
| New office equipment                      | 7,200            | 7,200            | 6,309            | (891)            | 541              |
| Miscellaneous                             | 1,000            | 1,000            | -                | (1,000)          | 863              |
| Superintendent of jail                    | 58,900           | 58,900           | 59,856           | 956              | 60,450           |
| Jail admin asst.                          | 37,000           | 37,000           | 37,814           | 614              | 37,278           |
| Overtime                                  | 175,000          | 175,000          | 495,894          | 320,994          | 699,127          |
| <b>Total sheriff corrections</b>          | <b>3,888,460</b> | <b>3,888,460</b> | <b>4,126,137</b> | <b>259,677</b>   | <b>4,206,410</b> |
| <b>Total corrections</b>                  | <b>5,194,760</b> | <b>5,194,760</b> | <b>5,409,829</b> | <b>215,069</b>   | <b>5,555,550</b> |

County of LaSalle, Illinois

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|   | 2013             |                  |                  | 2012             |                  |
|---|------------------|------------------|------------------|------------------|------------------|
|   | Budget Amounts   | Original         | Final            | Over (Under)     | Final Budget     |
| Judiciary and legal:                        |                  |                  |                  |                  |                  |
| Circuit court and jury:                     |                  |                  |                  |                  |                  |
| Appointed atty juvenile def                 | 28,764           | 28,764           | 28,764           | -                | 28,200           |
| Juries                                      | 70,000           | 70,000           | 34,769           | (35,231)         | 45,540           |
| Maintenance and repair, security & computer | 700              | 700              | 193              | (507)            | 636              |
| Mileage and meals                           | 900              | 900              | 620              | (280)            | 701              |
| Jury mileage                                | 60,600           | 60,600           | 53,240           | (7,260)          | 35,683           |
| Maint contract - software                   | 9,500            | 9,500            | 8,351            | (1,149)          | -                |
| Education                                   | 1,500            | 1,500            | -                | (1,500)          | 199              |
| Lodging and meals                           | 4,600            | 4,600            | 2,827            | (1,773)          | 6,236            |
| Publication court ordered                   | 1,500            | 1,500            | 856              | (844)            | 258              |
| Child support                               | 500,000          | 500,000          | 376,360          | (123,640)        | 723,688          |
| Dues and memberships                        | 5,000            | 5,000            | 4,457            | (543)            | 3,955            |
| Computer programming                        | -                | -                | -                | -                | 8,801            |
| Prevention                                  | 20,000           | 20,000           | 10,000           | (10,000)         | 10,000           |
| Professional services                       | 10,000           | 10,000           | 15,253           | 5,253            | 12,885           |
| Office supplies and expense                 | 21,000           | 21,000           | 11,532           | (9,468)          | 13,534           |
| Library supplies                            | 25,000           | 25,000           | 26,282           | 1,282            | 26,134           |
| Clothing                                    | 1,500            | 1,500            | 1,433            | (67)             | 713              |
| New equipment                               | 11,127           | 11,127           | 7,970            | (3,157)          | 6,800            |
| Jury coordinator                            | 43,100           | 43,100           | 43,780           | 680              | 43,405           |
| Clerk/typist                                | 24,600           | 24,600           | 24,806           | 6                | 24,712           |
| Assistant court administrator               | 38,400           | 38,400           | 38,999           | 599              | 38,648           |
| Administrative secretary                    | 34,800           | 34,800           | 35,380           | 580              | 35,055           |
| Bailiffs                                    | 247,100          | 247,100          | 253,918          | 6,818            | 249,384          |
| Per diems                                   | 9,000            | 9,000            | 4,200            | (4,800)          | 5,280            |
| Temporary help                              | 7,500            | 7,500            | 8,490            | 980              | 9,270            |
| Trial expense                               | 80,000           | 80,000           | 26,758           | (53,242)         | 125,417          |
| Overtime                                    | 500              | 500              | 117              | (383)            | -                |
| <b>Total circuit court and jury</b>         | <b>1,256,581</b> | <b>1,256,581</b> | <b>1,019,155</b> | <b>(242,913)</b> | <b>1,455,114</b> |
| Public defender:                            |                  |                  |                  |                  |                  |
| Secretary expense                           | 20,900           | 20,900           | 19,471           | (1,429)          | 19,097           |
| Mileage and meals                           | 880              | 880              | 768              | (112)            | 1,217            |
| Library                                     | 1,320            | 1,320            | 2,081            | 761              | 1,668            |
| Education                                   | -                | -                | -                | -                | 877              |
| Trial expense                               | 50,500           | 50,500           | 40,465           | (10,035)         | 45,327           |
| Office supplies                             | 1,980            | 1,980            | 1,415            | (565)            | 1,342            |
| Law books/statutes/west law                 | 5,500            | 5,500            | 7,093            | 1,593            | 6,580            |
| New equipment                               | 6,050            | 6,050            | 2,937            | (3,113)          | 4,198            |
| Public defender                             | 98,300           | 98,300           | 99,870           | 1,570            | 99,083           |
| Investigators                               | 68,000           | 68,000           | 68,018           | 18               | 68,432           |
| Investigator/office mgr                     | 41,400           | 41,400           | 42,122           | 722              | 41,756           |
| Assistant public defenders                  | 145,900          | 145,900          | 147,008          | 1,108            | 146,914          |
| <b>Total public defender</b>                | <b>440,730</b>   | <b>440,730</b>   | <b>431,248</b>   | <b>(9,482)</b>   | <b>436,481</b>   |

**County of LaSalle, Illinois**

**General Fund**

**Statement of Expenditures (Continued)**

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|   | <b>2013</b>           |                  |                  | <b>2012</b>         |                  |
|---|-----------------------|------------------|------------------|---------------------|------------------|
|   | <b>Budget Amounts</b> |                  |                  | <b>Over (Under)</b> |                  |
|   | <b>Original</b>       | <b>Final</b>     | <b>Actual</b>    | <b>Final Budget</b> | <b>Actual</b>    |
| <b>Judiciary and legal (continued):</b> |                       |                  |                  |                     |                  |
| Court Security:                         |                       |                  |                  |                     |                  |
| Clothing                                | 2,800                 | 2,800            | 1,081            | (1,719)             | 785              |
| Education                               | 2,000                 | 2,000            | -                | (2,000)             | -                |
| Miscellaneous                           | 500                   | 500              | -                | (500)               | 274              |
| Court security officer                  | 267,000               | 267,000          | 273,633          | 6,633               | 264,035          |
| Overtime                                | 10,000                | 10,000           | 11,512           | 1,512               | 14,103           |
| <b>Total court security</b>             | <b>282,300</b>        | <b>282,300</b>   | <b>286,226</b>   | <b>3,926</b>        | <b>279,197</b>   |
| Circuit clerk's office:                 |                       |                  |                  |                     |                  |
| Maintenance and repair of equip         | 50                    | 50               | -                | (50)                | -                |
| Mileage                                 | 2,000                 | 2,000            | 3,318            | 1,318               | 2,820            |
| Education                               | 200                   | 200              | 320              | 120                 | 229              |
| Publications                            | 750                   | 750              | 593              | (157)               | -                |
| Association dues                        | 800                   | 800              | 780              | (20)                | 780              |
| Office supplies and expense             | 2,000                 | 2,000            | 2,260            | 260                 | 1,987            |
| Printing                                | 500                   | 500              | -                | (500)               | 403              |
| Circuit clerk                           | 60,500                | 60,500           | 60,500           | -                   | 58,446           |
| Workflow Manager                        | 36,800                | 36,800           | 31,820           | (4,980)             | 31,187           |
| Office supervisors                      | 91,400                | 91,400           | 91,138           | (262)               | 90,294           |
| Director of finance                     | 36,300                | 36,300           | 37,834           | 1,334               | 37,295           |
| Admin assistant                         | 31,800                | 31,800           | 32,291           | 491                 | 31,995           |
| Court clerk supervisors                 | 80,600                | 80,600           | 50,704           | (29,896)            | 81,201           |
| Office & apps admin                     | 6,500                 | 6,500            | 6,872            | 172                 | 6,558            |
| Clerks                                  | 770,100               | 770,100          | 752,179          | (17,921)            | 754,074          |
| <b>Total circuit clerk's office</b>     | <b>1,120,300</b>      | <b>1,120,300</b> | <b>1,070,209</b> | <b>(50,081)</b>     | <b>1,097,227</b> |
| State's attorney office:                |                       |                  |                  |                     |                  |
| Maintenance of equipment                | 1,000                 | 1,000            | 1,331            | 331                 | 961              |
| Mileage                                 | 1,500                 | 1,500            | 1,697            | 197                 | 1,905            |
| Court Reporter                          | 24,000                | 24,000           | 32,494           | 8,494               | 30,402           |
| Education                               | 5,500                 | 5,500            | 5,826            | 326                 | 4,803            |
| Trial expense                           | 65,000                | 65,000           | 46,105           | (18,895)            | 55,196           |
| Appellate assistance                    | 20,000                | 20,000           | 20,000           | -                   | 20,000           |
| Office expense                          | 10,000                | 10,000           | 11,745           | 1,745               | 9,637            |
| Miscellaneous expense                   | 1                     | 1                | 24               | 23                  | -                |
| Book expense                            | 25,000                | 25,000           | 22,900           | (2,100)             | 26,782           |
| New equipment                           | 10,000                | 54,825           | 51,065           | (3,760)             | 10,521           |
| Crime investigation                     | 6,000                 | 6,000            | 6,000            | -                   | 6,000            |
| State's attorney                        | 160,900               | 160,900          | 160,877          | (23)                | 162,114          |
| First assistant state's attorney        | 211,800               | 211,800          | 215,108          | 3,308               | 216,834          |
| Assistant state's attorneys             | 653,800               | 653,800          | 656,631          | 2,831               | 669,201          |
| Paralegals                              | 170,800               | 170,800          | 168,861          | (1,939)             | 161,579          |
| Paralegal secretary                     | 157,000               | 157,000          | 160,443          | 3,443               | 157,735          |
| Seasonal help                           | 6,000                 | 6,000            | 2,475            | (3,525)             | -                |
| Legal Secretaries                       | 146,700               | 146,700          | 139,245          | (7,455)             | 146,955          |
| <b>Total state's attorney office</b>    | <b>1,675,001</b>      | <b>1,719,826</b> | <b>1,702,827</b> | <b>(16,999)</b>     | <b>1,680,625</b> |
| <b>Total judiciary and legal</b>        | <b>4,774,922</b>      | <b>4,819,747</b> | <b>4,509,885</b> | <b>(310,082)</b>    | <b>4,948,654</b> |

**County of LaSalle, Illinois**

**General Fund**

**Statement of Expenditures (Continued)**

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|  | 2013                 |                      |                      | 2012                         |                      |
|--|----------------------|----------------------|----------------------|------------------------------|----------------------|
|  | Original             | Final                | Actual               | Over (Under)<br>Final Budget | Actual               |
| <b>Social services:</b>                |                      |                      |                      |                              |                      |
| <b>School service:</b>                 |                      |                      |                      |                              |                      |
| Maintenance and repair of equip        | 500                  | 500                  | 247                  | (253)                        | 319                  |
| Mileage                                | 4,500                | 4,500                | 3,769                | (731)                        | 3,889                |
| Education                              | 1,200                | 1,200                | 1,154                | (46)                         | 849                  |
| Office supplies and expense            | 1,080                | 1,080                | 1,038                | (42)                         | 1,129                |
| Nursing supplies                       | 300                  | 300                  | 294                  | (6)                          | 294                  |
| Eyeglass expenses                      | 6,087                | 6,087                | 370                  | (5,717)                      | 70                   |
| New equipment                          | 1                    | 1                    | 247                  | 246                          | 4,047                |
| Director                               | 41,300               | 41,300               | 41,356               | 56                           | 39,292               |
| Staff nurse                            | 37,400               | 37,400               | 37,436               | 36                           | 35,549               |
| Clerk/typist                           | 33,800               | 33,800               | 22,891               | (11,109)                     | 38,522               |
| <b>Total school service</b>            | <b>126,168</b>       | <b>126,168</b>       | <b>106,602</b>       | <b>(17,566)</b>              | <b>123,960</b>       |
| <b>Superintendent of schools</b>       |                      |                      |                      |                              |                      |
| Mileage                                | 7,000                | 7,000                | 2,561                | (4,439)                      | 4,292                |
| Education                              | 750                  | 750                  | -                    | (750)                        | 320                  |
| Professional services                  | 750                  | 750                  | -                    | (750)                        | -                    |
| Printing                               | 500                  | 500                  | -                    | (500)                        | -                    |
| Office supplies                        | 1,000                | 1,000                | -                    | (1,000)                      | 810                  |
| Bookkeeper                             | 35,800               | 35,800               | 37,183               | 1,383                        | 36,059               |
| New equipment                          | 2,000                | 2,000                | 8,330                | 6,330                        | 5,888                |
| Truant officer                         | 71,500               | 71,500               | 71,692               | 192                          | 71,056               |
| Legal stenographers                    | 73,700               | 73,700               | 70,969               | (2,731)                      | 77,967               |
| <b>Total superintendent of schools</b> | <b>193,000</b>       | <b>193,000</b>       | <b>190,735</b>       | <b>(2,265)</b>               | <b>196,392</b>       |
| <b>Total social services</b>           | <b>319,168</b>       | <b>319,168</b>       | <b>299,337</b>       | <b>(19,831)</b>              | <b>320,362</b>       |
| <b>Culture &amp; Recreation:</b>       |                      |                      |                      |                              |                      |
| <b>County parks:</b>                   |                      |                      |                      |                              |                      |
| Mileage                                | 500                  | 500                  | -                    | (500)                        | 702                  |
| Maint and repairs of machinery         | 10,000               | 10,000               | 9,927                | (73)                         | 7,183                |
| Maint and repairs of building          | 15,000               | 15,000               | 1,364                | (13,636)                     | 13,696               |
| General maintenance and repairs        | 12,185               | 12,185               | 31,207               | 19,022                       | 5,238                |
| Utilities                              | 13,500               | 13,500               | 11,934               | (1,566)                      | 12,278               |
| Maintenance contracts                  | 1,000                | 1,000                | -                    | (1,000)                      | -                    |
| Education                              | 500                  | 500                  | -                    | (500)                        | -                    |
| Professional services                  | 8,000                | 8,000                | -                    | (8,000)                      | -                    |
| Oil, gas, tires                        | 11,228               | 11,228               | 11,237               | 9                            | 6,855                |
| Clothing allowance                     | 500                  | 500                  | 358                  | (142)                        | -                    |
| General supplies                       | 4,000                | 4,000                | 3,149                | (851)                        | 3,270                |
| New equipment                          | 24,630               | 24,630               | 25,278               | 648                          | 4,684                |
| Improvement of site                    | 10,000               | 10,000               | 8,363                | (1,637)                      | 9,965                |
| Miscellaneous                          | 1                    | 1                    | -                    | (1)                          | 37                   |
| Custodian                              | -                    | -                    | -                    | -                            | 11,803               |
| Park manager                           | 40,000               | 40,000               | 40,452               | 452                          | 65,586               |
| Asst Park manager                      | 33,500               | 33,500               | 33,918               | 418                          | 22,724               |
| Seasonal help                          | 8,500                | 8,500                | 8,500                | -                            | 7,990                |
| <b>Total culture &amp; recreation</b>  | <b>193,044</b>       | <b>193,044</b>       | <b>185,687</b>       | <b>(7,357)</b>               | <b>172,011</b>       |
| <b>Total general fund expenditures</b> | <b>\$ 28,568,408</b> | <b>\$ 28,568,408</b> | <b>\$ 25,368,510</b> | <b>\$ (3,199,898)</b>        | <b>\$ 26,114,342</b> |

# County of LaSalle, Illinois

## Illinois Municipal Retirement Fund

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|  | 2013             |                  |                  | 2012             |                  |
|--|------------------|------------------|------------------|------------------|------------------|
|  | Budget Amounts   |                  | Actual           | Over (Under)     |                  |
|  | Original         | Final            | Actual           | Final Budget     | Actual           |
| <b>Revenues:</b>                                     |                  |                  |                  |                  |                  |
| Property taxes                                       | \$ 3,100,000     | \$ 3,100,000     | \$ 3,090,969     | \$ (9,031)       | \$ 3,327,216     |
| Personal property replacement                        | 141,000          | 141,000          | 151,921          | 10,921           | 137,785          |
| Interest   | 20,000           | 20,000           | 15,859           | (4,141)          | 22,712           |
| Miscellaneous  | 5,000            | 5,000            | 9,059            | 4,059            | 3,912            |
| <b>Total revenues</b>                                | <b>3,266,000</b> | <b>3,266,000</b> | <b>3,267,808</b> | <b>1,808</b>     | <b>3,491,625</b> |
| <b>Expenditures:</b>                                 |                  |                  |                  |                  |                  |
| General county employees                             | 2,948,200        | 2,948,200        | 2,795,565        | (152,635)        | 3,043,987        |
| Recorder's equipment                                 | 450              | 450              | -                | (450)            | -                |
| Insurance  | 7,600            | 7,600            | 9,418            | 1,818            | 7,545            |
| GIS fund   | 15,500           | 15,500           | 15,285           | (215)            | 25,449           |
| Tax sale automation                                  | 2,600            | 2,600            | 2,803            | 203              | 2,659            |
| Tax objection refund                                 | 1                | 1                | -                | (1)              | 299,482          |
| E911   | 7,400            | 7,400            | 7,480            | 80               | 7,337            |
| SOA Drug fund  | 26,400           | 26,400           | 16,799           | (9,601)          | 35,709           |
| SOA Crime victim                                     | 10,400           | 10,400           | 8,684            | (1,716)          | 10,037           |
| Court security                                       | 47,200           | 47,200           | 50,009           | 2,809            | 76,854           |
| Law Library  | 550              | 550              | 524              | (26)             | 529              |
| Detention home employees                             | 112,200          | 112,200          | 113,675          | 1,475            | 142,345          |
| State's atty drug fund                               | 29,500           | 29,500           | -                | (29,500)         | 10,000           |
| Child support  | 2,400            | 2,400            | 2,412            | 12               | 2,390            |
| Circuit Clerk Doc Storage                            | 4,200            | 4,200            | 3,569            | (631)            | 4,178            |
| Court automation                                     | 7,500            | 7,500            | 7,442            | (58)             | 7,505            |
| Minor in possession                                  | 3,800            | 3,800            | 5,160            | 1,360            | 3,838            |
| County highway employees                             | 267,700          | 267,700          | 262,835          | (4,865)          | 335,723          |
| Nursing home employees                               | 343,900          | 343,900          | 349,597          | 5,697            | 451,887          |
| County health employees                              | 160,200          | 160,200          | 161,489          | 1,289            | 179,330          |
| Environmental services                               | 22,900           | 22,900           | 20,314           | (2,586)          | 32,333           |
| Vac  | 14,000           | 14,000           | 14,815           | 815              | 13,955           |
| Mental health employees                              | 4,900            | 4,900            | 4,968            | 68               | 4,867            |
| Animal control                                       | 9,400            | 9,400            | 9,778            | 378              | 9,350            |
| <b>Total expenditures</b>                            | <b>4,048,901</b> | <b>4,048,901</b> | <b>3,862,621</b> | <b>(186,280)</b> | <b>4,707,289</b> |
| Excess (deficiency) of<br>revenues over expenditures | (782,901)        | (782,901)        | (594,813)        | 188,088          | (1,215,664)      |
| Fund balance, beginning of year                      |                  |                  | 3,032,363        |                  | 4,248,027        |
| Fund balance, end of year                            |                  |                  | \$ 2,437,550     |                  | \$ 3,032,363     |

**County of LaSalle, Illinois**

**Insurance Fund**

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|  | 2013               |                    |                    | 2012             |                    |
|--|--------------------|--------------------|--------------------|------------------|--------------------|
|  | Budget Amounts     |                    | Actual             | Over (Under)     |                    |
|  | Original           | Final              | Actual             | Final Budget     | Actual             |
| <b>Revenues:</b>   |                    |                    |                    |                  |                    |
| Property taxes   | \$ 2,900,000       | \$ 2,900,000       | \$ 2,891,524       | \$ (8,476)       | \$ 2,401,053       |
| Interest   | 1,000              | 1,000              | 10,457             | 9,457            | 14,637             |
| Miscellaneous  | 1,000              | 1,000              | 3,814              | 2,814            | 1,751              |
| <b>Total operating revenue</b>                                     | <b>2,902,000</b>   | <b>2,902,000</b>   | <b>2,905,795</b>   | <b>3,795</b>     | <b>2,417,441</b>   |
| <b>Expenditures:</b>   |                    |                    |                    |                  |                    |
| Education  | 1,500              | 1,500              | 629                | (871)            | -                  |
| Mileage  | 500                | 500                | 118                | (382)            | 186                |
| Safety training  | 10,000             | 10,000             | 10,685             | 685              | 5,825              |
| Safety membership  | 1,200              | 1,200              | 1,069              | (131)            | 1,069              |
| Safety incentive program   | 4,000              | 4,000              | 1,957              | (2,043)          | 1,910              |
| Safety supplies  | 5,000              | 5,000              | 573                | (4,427)          | -                  |
| Bonds  | 7,000              | 7,000              | 5,623              | (1,377)          | 3,365              |
| Dues and subscriptions   | 200                | 200                | -                  | (200)            | 69                 |
| Professional appraisal service                                     | 12,000             | 12,000             | 6,480              | (5,540)          | 9,690              |
| Professional services hired  | 30,000             | 30,000             | 12,013             | (17,987)         | 12,245             |
| Library  | 6,000              | 6,000              | 270                | (5,730)          | -                  |
| Workers' compensation  | 3,000              | 3,000              | 10,891             | 7,891            | 928                |
| Unemployment insurance   | 110,000            | 110,000            | 101,145            | (8,855)          | 90,266             |
| Claims-general   | -                  | -                  | 22,497             | 22,497           | -                  |
| Tax objection refund   | 1                  | 1                  | 500,000            | 499,999          | -                  |
| General & professional   |                    |                    |                    |                  |                    |
| liability ins.   | 18,000             | 18,000             | 12,263             | (5,737)          | 12,669             |
| Attorney   | 20,000             | 20,000             | 20,001             | 1                | 6,321              |
| Benefits coordinator   | 50,900             | 50,900             | 55,693             | 4,793            | 52,277             |
| Overtime   | 4,000              | 4,000              | 862                | (3,138)          | 1,731              |
| Miscellaneous  | -                  | -                  | -                  | -                | 1,796              |
| <b>Total expenditures</b>  | <b>283,301</b>     | <b>283,301</b>     | <b>762,749</b>     | <b>479,448</b>   | <b>200,347</b>     |
| <b>Excess (deficiency) of</b><br><b>revenues over expenditures</b> | <b>2,618,699</b>   | <b>2,618,699</b>   | <b>2,143,046</b>   | <b>(475,653)</b> | <b>2,217,094</b>   |
| <b>Other sources and (uses):</b>                                   |                    |                    |                    |                  |                    |
| Transfers to other funds   | (1,370,501)        | (1,370,501)        | (1,370,501)        | -                | (1,355,568)        |
| County contribution to   |                    |                    |                    |                  |                    |
| Self-Insurance Trust   | (1,537,728)        | (1,537,728)        | (1,459,774)        | 77,954           | (1,451,139)        |
| <b>Total other sources and (uses)</b>                              | <b>(2,908,229)</b> | <b>(2,908,229)</b> | <b>(2,830,275)</b> | <b>77,954</b>    | <b>(2,806,707)</b> |

**County of LaSalle, Illinois****Insurance Fund****Statement of Revenues, Expenditures and Changes in Fund Balance (Cont.)**

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|                                 | 2013         |              |            | 2012                         |              |
|---------------------------------|--------------|--------------|------------|------------------------------|--------------|
|                                 | Original     | Final        | Actual     | Over (Under)<br>Final Budget | Actual       |
| Net change in fund balance      | \$ (289,530) | \$ (289,530) | (687,229)  | \$ (397,699)                 | (589,613)    |
| Fund balance, beginning of year |              |              | 1,632,700  |                              | 2,222,313    |
| Fund balance, end of year       |              |              | \$ 945,471 |                              | \$ 1,632,700 |

## County of LaSalle, Illinois

### Schedule of Funding Progress

November 30, 2013

With Comparative Totals for November 30, 2012

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#### 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) |
|--------------------------|-------------------------------|---|--------------------------|--------------------|---------------------|---|
| 12/31/2012               | \$ 33,776,227                 | \$ 45,119,622                             | \$ 11,343,395            | 74.86%             | \$ 16,049,107       | 70.68%  |
| 12/31/2011               | \$ 30,867,380                 | \$ 43,055,501                             | \$ 12,188,121            | 71.69%             | \$ 15,947,422       | 76.43%  |
| 12/31/2010               | \$ 32,552,167                 | \$ 43,707,566                             | \$ 11,155,399            | 74.48%             | \$ 15,677,169       | 71.16%  |

On a market value basis, the actuarial value of assets as of December 31, 2012 is \$35,125,675. On a market basis, the funded ratio would be 77.85%.

#### 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) |
|--------------------------|-------------------------------|---|--------------------------|--------------------|---------------------|---|
| 12/31/2012               | \$ 11,888,135                 | \$ 18,721,647                             | \$ 6,833,512             | 63.50%             | \$ 5,873,902        | 116.34%   |
| 12/31/2011               | \$ 10,920,143                 | \$ 17,803,380                             | \$ 6,883,237             | 61.34%             | \$ 5,763,413        | 119.43%   |
| 12/31/2010               | \$ 10,183,306                 | \$ 15,710,534                             | \$ 5,527,228             | 64.82%             | \$ 5,198,211        | 106.33%   |

On a market value basis, the actuarial value of assets as of December 31, 2012 is \$12,383,525. On a market basis, the funded ratio would be 66.15%.

#### 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) |
|--------------------------|-------------------------------|---|--------------------------|--------------------|---------------------|---|
| 12/31/2012               | \$ 2,059,003                  | \$ 4,203,072                              | \$ 2,144,069             | 48.99%             | \$ 733,459          | 292.32%   |
| 12/31/2011               | \$ 747,745                    | \$ 3,885,111                              | \$ 3,137,366             | 19.25%             | \$ 721,026          | 435.13%   |
| 12/31/2010               | \$ 70,864                     | \$ 3,302,635                              | \$ 3,231,771             | 2.15%              | \$ 742,803          | 435.08%   |

On a market value basis, the actuarial value of assets as of December 31, 2012 is \$2,174,629. On a market basis, the funded ratio would be 51.74%.

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with LaSalle County. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

# County of LaSalle, Illinois

## Schedule of Funding Progress

November 30, 2013

With Comparative Totals for November 30, 2012

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### 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) |
|--------------------------|-------------------------------|---|--------------------------|--------------------|---------------------|---|
| 11/30/2012               | \$ -                          | \$ 50,511,536                             | \$ 50,511,536            | 0.00%              | \$ 22,166,508       | 227.87%   |
| 11/30/2011               | \$ -                          | \$ 47,166,000                             | \$ 47,166,000            | 0.00%              | \$ 21,424,272       | 220.15%   |
| 11/30/2010               | \$ -                          | \$ 47,194,184                             | \$ 47,194,184            | 0.00%              | \$ 20,762,803       | 227.30%   |

### Schedule of Employer Contributions

| Fiscal Year Ended | Annual Required Contribution | Percentage Contributed |
|-------------------|------------------------------|------------------------|
| 11/30/2012        | \$ 4,891,847                 | 34.50%                 |
| 11/30/2011        | \$ 4,216,756                 | 42.10%                 |
| 11/30/2010        | \$ 3,503,889                 | 49.50%                 |

## County of LaSalle, Illinois

### Notes to Required Supplementary Information

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#### Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

- At the first meeting in November, the County Finance Committee submits to the County Board a proposed operating budget for the fiscal year commencing December 1. The operating budget includes proposed disbursements and the means of financing them.
- Public hearings are conducted to obtain taxpayer comments on the proposal budget, prior to adoption.
- Formal budgetary integration is employed as a management control devise 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, 2013

With Comparative Totals for November 30, 2012

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|   | 2013              | 2012              |
|---|-------------------|-------------------|
| <b>ASSETS</b>                           |                   |                   |
| Cash in bank                            | \$ 6,908,088      | \$ 2,151,399      |
| Investments                             | 7,835,687         | 13,205,114        |
| Accounts receivable                     | 2,253,375         | 2,184,072         |
| Due from other funds                    | 61,200            | 27,393            |
| Accrued interest                        | 40,205            | 26,761            |
| Inventories                             | 32,370            | 68,504            |
| Prepays                                 | -                 | -                 |
| Property taxes receivable               | 6,199,483         | 6,336,277         |
| <br>Total assets                        | <br>\$ 23,330,408 | <br>\$ 23,999,520 |
| <br><b>LIABILITIES AND FUND BALANCE</b> |                   |                   |
| Liabilities:                            |                   |                   |
| Accounts payable                        | \$ 434,077        | \$ 465,608        |
| Accrued payroll                         | 582,357           | 430,866           |
| Due to other funds                      | -                 | 311,775           |
| Deferred revenue                        | 6,284,130         | 6,633,061         |
| <br>Total liabilities                   | <br>7,300,564     | <br>7,841,310     |
| Fund Balance:                           |                   |                   |
| Reserved for inventories                | 32,370            | 68,504            |
| Unreserved                              | 15,997,474        | 16,089,706        |
| <br>Total fund balance                  | <br>16,029,844    | <br>16,158,210    |
| <br>Total liabilities and fund balance  | <br>\$ 23,330,408 | <br>\$ 23,999,520 |

**County of LaSalle, Illinois**

**General Fund**

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|   | 2013                  |                       |                      | 2012                         |                      |
|---|-----------------------|-----------------------|----------------------|------------------------------|----------------------|
|   | Original              | Final                 | Actual               | Over (Under)<br>Final Budget | Actual               |
| <b>Revenues:</b>  |                       |                       |                      |                              |                      |
| Taxes   | \$ 6,192,000          | \$ 6,192,000          | \$ 6,100,005         | \$ (91,995)                  | \$ 6,347,845         |
| Intergovernmental                                       | 8,783,852             | 8,783,852             | 11,127,773           | 2,343,921                    | 10,576,245           |
| Fines and fees  | 4,317,374             | 4,317,374             | 4,737,416            | 420,042                      | 5,089,689            |
| Interest  | 565,500               | 565,500               | 516,137              | (49,363)                     | 835,043              |
| Other   | 45,001                | 45,001                | 52,800               | 7,799                        | 95,246               |
| <b>Total revenues</b>                                   | <b>19,903,727</b>     | <b>19,903,727</b>     | <b>22,534,131</b>    | <b>2,630,404</b>             | <b>22,944,068</b>    |
| <b>Expenditures:</b>                                    |                       |                       |                      |                              |                      |
| General government                                      | 13,912,878            | 13,868,053            | 10,918,590           | (2,949,463)                  | 11,159,350           |
| Public safety   | 4,173,636             | 4,173,636             | 4,045,402            | (128,234)                    | 3,958,425            |
| Corrections   | 5,194,760             | 5,194,760             | 5,409,829            | 215,069                      | 5,555,550            |
| Judiciary and legal                                     | 4,774,922             | 4,819,747             | 4,509,665            | (310,082)                    | 4,948,654            |
| Social services   | 319,168               | 319,168               | 299,337              | (19,831)                     | 320,352              |
| Culture and recreation                                  | 193,044               | 193,044               | 185,687              | (7,357)                      | 172,011              |
| <b>Total expenditures</b>                               | <b>28,568,408</b>     | <b>28,568,408</b>     | <b>25,368,510</b>    | <b>(3,199,898)</b>           | <b>26,114,342</b>    |
| <b>Excess of revenues over<br/>(under) expenditures</b> | <b>(8,664,681)</b>    | <b>(8,664,681)</b>    | <b>(2,834,379)</b>   | <b>5,830,302</b>             | <b>(3,170,274)</b>   |
| <b>Other financing sources (uses) -</b>                 |                       |                       |                      |                              |                      |
| Transfer from other funds                               | 2,722,869             | 2,722,869             | 2,721,716            | (1,153)                      | 2,548,749            |
| Transfer to other funds                                 | (14,292)              | (14,292)              | (15,703)             | (1,411)                      | (19,147)             |
| <b>Total other financing sources (uses)</b>             | <b>2,708,577</b>      | <b>2,708,577</b>      | <b>2,706,013</b>     | <b>(2,564)</b>               | <b>2,529,602</b>     |
| <b>Net change in fund balance</b>                       | <b>\$ (5,956,104)</b> | <b>\$ (5,956,104)</b> | <b>(128,366)</b>     | <b>\$ 5,827,738</b>          | <b>(640,672)</b>     |
| <b>Fund balance, beginning of year</b>                  |                       |                       | <b>16,158,210</b>    |                              | <b>16,798,882</b>    |
| <b>Fund balance, end of year</b>                        |                       |                       | <b>\$ 16,029,844</b> |                              | <b>\$ 16,158,210</b> |

**County of LaSalle, Illinois**

**General Fund**

**Schedule of Fee Office Revenues**

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|  | 2013           |              |              | 2012         |              |            |
|--|----------------|--------------|--------------|--------------|--------------|------------|
|  | Budget Amounts |              | Actual       | Over (Under) |              |            |
|  | Original       | Final        | Actual       | Final        | Budget       | Actual     |
| <b>Inheritance tax collection fees -</b> |                |              |              |              |              |            |
| Fines and fees                           | \$ -0-         | \$ -0-       | \$ -0-       | \$ -0-       | \$ -0-       | \$ 122,868 |
| <b>Treasurer fees</b>                    |                |              |              |              |              |            |
| Fines and fees                           | \$ 70,000      | \$ 70,000    | \$ 74,191    | \$ 4,191     | \$ 74,795    |            |
| <b>State's attorney fees</b>             |                |              |              |              |              |            |
| Fines and fees                           | \$ 75,000      | \$ 75,000    | \$ 81,617    | \$ 6,617     | \$ 84,386    |            |
| <b>Assessment office fees:</b>           |                |              |              |              |              |            |
| Miscellaneous fees                       | \$ 3,500       | \$ 3,500     | \$ 16,036    | \$ 12,536    | \$ 22,067    |            |
| Amusement licenses                       | 15,000         | 15,000       | 5,812        | (9,188)      | 15,230       |            |
| Dial-in-service                          | 1              | 1            | 2,400        | 2,399        | -0-          |            |
|  | \$ 18,501      | \$ 18,501    | \$ 24,248    | \$ 5,747     | \$ 37,297    |            |
| <b>Associate court fees:</b>             |                |              |              |              |              |            |
| Fines and forfeitures                    | \$ 275,000     | \$ 275,000   | \$ 273,799   | \$ (1,201)   | \$ 287,244   |            |
| Other misdemeanor and felony fines       | 740,000        | 740,000      | 723,786      | (16,214)     | 789,871      |            |
|  | \$ 1,015,000   | \$ 1,015,000 | \$ 997,585   | \$ (17,415)  | \$ 1,077,115 |            |
| <b>County clerk fees:</b>                |                |              |              |              |              |            |
| Marriage licenses                        | \$ 11,000      | \$ 11,000    | \$ 18,450    | \$ 7,450     | \$ 18,410    |            |
| Redemption fees                          | 10,000         | 10,000       | 20,241       | 10,241       | 12,134       |            |
| Mapping fees                             | 50             | 50           | 97           | 47           | 94           |            |
| Other fees                               | 130,000        | 130,000      | 107,498      | (22,502)     | 118,199      |            |
|  | \$ 151,050     | \$ 151,050   | \$ 146,286   | \$ (4,764)   | \$ 148,837   |            |
| <b>Circuit clerk fees:</b>               |                |              |              |              |              |            |
| Filing fees                              | \$ 900,000     | \$ 900,000   | \$ 927,690   | \$ 27,690    | \$ 1,007,669 |            |
| Court security fees                      | 200,000        | 200,000      | 201,597      | 1,597        | 216,892      |            |
|  | \$ 1,100,000   | \$ 1,100,000 | \$ 1,129,287 | \$ 29,287    | \$ 1,224,561 |            |

**County of LaSalle, Illinois**

**General Fund**

**Schedule of Fee Office Revenues**

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

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|                             | 2013                |                     |                     | 2012              |                     |
|-----------------------------|---------------------|---------------------|---------------------|-------------------|---------------------|
|                             | Budget Amounts      |                     | Actual              | Over (Under)      |                     |
|                             | Original            | Final               |                     | Final Budget      | Actual              |
| <b>Recorder fees:</b>       |                     |                     |                     |                   |                     |
| Recording fees              | \$ 800,000          | \$ 800,000          | \$ 839,067          | \$ 39,067         | \$ 920,009          |
| Recorder - rental house fee | 14,000              | 14,000              | 13,032              | (968)             | 12,854              |
| Revenue stamps              | 500,000             | 500,000             | 619,331             | 119,331           | 427,600             |
|                             | <b>\$ 1,314,000</b> | <b>\$ 1,314,000</b> | <b>\$ 1,471,430</b> | <b>\$ 157,430</b> | <b>\$ 1,360,463</b> |
| <b>Sheriff fees:</b>        |                     |                     |                     |                   |                     |
| Process fees                | \$ 275,000          | \$ 275,000          | \$ 359,027          | \$ 84,027         | \$ 314,842          |
| Sheriff prob trans fee      | 1,000               | 1,000               | 2,155               | 1,155             | 3,886               |
| Other fees                  | 25,000              | 25,000              | 56,947              | 31,947            | 40,619              |
| Medical service fees        | 5,000               | 5,000               | 8,049               | 3,049             | 6,102               |
| Prisoner boarding           | 35,000              | 35,000              | 33,789              | (1,211)           | 38,058              |
|                             | <b>\$ 341,000</b>   | <b>\$ 341,000</b>   | <b>\$ 459,967</b>   | <b>\$ 118,967</b> | <b>\$ 403,507</b>   |
| <b>County fees:</b>         |                     |                     |                     |                   |                     |
| Passport fees               | \$ 15,000           | \$ 15,000           | \$ 11,725           | \$ (3,275)        | \$ 12,250           |
| Park trail tag fees         | -                   | -                   | -                   | -                 | 190                 |
| Zoning fees                 | 30,000              | 30,000              | 24,671              | (5,329)           | 53,629              |
| Liquor Licenses             | 28,000              | 28,000              | 27,621              | (379)             | 28,777              |
|                             | <b>\$ 73,000</b>    | <b>\$ 73,000</b>    | <b>\$ 64,017</b>    | <b>\$ (8,983)</b> | <b>\$ 94,846</b>    |

# County of LaSalle, Illinois

## Illinois Municipal Retirement Fund Balance Sheet November 30, 2013

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### ASSETS

|                           |                  |
|---------------------------|------------------|
| Cash in bank              | \$ 1,439,770     |
| Investments               | 1,663,464        |
| Accounts receivable       | 7,781            |
| Accrued interest          | 7,763            |
| Property taxes receivable | 3,461,270        |
| <br>Total assets          | <br>\$ 6,580,048 |

### LIABILITIES AND FUND BALANCES

#### Liabilities:

|                       |               |
|-----------------------|---------------|
| Accounts payable      | \$ 794,498    |
| Deferred revenue      | 3,348,000     |
| <br>Total liabilities | <br>4,142,498 |

#### Fund balance:

|  |                  |
|--|------------------|
| Restricted                             | 2,437,550        |
| <br>Total liabilities and fund balance | <br>\$ 6,580,048 |

# County of LaSalle, Illinois

## Insurance Fund

## Balance Sheet

November 30, 2013

---

### ASSETS

|  |    |           |
|--|----|-----------|
| Cash   | \$ | -         |
| Investments  |    | 834,687   |
| Accrued interest   |    | 5,412     |
| Prepaid expenditures   |    | 2,525     |
| Property taxes receivable (net of allowance for uncollectible) |    | 3,360,983 |
| <br>Total assets   | \$ | 4,203,607 |

### LIABILITIES AND FUND BALANCE

#### Liabilities:

|                       |    |           |
|-----------------------|----|-----------|
| Accounts payable      | \$ | 750       |
| Accrued payroll       |    | 2,365     |
| Deferred revenue      |    | 3,255,021 |
| <br>Total liabilities |    | 3,258,136 |

#### Fund Balance:

|  |    |           |
|--|----|-----------|
| Reserved for tort levy                 |    | 945,471   |
| <br>Total liabilities and fund balance | \$ | 4,203,607 |

**County of LaSalle, Illinois**

**Non-Major Special Revenue Funds**

**Combining Balance Sheet**

November 30, 2013

With Comparative Totals for November 30, 2012

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|   | <b>Governmental Group</b> |  | <b>Tax Supported Group</b> | <b>Highway &amp; Streets Group</b> |
|---|---------------------------|--|----------------------------|------------------------------------|
| <b>Assets:</b>  |                           |  |                            |                                    |
| Cash  | \$ 1,115,669              |  | \$ 5,550,698               | \$ 2,375,979                       |
| Investments   | 1,198,461                 |  | 10,422,099                 | 2,938,948                          |
| Accounts Receivable   | 126,044                   |  | 1,213,753                  | 136,237                            |
| Prepays   | 200                       |  | 550                        | -                                  |
| Inventory   | -                         |  | 30,901                     | -                                  |
| Accrued interest  | 6,384                     |  | 35,013                     | 15,861                             |
| Property taxes receivable<br>(net of allowance for uncollectible) | -                         |  | 4,474,549                  | 4,959,585                          |
| <b>Total assets</b>   | <b>\$ 2,446,758</b>       |  | <b>\$ 21,727,563</b>       | <b>\$ 10,426,610</b>               |
| <b>Liabilities and other credits:</b>                             |                           |  |                            |                                    |
| Accounts payable  | \$ 99,937                 |  | \$ 304,561                 | \$ 182,421                         |
| Accrued payroll   | 14,669                    |  | 51,483                     | 95,967                             |
| Due to other funds  | 61,200                    |  | -                          | -                                  |
| Deferred revenue  | -                         |  | 4,787,396                  | 4,780,884                          |
| <b>Total liabilities and other credits</b>                        | <b>175,806</b>            |  | <b>5,143,440</b>           | <b>5,059,272</b>                   |
| <b>Fund balance:</b>  |                           |  |                            |                                    |
| Nonspendable  | 200                       |  | 31,451                     | -                                  |
| Restricted  | 1,983,408                 |  | 16,552,672                 | 5,367,338                          |
| Committed   | 305,804                   |  | -                          | -                                  |
| Unassigned  | (18,460)                  |  | -                          | -                                  |
| <b>Total fund balance</b>   | <b>2,270,952</b>          |  | <b>16,584,123</b>          | <b>5,367,338</b>                   |
| <b>Total liabilities, other credits and fund balance</b>          | <b>\$ 2,446,758</b>       |  | <b>\$ 21,727,563</b>       | <b>\$ 10,426,610</b>               |

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| Court Related Group | Debt Service | Capital Projects  | Totals               |                      |
|---------------------|--------------|-------------------|----------------------|----------------------|
|                     |              |                   | 2013                 | 2012                 |
| \$ 1,450,834        | \$ -         | \$ 306,226        | \$ 10,799,406        | \$ 4,503,960         |
| 1,438,932           | -            | 310,384           | 16,308,824           | 22,884,705           |
| 71,966              | -            | 359,333           | 1,907,333            | 1,418,632            |
| -                   | -            | -                 | 750                  | 750                  |
| -                   | -            | -                 | 30,901               | 80,518               |
| 8,097               | -            | 1,371             | 66,726               | 40,302               |
| -                   | -            | -                 | 9,434,134            | 9,698,924            |
| <b>\$ 2,969,829</b> | <b>\$ -</b>  | <b>\$ 977,314</b> | <b>\$ 38,548,074</b> | <b>\$ 38,627,791</b> |
| <hr/>               | <hr/>        | <hr/>             | <hr/>                | <hr/>                |
| \$ 54,893           | \$ -         | \$ -              | \$ 641,812           | \$ 464,103           |
| 12,374              | -            | -                 | 174,493              | 143,217              |
| -                   | -            | -                 | 61,200               | 27,393               |
| -                   | -            | -                 | 9,568,280            | 9,685,109            |
| <b>67,267</b>       | <b>-</b>     | <b>-</b>          | <b>10,445,785</b>    | <b>10,319,822</b>    |
| <hr/>               | <hr/>        | <hr/>             | <hr/>                | <hr/>                |
| -                   | -            | -                 | 31,651               | 81,068               |
| 2,902,562           | -            | -                 | 26,805,980           | 27,006,647           |
| -                   | -            | 977,314           | 1,283,118            | 1,230,220            |
| -                   | -            | -                 | (18,460)             | (9,966)              |
| <b>2,902,562</b>    | <b>-</b>     | <b>977,314</b>    | <b>28,102,289</b>    | <b>28,307,969</b>    |
| <hr/>               | <hr/>        | <hr/>             | <hr/>                | <hr/>                |
| <b>\$ 2,969,829</b> | <b>\$ -</b>  | <b>\$ 977,314</b> | <b>\$ 38,548,074</b> | <b>\$ 38,627,791</b> |

# County of LaSalle, Illinois

## Non-Major Special Revenue Funds

### General Government Group

#### Combining Balance Sheet

November 30, 2013

With Comparative Totals for November 30, 2012

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|  | Tourism<br>Promotion | Recorder's<br>Equipment | County Clerk<br>Records | Crime Victim<br>Witness |
|--|----------------------|-------------------------|-------------------------|-------------------------|
| <b>Assets:</b>   |                      |                         |                         |                         |
| Cash   | \$ 26,648            | \$ 157,618              | \$ 60,721               | \$ -                    |
| Investments  | 55,772               | 203,690                 | 70,321                  | 7,846                   |
| Accounts Receivable  | 20,827               | 2,174                   | 71                      | -                       |
| Prepads  | -                    | -                       | -                       | -                       |
| Accrued interest   | 254                  | 952                     | 419                     | -                       |
| <b>Total assets</b>  | <b>\$ 103,501</b>    | <b>\$ 364,434</b>       | <b>\$ 131,532</b>       | <b>\$ 7,846</b>         |
| <b>Liabilities:</b>  |                      |                         |                         |                         |
| Accounts payable   | \$ 2,842             | \$ 17,207               | \$ 3,853                | \$ -                    |
| Accrued payroll  | -                    | -                       | -                       | 1,658                   |
| Due to other funds   | -                    | -                       | -                       | 5,733                   |
| Deferred revenue   | -                    | -                       | -                       | -                       |
| <b>Total liabilities</b>                                     | <b>2,842</b>         | <b>17,207</b>           | <b>3,853</b>            | <b>7,391</b>            |
| <b>Fund balance (deficit)</b>                                |                      |                         |                         |                         |
| Nonspendable   | -                    | -                       | -                       | -                       |
| Restricted   | 100,659              | 347,227                 | 127,679                 | 455                     |
| Committed  | -                    | -                       | -                       | -                       |
| Unassigned   | -                    | -                       | -                       | -                       |
| <b>Total fund balance</b>                                    | <b>100,659</b>       | <b>347,227</b>          | <b>127,679</b>          | <b>455</b>              |
| <b>Total liabilities, other<br/>credits and fund balance</b> | <b>\$ 103,501</b>    | <b>\$ 364,434</b>       | <b>\$ 131,532</b>       | <b>\$ 7,846</b>         |

| State's<br>Attorney<br>Records<br>Automation | E-911   | Sheriff's<br>Drug<br>Enforcement | Coroner<br>Fee<br>Fund | Tax Sale<br>Automation | Environmental<br>Service and<br>Land Use |
|--|---------|----------------------------------|------------------------|------------------------|--|
| \$ 5,794                                     | \$ -    | \$ 40,908                        | \$ 1,148               | \$ 96,816              | \$ 98,223                                |
| 7,275  | -       | 36,373                           | 2,425                  | 96,995                 | 181,866                                  |
| 763  | -       | 112                              | -                      | -                      | 47,994                                   |
| -  | -       | -                                | -                      | -                      | 200                                      |
| 25   | -       | 228                              | -                      | 546                    | 939                                      |
| <hr/>  | <hr/>   | <hr/>                            | <hr/>                  | <hr/>                  | <hr/>                                    |
| \$ 13,857                                    | \$ -    | \$ 77,621                        | \$ 3,573               | \$ 194,357             | \$ 329,222                               |
| <hr/>  | <hr/>   | <hr/>                            | <hr/>                  | <hr/>                  | <hr/>                                    |
| \$ -   | \$ -    | \$ -                             | \$ 1,971               | \$ 8,878               | \$ 18,654                                |
| -  | 1,158   | 59                               | 258                    | 769                    | 4,564                                    |
| -  | -       | -                                | -                      | -                      | -  |
| -  | -       | -                                | -                      | -                      | -  |
| <hr/>  | <hr/>   | <hr/>                            | <hr/>                  | <hr/>                  | <hr/>                                    |
| -  | 1,158   | 59                               | 2,229                  | 9,647                  | 23,218                                   |
| <hr/>  | <hr/>   | <hr/>                            | <hr/>                  | <hr/>                  | <hr/>                                    |
| -  | -       | -                                | -                      | -                      | 200                                      |
| 13,857                                       | -       | 77,562                           | 1,344                  | 184,710                | -  |
| -  | -       | -                                | -                      | -                      | 305,804                                  |
| -  | (1,158) | -                                | -                      | -                      | -  |
| <hr/>  | <hr/>   | <hr/>                            | <hr/>                  | <hr/>                  | <hr/>                                    |
| 13,857                                       | (1,158) | 77,562                           | 1,344                  | 184,710                | 306,004                                  |
| <hr/>  | <hr/>   | <hr/>                            | <hr/>                  | <hr/>                  | <hr/>                                    |
| \$ 13,857                                    | \$ -    | \$ 77,621                        | \$ 3,573               | \$ 194,357             | \$ 329,222                               |

**County of LaSalle, Illinois**

**Non-Major Special Revenue Funds**

**General Government Group**

November 30, 2013

With Comparative Totals for November 30, 2012

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|   | GIS<br>Fund       | Animal<br>Control<br>Fund | Intact<br>Pet Fees<br>Fund | Coroner<br>Grant<br>Fund | County Clerk<br>Automation<br>Fund |
|---|-------------------|---------------------------|----------------------------|--------------------------|------------------------------------|
| <b>Assets:</b>                                |                   |                           |                            |                          |                                    |
| Cash  | \$ 368,163        | \$ 74,838                 | \$ 7,338                   | \$ 382                   | \$ 2,323                           |
| Investments                                   | 426,778           | 87,296                    | 4,850                      | -                        | 4,850                              |
| Accounts Receivable                           | 2,355             | 11,888                    | -                          | -                        | 4                                  |
| Prepays                                       | -                 | -                         | -                          | -                        | -                                  |
| Accrued interest                              | 2,399             | 508                       | 13                         | 13                       | 25                                 |
| <b>Total assets</b>                           | <b>\$ 799,695</b> | <b>\$ 174,530</b>         | <b>\$ 12,201</b>           | <b>\$ 395</b>            | <b>\$ 7,202</b>                    |
| <b>Liabilities:</b>                           |                   |                           |                            |                          |                                    |
| Accounts payable                              | \$ 30,773         | \$ 8,223                  | \$ 7,536                   | \$ -                     | \$ -                               |
| Accrued payroll                               | 3,644             | 1,509                     | -                          | -                        | -                                  |
| Due to other funds                            | -                 | -                         | -                          | -                        | -                                  |
| Deferred revenue                              | -                 | -                         | -                          | -                        | -                                  |
| <b>Total liabilities</b>                      | <b>34,417</b>     | <b>9,732</b>              | <b>7,536</b>               | <b>-</b>                 | <b>-</b>                           |
| <b>Fund balance (deficit)</b>                 |                   |                           |                            |                          |                                    |
| Nonspendable                                  | -                 | -                         | -                          | -                        | -                                  |
| Restricted                                    | 765,278           | 164,798                   | 4,665                      | 395                      | 7,202                              |
| Committed                                     | -                 | -                         | -                          | -                        | -                                  |
| Unassigned                                    | -                 | -                         | -                          | -                        | -                                  |
| <b>Total fund balance</b>                     | <b>765,278</b>    | <b>164,798</b>            | <b>4,665</b>               | <b>395</b>               | <b>7,202</b>                       |
| <b>Total liabilities<br/>and fund balance</b> | <b>\$ 799,695</b> | <b>\$ 174,530</b>         | <b>\$ 12,201</b>           | <b>\$ 395</b>            | <b>\$ 7,202</b>                    |

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| HAVA       |            | Sheriff      |                 | Jail         |       | Totals       |       |
|------------|------------|--------------|-----------------|--------------|-------|--------------|-------|
| Grant Fund | Grant Fund | Vehicle Fund | Commissary Fund |              |       | 2013         | 2012  |
| \$ 84      | \$ -       | \$ 13,014    | \$ 161,651      | \$ 1,115,669 |       | \$ 482,482   |       |
| -          | -          | 12,124       | -               | 1,198,461    |       | 1,603,682    |       |
| -          | 39,215     | 641          | -               | 126,044      |       | 81,949       |       |
| -          | -          | -            | -               | 200          |       | 200          |       |
| -          | -          | 63           | -               | 6,384        |       | 4,291        |       |
| <hr/>      | <hr/>      | <hr/>        | <hr/>           | <hr/>        | <hr/> | <hr/>        | <hr/> |
| \$ 84      | \$ 39,215  | \$ 25,842    | \$ 161,651      | \$ 2,446,758 |       | \$ 2,172,604 |       |
| <hr/>      | <hr/>      | <hr/>        | <hr/>           | <hr/>        | <hr/> | <hr/>        | <hr/> |
| \$ -       | \$ -       | \$ -         | \$ -            | \$ 99,937    |       | \$ 98,506    |       |
| -          | 1,050      | -            | -               | 14,669       |       | 10,363       |       |
| -          | 55,467     | -            | -               | 61,200       |       | 27,140       |       |
| -          | -          | -            | -               | -            |       | -            |       |
| <hr/>      | <hr/>      | <hr/>        | <hr/>           | <hr/>        | <hr/> | <hr/>        | <hr/> |
| -          | 56,517     | -            | -               | 175,806      |       | 136,009      |       |
| <hr/>      | <hr/>      | <hr/>        | <hr/>           | <hr/>        | <hr/> | <hr/>        | <hr/> |
| -          | -          | -            | -               | 200          |       | 200          |       |
| 84         | -          | 25,842       | 161,651         | 1,983,408    |       | 1,793,455    |       |
| -          | -          | -            | -               | 305,804      |       | 252,906      |       |
| -          | (17,302)   | -            | -               | (18,460)     |       | (9,966)      |       |
| <hr/>      | <hr/>      | <hr/>        | <hr/>           | <hr/>        | <hr/> | <hr/>        | <hr/> |
| 84         | (17,302)   | 25,842       | 161,651         | 2,270,952    |       | 2,036,595    |       |
| <hr/>      | <hr/>      | <hr/>        | <hr/>           | <hr/>        | <hr/> | <hr/>        | <hr/> |
| \$ 84      | \$ 39,215  | \$ 25,842    | \$ 161,651      | \$ 2,446,758 |       | \$ 2,172,604 |       |

**County of LaSalle, Illinois**

**Non-Major Special Revenue Funds**

**Tax Supported Group**

**Combining Balance Sheet**

November 30, 2013

With Comparative Totals for November 30, 2012

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|   | Public<br>Safety    | Social<br>Security<br>Fund | County<br>Health<br>Department |
|---|---------------------|----------------------------|--------------------------------|
| <b>Assets:</b>                                |                     |                            |                                |
| Cash  | \$ -                | \$ 870,802                 | \$ 2,037,802                   |
| Investments                                   | 3,974,357           | 1,069,370                  | 2,286,657                      |
| Accounts Receivable                           | 445,210             | 4,068                      | 89,490                         |
| Prepays                                       | -                   | -                          | 300                            |
| Inventory                                     | -                   | -                          | 30,901                         |
| Accrued interest                              | -                   | 6,482                      | 11,902                         |
| Property taxes receivable                     | -                   | 1,636,545                  | 948,328                        |
| <b>Total assets</b>                           | <b>\$ 4,419,567</b> | <b>\$ 3,587,267</b>        | <b>\$ 5,405,380</b>            |
| <b>Liabilities:</b>                           |                     |                            |                                |
| Accounts payable                              | \$ -                | \$ 43,375                  | \$ 59,976                      |
| Accrued payroll                               | -                   | -                          | 24,496                         |
| Due to other funds                            | -                   | -                          | -                              |
| Deferred revenue                              | -                   | 1,600,000                  | 915,000                        |
| <b>Total liabilities</b>                      | <b>-</b>            | <b>1,643,375</b>           | <b>999,472</b>                 |
| <b>Fund balance</b>                           |                     |                            |                                |
| Nonspendable                                  | -                   | -                          | 31,201                         |
| Restricted                                    | 4,419,567           | 1,943,892                  | 4,374,707                      |
| <b>Total fund balance</b>                     | <b>4,419,567</b>    | <b>1,943,892</b>           | <b>4,405,908</b>               |
| <b>Total liabilities and<br/>fund balance</b> | <b>\$ 4,419,567</b> | <b>\$ 3,587,267</b>        | <b>\$ 5,405,380</b>            |

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| Detention<br>Home | Mental<br>Health | Assistance<br>Commission | Veterans'<br>Assistance<br>Commission |               | Totals |       |
|-------------------|------------------|--------------------------|---------------------------------------|---------------|--------|-------|
|                   |                  |                          | 2013                                  | 2012          | 2013   | 2012  |
| \$ 706,052        | \$ 1,563,392     | \$ 372,650               | \$ 5,550,698                          | \$ 2,327,800  |        |       |
| 824,457           | 1,842,905        | 424,353                  | 10,422,099                            | 14,127,773    |        |       |
| 670,393           | 4,592            | -                        | 1,213,753                             | 999,445       |        |       |
| 250               | -                | -                        | 550                                   | 550           |        |       |
| -                 | -                | -                        | 30,901                                | 80,518        |        |       |
| 4,711             | 9,478            | 2,440                    | 35,013                                | 21,464        |        |       |
| 371,968           | 1,460,734        | 56,974                   | 4,474,549                             | 4,630,384     |        |       |
| <hr/>             | <hr/>            | <hr/>                    | <hr/>                                 | <hr/>         | <hr/>  | <hr/> |
| \$ 2,577,831      | \$ 4,881,101     | \$ 856,417               | \$ 21,727,563                         | \$ 22,187,934 |        |       |
| <hr/>             | <hr/>            | <hr/>                    | <hr/>                                 | <hr/>         | <hr/>  | <hr/> |
| \$ 4,813          | \$ 196,349       | \$ 48                    | \$ 304,561                            | \$ 255,508    |        |       |
| 23,869            | 790              | 2,328                    | 51,483                                | 42,427        |        |       |
| -                 | -                | -                        | -                                     | 253           |        |       |
| 835,996           | 1,384,000        | 52,400                   | 4,787,396                             | 4,733,309     |        |       |
| <hr/>             | <hr/>            | <hr/>                    | <hr/>                                 | <hr/>         | <hr/>  | <hr/> |
| 864,678           | 1,581,139        | 54,776                   | 5,143,440                             | 5,031,497     |        |       |
| <hr/>             | <hr/>            | <hr/>                    | <hr/>                                 | <hr/>         | <hr/>  | <hr/> |
| 250               | -                | -                        | 31,451                                | 81,068        |        |       |
| 1,712,903         | 3,299,962        | 801,641                  | 16,552,672                            | 17,075,369    |        |       |
| <hr/>             | <hr/>            | <hr/>                    | <hr/>                                 | <hr/>         | <hr/>  | <hr/> |
| 1,713,153         | 3,299,962        | 801,641                  | 16,584,123                            | 17,156,437    |        |       |
| <hr/>             | <hr/>            | <hr/>                    | <hr/>                                 | <hr/>         | <hr/>  | <hr/> |
| \$ 2,577,831      | \$ 4,881,101     | \$ 856,417               | \$ 21,727,563                         | \$ 22,187,934 |        |       |

**County of LaSalle, Illinois**

**Non-Major Special Revenue Funds**

**Highway and Streets Group**

**Combining Balance Sheet**

November 30, 2013

With Comparative Totals for November 30, 2012

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|   | County<br>Highway   | County<br>Bridge    | Motor Fuel<br>Tax   | Special<br>Tax Matching | Totals               |                      |
|---|---------------------|---------------------|---------------------|-------------------------|----------------------|----------------------|
|   |                     |                     |                     |                         | 2013                 | 2012                 |
| <b>Assets:</b>                                |                     |                     |                     |                         |                      |                      |
| Cash  | \$ 752,860          | \$ 310,170          | \$ 769,637          | \$ 543,312              | \$ 2,375,979         | \$ 986,816           |
| Investments                                   | 902,053             | 538,322             | 800,209             | 698,364                 | 2,938,948            | 4,808,875            |
| Accounts receivable                           | 8,805               | 675                 | 126,082             | 675                     | 136,237              | 178,518              |
| Accrued interest                              | 4,269               | 2,782               | 4,645               | 4,165                   | 15,861               | 9,107                |
| Property taxes receivable                     | 2,479,793           | 1,239,896           | -                   | 1,239,896               | 4,959,585            | 5,068,540            |
| <b>Total assets</b>                           | <b>\$ 4,147,780</b> | <b>\$ 2,091,845</b> | <b>\$ 1,700,573</b> | <b>\$ 2,486,412</b>     | <b>\$ 10,426,610</b> | <b>\$ 11,051,856</b> |
| <b>Liabilities:</b>                           |                     |                     |                     |                         |                      |                      |
| Accounts payable                              | \$ 21,883           | \$ 151,761          | \$ -                | \$ 8,777                | \$ 182,421           | \$ 51,704            |
| Accrued payroll                               | 28,513              | 8,863               | 58,591              | -                       | 95,967               | 83,835               |
| Deferred revenue                              | 2,390,442           | 1,195,221           | -                   | 1,195,221               | 4,780,884            | 4,951,800            |
| <b>Total liabilities</b>                      | <b>2,440,838</b>    | <b>1,355,845</b>    | <b>58,591</b>       | <b>1,203,998</b>        | <b>5,059,272</b>     | <b>5,087,339</b>     |
| <b>Fund balance:</b>                          |                     |                     |                     |                         |                      |                      |
| Restricted                                    | 1,706,942           | 736,000             | 1,641,982           | 1,282,414               | 5,367,338            | 5,964,517            |
| <b>Total fund balance</b>                     | <b>1,706,942</b>    | <b>736,000</b>      | <b>1,641,982</b>    | <b>1,282,414</b>        | <b>5,367,338</b>     | <b>5,964,517</b>     |
| <b>Total liabilities and<br/>fund balance</b> | <b>\$ 4,147,780</b> | <b>\$ 2,091,845</b> | <b>\$ 1,700,573</b> | <b>\$ 2,486,412</b>     | <b>\$ 10,426,610</b> | <b>\$ 11,051,856</b> |

# County of LaSalle, Illinois

## Non-Major Special Revenue Funds

### Judicial and Court Related Group

#### Combining Balance Sheet

November 30, 2013

With Comparative Totals for November 30, 2012

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|   | Circuit Clerk<br>Document<br>Storage | Law<br>Library   | Court<br>Automation | Child<br>Support<br>Administration | Minors<br>in<br>Possession |
|---|--------------------------------------|------------------|---------------------|------------------------------------|----------------------------|
| <b>Assets:</b>                                |                                      |                  |                     |                                    |                            |
| Cash  | \$ 353,415                           | \$ 18,449        | \$ 331,330          | \$ 62,272                          | \$ 9,279                   |
| Investments                                   | 407,379                              | 26,674           | 375,856             | 72,746                             | 12,124                     |
| Accounts Receivable                           | 15,273                               | 4,186            | 15,416              | 3,928                              | 114                        |
| Accrued interest                              | 2,335                                | 152              | 2,221               | 457                                | -                          |
| <b>Total assets</b>                           | <b>\$ 778,402</b>                    | <b>\$ 49,461</b> | <b>\$ 724,823</b>   | <b>\$ 139,403</b>                  | <b>\$ 21,517</b>           |
| <b>Liabilities:</b>                           |                                      |                  |                     |                                    |                            |
| Accounts payable                              | \$ 32,993                            | \$ 4,105         | \$ 1,689            | \$ 624                             | \$ -                       |
| Accrued payroll                               | 1,276                                | 81               | 1,979               | 731                                | 1,438                      |
| <b>Total liabilities</b>                      | <b>34,269</b>                        | <b>4,186</b>     | <b>3,668</b>        | <b>1,355</b>                       | <b>1,438</b>               |
| <b>Fund balance</b>                           |                                      |                  |                     |                                    |                            |
| Restricted                                    | 744,133                              | 45,275           | 721,155             | 138,048                            | 20,079                     |
| <b>Total liabilities and<br/>fund balance</b> | <b>\$ 778,402</b>                    | <b>\$ 49,461</b> | <b>\$ 724,823</b>   | <b>\$ 139,403</b>                  | <b>\$ 21,517</b>           |

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| State's<br>Attorney<br>Drug<br>Enforcement | Probation<br>Services | Arrestees<br>Medical<br>Care Fund | D.U.I.<br>Fund       | Circuit Clerk<br>Operations and<br>Administrative | Totals                  |                         |
|--|-----------------------|-----------------------------------|----------------------|---|-------------------------|-------------------------|
|  |                       |                                   |                      |   | 2013                    | 2012                    |
| \$ 287,391                                 | \$ 293,386            | \$ -                              | \$ 21,002            | \$ 74,310   | \$ 1,450,834            | \$ 642,236              |
| 104,270                                    | 329,783               | 5,830                             | 21,824               | 82,446  | 1,438,932               | 2,108,000               |
| 12,209                                     | 12,446                | 1,935                             | 3,183                | 3,276   | 71,966                  | 67,738                  |
| 533  | 1,790                 | 38                                | 127                  | 444   | 8,097                   | 5,054                   |
| <b>\$ 404,403</b>                          | <b>\$ 637,405</b>     | <b>\$ 7,803</b>                   | <b>\$ 46,136</b>     | <b>\$ 160,476</b>                                 | <b>\$ 2,969,829</b>     | <b>\$ 2,823,028</b>     |
| <br>\$ -                                   | <br>\$ 12,115         | <br>\$ -                          | <br>\$ 1,385         | <br>\$ 1,982                                      | <br>\$ 54,893           | <br>\$ 30,528           |
| <br>6,869                                  | <br>-                 | <br>-                             | <br>-                | <br>-   | <br>12,374              | <br>6,592               |
| <br>6,869                                  | <br>12,115            | <br>-                             | <br>1,385            | <br>1,982   | <br>67,267              | <br>37,120              |
| <br><b>397,534</b>                         | <br><b>625,290</b>    | <br><b>7,803</b>                  | <br><b>44,751</b>    | <br><b>158,494</b>                                | <br><b>2,902,562</b>    | <br><b>2,785,908</b>    |
| <br><b>\$ 404,403</b>                      | <br><b>\$ 637,405</b> | <br><b>\$ 7,803</b>               | <br><b>\$ 46,136</b> | <br><b>\$ 160,476</b>                             | <br><b>\$ 2,969,829</b> | <br><b>\$ 2,823,028</b> |

**County of LaSalle, Illinois**

**Non-Major Governmental Funds**

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|   | <b>General<br/>Governmental<br/>Group</b> | <b>Tax<br/>Supported<br/>Group</b> | <b>Highway &amp;<br/>Streets<br/>Group</b> |
|---|---|------------------------------------|--|
| <b>Revenues:</b>                                |   |                                    |  |
| Property taxes                                  | \$ -                                      | \$ 4,491,243                       | \$ 4,876,496                               |
| Intergovernmental revenue                       | 451,946                                   | 6,191,334                          | 4,457,280                                  |
| Fines and fees                                  | 2,086,635                                 | 200,071                            | 343,105                                    |
| Interest  | 12,662                                    | 74,628                             | 32,716                                     |
| Other   | 71,007                                    | 48,150                             | 17,470                                     |
| <b>Total revenues</b>                           | <b>2,622,250</b>                          | <b>11,005,426</b>                  | <b>9,727,067</b>                           |
| <b>Expenditures:</b>                            |   |                                    |  |
| General government                              | 1,211,048                                 | 1,098,457                          | -  |
| Public safety                                   | 486,453                                   | 172,046                            | -  |
| Judiciary and legal                             | -   | 1,327,004                          | -  |
| Public works                                    | -   | 178,523                            | 10,380,056                                 |
| Social services                                 | 561,395                                   | 6,106,176                          | -  |
| Debt Service                                    |   |                                    |  |
| Principal                                       | -   | -                                  | -  |
| Interest  | -   | -                                  | -  |
| Other   | -   | -                                  | -  |
| Capital outlay                                  | 17,585                                    | -                                  | -  |
| <b>Total expenditures</b>                       | <b>2,276,481</b>                          | <b>8,882,206</b>                   | <b>10,380,056</b>                          |
| <b>Excess of revenues<br/>over expenditures</b> |   |                                    |  |
| Contribution to Self-Insurance Trust            | 345,769                                   | 2,123,220                          | (652,989)                                  |
| Operating transfers in                          | -   | -                                  | -  |
| Operating transfers out                         | 30,636                                    | 102,235                            | 55,810                                     |
|   | (142,048)                                 | (2,797,769)                        | -  |
| <b>Total other financing sources (uses)</b>     | <b>(111,412)</b>                          | <b>(2,695,534)</b>                 | <b>55,810</b>                              |
| <b>Net change in fund balance</b>               | <b>234,357</b>                            | <b>(572,314)</b>                   | <b>(597,179)</b>                           |
| <b>Fund balance, beginning of year</b>          | <b>2,036,595</b>                          | <b>17,156,437</b>                  | <b>5,964,517</b>                           |
| <b>Fund balance, end of year</b>                | <b>\$ 2,270,952</b>                       | <b>\$ 16,584,123</b>               | <b>\$ 5,367,338</b>                        |

| Judiciary and Court Related Group | Debt Service     | Capital Projects  | Totals               |                      |
|-----------------------------------|------------------|-------------------|----------------------|----------------------|
|                                   |                  |                   | 2013                 | 2012                 |
| \$ -                              | \$ -             | \$ -              | \$ 9,367,739         | \$ 10,334,446        |
| 100,533                           | -                | -                 | 11,201,093           | 9,402,449            |
| 1,066,488                         | -                | -                 | 3,696,299            | 3,610,802            |
| 16,672                            | -                | 2,734             | 139,412              | 131,401              |
| 4,412                             | -                | 597,642           | 738,681              | 420,350              |
| <b>1,188,105</b>                  | <b>-</b>         | <b>600,376</b>    | <b>25,143,224</b>    | <b>23,899,448</b>    |
|                                   |                  |                   |                      |                      |
|                                   |                  |                   | 2,309,505            | 2,729,865            |
|                                   |                  |                   | 658,499              | 371,426              |
| 1,002,376                         | -                | -                 | 2,329,380            | 2,350,737            |
| -                                 | -                | -                 | 10,558,579           | 7,596,003            |
| -                                 | -                | -                 | 6,667,571            | 6,076,717            |
| -                                 | 1,355,000        | -                 | 1,355,000            | 1,310,000            |
| -                                 | 103,100          | -                 | 103,100              | 143,552              |
| -                                 | 1,500            | -                 | 1,500                | 1,125                |
| <b>49,075</b>                     | <b>-</b>         | <b>5,343</b>      | <b>72,003</b>        | <b>375,017</b>       |
| <b>1,051,451</b>                  | <b>1,459,600</b> | <b>5,343</b>      | <b>24,055,137</b>    | <b>20,954,442</b>    |
|                                   |                  |                   |                      |                      |
| 136,654                           | (1,459,600)      | 595,033           | 1,088,087            | 2,945,006            |
| -                                 | -                | -                 | -                    | -                    |
| -                                 | 1,459,600        | 17,769            | 1,666,050            | 2,049,638            |
| (20,000)                          | -                | -                 | (2,959,817)          | (3,181,927)          |
| (20,000)                          | 1,459,600        | 17,769            | (1,293,767)          | (1,132,289)          |
| 116,654                           | -                | 612,802           | (205,680)            | 1,812,717            |
| <b>2,785,908</b>                  | <b>-</b>         | <b>364,512</b>    | <b>28,307,969</b>    | <b>26,495,252</b>    |
| <b>\$ 2,902,562</b>               | <b>\$ -</b>      | <b>\$ 977,314</b> | <b>\$ 28,102,289</b> | <b>\$ 28,307,969</b> |

# County of LaSalle, Illinois

## Non-Major Special Revenue Funds

### General Government Group

#### Combining Statement of Revenue, Expenditures, and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

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|  | Tourism<br>Promotion | Recorder's<br>Equipment<br>Fund | County Clerk<br>Records<br>Fund | Crime Victim<br>Witness<br>Fund |
|--|----------------------|---------------------------------|---------------------------------|---------------------------------|
| <b>Revenues:</b>                                     |                      |                                 |                                 |                                 |
| Intergovernmental revenue                            | \$ 49,573            | \$ -                            | \$ -                            | \$ 64,927                       |
| Fines and fees                                       | 169,445              | 433,466                         | 24,104                          | -                               |
| Interest   | 522                  | 1,848                           | 851                             | -                               |
| Other  | -                    | 30,297                          | -                               | -                               |
| <b>Total revenues</b>                                | <b>219,540</b>       | <b>465,611</b>                  | <b>24,955</b>                   | <b>64,927</b>                   |
| <b>Expenditures:</b>                                 |                      |                                 |                                 |                                 |
| General government                                   | 175,966              | 348,664                         | 34,380                          | -                               |
| Public safety  | -                    | -                               | -                               | 69,880                          |
| Judiciary and legal                                  | -                    | -                               | -                               | -                               |
| Social services                                      | -                    | -                               | -                               | -                               |
| Capital outlay                                       | -                    | -                               | -                               | -                               |
| <b>Total expenditures</b>                            | <b>175,966</b>       | <b>348,664</b>                  | <b>34,380</b>                   | <b>69,880</b>                   |
| Excess (deficiency) of revenues<br>over expenditures | 43,574               | 116,947                         | (9,425)                         | (4,953)                         |
| <b>Other financing sources (uses)</b>                |                      |                                 |                                 |                                 |
| Operating transfers in                               | -                    | -                               | -                               | 15,703                          |
| Operating transfers out                              | (42,048)             | -                               | -                               | -                               |
| <b>Total other financing sources (uses)</b>          | <b>(42,048)</b>      | <b>-</b>                        | <b>-</b>                        | <b>15,703</b>                   |
| Net change in fund balance                           | 1,526                | 116,947                         | (9,425)                         | 10,750                          |
| Fund balance, beginning of year                      | 99,133               | 230,280                         | 137,104                         | (10,295)                        |
| <b>Fund balance, end of year</b>                     | <b>\$ 100,659</b>    | <b>\$ 347,227</b>               | <b>\$ 127,679</b>               | <b>\$ 455</b>                   |

| State's<br>Attorney<br>Records<br>Automation | E-911<br>Fund         | Sheriff's<br>Drug<br>Enforcement<br>Fund | Coroner<br>Fee<br>Fund | Tax Sale<br>Automation<br>Fund | Environmental<br>Service and<br>Land Use<br>Fund |
|--|-----------------------|--|------------------------|--------------------------------|--|
| \$ -   | \$ 65,224             | \$ -                                     | \$ -                   | \$ -                           | \$ 89,114  |
| 10,097                                       | -                     | 5,742                                    | 22,800                 | 44,496                         | 387,748  |
| 52   | -                     | 437                                      | 76                     | 1,099                          | 1,781  |
| -  | -                     | 399                                      | -                      | -                              | 17,500   |
| <b>10,149</b>                                | <b>65,224</b>         | <b>6,578</b>                             | <b>22,876</b>          | <b>45,595</b>                  | <b>496,143</b>                                   |
| <br>-  | <br>65,246            | <br>17,444                               | <br>39,920             | <br>22,872                     | <br>-  |
| <br>-  | <br>-                 | <br>-                                    | <br>-                  | <br>-                          | <br>-  |
| <br>-  | <br>-                 | <br>-                                    | <br>-                  | <br>-                          | <br>358,178                                      |
| <br>-  | <br>-                 | <br>-                                    | <br>-                  | <br>17,585                     | <br>-  |
| <br>-  | <br>65,246            | <br>17,444                               | <br>39,920             | <br>40,457                     | <br>358,178                                      |
| <br><b>10,149</b>                            | <br><b>(22)</b>       | <br><b>(10,866)</b>                      | <br><b>(17,044)</b>    | <br><b>5,138</b>               | <br><b>137,965</b>                               |
| <br>-  | <br>-                 | <br>-                                    | <br>-                  | <br>-                          | <br>14,933                                       |
| <br>-  | <br>-                 | <br>-                                    | <br>-                  | <br>-                          | <br>(100,000)                                    |
| <br>-  | <br>-                 | <br>-                                    | <br>-                  | <br>-                          | <br>(85,067)                                     |
| <br><b>10,149</b>                            | <br><b>(22)</b>       | <br><b>(10,866)</b>                      | <br><b>(17,044)</b>    | <br><b>5,138</b>               | <br><b>52,898</b>                                |
| <br><b>3,708</b>                             | <br><b>(1,136)</b>    | <br><b>88,428</b>                        | <br><b>18,388</b>      | <br><b>179,572</b>             | <br><b>253,106</b>                               |
| <br><b>\$ 13,857</b>                         | <br><b>\$ (1,158)</b> | <br><b>\$ 77,562</b>                     | <br><b>\$ 1,344</b>    | <br><b>\$ 184,710</b>          | <br><b>\$ 306,004</b>                            |

**County of LaSalle, Illinois**

**Non-Major Special Revenue Funds**

**General Government Group**

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|  | GIS<br>Fund       | Animal<br>Control<br>Fund | Intact<br>Pet Fees<br>Fund | Coroner<br>Grant<br>Fund | County Clerk<br>Automation<br>Fund |
|--|-------------------|---------------------------|----------------------------|--------------------------|------------------------------------|
| <b>Revenues:</b>                                     |                   |                           |                            |                          |                                    |
| Intergovernmental revenues                           | \$ -              | \$ -                      | \$ -                       | \$ 4,625                 | \$ -                               |
| Fines and fees                                       | 421,458           | 190,006                   | 21,509                     | -                        | 1,180                              |
| Interest   | 4,737             | 1,025                     | 13                         | 27                       | 53                                 |
| Other  | 22,811            | -                         | -                          | -                        | -                                  |
| <b>Total revenues</b>                                | <b>449,006</b>    | <b>191,031</b>            | <b>21,522</b>              | <b>4,652</b>             | <b>1,233</b>                       |
| <b>Expenditures:</b>                                 |                   |                           |                            |                          |                                    |
| General government                                   | 440,083           | -                         | -                          | -                        | 2,561                              |
| Public safety  | -                 | -                         | -                          | 8,540                    | -                                  |
| Judiciary and legal                                  | -                 | -                         | -                          | -                        | -                                  |
| Social services                                      | -                 | 186,360                   | 16,857                     | -                        | -                                  |
| Capital Outlay                                       | -                 | -                         | -                          | -                        | -                                  |
| <b>Total expenditures</b>                            | <b>440,083</b>    | <b>186,360</b>            | <b>16,857</b>              | <b>8,540</b>             | <b>2,561</b>                       |
| Excess (deficiency) of revenues<br>over expenditures | 8,923             | 4,671                     | 4,665                      | (3,888)                  | (1,328)                            |
| <b>Other financing sources (uses)</b>                |                   |                           |                            |                          |                                    |
| Operating transfers in                               | -                 | -                         | -                          | -                        | -                                  |
| Operating transfers out                              | -                 | -                         | -                          | -                        | -                                  |
| <b>Total other financing sources (uses)</b>          | <b>-</b>          | <b>-</b>                  | <b>-</b>                   | <b>-</b>                 | <b>-</b>                           |
| <b>Net change in fund balance</b>                    | <b>8,923</b>      | <b>4,671</b>              | <b>4,665</b>               | <b>(3,888)</b>           | <b>(1,328)</b>                     |
| <b>Fund balance, beginning of year</b>               | <b>756,355</b>    | <b>160,127</b>            | <b>-</b>                   | <b>4,283</b>             | <b>8,530</b>                       |
| <b>Fund balance, end of year</b>                     | <b>\$ 765,278</b> | <b>\$ 164,798</b>         | <b>\$ 4,665</b>            | <b>\$ 395</b>            | <b>\$ 7,202</b>                    |

| HAVA<br>Grant<br>Fund | Grant<br>Fund | Sheriff<br>Vehicle<br>Fund | Jail<br>Commissary<br>Fund | Totals       |              |
|-----------------------|---------------|----------------------------|----------------------------|--------------|--------------|
|                       |               |                            |                            | 2013         | 2012         |
| \$ -                  | \$ 178,483    | \$ -                       | \$ 451,946                 | \$ 392,508   |              |
| -                     | -             | 7,207                      | 347,377                    | 2,086,635    | 1,829,702    |
| -                     | -             | 141                        | -                          | 12,662       | 13,639       |
| -                     | -             | -                          | -                          | 71,007       | 22,743       |
|                       |               |                            |                            |              |              |
|                       | 178,483       | 7,348                      | 347,377                    | 2,622,250    | 2,258,592    |
|                       |               |                            |                            |              |              |
| -                     | 186,522       | -                          | -                          | 1,211,048    | 1,406,980    |
| -                     | -             | 10,000                     | 275,423                    | 486,453      | 202,203      |
| -                     | -             | -                          | -                          | -            | -            |
| -                     | -             | -                          | -                          | 561,395      | 505,094      |
| -                     | -             | -                          | -                          | 17,585       | 5,936        |
|                       |               |                            |                            |              |              |
|                       | 186,522       | 10,000                     | 275,423                    | 2,276,481    | 2,120,213    |
|                       |               |                            |                            |              |              |
| -                     | (8,039)       | (2,652)                    | 71,954                     | 345,769      | 138,379      |
|                       |               |                            |                            |              |              |
| -                     | -             | -                          | -                          | 30,636       | 19,147       |
| -                     | -             | -                          | -                          | (142,048)    | (242,858)    |
|                       |               |                            |                            |              |              |
| -                     | -             | -                          | -                          | (111,412)    | (223,711)    |
|                       |               |                            |                            |              |              |
| -                     | (8,039)       | (2,652)                    | 71,954                     | 234,357      | (85,332)     |
|                       |               |                            |                            |              |              |
| 84                    | (9,263)       | 28,494                     | 89,697                     | 2,036,595    | 2,121,927    |
|                       |               |                            |                            |              |              |
| \$ 84                 | \$ (17,302)   | \$ 25,842                  | \$ 161,651                 | \$ 2,270,952 | \$ 2,036,595 |

**County of LaSalle, Illinois**

**Non-Major Special Revenue Funds**

**Tax Supported Group**

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|  | <b>Public<br/>Safety</b> | <b>Social<br/>Security<br/>Fund</b> | <b>County<br/>Health<br/>Department</b> | <b>Detention<br/>Home<br/>Fund</b> |
|--|--------------------------|-------------------------------------|---|------------------------------------|
| <b>Revenues:</b>   |                          |                                     |   |                                    |
| Property taxes   | \$ -                     | \$ 997,251                          | \$ 909,468                              | \$ 365,731                         |
| Intergovernmental revenue                                    | 2,628,616                | 79,672                              | 2,579,004                               | 813,656                            |
| Fines and fees   | -                        | -                                   | 189,671                                 | 10,400                             |
| Interest   | 3,538                    | 13,032                              | 23,858                                  | 9,678                              |
| Other  | -                        | 3,481                               | 41,306                                  | 3,363                              |
| <b>Total revenues</b>  | <b>2,632,154</b>         | <b>1,093,436</b>                    | <b>3,743,307</b>                        | <b>1,202,828</b>                   |
| <b>Expenditures:</b>   |                          |                                     |   |                                    |
| General government   | -                        | 1,098,457                           | -                                       | -                                  |
| Public safety  | 145,644                  | 26,402                              | -                                       | -                                  |
| Judiciary and legal  | -                        | 104,689                             | -                                       | 1,222,315                          |
| Public works   | -                        | 178,523                             | -                                       | -                                  |
| Social services  | -                        | 342,452                             | 3,194,302                               | -                                  |
| Capital outlay   | -                        | -                                   | -                                       | -                                  |
| <b>Total expenditures</b>                                    | <b>145,644</b>           | <b>1,750,523</b>                    | <b>3,194,302</b>                        | <b>1,222,315</b>                   |
| <b>Excess (deficiency) of<br/>revenues over expenditures</b> | <b>2,486,510</b>         | <b>(657,087)</b>                    | <b>549,005</b>                          | <b>(19,487)</b>                    |
| <b>Other financing sources (uses):</b>                       |                          |                                     |   |                                    |
| Contribution to self-insurance trust                         | -                        | -                                   | -                                       | -                                  |
| Operating transfers in                                       | -                        | -                                   | 32,334                                  | 69,901                             |
| Operating transfers out                                      | (2,742,800)              | -                                   | (50,169)                                | -                                  |
| <b>Total other financing sources (uses)</b>                  | <b>(2,742,800)</b>       | <b>-</b>                            | <b>(17,835)</b>                         | <b>69,901</b>                      |
| <b>Net change in fund balance</b>                            | <b>(256,290)</b>         | <b>(657,087)</b>                    | <b>531,170</b>                          | <b>50,414</b>                      |
| <b>Fund balance, beginning of year</b>                       | <b>4,675,857</b>         | <b>2,600,979</b>                    | <b>3,874,738</b>                        | <b>1,662,739</b>                   |
| <b>Fund balance, end of year</b>                             | <b>\$ 4,419,567</b>      | <b>\$ 1,943,892</b>                 | <b>\$ 4,405,908</b>                     | <b>\$ 1,713,153</b>                |

| Mental<br>Health<br>Fund | Assistance<br>Commission<br>Fund | Veterans'     |               |
|--------------------------|----------------------------------|---------------|---------------|
|                          |                                  | 2013          | 2012          |
| \$ 2,093,964             | \$ 124,829                       | \$ 4,491,243  | \$ 5,270,101  |
| 90,386                   | -                                | 6,191,334     | 6,026,764     |
| -                        | -                                | 200,071       | 234,125       |
| 19,531                   | 4,991                            | 74,628        | 72,707        |
| -                        | -                                | 48,150        | 6,939         |
| <hr/>                    | <hr/>                            | <hr/>         | <hr/>         |
| 2,203,881                | 129,820                          | 11,005,426    | 11,610,636    |
| <hr/>                    | <hr/>                            | <hr/>         | <hr/>         |
| -                        | -                                | 1,098,457     | 1,322,885     |
| -                        | -                                | 172,046       | 169,223       |
| -                        | -                                | 1,327,004     | 1,353,388     |
| -                        | -                                | 178,523       | 194,641       |
| 2,409,055                | 160,367                          | 6,106,176     | 5,571,623     |
| -                        | -                                | -             | -             |
| <hr/>                    | <hr/>                            | <hr/>         | <hr/>         |
| 2,409,055                | 160,367                          | 8,882,206     | 8,611,760     |
| <hr/>                    | <hr/>                            | <hr/>         | <hr/>         |
| (205,174)                | (30,547)                         | 2,123,220     | 2,998,876     |
| <hr/>                    | <hr/>                            | <hr/>         | <hr/>         |
| -                        | -                                | -             | -             |
| -                        | -                                | 102,235       | 502,235       |
| (1,800)                  | (3,000)                          | (2,797,769)   | (2,909,646)   |
| <hr/>                    | <hr/>                            | <hr/>         | <hr/>         |
| (1,800)                  | (3,000)                          | (2,695,534)   | (2,407,411)   |
| <hr/>                    | <hr/>                            | <hr/>         | <hr/>         |
| (206,974)                | (33,547)                         | (572,314)     | 591,465       |
| <hr/>                    | <hr/>                            | <hr/>         | <hr/>         |
| 3,506,936                | 835,188                          | 17,156,437    | 16,564,972    |
| <hr/>                    | <hr/>                            | <hr/>         | <hr/>         |
| \$ 3,299,962             | \$ 801,641                       | \$ 16,584,123 | \$ 17,156,437 |
| <hr/>                    | <hr/>                            | <hr/>         | <hr/>         |

**County of LaSalle, Illinois**

**Non-Major Special Revenue Funds**

**Highway and Streets Group**

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

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|  | County<br>Highway<br>Fund | County<br>Bridge<br>Fund | Motor Fuel<br>Tax<br>Fund | Special<br>Tax Matching<br>Fund | 2013                | 2012                |
|--|---------------------------|--------------------------|---------------------------|---------------------------------|---------------------|---------------------|
| <b>Revenues:</b>                                     |                           |                          |                           |                                 |                     |                     |
| Property taxes                                       | \$ 2,438,254              | \$ 1,219,121             | \$ -                      | \$ 1,219,121                    | \$ 4,876,496        | \$ 5,064,345        |
| Intergovernmental revenue                            | 45,198                    | 1,661,862                | 2,736,232                 | 13,988                          | 4,457,280           | 2,895,972           |
| Fines and fees                                       | 308,232                   | 34,873                   | -                         | -                               | 343,105             | 367,959             |
| Interest   | 8,948                     | 6,047                    | 9,360                     | 8,361                           | 32,716              | 27,631              |
| Other  | 17,470                    | -                        | -                         | -                               | 17,470              | 26,465              |
| <b>Total revenues</b>                                | <b>2,818,102</b>          | <b>2,921,903</b>         | <b>2,745,592</b>          | <b>1,241,470</b>                | <b>9,727,067</b>    | <b>8,382,372</b>    |
| <b>Expenditures -</b>                                |                           |                          |                           |                                 |                     |                     |
| Public works   | 3,001,359                 | 3,382,434                | 2,804,328                 | 1,191,935                       | 10,380,056          | 7,401,362           |
| Excess (deficiency) of<br>revenues over expenditures | (183,257)                 | (460,531)                | (58,736)                  | 49,535                          | (652,989)           | 981,010             |
| <b>Other financing sources (uses):</b>               |                           |                          |                           |                                 |                     |                     |
| Operating transfers in                               | 55,810                    | -                        | -                         | -                               | 55,810              | 55,810              |
| Operating transfers out                              | -                         | -                        | -                         | -                               | -                   | -                   |
| <b>Total other financing sources (uses)</b>          | <b>55,810</b>             | <b>-</b>                 | <b>-</b>                  | <b>-</b>                        | <b>55,810</b>       | <b>55,810</b>       |
| <b>Net change in fund balance</b>                    | <b>(127,447)</b>          | <b>(460,531)</b>         | <b>(58,736)</b>           | <b>49,535</b>                   | <b>(597,179)</b>    | <b>1,036,820</b>    |
| <b>Fund balance, beginning of year</b>               | <b>1,834,389</b>          | <b>1,196,531</b>         | <b>1,700,718</b>          | <b>1,232,879</b>                | <b>5,964,517</b>    | <b>4,927,697</b>    |
| <b>Fund balance, end of year</b>                     | <b>\$ 1,706,942</b>       | <b>\$ 736,000</b>        | <b>\$ 1,641,982</b>       | <b>\$ 1,282,414</b>             | <b>\$ 5,367,338</b> | <b>\$ 5,964,517</b> |

**County of LaSalle, Illinois**

**Non-Major Special Revenue Funds**

**Judicial and Court Related Group**

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|   | <b>Circuit Clerk</b> |                  |                   | <b>Child</b>          |                  |  |
|---|----------------------|------------------|-------------------|-----------------------|------------------|--|
|   | <b>Document</b>      | <b>Law</b>       | <b>Court</b>      | <b>Support</b>        |                  |  |
|   | <b>Storage</b>       | <b>Library</b>   | <b>Automation</b> | <b>Administration</b> |                  |  |
|   | <b>Fund</b>          | <b>Fund</b>      | <b>Fund</b>       | <b>Fund</b>           |                  |  |
| <b>Revenues:</b>                            |                      |                  |                   |                       |                  |  |
| Intergovernmental revenue                   | \$ -                 | \$ -             | \$ -              | \$ 27,268             | \$ -             |  |
| Fines and fees                              | 221,071              | 61,945           | 222,507           | 13,344                | 18,750           |  |
| Interest                                    | 4,658                | 316              | 4,473             | 918                   | 451              |  |
| Other                                       | -                    | -                | -                 | -                     | -                |  |
| <b>Total revenues</b>                       | <b>225,729</b>       | <b>62,261</b>    | <b>226,980</b>    | <b>41,530</b>         | <b>19,201</b>    |  |
| <b>Expenditures:</b>                        |                      |                  |                   |                       |                  |  |
| Judiciary and legal                         | 228,810              | 61,378           | 210,237           | 54,540                | 50,068           |  |
| Capital outlay                              | 3,214                | -                | 17,548            | -                     | -                |  |
| <b>Total expenditures</b>                   | <b>232,024</b>       | <b>61,378</b>    | <b>227,785</b>    | <b>54,540</b>         | <b>50,068</b>    |  |
| <b>Excess (deficiency) of</b>               |                      |                  |                   |                       |                  |  |
| <b>revenues over expenditures</b>           | <b>(6,295)</b>       | <b>883</b>       | <b>(805)</b>      | <b>(13,010)</b>       | <b>(30,867)</b>  |  |
| <b>Other financing sources (uses):</b>      |                      |                  |                   |                       |                  |  |
| Operating transfers in                      | -                    | -                | -                 | -                     | -                |  |
| Operating transfers out                     | -                    | -                | -                 | -                     | -                |  |
| <b>Total other financing sources (uses)</b> | <b>-</b>             | <b>-</b>         | <b>-</b>          | <b>-</b>              | <b>-</b>         |  |
| <b>Net change in fund balance</b>           | <b>(6,295)</b>       | <b>883</b>       | <b>(805)</b>      | <b>(13,010)</b>       | <b>(30,867)</b>  |  |
| <b>Fund balance, beginning of year</b>      | <b>750,428</b>       | <b>44,392</b>    | <b>721,960</b>    | <b>151,058</b>        | <b>50,946</b>    |  |
| <b>Fund balance, end of year</b>            | <b>\$ 744,133</b>    | <b>\$ 45,275</b> | <b>\$ 721,155</b> | <b>\$ 138,048</b>     | <b>\$ 20,079</b> |  |

| State's<br>Attorney<br>Drug<br>Enforcement<br>Fund | Probation<br>Services<br>Fund | Arrestees                    |                |            | Circuit Clerk<br>Operations and<br>Administrative | Totals       |  |
|--|-------------------------------|------------------------------|----------------|------------|---|--------------|--|
|  |                               | Medical<br>Care Fund<br>Fund | D.U.I.<br>Fund | 2013       |   | 2012         |  |
| \$ 73,265  | \$ -                          | \$ -                         | \$ -           | \$ 100,533 | \$ 52,242   |              |  |
| 204,267  | 221,005                       | 25,995                       | 28,878         | 48,726     | 1,066,488   | 1,179,016    |  |
| 1,051  | 3,573                         | 79                           | 264            | 889        | 16,672  | 16,470       |  |
| -  | 4,412                         | -                            | -              | -          | 4,412   | 3,615        |  |
| 278,583  | 228,990                       | 26,074                       | 29,142         | 49,615     | 1,188,105   | 1,251,343    |  |
| 231,048  | 117,580                       | -                            | 30,702         | 18,013     | 1,002,376   | 997,349      |  |
| -  | 28,313                        | -                            | -              | -          | 49,075  | 109,809      |  |
| 231,048  | 145,893                       | -                            | 30,702         | 18,013     | 1,051,451   | 1,107,158    |  |
| 47,535   | 83,097                        | 26,074                       | (1,560)        | 31,602     | 136,654   | 144,185      |  |
| -  | -                             | -                            | -              | -          | -   | -            |  |
| -  | -                             | (20,000)                     | -              | -          | (20,000)  | (29,423)     |  |
| -  | -                             | (20,000)                     | -              | -          | (20,000)  | (29,423)     |  |
| 47,535   | 83,097                        | 6,074                        | (1,560)        | 31,602     | 116,654   | 114,762      |  |
| 349,999  | 542,193                       | 1,729                        | 46,311         | 126,892    | 2,785,908   | 2,671,146    |  |
| \$ 397,534   | \$ 625,290                    | \$ 7,803                     | \$ 44,751      | \$ 158,494 | \$ 2,902,562                                      | \$ 2,785,908 |  |

# County of LaSalle, Illinois

## Tourism and Promotion Fund

### Balance Sheet

November 30, 2013

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#### ASSETS

|                     |            |
|---------------------|------------|
| Cash in bank        | \$ 26,648  |
| Investments         | 55,772     |
| Accounts receivable | 20,827     |
| Accrued interest    | 254        |
| <hr/>               |            |
| Total assets        | \$ 103,501 |
| <hr/>               |            |

#### LIABILITIES AND FUND BALANCE

|                                    |            |
|------------------------------------|------------|
| Liabilities:                       |            |
| Accounts payable                   | \$ 2,842   |
| Due to other funds                 | -0-        |
| <hr/>                              |            |
| Total liabilities                  | 2,842      |
| <hr/>                              |            |
| Fund balance - Restricted          | 100,659    |
| <hr/>                              |            |
| Total liabilities and fund balance | \$ 103,501 |
| <hr/>                              |            |

# County of LaSalle, Illinois

## Tourism and Promotion Fund

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|  | 2013             |                |                   | 2012            |                  |
|--|------------------|----------------|-------------------|-----------------|------------------|
|  | Budgeted Amounts |                | Actual            | Over (Under)    |                  |
|  | Original         | Final          |                   | Final Budget    | Actual           |
| <b>Revenues:</b>   |                  |                |                   |                 |                  |
| Tourism fees   | \$ 160,000       | \$ 160,000     | \$ 158,211        | \$ (1,789)      | \$ 172,293       |
| Visitor guide ad revenue                                 | 10,000           | 10,000         | 11,234            | 1,234           | 10,947           |
| Interest   | 1                | 1              | 522               | 521             | 521              |
| Grants   | 49,000           | 49,000         | 49,573            | 573             | 31,899           |
| Miscellaneous income                                     | 1                | 1              | -                 | (1)             | 12               |
| <b>Total revenues</b>                                    | <b>219,002</b>   | <b>219,002</b> | <b>219,540</b>    | <b>538</b>      | <b>215,672</b>   |
| <b>Expenditures:</b>                                     |                  |                |                   |                 |                  |
| Seminars & workshops                                     | -                | -              | -                 | -               | 270              |
| Education  | 500              | 500            | -                 | (500)           | -                |
| Miscellaneous  | 1                | 1              | 1,064             | 1,063           | 1,153            |
| Grant expense  | 49,000           | 49,000         | 45,802            | (3,198)         | 33,955           |
| Tourism distribution                                     | 121,501          | 121,501        | 120,211           | (1,290)         | 109,550          |
| Visitor guide distribution                               | 10,000           | 10,000         | 8,889             | (1,111)         | 10,550           |
| <b>Total expenditures</b>                                | <b>181,002</b>   | <b>181,002</b> | <b>175,966</b>    | <b>(5,036)</b>  | <b>155,478</b>   |
| <b>Excess (deficiency) of revenues over expenditures</b> | <b>38,000</b>    | <b>38,000</b>  | <b>43,574</b>     | <b>5,574</b>    | <b>60,194</b>    |
| <b>Other financing sources (uses) -</b>                  |                  |                |                   |                 |                  |
| Transfers to other funds                                 | (38,000)         | (38,000)       | (42,048)          | (4,048)         | (42,858)         |
| <b>Net change in fund balance</b>                        | <b>\$ -</b>      | <b>\$ -</b>    | <b>1,526</b>      | <b>\$ 1,526</b> | <b>17,336</b>    |
| <b>Fund balance, beginning of year</b>                   |                  |                | <b>99,133</b>     |                 | <b>81,797</b>    |
| <b>Fund balance, end of year</b>                         |                  |                | <b>\$ 100,659</b> |                 | <b>\$ 99,133</b> |

# County of LaSalle, Illinois

## Recorder's Equipment Fund

### Balance Sheet

November 30, 2013

---

#### ASSETS

|                  |            |
|------------------|------------|
| Cash in bank     | \$ 157,618 |
| Investments      | 203,690    |
| Accrued interest | 952        |
| Other receivable | 2,174      |
| <hr/>            |            |
| Total assets     | \$ 364,434 |
| <hr/>            |            |

#### LIABILITIES AND FUND BALANCE

|                                    |            |
|------------------------------------|------------|
| Liabilities:                       |            |
| Accounts payable                   | \$ 17,207  |
| Accrued payroll                    | -          |
| <hr/>                              |            |
| Total liabilities                  | 17,207     |
| <hr/>                              |            |
| Fund balance:                      |            |
| Restricted fund balance            | 347,227    |
| <hr/>                              |            |
| Total liabilities and fund balance | \$ 364,434 |
| <hr/>                              |            |

**County of LaSalle, Illinois**

**Recorder's Equipment Fund**

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|  | 2013               |                    |                   |                   | 2012           |                   |
|--|--------------------|--------------------|-------------------|-------------------|----------------|-------------------|
|  | Budgeted Amounts   |                    |                   | Actual            | Over (Under)   | Actual            |
|  | Original           | Final              | Final Budget      |                   |                |                   |
| <b>Revenues:</b>   |                    |                    |                   |                   |                |                   |
| Recorder equipment fees  | \$ 200,000         | \$ 200,000         | \$ 157,530        | \$ (42,470)       | \$ 181,520     |                   |
| G.I.S. fees  | 30,000             | 30,000             | 28,337            | (1,663)           | 28,224         |                   |
| Rental house support fee   | 250,000            | 250,000            | 247,599           | (2,401)           | 244,369        |                   |
| Interest   | 1,500              | 1,500              | 1,848             | 348               | 1,720          |                   |
| Miscellaneous  | -                  | -                  | 30,297            | 30,297            | 1,790          |                   |
| <b>Total revenues</b>  | <b>481,500</b>     | <b>481,500</b>     | <b>465,611</b>    | <b>(15,889)</b>   | <b>457,623</b> |                   |
| <b>Expenditures:</b>   |                    |                    |                   |                   |                |                   |
| Maintenance of equipment   | 80,000             | 80,000             | 61,864            | (18,136)          | 72,913         |                   |
| Mileage  | 1,500              | 1,500              | 1,719             | 219               | 2,333          |                   |
| Education  | 2,500              | 2,500              | 3,410             | 910               | 2,695          |                   |
| Rent   | 18,000             | 18,000             | 12,200            | (5,800)           | 11,335         |                   |
| Supplies   | 10,000             | 10,000             | 3,275             | (6,725)           | 6,420          |                   |
| G.I.S. supplies  | 10,000             | 10,000             | -                 | (10,000)          | -              |                   |
| Seasonal help  | 6,000              | 6,000              | -                 | (6,000)           | 710            |                   |
| Offsite storage  | 24,000             | 24,000             | 14,089            | (9,911)           | 24,000         |                   |
| State share rent house fee   | 250,000            | 250,000            | 234,567           | (15,433)          | 231,823        |                   |
| Miscellaneous  | -                  | -                  | 150               | 150               | 811            |                   |
| New equipment  | 150,000            | 150,000            | 17,390            | (132,610)         | 102,813        |                   |
| <b>Total expenditures</b>  | <b>552,000</b>     | <b>552,000</b>     | <b>348,664</b>    | <b>(203,336)</b>  | <b>455,853</b> |                   |
| <b>Excess (deficiency) of</b><br><b>revenues over expenditures</b> | <b>\$ (70,500)</b> | <b>\$ (70,500)</b> | <b>116,947</b>    | <b>\$ 187,447</b> | <b>1,770</b>   |                   |
| <b>Fund balance, beginning of year</b>                             |                    |                    | <b>230,280</b>    |                   |                | <b>228,510</b>    |
| <b>Fund balance, end of year</b>                                   |                    |                    | <b>\$ 347,227</b> |                   |                | <b>\$ 230,280</b> |

# County of LaSalle, Illinois

## County Clerk Records Fund

### Balance Sheet

November 30, 2013

---

#### ASSETS

|                     |            |
|---------------------|------------|
| Cash in bank        | \$ 60,721  |
| Investments         | 70,321     |
| Accounts receivable | 71         |
| Accrued interest    | 419        |
| <hr/>               |            |
| Total assets        | \$ 131,532 |
| <hr/>               |            |

#### LIABILITIES AND FUND BALANCE

|                                    |            |
|------------------------------------|------------|
| Liabilities:                       |            |
| Accounts payable                   | \$ 3,853   |
| Fund balance                       |            |
| Restricted fund balance            | 127,679    |
| <hr/>                              |            |
| Total liabilities and fund balance | \$ 131,532 |
| <hr/>                              |            |

**County of LaSalle, Illinois**

**County Clerk Records Fund**

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|   | 2013             |             |              |           | 2012         |            |
|---|------------------|-------------|--------------|-----------|--------------|------------|
|   | Budgeted Amounts |             |              | Actual    | Over (Under) | Actual     |
|   | Original         | Final       | Final Budget |           |              |            |
| <b>Revenues:</b>                                  |                  |             |              |           |              |            |
| Fines and fees:                                   |                  |             |              |           |              |            |
| County clerk records fees                         | \$ 15,000        | \$ 15,000   | \$ 17,236    | \$ 2,236  | \$ 18,860    |            |
| Death certificate fees                            | 3,000            | 3,000       | 3,068        | 68        | 2,861        |            |
| Marriage license fees                             | 2,500            | 2,500       | 3,765        | 1,265     | 3,762        |            |
| Civil union fees                                  | 150              | 150         | 35           | (115)     | 65           |            |
| Interest  | 100              | 100         | 851          | 751       | 850          |            |
| Miscellaneous                                     | -                | -           | -            | -         | (8)          |            |
| Total revenues                                    | 20,750           | 20,750      | 24,955       | 4,205     | 26,390       |            |
| <b>Expenditures:</b>                              |                  |             |              |           |              |            |
| New equipment                                     | 25,500           | 25,500      | 21,936       | (3,564)   | -            |            |
| Maintenance and repair of equipment               | 1,500            | 1,500       | 568          | (932)     | 219          |            |
| Office expense                                    | 10,000           | 10,000      | 2,917        | (7,083)   | 2,366        |            |
| Book restoration                                  | 5,000            | 5,000       | 2,166        | (2,834)   | 7,871        |            |
| Marriage license fee reimbursement                | 2,500            | 2,500       | 3,690        | 1,190     | 3,760        |            |
| Civil union fees                                  | 150              | 150         | 35           | (115)     | 65           |            |
| State death certificate reimbursement             | 3,000            | 3,000       | 3,068        | 68        | 2,856        |            |
| Total expenditures                                | 47,650           | 47,650      | 34,380       | (13,270)  | 17,137       |            |
| Excess (deficiency) of revenues over expenditures | \$ (26,900)      | \$ (26,900) | (9,425)      | \$ 17,475 |              | 9,253      |
| Fund balance, beginning of year                   |                  |             | 137,104      |           |              | 127,851    |
| Fund balance, end of year                         |                  |             | \$ 127,679   |           |              | \$ 137,104 |

# County of LaSalle, Illinois

## Crime Victim Witness Coordinator Fund Balance Sheet November 30, 2013

---

### ASSETS

|                     |           |              |
|---------------------|-----------|--------------|
| Cash in bank        | \$        | -            |
| Accounts receivable |           | 7,846        |
| <b>Total assets</b> | <b>\$</b> | <b>7,846</b> |

### LIABILITIES AND FUND BALANCE

#### Liabilities:

|   |           |              |
|---|-----------|--------------|
| Accrued payroll                           | \$        | 1,658        |
| Due to other funds                        |           | 5,733        |
| Deferred revenue                          |           | -            |
| <b>Total liabilities</b>                  | <b>\$</b> | <b>7,391</b> |
| Fund balance                              |           |              |
| Unreserved fund balance                   |           | 455          |
| <b>Total liabilities and fund balance</b> | <b>\$</b> | <b>7,846</b> |

**County of LaSalle, Illinois**

**Crime Victim Witness Coordinator Fund**

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

---

|  | 2013             |                 |                  |                  | 2012            |                    |
|--|------------------|-----------------|------------------|------------------|-----------------|--------------------|
|  | Budgeted Amounts |                 |                  | Actual           | Over (Under)    |                    |
|  | Original         | Final           | Final Budget     |                  | Actual          |                    |
| <b>Revenues:</b>   |                  |                 |                  |                  |                 |                    |
| Salary - crime victim witness                            | \$ 20,970        | \$ 20,970       | \$ 22,560        | \$ 1,590         | \$ 23,277       |                    |
| Salary - crime victim witness assistant                  | 35,338           | 35,338          | 42,367           | 7,029            | 33,105          |                    |
| <b>Total revenues</b>                                    | <b>56,308</b>    | <b>56,308</b>   | <b>64,927</b>    | <b>8,619</b>     | <b>56,382</b>   |                    |
| <b>Expenditures:</b>                                     |                  |                 |                  |                  |                 |                    |
| Crime victim witness coord.                              | 37,400           | 37,400          | 37,431           | 31               | 37,648          |                    |
| Crime victim witness assistant                           | 33,200           | 33,200          | 32,449           | (751)            | 31,274          |                    |
| Temporary help   | -                | -               | -                | -                | 2,933           |                    |
| <b>Total expenditures</b>                                | <b>70,600</b>    | <b>70,600</b>   | <b>69,880</b>    | <b>(720)</b>     | <b>71,855</b>   |                    |
| <b>Excess (deficiency) of revenues over expenditures</b> | <b>(14,292)</b>  | <b>(14,292)</b> | <b>(4,953)</b>   | <b>9,339</b>     | <b>(15,473)</b> |                    |
| <b>Other financing sources (uses) -</b>                  |                  |                 |                  |                  |                 |                    |
| Operating transfers in                                   | 14,292           | 14,292          | 15,703           | 1,411            | 19,147          |                    |
| <b>Total other financing sources (uses)</b>              | <b>14,292</b>    | <b>14,292</b>   | <b>15,703</b>    | <b>1,411</b>     | <b>19,147</b>   |                    |
| <b>Net change in fund balance</b>                        | <b>\$ -</b>      | <b>\$ -</b>     | <b>\$ 10,750</b> | <b>\$ 10,750</b> | <b>3,674</b>    |                    |
| <b>Fund balance, beginning of year</b>                   |                  |                 | <b>(10,295)</b>  |                  |                 | <b>(13,969)</b>    |
| <b>Fund balance, end of year</b>                         |                  |                 | <b>\$ 455</b>    |                  |                 | <b>\$ (10,295)</b> |

# County of LaSalle, Illinois

## States Attorney Records Automation Fund

### Balance Sheet

November 30, 2013

---

#### ASSETS

|                     |           |
|---------------------|-----------|
| Cash in bank        | \$ 5,794  |
| Investments         | 7,275     |
| Accounts receivable | 763       |
| Accrued interest    | 25        |
| <hr/>               |           |
| Total assets        | \$ 13,857 |
| <hr/>               |           |

#### LIABILITIES AND FUND BALANCE

##### Liabilities:

|                                    |           |
|------------------------------------|-----------|
| Accounts payable                   | \$ -      |
| Accrued payroll                    | -         |
| <hr/>                              |           |
| Total liabilities                  | -         |
| <hr/>                              |           |
| Fund balance                       | 13,857    |
| <hr/>                              |           |
| Total liabilities and fund balance | \$ 13,857 |
| <hr/>                              |           |

# County of LaSalle, Illinois

## States Attorney Records Automation Fund

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

---

|  | 2013             |              |                  | 2012             |                 |
|--|------------------|--------------|------------------|------------------|-----------------|
|  | Budgeted Amounts |              | Actual           | Over (Under)     |                 |
|  | Original         | Final        |                  | Final Budget     | Actual          |
| <b>Revenues:</b>   |                  |              |                  |                  |                 |
| Fines & Fees   | \$ 3,600         | \$ 3,600     | \$ 10,097        | \$ 6,497         | \$ 3,708        |
| Interest   | -                | -            | 52               | 52               | -               |
| <b>Total revenues</b>  | <b>3,600</b>     | <b>3,600</b> | <b>10,149</b>    | <b>6,549</b>     | <b>3,708</b>    |
| <b>Expenditures:</b>   |                  |              |                  |                  |                 |
| Misc. equipment  | 3,600            | 3,600        | -                | (3,600)          | -               |
| <b>Total expenditures</b>                                    | <b>3,600</b>     | <b>3,600</b> | <b>-</b>         | <b>(3,600)</b>   | <b>-</b>        |
| <b>Excess (deficiency) of<br/>revenues over expenditures</b> | <b>\$ -</b>      | <b>\$ -</b>  | <b>10,149</b>    | <b>\$ 10,149</b> | <b>3,708</b>    |
| <b>Fund balance, beginning of year</b>                       |                  |              | <b>3,708</b>     |                  | -               |
| <b>Fund balance, end of year</b>                             |                  |              | <b>\$ 13,857</b> |                  | <b>\$ 3,708</b> |

**County of LaSalle, Illinois**

**E-911**

**Balance Sheet**

**November 30, 2013**

---

**ASSETS**

|                     |           |          |
|---------------------|-----------|----------|
| <u>Cash in bank</u> | <u>\$</u> | <u>-</u> |
|---------------------|-----------|----------|

**LIABILITIES AND  
FUND BALANCE**

Liabilities:

|                    |          |
|--------------------|----------|
| Accrued payroll    | \$ 1,158 |
| Due to other funds | <u>-</u> |

|                   |       |
|-------------------|-------|
| Total liabilities | 1,158 |
|-------------------|-------|

Fund balance:

|                         |         |
|-------------------------|---------|
| Unreserved fund balance | (1,158) |
|-------------------------|---------|

|   |           |          |
|---|-----------|----------|
| <u>Total liabilities and fund balance</u> | <u>\$</u> | <u>-</u> |
|---|-----------|----------|

**County of LaSalle, Illinois**

**E-911**

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

---

|  | 2013             |           |            | 2012         |            |
|--|------------------|-----------|------------|--------------|------------|
|  | Budgeted Amounts |           | Actual     | Over (Under) |            |
|  | Original         | Final     |            | Final Budget | Actual     |
| <b>Revenues:</b>                                     |                  |           |            |              |            |
| Reimbursements                                       | \$ 64,300        | \$ 64,300 | \$ 65,224  | \$ 924       | \$ 65,289  |
| Total revenues                                       | 64,300           | 64,300    | 65,224     | 924          | 65,289     |
| <b>Expenditures:</b>                                 |                  |           |            |              |            |
| Health insurance                                     | 5,200            | 5,200     | 5,292      | 92           | 4,812      |
| Director of service E-911                            | 59,100           | 59,100    | 59,954     | 854          | 58,801     |
| Total expenditures                                   | 64,300           | 64,300    | 65,246     | 946          | 63,613     |
| Excess (deficiency) of<br>revenues over expenditures | \$ -             | \$ -      | (22)       | \$ (22)      | 1,676      |
| Fund balance, beginning of year                      |                  |           | (1,136)    |              | (2,812)    |
| Fund balance, end of year                            |                  |           | \$ (1,158) |              | \$ (1,136) |

# County of LaSalle, Illinois

## Sheriff's Drug Enforcement Fund Balance Sheet November 30, 2013

---

### ASSETS

|                     |           |
|---------------------|-----------|
| Cash in bank        | \$ 40,908 |
| Investments         | 36,373    |
| Accounts receivable | 112       |
| Accrued interest    | 228       |
| <hr/>               | <hr/>     |
| Total assets        | \$ 77,621 |
| <hr/>               | <hr/>     |

### LIABILITIES AND FUND BALANCE

#### Liabilities:

|                                    |           |
|------------------------------------|-----------|
| Accounts payable                   | \$ -      |
| Accrued payroll                    | 59        |
| <hr/>                              | <hr/>     |
| Total liabilities                  | 59        |
| <hr/>                              | <hr/>     |
| Fund balance - Restricted          | 77,562    |
| <hr/>                              | <hr/>     |
| Total liabilities and fund balance | \$ 77,621 |
| <hr/>                              | <hr/>     |

**County of LaSalle, Illinois**

**Sheriff's Drug Enforcement Fund**

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|  | 2013             |               |                  | 2012               |                  |
|--|------------------|---------------|------------------|--------------------|------------------|
|  | Budgeted Amounts |               | Actual           | Over (Under)       |                  |
|  | Original         | Final         | Actual           | Final Budget       | Actual           |
| <b>Revenues:</b>   |                  |               |                  |                    |                  |
| State drug enforcement revenue                                     | \$ 20,530        | \$ 20,530     | \$ 5,742         | \$ (14,788)        | \$ 10,632        |
| Federal drug enforcement revenue                                   | 500              | 500           | -                | (500)              | -                |
| Interest   | 73               | 73            | 437              | 364                | 620              |
| Miscellaneous income   | 1                | 1             | 399              | 398                | 217              |
| <b>Total revenues</b>  | <b>21,104</b>    | <b>21,104</b> | <b>6,578</b>     | <b>(14,526)</b>    | <b>11,469</b>    |
| <b>Expenditures:</b>   |                  |               |                  |                    |                  |
| Vehicle expense  | 6,000            | 6,000         | 6,691            | 691                | 4,857            |
| Investigation expenses   | 1                | 1             | 1,520            | 1,519              | -                |
| State drug enforcement   | 10,000           | 10,000        | 6,166            | (3,834)            | 28,229           |
| Federal drug enforcement   | 1,000            | 1,000         | -                | (1,000)            | -                |
| K-9 expense  | 1                | 1             | -                | (1)                | -                |
| New equipment  | 1,000            | 1,000         | -                | (1,000)            | -                |
| Vehicle insurance  | 1                | 1             | -                | (1)                | -                |
| Admin assistant  | 3,100            | 3,100         | 3,067            | (33)               | 3,091            |
| Miscellaneous expense  | 1                | 1             | -                | (1)                | -                |
| <b>Total expenditures</b>  | <b>21,104</b>    | <b>21,104</b> | <b>17,444</b>    | <b>(3,660)</b>     | <b>36,177</b>    |
| <b>Excess (deficiency) of</b><br><b>revenues over expenditures</b> | <b>\$ -</b>      | <b>\$ -</b>   | <b>(10,866)</b>  | <b>\$ (10,866)</b> | <b>(24,708)</b>  |
| <b>Fund balance, beginning of year</b>                             |                  |               | <b>88,428</b>    |                    | <b>113,136</b>   |
| <b>Fund balance, end of year</b>                                   |                  |               | <b>\$ 77,562</b> |                    | <b>\$ 88,428</b> |

# County of LaSalle, Illinois

## Coroner Fee Fund

### Balance Sheet

November 30, 2013

---

#### ASSETS

|                     |                 |
|---------------------|-----------------|
| Cash in bank        | \$ 1,148        |
| Investments         | 2,425           |
| Accrued interest    | -               |
| <b>Total assets</b> | <b>\$ 3,573</b> |

#### LIABILITIES AND FUND BALANCE

##### Liabilities:

|   |                 |
|---|-----------------|
| Accounts payable                          | \$ 1,971        |
| Accrued payroll                           | 258             |
| <b>Total liabilities</b>                  | <b>2,229</b>    |
| <b>Fund balance - Restricted</b>          | <b>1,344</b>    |
| <b>Total liabilities and fund balance</b> | <b>\$ 3,573</b> |

**County of LaSalle, Illinois**

**Coroner Fee Fund**

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

---

|  | 2013               |                    |                 | 2012            |                  |
|--|--------------------|--------------------|-----------------|-----------------|------------------|
|  | Budgeted Amounts   |                    | Actual          | Over (Under)    |                  |
|  | Original           | Final              |                 | Final Budget    | Actual           |
| <b>Revenues:</b>   |                    |                    |                 |                 |                  |
| Coroner fees   | \$ 24,000          | \$ 24,000          | \$ 22,800       | \$ (1,200)      | \$ 25,627        |
| Interest   | 100                | 100                | 76              | (24)            | 53               |
| <b>Total revenues</b>  | <b>24,100</b>      | <b>24,100</b>      | <b>22,876</b>   | <b>(1,224)</b>  | <b>25,680</b>    |
| <b>Expenditures:</b>   |                    |                    |                 |                 |                  |
| Supplies   | 4,210              | 4,210              | 55              | (4,155)         | -                |
| New equipment  | 30,000             | 30,000             | 23,145          | (6,855)         | 22,112           |
| Chief deputy coroner   | 13,400             | 13,400             | 16,720          | 3,320           | 8,446            |
| <b>Total expenditures</b>  | <b>47,610</b>      | <b>47,610</b>      | <b>39,920</b>   | <b>(7,690)</b>  | <b>30,558</b>    |
| <b>Excess (deficiency) of</b><br><b>revenues over expenditures</b> | <b>\$ (23,510)</b> | <b>\$ (23,510)</b> | <b>(17,044)</b> | <b>\$ 6,466</b> | <b>(4,878)</b>   |
| <b>Fund balance, beginning of year</b>                             |                    |                    | <b>18,388</b>   |                 | <b>23,266</b>    |
| <b>Fund balance, end of year</b>                                   |                    |                    | <b>\$ 1,344</b> |                 | <b>\$ 18,388</b> |

# County of LaSalle, Illinois

## Tax Sale Automation Fund

### Balance Sheet

November 30, 2013

---

#### ASSETS

|                     |                   |
|---------------------|-------------------|
| Cash in bank        | \$ 96,816         |
| Investments         | 96,995            |
| Accrued interest    | 546               |
| <b>Total assets</b> | <b>\$ 194,357</b> |

#### LIABILITIES AND FUND BALANCE

|   |                   |
|---|-------------------|
| Liabilities:                              |                   |
| Accounts payable                          | \$ 8,878          |
| Accrued payroll                           | 769               |
| <b>Total liabilities</b>                  | <b>9,647</b>      |
| Fund balance - Restricted                 | 184,710           |
| <b>Total liabilities and fund balance</b> | <b>\$ 194,357</b> |

**County of LaSalle, Illinois**

**Tax Sale Automation Fund**

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

---

|  | 2013              |                   |                   | 2012            |                   |
|--|-------------------|-------------------|-------------------|-----------------|-------------------|
|  | Budgeted Amounts  |                   | Actual            | Over (Under)    |                   |
|  | Original          | Final             |                   | Final Budget    | Actual            |
| <b>Revenues:</b>   |                   |                   |                   |                 |                   |
| Tax sale automation fees                                 | \$ 33,000         | \$ 33,000         | \$ 37,950         | \$ 4,950        | \$ 45,301         |
| Sale of duplicate tax bill                               | 4,000             | 4,000             | 6,546             | 2,546           | 5,821             |
| Interest   | 500               | 500               | 1,099             | 599             | 982               |
| <b>Total revenues</b>                                    | <b>37,500</b>     | <b>37,500</b>     | <b>45,595</b>     | <b>8,095</b>    | <b>52,104</b>     |
| <b>Expenditures:</b>                                     |                   |                   |                   |                 |                   |
| Tax sale automation                                      | 4,550             | 4,550             | -                 | (4,550)         | 4,531             |
| Supervisor   | 22,500            | 22,500            | 22,798            | 298             | 21,349            |
| Maintenance & repair of equip.                           | 700               | 700               | -                 | (700)           | -                 |
| Miscellaneous  | -                 | -                 | 74                | 74              | 645               |
| New equipment  | 12,080            | 12,080            | 17,585            | 5,505           | 5,936             |
| <b>Total expenditures</b>                                | <b>39,830</b>     | <b>39,830</b>     | <b>40,457</b>     | <b>627</b>      | <b>32,461</b>     |
| <b>Excess (deficiency) of revenues over expenditures</b> | <b>\$ (2,330)</b> | <b>\$ (2,330)</b> | <b>5,138</b>      | <b>\$ 7,468</b> | <b>19,643</b>     |
| <b>Fund balance, beginning of year</b>                   |                   |                   | <b>179,572</b>    |                 | <b>159,929</b>    |
| <b>Fund balance, end of year</b>                         |                   |                   | <b>\$ 184,710</b> |                 | <b>\$ 179,572</b> |

# County of LaSalle, Illinois

## Environmental Service And Land Use Fund Balance Sheet November 30, 2013

---

### ASSETS

|                     |            |
|---------------------|------------|
| Cash in bank        | \$ 98,223  |
| Investments         | 181,866    |
| Accounts receivable | 47,994     |
| Prepays             | 200        |
| Accrued interest    | 939        |
| <hr/>               | <hr/>      |
| Total assets        | \$ 329,222 |
| <hr/>               | <hr/>      |

### LIABILITIES AND FUND BALANCE

|                                    |            |
|------------------------------------|------------|
| Liabilities:                       |            |
| Accounts payable                   | \$ 18,654  |
| Accrued payroll                    | 4,564      |
| <hr/>                              | <hr/>      |
| Total liabilities                  | 23,218     |
| <hr/>                              | <hr/>      |
| Fund balance:                      |            |
| Committed fund balance             | 306,004    |
| <hr/>                              | <hr/>      |
| Total liabilities and fund balance | \$ 329,222 |
| <hr/>                              | <hr/>      |

**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, 2013

With Comparative Totals For the Year Ended November 30, 2012

|                                     | 2013             |                |                |                | 2012           |        |
|-------------------------------------|------------------|----------------|----------------|----------------|----------------|--------|
|                                     | Budgeted Amounts |                | Actual         | Over (Under)   |                |        |
|                                     | Original         | Final          |                | Final Budget   | Budget         | Actual |
| <b>Revenues:</b>                    |                  |                |                |                |                |        |
| State grant                         | \$ 40,000        | \$ 40,000      | \$ 89,114      | \$ 49,114      | \$ 82,313      |        |
| Tipping fees                        | 235,000          | 235,000        | 251,047        | 16,047         | 282,664        |        |
| Building inspection fees            | 80,000           | 80,000         | 136,701        | 56,701         | 155,715        |        |
| Interest                            | 150              | 150            | 1,781          | 1,631          | 1,994          |        |
| Miscellaneous                       | 1                | 1              | 17,500         | 17,499         | -              |        |
| <b>Total revenues</b>               | <b>355,151</b>   | <b>355,151</b> | <b>496,143</b> | <b>140,992</b> | <b>522,686</b> |        |
| <b>Expenditures:</b>                |                  |                |                |                |                |        |
| Solid waste management:             |                  |                |                |                |                |        |
| Mileage                             | 500              | 500            | -              | (500)          | -              |        |
| Telephone                           | 1                | 1              | -              | (1)            | -              |        |
| Printing                            | 1                | 1              | -              | (1)            | -              |        |
| Postage                             | 300              | 300            | 253            | (47)           | 352            |        |
| Education                           | 500              | 500            | -              | (500)          | -              |        |
| Seminars and workshops              | -                | -              | 565            | 565            | 100            |        |
| Publications and notices            | 1                | 1              | -              | (1)            | -              |        |
| Material for public education       | 5,000            | 5,000          | 2,962          | (2,038)        | 3,443          |        |
| Office supplies and expense         | 2,500            | 2,500          | 3,237          | 737            | 3,945          |        |
| Professional services               | 2                | 2              | 11,555         | 11,553         | 8,041          |        |
| Recycling Collection                | 2,000            | 2,000          | 168            | (1,832)        | 168            |        |
| New equipment                       | 2,000            | 2,000          | -              | (2,000)        | -              |        |
| Vehicle maintenance                 | 1,500            | 1,500          | 5,819          | 4,319          | 1,885          |        |
| Enforcement fines                   | 1                | 1              | 612            | 611            | 211            |        |
| Director                            | 64,100           | 64,100         | 64,148         | 48             | 62,939         |        |
| Supervisor of field operations      | 41,400           | 41,400         | 42,037         | 637            | 41,671         |        |
| Group health & life                 | 34,200           | 34,200         | 34,242         | 42             | 31,064         |        |
| Building inspector                  | 55,000           | 55,000         | 83,710         | 28,710         | 77,323         |        |
| Office coordinator                  | 31,800           | 31,800         | 32,129         | 329            | 31,972         |        |
| Extra help                          | 1                | 1              | -              | (1)            | -              |        |
| <b>Total solid waste management</b> | <b>240,807</b>   | <b>240,807</b> | <b>281,437</b> | <b>40,630</b>  | <b>263,114</b> |        |

**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, 2013  
With Comparative Totals For the Year Ended November 30, 2012

|  | 2011             |                 |                | 2012           |                |
|--|------------------|-----------------|----------------|----------------|----------------|
|  | Budgeted Amounts |                 |                | Over (Under)   |                |
|  | Original         | Final           | Actual         | Final Budget   | Actual         |
| <b>Expenditures (Cont.):</b>                             |                  |                 |                |                |                |
| Solid waste enforcement:                                 |                  |                 |                |                |                |
| Mileage  | 200              | 200             | -              | (200)          | -              |
| Education  | 1                | 1               | -              | (1)            | -              |
| Office supplies expense                                  | 1,200            | 1,200           | -              | (1,200)        | -              |
| New equipment  | 20,000           | 20,000          | 18,989         | (1,011)        | -              |
| Vehicle maintenance                                      | 500              | 500             | 289            | (211)          | 112            |
| Group health & life                                      | 17,100           | 17,100          | 16,770         | (330)          | 15,532         |
| Landfill inspector                                       | 41,000           | 41,000          | 40,693         | (307)          | 40,382         |
| <br>Total solid waste enforcement                        | <br>80,001       | <br>80,001      | <br>76,741     | <br>(3,260)    | <br>56,026     |
| <br>Total expenditures                                   | <br>320,808      | <br>320,808     | <br>358,178    | <br>37,370     | <br>319,140    |
| <br>Excess (deficiency) of<br>revenues over expenditures | <br>34,343       | <br>34,343      | <br>137,965    | <br>103,622    | <br>203,546    |
| <br>Other financing sources (uses)                       |                  |                 |                |                |                |
| Transfers from other funds                               | -                | -               | 14,933         | 14,933         | -              |
| Transfers to other funds                                 | (100,001)        | (100,001)       | (100,000)      | 1              | (200,000)      |
| <br>Total other financing sources (uses)                 | <br>(100,001)    | <br>(100,001)   | <br>(85,067)   | <br>14,934     | <br>(200,000)  |
| <br>Net change in fund balance                           | <br>\$ (65,658)  | <br>\$ (65,658) | <br>52,898     | <br>\$ 118,556 | <br>3,546      |
| <br>Fund balance, beginning of year                      |                  |                 | <br>253,106    |                | <br>249,560    |
| <br>Fund balance, end of year                            |                  |                 | <br>\$ 306,004 |                | <br>\$ 253,106 |

# County of LaSalle, Illinois

## GIS Fund Balance Sheet November 30, 2013

---

### ASSETS

|                     |            |
|---------------------|------------|
| Cash in bank        | \$ 368,163 |
| Investments         | 426,778    |
| Accounts receivable | 2,355      |
| Accrued interest    | 2,399      |
| <hr/>               |            |
| Total assets        | \$ 799,695 |
| <hr/>               |            |

### LIABILITIES AND FUND BALANCE

|                                    |            |
|------------------------------------|------------|
| Liabilities:                       |            |
| Accounts payable                   | \$ 30,773  |
| Accrued payroll                    | 3,644      |
| <hr/>                              |            |
| Total liabilities                  | 34,417     |
| <hr/>                              |            |
| Fund balance:                      |            |
| Restricted fund balance            | 765,278    |
| <hr/>                              |            |
| Total liabilities and fund balance | \$ 799,695 |
| <hr/>                              |            |

# County of LaSalle, Illinois

## GIS Fund

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|  | 2013               |                    |                   | 2012             |                   |
|--|--------------------|--------------------|-------------------|------------------|-------------------|
|  | Budgeted Amounts   |                    | Actual            | Over (Under)     |                   |
|  | Original           | Final              |                   | Final Budget     | Actual            |
| <b>Revenues:</b>                       |                    |                    |                   |                  |                   |
| Fines and fees:                        |                    |                    |                   |                  |                   |
| GIS recording fee                      | \$ 415,000         | \$ 415,000         | \$ 421,458        | \$ 6,458         | \$ 420,071        |
| Miscellaneous income                   | 9,500              | 9,500              | 22,811            | 13,311           | 20,812            |
| Interest                               | 500                | 500                | 4,737             | 4,237            | 5,670             |
| <b>Total revenues</b>                  | <b>425,000</b>     | <b>425,000</b>     | <b>449,006</b>    | <b>24,006</b>    | <b>446,553</b>    |
| <b>Expenditures:</b>                   |                    |                    |                   |                  |                   |
| GIS mapping contract                   | 207,000            | 207,000            | 207,000           | -                | 368,220           |
| GIS equipment                          | 27,500             | 27,500             | 12,432            | (15,068)         | 11,740            |
| GIS software license                   | 20,500             | 20,500             | 13,800            | (6,700)          | 41,524            |
| GIS coordinator                        | 1                  | 1                  | -                 | (1)              | -                 |
| Maint. Contract-software               | 26,532             | 26,532             | 23,752            | (2,780)          | -                 |
| Education                              | 7,500              | 7,500              | -                 | (7,500)          | 1,740             |
| Professional services                  | 12,850             | 12,850             | 10,650            | (2,200)          | -                 |
| Office supplies                        | 3,150              | 3,150              | 2,889             | (261)            | -                 |
| Property tax system coord.             | 42,100             | 42,100             | 42,832            | 732              | 42,465            |
| Benefit reimbursement                  | 35,000             | 35,000             | 41,870            | 6,870            | 32,061            |
| Mapping Clerk                          | 38,700             | 38,700             | 38,757            | 57               | 38,967            |
| GIS researcher                         | 41,900             | 41,900             | 42,499            | 599              | 42,135            |
| Deputy supervisor                      | 3,582              | 3,582              | 3,552             | (30)             | 3,579             |
| Miscellaneous                          | 1,000              | 1,000              | 50                | (950)            | 7,668             |
| <b>Total expenditures</b>              | <b>467,315</b>     | <b>467,315</b>     | <b>440,083</b>    | <b>(27,232)</b>  | <b>590,099</b>    |
| <b>Excess (deficiency) of</b>          |                    |                    |                   |                  |                   |
| <b>revenues over expenditures</b>      | <b>\$ (42,315)</b> | <b>\$ (42,315)</b> | <b>8,923</b>      | <b>\$ 51,238</b> | <b>(143,546)</b>  |
| <b>Fund balance, beginning of year</b> |                    |                    | <b>756,355</b>    |                  | <b>899,901</b>    |
| <b>Fund balance, end of year</b>       |                    |                    | <b>\$ 765,278</b> |                  | <b>\$ 756,355</b> |

# County of LaSalle, Illinois

## Animal Control Fund

### Balance Sheet

November 30, 2013

---

#### ASSETS

|                     |            |
|---------------------|------------|
| Cash in bank        | \$ 74,838  |
| Investments         | 87,296     |
| Accounts receivable | 11,888     |
| Accrued interest    | 508        |
| <hr/>               | <hr/>      |
| Total assets        | \$ 174,530 |
| <hr/>               | <hr/>      |

#### LIABILITIES AND FUND BALANCE

|                                    |            |
|------------------------------------|------------|
| Liabilities:                       |            |
| Accounts payable                   | \$ 8,223   |
| Accrued payroll                    | 1,509      |
| <hr/>                              | <hr/>      |
| Total liabilities                  | 9,732      |
| <hr/>                              | <hr/>      |
| Fund balance - Restricted          | 164,798    |
| <hr/>                              | <hr/>      |
| Total liabilities and fund balance | \$ 174,530 |
| <hr/>                              | <hr/>      |

# County of LaSalle, Illinois

## Animal Control Fund

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|  | 2013              |                   |                   | 2012            |                   |
|--|-------------------|-------------------|-------------------|-----------------|-------------------|
|  | Budgeted Amounts  |                   |                   | Over (Under)    |                   |
|  | Original          | Final             | Actual            | Final Budget    | Actual            |
| <b>Revenues:</b>                       |                   |                   |                   |                 |                   |
| Dog licenses                           | \$ 175,000        | \$ 175,000        | \$ 182,652        | \$ 7,652        | \$ 180,643        |
| Animal control fines                   | 2,000             | 2,000             | 1,480             | (520)           | 1,440             |
| Intact pet fines                       | 25,000            | 25,000            | 5,874             | (19,126)        | 25,900            |
| Interest income                        | 750               | 750               | 1,025             | 275             | 1,005             |
| Miscellaneous                          | -                 | -                 | -                 | -               | (80)              |
| <b>Total revenues</b>                  | <b>202,750</b>    | <b>202,750</b>    | <b>191,031</b>    | <b>(11,719)</b> | <b>208,908</b>    |
| <b>Expenditures:</b>                   |                   |                   |                   |                 |                   |
| Professional services                  | 55,000            | 55,000            | 30,405            | (24,595)        | 29,814            |
| Intact fees                            | 22,000            | 22,000            | 35,414            | 13,414          | 36,129            |
| Health/life insurance                  | 10,400            | 10,400            | 10,584            | 184             | 9,623             |
| Mileage                                | 300               | 300               | -                 | (300)           | -                 |
| Gas, oil & tires                       | 9,000             | 9,000             | 5,435             | (3,565)         | 6,765             |
| Training and seminars                  | 300               | 300               | 65                | (235)           | 107               |
| Repairs and maintenance                | 2,000             | 2,000             | 1,030             | (970)           | 3,615             |
| Office supplies                        | 300               | 300               | 167               | (133)           | 184               |
| Rabies tags                            | 1,300             | 1,300             | 973               | (327)           | 1,118             |
| Uniform allowance                      | 500               | 500               | -                 | -               | -                 |
| Claims                                 | 800               | 800               | -                 | (800)           | -                 |
| Warden                                 | 40,000            | 40,000            | 40,116            | 116             | 34,434            |
| New equipment                          | 1,002             | 1,002             | -                 | (1,002)         | 1,945             |
| Administrator                          | 22,000            | 22,000            | 23,833            | 1,833           | 21,800            |
| Clerk/typist                           | 38,300            | 38,300            | 38,338            | 38              | 38,534            |
| Extra help                             | 600               | 600               | -                 | (600)           | -                 |
| Overtime                               | 1                 | 1                 | -                 | (1)             | 1,886             |
| <b>Total expenditures</b>              | <b>203,803</b>    | <b>203,803</b>    | <b>186,360</b>    | <b>(17,443)</b> | <b>185,954</b>    |
| <b>Excess (deficiency) of</b>          |                   |                   |                   |                 |                   |
| <b>revenues over expenditures</b>      | <b>\$ (1,053)</b> | <b>\$ (1,053)</b> | <b>4,671</b>      | <b>\$ 5,724</b> | <b>22,954</b>     |
| <b>Fund balance, beginning of year</b> |                   |                   | <b>160,127</b>    |                 | <b>137,173</b>    |
| <b>Fund balance, end of year</b>       |                   |                   | <b>\$ 164,798</b> |                 | <b>\$ 160,127</b> |

# County of LaSalle, Illinois

## Intact Pet Fee Fund

### Balance Sheet

November 30, 2013

---

#### ASSETS

|                  |           |
|------------------|-----------|
| Cash in bank     | \$ 7,338  |
| Investments      | 4,850     |
| Accrued interest | 13        |
| <br>             |           |
| Total assets     | \$ 12,201 |

#### LIABILITIES AND FUND BALANCE

##### Liabilities:

|                                    |           |
|------------------------------------|-----------|
| Accounts payable                   | \$ 7,536  |
| Total liabilities                  | 7,536     |
| <br>                               |           |
| Fund balance - restricted          | 4,665     |
| <br>                               |           |
| Total liabilities and fund balance | \$ 12,201 |

**County of LaSalle, Illinois**

**Intact Pet Fee Fund**

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|  | 2013             |       |           | 2012         |        |
|--|------------------|-------|-----------|--------------|--------|
|  | Budgeted Amounts |       | Actual    | Over (Under) |        |
|  | Original         | Final |           | Final Budget | Actual |
| Revenues:  |                  |       |           |              |        |
| Intact pet fines                                     | \$               | -     | \$ 21,509 | \$ 21,509    | \$ -   |
| Interest income                                      | -                | -     | 13        | 13           | -      |
| Total revenues                                       | -                | -     | 21,522    | 21,522       | -      |
| Expenditures:  |                  |       |           |              |        |
| Intact fees  | -                | -     | 16,857    | 16,857       | -      |
| Total expenditures                                   | -                | -     | 16,857    | 16,857       | -      |
| Excess (deficiency) of<br>revenues over expenditures | \$               | -     | \$ 4,665  | \$ 4,665     | -      |
| Fund balance, beginning of year                      |                  |       | -         | -            | -      |
| Fund balance, end of year                            |                  |       | \$ 4,665  | \$ -         | -      |

# County of LaSalle, Illinois

## Coroner Grant Fund

### Balance Sheet

November 30, 2013

---

#### ASSETS

|                     |           |            |
|---------------------|-----------|------------|
| Cash                | \$        | 382        |
| Investments         |           | -          |
| Accrued interest    |           | 13         |
| <b>Total assets</b> | <b>\$</b> | <b>395</b> |

#### LIABILITIES AND FUND BALANCE

##### Liabilities:

|   |           |            |
|---|-----------|------------|
| Accounts payable                          | \$        | -          |
| <b>Fund balance - restricted</b>          | <b>\$</b> | <b>395</b> |
| <b>Total liabilities and fund balance</b> | <b>\$</b> | <b>395</b> |

**County of LaSalle, Illinois**

**Coroner Grant Fund**

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

---

|  | 2013              |                   |                | 2012          |          |              |
|--|-------------------|-------------------|----------------|---------------|----------|--------------|
|  | Budgeted Amounts  |                   |                | Over (Under)  |          |              |
|  | Original          | Final             | Actual         | Final         | Budget   | Actual       |
| <b>Revenues:</b>   |                   |                   |                |               |          |              |
| Grant funds  | \$ -              | \$ -              | \$ 4,625       | \$ 4,625      | \$ 4,625 | \$ 4,000     |
| Interest income  | -                 | -                 | 27             | 27            | 27       | 3            |
| <b>Total revenues</b>  | -                 | -                 | 4,652          | 4,652         | 4,652    | 4,003        |
| <b>Expenditures:</b>   |                   |                   |                |               |          |              |
| Equipment  | 4,255             | 4,255             | 8,540          | 4,285         |          | -            |
| <b>Total expenditures</b>  | 4,255             | 4,255             | 8,540          | 4,285         |          | -            |
| <b>Excess (deficiency) of</b><br><b>revenues over expenditures</b> | <b>\$ (4,255)</b> | <b>\$ (4,255)</b> | <b>(3,888)</b> | <b>\$ 367</b> |          | <b>4,003</b> |
| <b>Fund balance, beginning of year</b>                             |                   |                   | 4,283          |               |          | 280          |
| <b>Fund balance, end of year</b>                                   |                   |                   | \$ 395         |               | \$ 4,283 |              |

# County of LaSalle, Illinois

## County Clerk Automation Fund Balance Sheet November 30, 2013

---

### ASSETS

|                     |          |
|---------------------|----------|
| Cash in bank        | \$ 2,323 |
| Investments         | 4,850    |
| Accounts receivable | 4        |
| Accrued interest    | 25       |
| <hr/>               | <hr/>    |
| Total assets        | \$ 7,202 |
| <hr/>               | <hr/>    |

### LIABILITIES AND FUND BALANCE

#### Liabilities:

|                                    |          |
|------------------------------------|----------|
| Accounts payable                   | \$ -     |
| <hr/>                              | <hr/>    |
| Fund balance - restricted          | 7,202    |
| <hr/>                              | <hr/>    |
| Total liabilities and fund balance | \$ 7,202 |
| <hr/>                              | <hr/>    |

**County of LaSalle, Illinois**

**County Clerk Automation Fund**

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

---

|  | 2013              |                   |                 | 2012          |              |                 |
|--|-------------------|-------------------|-----------------|---------------|--------------|-----------------|
|  | Budgeted Amounts  |                   | Actual          | Over (Under)  |              | Actual          |
|  | Original          | Final             |                 | Final Budget  |              |                 |
| <b>Revenues:</b>   |                   |                   |                 |               |              |                 |
| Automation fees  | \$ 750            | \$ 750            | \$ 1,180        | \$ 430        | \$ 1,400     |                 |
| Interest   | 50                | 50                | 53              | 3             | 64           |                 |
| <b>Total revenues</b>  | <b>800</b>        | <b>800</b>        | <b>1,233</b>    | <b>433</b>    | <b>1,464</b> |                 |
| <b>Expenditures:</b>   |                   |                   |                 |               |              |                 |
| Automation expenses  | 3,000             | 3,000             | 2,561           | (439)         |              | -               |
| <b>Total expenditures</b>  | <b>3,000</b>      | <b>3,000</b>      | <b>2,561</b>    | <b>(439)</b>  |              | -               |
| <b>Excess (deficiency) of</b><br><b>revenues over expenditures</b> | <b>\$ (2,200)</b> | <b>\$ (2,200)</b> | <b>(1,328)</b>  | <b>\$ 872</b> |              | <b>1,464</b>    |
| <b>Fund balance, beginning of year</b>                             |                   |                   | <b>8,530</b>    |               |              | <b>7,066</b>    |
| <b>Fund balance, end of year</b>                                   |                   |                   | <b>\$ 7,202</b> |               |              | <b>\$ 8,530</b> |

# County of LaSalle, Illinois

## HAVA Grant Fund

### Balance Sheet

November 30, 2013

---

#### ASSETS

|                     |           |           |
|---------------------|-----------|-----------|
| Cash                | \$        | 84        |
| Accounts receivable |           | -         |
| <b>Total assets</b> | <b>\$</b> | <b>84</b> |

#### LIABILITIES AND FUND BALANCE

##### Liabilities:

|   |           |           |
|---|-----------|-----------|
| Due to other funds                        | \$        | -         |
| <b>Fund balance - Restricted</b>          | <b>\$</b> | <b>84</b> |
| <b>Total liabilities and fund balance</b> | <b>\$</b> | <b>84</b> |

# County of LaSalle, Illinois

## HAVA Grant Fund

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

---

|  | 2013             |           |        | 2012         |           |
|--|------------------|-----------|--------|--------------|-----------|
|  | Budgeted Amounts |           |        | Over (Under) |           |
|  | Original         | Final     | Actual | Final Budget | Actual    |
| <b>Revenues:</b>                                     |                  |           |        |              |           |
| HAVA grant revenue                                   | \$ 62,185        | \$ 62,185 | \$ -   | \$ (62,185)  | \$ 85,677 |
| Total revenues                                       | 62,185           | 62,185    | -      | (62,185)     | 85,677    |
| <b>Expenditures:</b>                                 |                  |           |        |              |           |
| New election equipment                               | 62,185           | 62,185    | -      | (62,185)     | 85,677    |
| Total expenditures                                   | 62,185           | 62,185    | -      | (62,185)     | 85,677    |
| Excess (deficiency) of<br>revenues over expenditures | \$ -             | \$ -      | -      | \$ -         | -         |
| Fund balance, beginning of year                      |                  |           | 84     |              | 84        |
| Fund balance, end of year                            |                  |           | \$ 84  |              | \$ 84     |

# County of LaSalle, Illinois

## Grant Fund

### Balance Sheet

November 30, 2013

---

#### ASSETS

|                     |           |               |
|---------------------|-----------|---------------|
| Cash                | \$        | -             |
| Accounts receivable |           | 39,215        |
| <b>Total assets</b> | <b>\$</b> | <b>39,215</b> |

#### LIABILITIES AND FUND BALANCE

##### Liabilities:

|   |           |                 |
|---|-----------|-----------------|
| Accounts payable                          | \$        | 1,050           |
| Due to other funds                        |           | 55,467          |
| <b>Total liabilities</b>                  | <b>\$</b> | <b>56,517</b>   |
| <b>Fund balance</b>                       |           | <b>(17,302)</b> |
| <b>Total liabilities and fund balance</b> | <b>\$</b> | <b>39,215</b>   |

**County of LaSalle, Illinois**

**Grant Fund**

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|  | 2013             |                |                    | 2012             |                   |
|--|------------------|----------------|--------------------|------------------|-------------------|
|  | Budgeted Amounts |                |                    | Over (Under)     |                   |
|  | Original         | Final          | Actual             | Final Budget     | Actual            |
| <b>Revenues:</b>                                     |                  |                |                    |                  |                   |
| Redeploy Illinois                                    | \$ 350,911       | \$ 350,911     | \$ 178,483         | \$ (172,428)     | \$ 66,948         |
| <b>Total revenues</b>                                | <b>350,911</b>   | <b>350,911</b> | <b>178,483</b>     | <b>(172,428)</b> | <b>66,948</b>     |
| <b>Expenditures:</b>                                 |                  |                |                    |                  |                   |
| Mileage  | -                | -              | 146                | 146              | -                 |
| Education  | -                | -              | 1,780              | 1,780            | -                 |
| Lodging & meals                                      | -                | -              | 1,917              | 1,917            | -                 |
| Professional services                                | 100,911          | 100,911        | 155,106            | 54,195           | 76,211            |
| Miscellaneous expense                                | -                | -              | 1,138              | 1,138            | -                 |
| New equipment  | 250,000          | 250,000        | 26,435             | (223,565)        | -                 |
| <b>Total expenditures</b>                            | <b>350,911</b>   | <b>350,911</b> | <b>186,522</b>     | <b>(164,389)</b> | <b>76,211</b>     |
| Excess (deficiency) of<br>revenues over expenditures | \$ -             | \$ -           | (8,039)            | \$ (8,039)       | \$ (9,263)        |
| <b>Fund balance, beginning of year</b>               |                  |                | <b>(9,263)</b>     |                  | -                 |
| <b>Fund balance, end of year</b>                     |                  |                | <b>\$ (17,302)</b> |                  | <b>\$ (9,263)</b> |

# County of LaSalle, Illinois

## Sheriff Vehicle Fund

### Balance Sheet

November 30, 2013

---

#### ASSETS

|                     |           |
|---------------------|-----------|
| Cash in bank        | \$ 13,014 |
| Investments         | 12,124    |
| Accounts receivable | 641       |
| Accrued interest    | 63        |
| <hr/>               | <hr/>     |
| Total assets        | \$ 25,842 |
| <hr/>               | <hr/>     |

#### LIABILITIES AND FUND BALANCE

##### Liabilities:

|                                    |           |
|------------------------------------|-----------|
| Accounts Payable                   | \$ -      |
| <hr/>                              | <hr/>     |
| Fund balance - Restricted          | 25,842    |
| <hr/>                              | <hr/>     |
| Total liabilities and fund balance | \$ 25,842 |
| <hr/>                              | <hr/>     |

**County of LaSalle, Illinois**

**Sheriff Vehicle Fund**

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

---

|  | 2013             |              |                  | 2012         |                  |
|--|------------------|--------------|------------------|--------------|------------------|
|  | Budgeted Amounts |              |                  | Over (Under) |                  |
|  | Original         | Final        | Actual           | Final Budget | Actual           |
| <b>Revenues:</b>   |                  |              |                  |              |                  |
| Vehicle fines  | \$ 7,995         | \$ 7,995     | \$ 7,207         | \$ (788)     | \$ 7,879         |
| Interest income  | 5                | 5            | 141              | 136          | 157              |
| <b>Total revenues</b>                                    | <b>8,000</b>     | <b>8,000</b> | <b>7,348</b>     | <b>(652)</b> | <b>8,036</b>     |
| <b>Expenditures:</b>                                     |                  |              |                  |              |                  |
| New vehicles   | 6,000            | 6,000        | 10,000           | 4,000        | -                |
| Maintenance and repair of equipment                      | 2,000            | 2,000        | -                | (2,000)      | -                |
| <b>Total expenditures</b>                                | <b>8,000</b>     | <b>8,000</b> | <b>10,000</b>    | <b>2,000</b> | <b>-</b>         |
| <b>Excess (deficiency) of revenues over expenditures</b> |                  |              |                  |              |                  |
|  | \$ -             | \$ -         | \$ (2,652)       | \$ (2,652)   | \$ 8,036         |
| <b>Fund balance, beginning of year</b>                   |                  |              | <b>28,494</b>    |              | <b>20,458</b>    |
| <b>Fund balance, end of year</b>                         |                  |              | <b>\$ 25,842</b> |              | <b>\$ 28,494</b> |

**County of LaSalle, Illinois**

**Jail Commissary Fund**  
**Balance Sheet**  
November 30, 2013

---

**ASSETS**

|                     |                   |
|---------------------|-------------------|
| <u>Cash in bank</u> | \$ 161,651        |
| <u>Total assets</u> | <u>\$ 161,651</u> |

**LIABILITIES AND  
FUND BALANCE**

**Liabilities:**

|   |                   |
|---|-------------------|
| <u>Accounts Payable</u>                   | \$ -              |
| <u>Fund balance - Restricted</u>          | <u>161,651</u>    |
| <u>Total liabilities and fund balance</u> | <u>\$ 161,651</u> |

**County of LaSalle, Illinois**

**Jail Commissary Fund**

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

---

|  | 2013             |          |                   | 2012             |                  |
|--|------------------|----------|-------------------|------------------|------------------|
|  | Budgeted Amounts |          |                   | Over (Under)     |                  |
|  | Original         | Final    | Actual            | Final Budget     | Actual           |
| <b>Revenues:</b>                                     |                  |          |                   |                  |                  |
| Commissary revenue                                   | \$ -             | \$ -     | \$ 347,377        | \$ 347,377       | \$ -             |
| <b>Total revenues</b>                                | <b>-</b>         | <b>-</b> | <b>347,377</b>    | <b>347,377</b>   | <b>-</b>         |
| <b>Expenditures:</b>                                 |                  |          |                   |                  |                  |
| Commissary expense                                   | -                | -        | 213,391           | 213,391          | -                |
| Jail operations                                      | -                | -        | 62,032            | 62,032           | -                |
| <b>Total expenditures</b>                            | <b>-</b>         | <b>-</b> | <b>275,423</b>    | <b>275,423</b>   | <b>-</b>         |
| Excess (deficiency) of<br>revenues over expenditures | \$ -             | \$ -     | \$ 71,954         | \$ <u>71,954</u> | \$ -             |
| <b>Fund balance, beginning of year</b>               |                  |          | <b>89,697</b>     |                  | <b>89,697</b>    |
| <b>Fund balance, end of year</b>                     |                  |          | <b>\$ 161,651</b> |                  | <b>\$ 89,697</b> |

# County of LaSalle, Illinois

## Public Safety Fund

### Balance Sheet

November 30, 2013

---

#### ASSETS

|                     |    |           |
|---------------------|----|-----------|
| Cash in bank        | \$ | -         |
| Investments         |    | 3,974,357 |
| Accounts receivable |    | 445,210   |
| Accrued interest    |    | -         |
| <hr/>               |    |           |
| Total assets        | \$ | 4,419,567 |

#### LIABILITIES AND FUND BALANCES

##### Liabilities:

|                                    |    |           |
|------------------------------------|----|-----------|
| Accounts payable                   | \$ | -         |
| <hr/>                              |    |           |
| Fund balance:                      |    |           |
| Restricted fund balance            |    | 4,419,567 |
| <hr/>                              |    |           |
| Total liabilities and fund balance | \$ | 4,419,567 |

**County of LaSalle, Illinois**

**Public Safety Fund**

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|   | 2013                |                     |                     | 2012              |                     |
|---|---------------------|---------------------|---------------------|-------------------|---------------------|
|   | Budget Amounts      |                     |                     | Over (Under)      |                     |
|   | Original            | Final               | Actual              | Final Budget      | Actual              |
| <b>Revenues:</b>                                  |                     |                     |                     |                   |                     |
| Public sales tax                                  | \$ 2,500,000        | \$ 2,500,000        | \$ 2,628,616        | \$ 128,616        | \$ 2,656,191        |
| Interest  | 10,000              | 10,000              | 3,538               | (6,462)           | 4,675               |
| <b>Total revenues</b>                             | <b>2,510,000</b>    | <b>2,510,000</b>    | <b>2,632,154</b>    | <b>122,154</b>    | <b>2,660,866</b>    |
| <b>Expenditures:</b>                              |                     |                     |                     |                   |                     |
| New Equipment                                     | -                   | -                   | 145,644             | 145,644           | 137,119             |
| <b>Total expenditures</b>                         | <b>-</b>            | <b>-</b>            | <b>145,644</b>      | <b>145,644</b>    | <b>137,119</b>      |
| Excess (deficiency) of revenues over expenditures | 2,510,000           | 2,510,000           | 2,486,510           | (23,490)          | 2,523,747           |
| <b>Other financing sources (uses) -</b>           |                     |                     |                     |                   |                     |
| Transfers to other funds                          | (3,159,528)         | (3,159,528)         | (2,742,800)         | 416,728           | (2,854,677)         |
| <b>Total other financing sources (uses)</b>       | <b>(3,159,528)</b>  | <b>(3,159,528)</b>  | <b>(2,742,800)</b>  | <b>416,728</b>    | <b>(2,854,677)</b>  |
| <b>Net change in fund balance</b>                 | <b>\$ (649,528)</b> | <b>\$ (649,528)</b> | <b>(256,290)</b>    | <b>\$ 393,238</b> | <b>(330,930)</b>    |
| <b>Fund balance, beginning of year</b>            |                     |                     | <b>4,675,857</b>    |                   | <b>5,006,787</b>    |
| <b>Fund balance, end of year</b>                  |                     |                     | <b>\$ 4,419,567</b> |                   | <b>\$ 4,675,857</b> |

# County of LaSalle, Illinois

## Social Security Fund Balance Sheet November 30, 2013

---

### ASSETS

|                           |                  |
|---------------------------|------------------|
| Cash in bank              | \$ 870,802       |
| Investments               | 1,069,370        |
| Accounts receivable       | 4,068            |
| Accrued interest          | 6,482            |
| Property taxes receivable | 1,636,545        |
| <br>Total assets          | <br>\$ 3,587,267 |

### LIABILITIES AND FUND BALANCES

|  |                  |
|--|------------------|
| Liabilities:                           |                  |
| Accounts payable                       | \$ 43,375        |
| Deferred revenue                       | 1,600,000        |
| <br>Total liabilities                  | <br>1,643,375    |
| Fund balance:                          |                  |
| Restricted fund balance                | 1,943,892        |
| <br>Total liabilities and fund balance | <br>\$ 3,587,267 |

**County of LaSalle, Illinois**

**Social Security Fund**

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|  | 2013             |                  |                     | 2012             |                     |
|--|------------------|------------------|---------------------|------------------|---------------------|
|  | Budget Amounts   |                  | Actual              | Over (Under)     |                     |
|  | Original         | Final            |                     | Final Budget     | Actual              |
| <b>Revenues:</b>   |                  |                  |                     |                  |                     |
| Property taxes   | \$ 1,000,000     | \$ 1,000,000     | \$ 997,251          | \$ (2,749)       | \$ 1,281,487        |
| Personal property replacement                            | 74,000           | 74,000           | 79,672              | 5,672            | 74,241              |
| Interest   | 5,000            | 5,000            | 13,032              | 8,032            | 17,160              |
| Miscellaneous  | 5,000            | 5,000            | 3,481               | (1,519)          | 2,571               |
| <b>Total revenues</b>                                    | <b>1,084,000</b> | <b>1,084,000</b> | <b>1,093,436</b>    | <b>9,436</b>     | <b>1,375,459</b>    |
| <b>Expenditures:</b>                                     |                  |                  |                     |                  |                     |
| General county employees                                 | 1,250,000        | 1,250,000        | 1,082,463           | (167,537)        | 1,178,364           |
| Recorder's equipment                                     | 360              | 360              | -                   | (360)            | 54                  |
| Insurance  | 5,200            | 5,200            | 5,700               | 500              | 4,961               |
| Tax sale automation                                      | 11,900           | 11,900           | 10,294              | (1,606)          | 11,156              |
| Tax objection refund                                     | 1                | 1                | -                   | (1)              | 128,350             |
| E911   | 5,100            | 5,100            | 4,500               | (600)            | 4,800               |
| SOA Drug fund  | 23,900           | 23,900           | 16,689              | (7,211)          | 21,405              |
| SOA Crime victim   | 6,300            | 6,300            | 5,213               | (1,087)          | 5,899               |
| Court security   | 24,200           | 24,200           | 21,570              | (2,630)          | 22,794              |
| Law Library  | 450              | 450              | 315                 | (135)            | 346                 |
| Detention home employees                                 | 79,800           | 79,800           | 69,839              | (9,961)          | 75,813              |
| Child support  | 2,600            | 2,600            | 1,720               | (880)            | 2,313               |
| Circuit Clerk Doc Storage                                | 4,800            | 4,800            | 3,645               | (1,155)          | 4,426               |
| Court automation   | 5,200            | 5,200            | 4,474               | (726)            | 4,908               |
| Minor in possession                                      | 2,900            | 2,900            | 3,126               | 226              | 2,710               |
| County highway employees                                 | 194,500          | 194,500          | 169,037             | (25,463)         | 184,270             |
| Nursing home employees                                   | 237,500          | 237,500          | 212,306             | (25,194)         | 225,486             |
| County health employees                                  | 112,500          | 112,500          | 98,916              | (13,584)         | 106,282             |
| Environmental services                                   | 15,300           | 15,300           | 13,346              | (1,954)          | 14,458              |
| Vac  | 9,700            | 9,700            | 8,919               | (781)            | 9,138               |
| Mental health employees                                  | 3,500            | 3,500            | 3,084               | (416)            | 3,285               |
| GIS fund   | 11,000           | 11,000           | 9,486               | (1,514)          | 10,371              |
| Animal control   | 6,500            | 6,500            | 5,881               | (619)            | 6,123               |
| <b>Total expenditures</b>                                | <b>2,013,211</b> | <b>2,013,211</b> | <b>1,750,523</b>    | <b>(262,688)</b> | <b>2,027,712</b>    |
| <b>Excess (deficiency) of revenues over expenditures</b> | <b>(929,211)</b> | <b>(929,211)</b> | <b>(657,087)</b>    | <b>272,124</b>   | <b>(652,253)</b>    |
| <b>Fund balance, beginning of year</b>                   |                  |                  | <b>2,600,979</b>    |                  | <b>3,253,232</b>    |
| <b>Fund balance, end of year</b>                         |                  |                  | <b>\$ 1,943,892</b> |                  | <b>\$ 2,600,979</b> |

# County of LaSalle, Illinois

## County Health Department Fund Balance Sheet November 30, 2013

---

### ASSETS

|                         |              |
|-------------------------|--------------|
| Cash in bank            | \$ 2,037,802 |
| Investments             | 2,286,657    |
| Accounts receivable     | 89,490       |
| Property tax receivable | 948,328      |
| Accrued interest        | 11,902       |
| Prepays                 | 300          |
| Vaccine inventory       | 30,901       |
| <hr/>                   | <hr/>        |
| Total assets            | \$ 5,405,380 |
| <hr/>                   | <hr/>        |

### LIABILITIES AND FUND BALANCES

|                                    |              |
|------------------------------------|--------------|
| Liabilities:                       |              |
| Accounts payable                   | \$ 59,976    |
| Accrued payroll                    | 24,496       |
| Deferred revenue                   | 915,000      |
| <hr/>                              | <hr/>        |
| Total liabilities                  | 999,472      |
| <hr/>                              | <hr/>        |
| Fund balance:                      |              |
| Nonspendable                       | 30,901       |
| Restricted                         | 4,375,007    |
| <hr/>                              | <hr/>        |
| Total fund balance                 | 4,405,908    |
| <hr/>                              | <hr/>        |
| Total liabilities and fund balance | \$ 5,405,380 |
| <hr/>                              | <hr/>        |

**County of LaSalle, Illinois**

**County Health Department Fund**

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|                                      | 2013           |            |            | 2012         |            |
|--------------------------------------|----------------|------------|------------|--------------|------------|
|                                      | Budget Amounts |            | Actual     | Over (Under) |            |
|                                      | Original       | Final      |            | Final Budget | Actual     |
| <b>Revenues:</b>                     |                |            |            |              |            |
| Property taxes                       | \$ 911,927     | \$ 911,927 | \$ 909,468 | \$ (2,459)   | \$ 916,254 |
| Federal/State funds:                 |                |            |            |              |            |
| Basic health protection grant        | 194,371        | 194,371    | 307,754    | 113,383      | 193,237    |
| Bioterrorism grant                   | 81,700         | 81,700     | 96,468     | 14,768       | 98,049     |
| Communicable disease control         | 75,000         | 75,000     | 59,894     | (15,106)     | 53,581     |
| Immunizations                        | 86,000         | 86,000     | 53,689     | (32,311)     | 135,664    |
| AIDS/Counseling and testing grant    | 15,000         | 15,000     | 11,434     | (3,566)      | 14,997     |
| Non-community water agreement        | 7,500          | 7,500      | 7,588      | 88           | 5,575      |
| Breast & cervical cancer grant       | 182,050        | 182,050    | 182,406    | 356          | 232,625    |
| Genetic clinic grant                 | 15,500         | 15,500     | 15,776     | 276          | 13,510     |
| Vector control grant                 | 29,289         | 29,289     | 28,279     | (1,010)      | 23,798     |
| Family health-WIC grant              | 1,650,805      | 1,650,805  | 1,429,926  | (220,879)    | 1,447,959  |
| Family Case Management               | 297,914        | 297,914    | 297,914    | -            | 229,981    |
| Health promotion/ disease prevention | 2,950          | 2,950      | 1,141      | (1,809)      | 2,402      |
| Illinois Tobacco Free grant          | 46,603         | 46,603     | 70,020     | 23,417       | 38,441     |
| Health Works                         | 15,500         | 15,500     | 16,715     | 1,215        | 16,715     |
| Fines and fees:                      |                |            |            |              |            |
| Licenses - restaurant                | 77,000         | 77,000     | 53,163     | (23,837)     | 102,605    |
| Licenses - sewage and septic         | 15,000         | 15,000     | 20,455     | 5,455        | 18,400     |
| Licenses - wells                     | 6,100          | 6,100      | 9,200      | 3,100        | 7,900      |
| Licenses - temp food service         | 8,800          | 8,800      | 8,965      | 165          | 9,570      |
| Body art                             | 4,500          | 4,500      | 5,400      | 900          | 3,600      |
| Tanning booth inspections            | 3,500          | 3,500      | 3,650      | 150          | 3,000      |
| Mortgage surveys                     | 100            | 100        | 70         | (30)         | 70         |
| Subdivision plats                    | 400            | 400        | 575        | 175          | 250        |
| Medicaid health insurance            | 104,000        | 104,000    | 87,531     | (16,469)     | 80,315     |
| Medical resv corp                    | -              | -          | 662        | 662          | -          |
| Interest                             | 20,000         | 20,000     | 23,858     | 3,858        | 21,515     |
| Other:                               |                |            |            |              |            |
| Miscellaneous income                 | 5,000          | 5,000      | 41,306     | 36,306       | 1,721      |
| Total revenue                        | 3,856,509      | 3,856,509  | 3,743,307  | (113,202)    | 3,671,734  |

# County of LaSalle, Illinois

## County Health Department Fund

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|   | 2013      |           |           | 2012                         |           |
|---|-----------|-----------|-----------|------------------------------|-----------|
|   | Original  | Final     | Actual    | Over (Under)<br>Final Budget | Actual    |
| <b>Expenditures:</b>                    |           |           |           |                              |           |
| Office equipment repair and maintenance | 15,000    | 15,000    | 11,306    | (3,694)                      | 12,842    |
| Local travel                            | 38,000    | 38,000    | 25,052    | (12,948)                     | 26,664    |
| B.O.H. travel                           | 1,500     | 1,500     | 988       | (512)                        | 993       |
| Telephone                               | 18,000    | 18,000    | 18,064    | 64                           | 17,627    |
| Utilities                               | 20,000    | 20,000    | 13,595    | (6,405)                      | 14,329    |
| Family Case Management                  | 25,000    | 25,000    | 21,865    | (3,135)                      | 19,439    |
| Immunizations                           | 136,733   | 136,733   | 152,711   | 15,978                       | 172,956   |
| Breast & cervical cancer                | 97,650    | 97,650    | 98,469    | 819                          | 127,972   |
| STD services                            | 3,500     | 3,500     | 1,325     | (2,175)                      | 1,944     |
| Family health - WIC                     | 1,380,000 | 1,380,000 | 1,094,798 | (285,202)                    | 1,114,414 |
| Postage                                 | 13,000    | 13,000    | 11,808    | (1,192)                      | 10,380    |
| Public notices and advertising          | 7,000     | 7,000     | 5,184     | (1,816)                      | 60        |
| Printing - Adm                          | 100       | 100       | 61        | (39)                         | 15        |
| Printing - E.H.                         | 400       | 400       | 227       | (173)                        | 502       |
| Printing - Pers Health                  | 500       | 500       | 351       | (149)                        | 228       |
| Education - Adm                         | 1,000     | 1,000     | 166       | (834)                        | -         |
| Education - E.H.                        | 1,000     | 1,000     | 824       | (176)                        | 59        |
| Education - Pers Health                 | 2,000     | 2,000     | 700       | (1,300)                      | -         |
| Seminars, workshops - Adm               | 3,000     | 3,000     | 1,110     | (1,890)                      | 665       |
| Seminars, workshops - E.H.              | 1,500     | 1,500     | 1,490     | (10)                         | 1,112     |
| Seminars, workshops - Pers Health       | 4,500     | 4,500     | 2,158     | (2,342)                      | 3,196     |
| Books and education - Adm               | 500       | 500       | -         | (500)                        | -         |
| Books and education - E.H.              | 500       | 500       | 483       | (17)                         | 285       |
| Books and education - Pers Health       | 1,000     | 1,000     | 265       | (735)                        | 98        |
| Dues and memberships - Adm              | 5,000     | 5,000     | 4,131     | (869)                        | 4,211     |
| Dues and memberships - E.H.             | 2,250     | 2,250     | 2,152     | (98)                         | 690       |
| Dues and memberships - Pers Health      | 500       | 500       | 294       | (206)                        | 196       |
| Office supplies and expenses            | 20,000    | 20,000    | 6,428     | (13,572)                     | 19,327    |
| Lab tests - environmental health        | 300       | 300       | 25        | (275)                        | 22        |
| Lab tests - personal health             | 300       | 300       | 150       | (150)                        | -         |
| Medicine and drugs                      | 2,500     | 2,500     | 882       | (1,618)                      | 1,329     |
| Contractual labor - Adm                 | 50,000    | 50,000    | 46,283    | (3,717)                      | 27,259    |
| Contractual labor - E.H.                | 15,000    | 15,000    | 14,996    | (4)                          | 311       |
| Contractual labor - Pers Health         | 2,100     | 2,100     | 461       | (1,639)                      | 768       |
| Supplies and equipment-Adm              | 3,000     | 3,000     | 887       | (2,113)                      | 1,218     |

**County of LaSalle, Illinois**

**County Health Department Fund**

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|   | <b>2013</b>           |                   |                     | <b>2012</b>         |                     |
|---|-----------------------|-------------------|---------------------|---------------------|---------------------|
|   | <b>Budget Amounts</b> |                   |                     | <b>Over (Under)</b> |                     |
|   | <b>Original</b>       | <b>Final</b>      | <b>Actual</b>       | <b>Final Budget</b> | <b>Actual</b>       |
| <b>Expenditures (Cont.):</b>                |                       |                   |                     |                     |                     |
| Supplies and equipment-E.H.                 | 1,000                 | 1,000             | 997                 | (3)                 | 1,007               |
| Supplies and equipment-                     |                       |                   |                     |                     |                     |
| Pers Health                                 | 6,500                 | 6,500             | 2,132               | (4,368)             | 2,187               |
| New equipment - Admin.                      | 27,000                | 27,000            | 24,849              | (2,151)             | 11,546              |
| New equipment - E.H.                        | 2,000                 | 2,000             | 1,985               | (15)                | 594                 |
| New equipment - Pers. Health                | 2,000                 | 2,000             | 2,000               | -                   | 524                 |
| Buildings alterations                       | 1,000                 | 1,000             | 215                 | (785)               | -                   |
| New programs                                | 80,000                | 56,584            | 40,357              | (16,227)            | 14,761              |
| Director of nurses                          | 54,000                | 54,000            | 53,976              | (24)                | 53,065              |
| Supervising nurses                          | 50,000                | 50,000            | 49,191              | (809)               | 51,726              |
| Public health nurses                        | 549,701               | 573,117           | 544,445             | (28,672)            | 525,626             |
| Director of environ. health                 | 62,800                | 62,800            | 62,842              | 42                  | 61,781              |
| Health educators                            | 81,600                | 81,600            | 81,604              | 4                   | 73,704              |
| Supervising E.H. Practitioner               | 51,100                | 51,100            | 51,100              | -                   | 50,246              |
| Environmental Health                        |                       |                   |                     |                     |                     |
| Practitioner                                | 176,500               | 176,500           | 162,896             | (13,604)            | 173,703             |
| Public health Administrator                 | 84,700                | 84,700            | 84,670              | (30)                | 83,240              |
| Administrative Manager                      | 71,700                | 71,700            | 71,731              | 31                  | 70,519              |
| Secretaries                                 | 161,500               | 161,500           | 155,844             | (5,656)             | 158,563             |
| Other salaries                              | 3                     | 3                 | -                   | (3)                 | -                   |
| Contingency fund                            | 1                     | 1                 | -                   | (1)                 | -                   |
| Health and life insurance                   | 284,000               | 284,000           | 263,779             | (20,221)            | 251,838             |
| <b>Total expenditures</b>                   | <b>3,619,438</b>      | <b>3,619,438</b>  | <b>3,194,302</b>    | <b>(425,136)</b>    | <b>3,165,741</b>    |
| <b>Excess (deficiency) of</b>               |                       |                   |                     |                     |                     |
| <b>revenues over expenditures</b>           | <b>237,071</b>        | <b>237,071</b>    | <b>549,005</b>      | <b>311,934</b>      | <b>505,993</b>      |
| <b>Other financing sources (uses) -</b>     |                       |                   |                     |                     |                     |
| Operating transfers in                      | 32,334                | 32,334            | 32,334              | -                   | 32,334              |
| Operating transfers out                     | (51,000)              | (51,000)          | (50,169)            | 831                 | (50,169)            |
| <b>Total other financing sources (uses)</b> | <b>(18,666)</b>       | <b>(18,666)</b>   | <b>(17,835)</b>     | <b>831</b>          | <b>(17,835)</b>     |
| <b>Net change in fund balance</b>           | <b>\$ 218,405</b>     | <b>\$ 218,405</b> | <b>531,170</b>      | <b>\$ 312,765</b>   | <b>488,158</b>      |
| <b>Fund balance, beginning of year</b>      |                       |                   | <b>3,874,738</b>    |                     | <b>3,386,580</b>    |
| <b>Fund balance, end of year</b>            |                       |                   | <b>\$ 4,405,908</b> |                     | <b>\$ 3,874,738</b> |

# County of LaSalle, Illinois

## Detention Home Fund

### Balance Sheet

November 30, 2013

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#### ASSETS

|                         |                     |
|-------------------------|---------------------|
| Cash in bank            | \$ 706,052          |
| Investments             | 824,457             |
| Accounts receivable     | 670,393             |
| Accrued interest        | 4,711               |
| Prepays                 | 250                 |
| Property tax receivable | 371,968             |
| <br>                    |                     |
| Total assets            | <u>\$ 2,577,831</u> |

#### LIABILITIES AND FUND BALANCE

##### Liabilities:

|                    |          |
|--------------------|----------|
| Accounts payable   | \$ 4,813 |
| Accrued payroll    | 23,869   |
| Due to other funds | -        |
| Deferred revenue   | 835,996  |
| <br>               |          |
| Total liabilities  | 864,678  |

##### Fund balance:

|                                    |                     |
|------------------------------------|---------------------|
| Restricted fund balance            | <u>1,713,153</u>    |
| <br>                               |                     |
| Total liabilities and fund balance | <u>\$ 2,577,831</u> |

**County of LaSalle, Illinois**

**Detention Home Fund**

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|   | 2013           |                |                  | 2012                         |                  |
|---|----------------|----------------|------------------|------------------------------|------------------|
|   | Original       | Final          | Actual           | Over (Under)<br>Final Budget | Actual           |
| <b>Revenues:</b>                                  |                |                |                  |                              |                  |
| Property taxes                                    | \$ 372,000     | \$ 372,000     | \$ 365,731       | \$ (6,269)                   | \$ 380,738       |
| <b>Fees:</b>                                      |                |                |                  |                              |                  |
| Resident fees                                     | 7,500          | 7,500          | 10,400           | 2,900                        | 8,415            |
| <b>Intergovernmental revenue:</b>                 |                |                |                  |                              |                  |
| Personal property replacement tax                 | 35,000         | 35,000         | 37,757           | 2,757                        | 33,625           |
| State of IL, salary reimbursement                 | 225,000        | 225,000        | 571,071          | 346,071                      | 422,529          |
| State Board of Education                          | 100,000        | 100,000        | 183,873          | 83,873                       | 228,548          |
| State and Federal lunch<br>and milk reimbursement | 12,000         | 12,000         | 20,955           | 8,955                        | 24,407           |
| Interest  | 500            | 500            | 9,678            | 9,178                        | 7,546            |
| <b>Other:</b>                                     |                |                |                  |                              |                  |
| Commissions - pay telephone                       | 1,000          | 1,000          | 2,815            | 1,815                        | 1,039            |
| Miscellaneous                                     | 1              | 1              | 548              | 547                          | 250              |
| <b>Total revenues</b>                             | <b>753,001</b> | <b>753,001</b> | <b>1,202,828</b> | <b>449,827</b>               | <b>1,107,097</b> |
| <b>Expenditures:</b>                              |                |                |                  |                              |                  |
| Maintenance and repair of vehicles                | 500            | 500            | 88               | (412)                        | 134              |
| Mileage   | 2,100          | 2,100          | 1,063            | (1,037)                      | 515              |
| Auto expense                                      | 500            | 500            | 67               | (433)                        | 94               |
| Maintenance & repair of bldgs                     | 14,000         | 14,000         | 6,084            | (7,916)                      | 3,108            |
| Electricity                                       | 22,000         | 22,000         | 18,184           | (3,816)                      | 21,994           |
| Telephone   | 2,000          | 2,000          | 1,912            | (88)                         | 2,106            |
| Water   | 2,750          | 2,750          | 2,371            | (379)                        | 2,447            |
| Gas   | 10,000         | 10,000         | 1,720            | (8,280)                      | 1,310            |
| Fire alarm service                                | 2,210          | 2,210          | 2,209            | (1)                          | 2,084            |
| Maintenance contracts                             | 3,750          | 3,750          | 3,718            | (32)                         | 3,610            |
| Staff education                                   | 9,000          | 9,000          | 8,258            | (742)                        | 6,372            |
| Hospital and emergency care                       | 3,000          | 3,000          | -                | (3,000)                      | -                |
| Dues and memberships                              | 1,000          | 1,000          | 969              | (31)                         | 780              |
| Physician's contract                              | 14,000         | 14,000         | 12,831           | (1,169)                      | 12,347           |
| General supplies                                  | 15,000         | 15,000         | 14,547           | (453)                        | 15,000           |
| Library supplies                                  | 200            | 200            | 133              | (67)                         | 64               |
| School supplies                                   | 5,000          | 5,000          | 3,264            | (1,736)                      | 2,019            |
| Clothing  | 2,200          | 2,200          | 2,075            | (125)                        | 1,761            |
| Provisions  | 38,000         | 38,000         | 39,934           | 1,934                        | 42,148           |
| Medicine and drugs                                | 1,000          | 1,000          | -                | (1,000)                      | 94               |
| Material for repairs                              | 7,000          | 7,000          | 2,319            | (4,681)                      | 2,578            |
| New equipment                                     | 1,600          | 1,600          | 1,647            | 47                           | 32,417           |
| Miscellaneous                                     | 501            | 501            | -                | (501)                        | 16               |

**County of LaSalle, Illinois**

**Detention Home Fund**

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|   | 2012                |                     |                     | 2012              |                     |
|---|---------------------|---------------------|---------------------|-------------------|---------------------|
|   | Budgeted Amounts    |                     |                     | Over (Under)      |                     |
|   | Original            | Final               | Actual              | Final Budget      | Actual              |
| <b>Expenditures (Cont.):</b>                      |                     |                     |                     |                   |                     |
| Superintendent                                    | 49,600              | 49,600              | 50,414              | 814               | 49,983              |
| Assistant superintendent                          | 54,000              | 54,000              | 54,845              | 845               | 54,398              |
| Shift supervisors                                 | 195,700             | 195,700             | 198,690             | 2,990             | 197,413             |
| Youth workers                                     | 542,000             | 542,000             | 533,799             | (8,201)           | 515,279             |
| Teacher   | 53,200              | 53,200              | 38,343              | (14,857)          | 38,810              |
| Teacher's aide                                    | 23,500              | 23,500              | 23,686              | 186               | 23,913              |
| Seasonal help                                     | 11,500              | 11,500              | 7,624               | (3,876)           | 6,837               |
| Psychological services                            | 16,000              | 16,000              | 2,250               | (13,750)          | 10,638              |
| Temporary JDO                                     | 1,000               | 1,000               | -                   | (1,000)           | 7,876               |
| Overtime  | 40,000              | 40,000              | 32,797              | (7,203)           | 28,973              |
| Health and life insurance                         | 187,500             | 187,500             | 156,474             | (31,026)          | 152,960             |
| Contingency                                       | 33,000              | 33,000              | -                   | (33,000)          | -                   |
| <b>Total expenditures</b>                         | <b>1,364,311</b>    | <b>1,364,311</b>    | <b>1,222,315</b>    | <b>(141,996)</b>  | <b>1,240,078</b>    |
| Excess (deficiency) of revenues over expenditures | (611,310)           | (611,310)           | (19,487)            | 591,823           | (132,981)           |
| <b>Other financing sources (uses)</b>             |                     |                     |                     |                   |                     |
| Transfers from other funds                        | 469,901             | 469,901             | 69,901              | (400,000)         | 469,901             |
| <b>Total other financing sources (uses)</b>       | <b>469,901</b>      | <b>469,901</b>      | <b>69,901</b>       | <b>(400,000)</b>  | <b>469,901</b>      |
| <b>Net change in fund balance</b>                 | <b>\$ (141,409)</b> | <b>\$ (141,409)</b> | <b>50,414</b>       | <b>\$ 191,823</b> | <b>336,920</b>      |
| <b>Fund balance, beginning of year</b>            |                     |                     | <b>1,662,739</b>    |                   | <b>1,325,819</b>    |
| <b>Fund balance, end of year</b>                  |                     |                     | <b>\$ 1,713,153</b> |                   | <b>\$ 1,662,739</b> |

# County of LaSalle, Illinois

## Mental Health Fund

### Balance Sheet

November 30, 2013

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#### ASSETS

|                         |                         |
|-------------------------|-------------------------|
| Cash in bank            | \$ 1,563,392            |
| Investments             | 1,842,905               |
| Accounts receivable     | 4,592                   |
| Property tax receivable | 1,460,734               |
| Accrued interest        | 9,478                   |
| <br>Total assets        | <br><u>\$ 4,881,101</u> |

#### LIABILITIES AND FUND BALANCE

##### Liabilities:

|                       |               |
|-----------------------|---------------|
| Accounts payable      | \$ 196,349    |
| Accrued payroll       | 790           |
| Deferred revenue      | 1,384,000     |
| <br>Total liabilities | <br>1,581,139 |

##### Fund balance:

|  |                         |
|--|-------------------------|
| Restricted fund balance                | 3,299,962               |
| <br>Total liabilities and fund balance | <br><u>\$ 4,881,101</u> |

# County of LaSalle, Illinois

## Mental Health Fund

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|                                   | 2013             |                  |                  | 2012          |                  |
|-----------------------------------|------------------|------------------|------------------|---------------|------------------|
|                                   | Budgeted Amounts |                  |                  | Over (Under)  |                  |
|                                   | Original         | Final            | Actual           | Final Budget  | Actual           |
| <b>Revenues:</b>                  |                  |                  |                  |               |                  |
| Property taxes                    | \$ 2,100,000     | \$ 2,100,000     | \$ 2,093,964     | \$ (6,036)    | \$ 2,415,123     |
| Personal property replacement tax | 84,000           | 84,000           | 90,386           | 6,386         | 80,689           |
| Interest                          | 3,500            | 3,500            | 19,531           | 16,031        | 17,332           |
| <b>Total revenues</b>             | <b>2,187,500</b> | <b>2,187,500</b> | <b>2,203,881</b> | <b>16,381</b> | <b>2,513,144</b> |
| <b>Expenditures:</b>              |                  |                  |                  |               |                  |
| Executive director                | 19,000           | 19,000           | 18,952           | (48)          | 18,577           |
| Executive secretary               | 22,100           | 22,100           | 22,145           | 45            | 21,640           |
| Labor                             | 100              | 100              | -                | (100)         | -                |
| Maintenance of equipment          | 400              | 400              | -                | (400)         | -                |
| Mileage                           | 900              | 900              | 894              | (6)           | 505              |
| Telephone                         | 2,100            | 2,100            | 230              | (1,870)       | -                |
| Postage                           | 500              | 500              | 46               | (454)         | 69               |
| Subscriptions and ads             | 300              | 300              | 652              | 352           | -                |
| Education                         | 4,400            | 4,400            | 1,343            | (3,057)       | 500              |
| Lodging                           | -                | -                | 78               | 78            | 755              |
| Meals                             | -                | -                | 44               | 44            | 67               |
| Dues and memberships              | 11,246           | 11,246           | 11,246           | -             | 11,246           |
| CASA                              | 28,428           | 28,428           | 28,428           | -             | 24,720           |
| <b>Distributions to agencies:</b> |                  |                  |                  |               |                  |
| Youth Service Bureau              | 183,066          | 183,066          | 183,006          | (60)          | 154,551          |
| Horizon House                     | 268,835          | 268,835          | 268,835          | -             | 217,928          |
| Friendship House                  | 219,372          | 219,372          | 219,372          | -             | 190,758          |
| Streator Unlimited                | 162,254          | 162,254          | 162,254          | -             | 141,090          |
| Easter Seal                       | 123,947          | 123,947          | 123,947          | -             | 107,780          |
| Alternatives to Domestic Violence | 95,946           | 95,946           | 95,946           | -             | 83,431           |
| Open Door                         | 25,133           | 25,133           | 14,036           | (11,097)      | 14,924           |
| North Central Behavioral Systems  | 890,694          | 890,694          | 890,694          | -             | 781,147          |
| Detention Home - NCBHS            | 91,484           | 91,484           | 91,484           | -             | 79,548           |
| New programs                      | 278,530          | 278,530          | 223,257          | (55,273)      | -                |
| Grant seed                        | 228,622          | 228,622          | 13,983           | (214,639)     | 13,983           |
| General expenses                  | 25,000           | 25,000           | -                | (25,000)      | -                |
| Professional services hired       | 25,000           | 25,000           | -                | (25,000)      | -                |
| Office supplies and expense       | 1,800            | 1,800            | 390              | (1,410)       | 6                |
| Printing                          | 400              | 400              | -                | (400)         | -                |
| Materials                         | 100              | 100              | -                | (100)         | -                |
| Office equipment                  | 3,000            | 3,000            | 1,258            | (1,742)       | -                |

**County of LaSalle, Illinois**

**Mental Health Fund**

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|  | 2013             |              |              | 2012         |              |
|--|------------------|--------------|--------------|--------------|--------------|
|  | Budgeted Amounts |              |              | Over (Under) |              |
|  | Original         | Final        | Actual       | Final Budget | Actual       |
| Expenditures (Cont.):                                |                  |              |              |              |              |
| Health and life insurance                            | 30,000           | 30,000       | 36,535       | 6,535        | 33,055       |
| Contingency  | 108,150          | 108,150      | -            | (108,150)    | -            |
| Miscellaneous  | 1,000            | 1,000        | -            | (1,000)      | 27           |
| Total expenditures                                   | 2,851,807        | 2,851,807    | 2,409,055    | (442,752)    | 1,896,307    |
| Excess (deficiency) of<br>revenues over expenditures | (664,307)        | (664,307)    | (205,174)    | 459,133      | 616,837      |
| Other financing sources (uses)                       |                  |              |              |              |              |
| Transfers to other funds                             | (1,800)          | (1,800)      | (1,800)      | -            | (1,800)      |
| Net change in fund balance                           | \$ (666,107)     | \$ (666,107) | (206,974)    | \$ 459,133   | 615,037      |
| Fund balance, beginning of year                      |                  |              | 3,506,936    |              | 2,891,899    |
| Fund balance, end of year                            |                  |              | \$ 3,299,962 |              | \$ 3,506,936 |

# County of LaSalle, Illinois

## Veterans' Assistance Commission Fund Balance Sheet November 30, 2013

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### ASSETS

|                         |            |
|-------------------------|------------|
| Cash in bank            | \$ 372,650 |
| Investments             | 424,353    |
| Property tax receivable | 56,974     |
| Accrued interest        | 2,440      |
| <hr/>                   |            |
| Total assets            | \$ 856,417 |

### LIABILITIES AND FUND BALANCE

#### Liabilities:

|                   |        |
|-------------------|--------|
| Accounts payable  | \$ 48  |
| Accrued payroll   | 2,328  |
| Deferred revenue  | 52,400 |
| <hr/>             |        |
| Total liabilities | 54,776 |

#### Fund balance:

|                                    |            |
|------------------------------------|------------|
| Restricted fund balance            | 801,641    |
| <hr/>                              |            |
| Total liabilities and fund balance | \$ 856,417 |

**County of LaSalle, Illinois**

**Veterans' Assistance Commission Fund**

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|  | 2013                |                     |                   | 2012             |                   |
|--|---------------------|---------------------|-------------------|------------------|-------------------|
|  | Budgeted Amounts    |                     | Actual            | Over (Under)     |                   |
|  | Original            | Final               |                   | Final Budget     | Actual            |
| <b>Revenues:</b>   |                     |                     |                   |                  |                   |
| Property taxes   | \$ 125,000          | \$ 125,000          | \$ 124,829        | \$ (171)         | \$ 276,499        |
| Interest   | 750                 | 750                 | 4,991             | 4,241            | 4,479             |
| Miscellaneous income                                     | -                   | -                   | -                 | -                | 1,358             |
| <b>Total revenues</b>                                    | <b>125,750</b>      | <b>125,750</b>      | <b>129,820</b>    | <b>4,070</b>     | <b>282,336</b>    |
| <b>Expenditures:</b>                                     |                     |                     |                   |                  |                   |
| Telephone  | 3,000               | 3,000               | -                 | (3,000)          | -                 |
| Postage  | 2,500               | 2,500               | 382               | (2,118)          | 462               |
| Education  | 2,000               | 2,000               | -                 | (2,000)          | 200               |
| Travel and transportation                                | 4,000               | 4,000               | 88                | (3,912)          | 295               |
| Dues and memberships                                     | 400                 | 400                 | 475               | 75               | 10                |
| Office supplies and expense                              | 1,800               | 1,800               | 85                | (1,715)          | 174               |
| Books and periodicals                                    | 750                 | 750                 | 331               | (419)            | 321               |
| Office equipment repair                                  | 1,100               | 1,100               | -                 | (1,100)          | 450               |
| Printing   | 2,500               | 2,500               | 31                | (2,469)          | 187               |
| New equipment  | 1,500               | 1,500               | 1,045             | (455)            | 1,795             |
| Emergency relief   | 15,000              | 15,000              | 12,502            | (2,498)          | 8,252             |
| Liability insurance                                      | 6,500               | 6,500               | 6,797             | 297              | 1,235             |
| Workers' compensation                                    | 700                 | 700                 | 773               | 73               | 1,391             |
| Umbrella insurance                                       | 650                 | 650                 | 650               | -                | 650               |
| Employee dishonesty bond                                 | 300                 | 300                 | 111               | (189)            | 191               |
| Catastrophic medical                                     | 20,000              | 20,000              | -                 | (20,000)         | -                 |
| Superintendent   | 66,400              | 66,400              | 66,401            | 1                | 62,477            |
| Office supervisor  | 52,430              | 52,430              | 52,491            | 61               | 49,291            |
| Health and life insurance                                | 18,000              | 18,000              | 18,205            | 205              | 17,422            |
| Contingency  | 40,000              | 40,000              | -                 | (40,000)         | -                 |
| <b>Total expenditures</b>                                | <b>239,530</b>      | <b>239,530</b>      | <b>160,367</b>    | <b>(79,163)</b>  | <b>144,803</b>    |
| <b>Excess (deficiency) of revenues over expenditures</b> |                     |                     |                   |                  |                   |
|  | <b>(113,780)</b>    | <b>(113,780)</b>    | <b>(30,547)</b>   | <b>83,233</b>    | <b>137,533</b>    |
| <b>Other financing sources (uses) -</b>                  |                     |                     |                   |                  |                   |
| Operating transfers out                                  | (3,000)             | (3,000)             | (3,000)           | -                | (3,000)           |
| <b>Net change in fund balance</b>                        | <b>\$ (116,780)</b> | <b>\$ (116,780)</b> | <b>(33,547)</b>   | <b>\$ 83,233</b> | <b>\$ 134,533</b> |
| <b>Fund balance, beginning of year</b>                   |                     |                     | <b>835,188</b>    |                  | <b>700,655</b>    |
| <b>Fund balance, end of year</b>                         |                     |                     | <b>\$ 801,641</b> |                  | <b>\$ 835,188</b> |

# County of LaSalle, Illinois

## County Highway Fund

### Balance Sheet

November 30, 2013

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#### ASSETS

|                         |                  |
|-------------------------|------------------|
| Cash in bank            | \$ 752,860       |
| Investments             | 902,053          |
| Accounts receivable     | 8,805            |
| Property tax receivable | 2,479,793        |
| Accrued interest        | 4,269            |
| <br>Total assets        | <br>\$ 4,147,780 |

---

#### LIABILITIES AND FUND BALANCES

##### Liabilities:

|                       |               |
|-----------------------|---------------|
| Accounts payable      | \$ 21,883     |
| Accrued payroll       | 28,513        |
| Deferred revenue      | 2,390,442     |
| <br>Total liabilities | <br>2,440,838 |

##### Fund balance:

|  |                  |
|--|------------------|
| Restricted fund balance                | 1,706,942        |
| <br>Total liabilities and fund balance | <br>\$ 4,147,780 |

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# County of LaSalle, Illinois

## County Highway Fund

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|                                   | 2013             |                  |                  | 2012             |                  |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|
|                                   | Budget Amounts   |                  |                  | Over (Under)     |                  |
|                                   | Original         | Final            | Actual           | Final Budget     | Actual           |
| <b>Revenues:</b>                  |                  |                  |                  |                  |                  |
| Property taxes                    | \$ 2,515,800     | \$ 2,515,800     | \$ 2,438,254     | \$ (77,546)      | \$ 2,532,183     |
| Intergovernmental revenue:        |                  |                  |                  |                  |                  |
| Personal property replacement tax | 42,000           | 42,000           | 45,198           | 3,198            | 40,786           |
| Federal and State grants          | 25,000           | 25,000           | -                | (25,000)         | -                |
| <b>Fees:</b>                      |                  |                  |                  |                  |                  |
| Permitted load fees               | 50,000           | 50,000           | 24,086           | (25,914)         | 73,101           |
| Lease and rental                  | 1,000            | 1,000            | -                | (1,000)          | -                |
| Access permits                    | 1,000            | 1,000            | 11,601           | 10,601           | 31,162           |
| Restitution                       | 1,000            | 1,000            | 17,318           | 16,318           | 32,853           |
| Township engineering fees         | 175,000          | 175,000          | 213,001          | 38,001           | 99,004           |
| Municipal materials and services  | 100,000          | 100,000          | 28,764           | (71,236)         | 35,863           |
| Bituminous construction           | 60,000           | 60,000           | -                | (60,000)         | -                |
| Bituminous seal coat              | 175,000          | 175,000          | -                | (175,000)        | -                |
| Maintenance for other             | 5,000            | 5,000            | 13,462           | 8,462            | 14,123           |
| Interest                          | 25,000           | 25,000           | 8,948            | (16,052)         | 8,318            |
| Miscellaneous                     | 1,000            | 1,000            | 17,470           | 16,470           | 26,465           |
| <b>Total revenues</b>             | <b>3,176,800</b> | <b>3,176,800</b> | <b>2,818,102</b> | <b>(358,698)</b> | <b>2,893,858</b> |
| <b>Expenditures:</b>              |                  |                  |                  |                  |                  |
| Administration:                   |                  |                  |                  |                  |                  |
| Secretaries                       | 131,000          | 131,000          | 131,138          | 138              | 131,734          |
| Software/Licenses                 | 14,000           | 14,000           | 8,838            | (5,162)          | 15,958           |
| Custodian                         | 19,500           | 19,500           | 15,821           | (3,679)          | 17,555           |
| Utilities                         | 70,000           | 70,000           | 43,219           | (26,781)         | 57,249           |
| Machinery rent                    | 1,000            | 1,000            | -                | (1,000)          | -                |
| Burglar alarm service             | 4,000            | 4,000            | 4,058            | 58               | 3,973            |
| Education                         | 8,000            | 8,000            | 1,536            | (6,464)          | 1,158            |
| Publications and notices          | 7,000            | 7,000            | 4,370            | (2,630)          | 4,163            |
| Dues                              | 3,000            | 3,000            | 1,444            | (1,556)          | 1,381            |
| General expenses                  | 15,000           | 15,000           | 3,511            | (11,489)         | 6,426            |
| Professional services hired       | 1,000            | 1,000            | 766              | (234)            | 1,114            |
| Office supplies and expense       | 15,000           | 15,000           | 10,182           | (4,818)          | 9,706            |
| New equipment                     | 1,200            | 1,200            | -                | (1,200)          | 718              |
| Traffic enforcement               | 12,000           | 12,000           | 4,700            | (7,300)          | 4,000            |
| Contingency                       | 5,000            | 5,000            | -                | (5,000)          | -                |
| <b>Total Administration</b>       | <b>306,700</b>   | <b>306,700</b>   | <b>229,583</b>   | <b>(77,117)</b>  | <b>255,135</b>   |

# County of LaSalle, Illinois

## County Highway Fund

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|   | 2013             |                  |                | 2012             |                |
|---|------------------|------------------|----------------|------------------|----------------|
|   | Budget Amounts   |                  |                | Over (Under)     |                |
|   | Original         | Final            | Actual         | Final Budget     | Actual         |
| <b>Expenditures (Cont.):</b>                    |                  |                  |                |                  |                |
| Bituminous day labor:                           |                  |                  |                |                  |                |
| Supervisor                                      | 10,000           | 10,000           | -              | (10,000)         | -              |
| Special equipment                               | 50,000           | 50,000           | -              | (50,000)         | -              |
| Construction                                    | 50,000           | 50,000           | -              | (50,000)         | -              |
| Blacktop seal coat                              | 125,000          | 125,000          | -              | (125,000)        | -              |
| <b>Total Bituminous day labor</b>               | <b>235,000</b>   | <b>235,000</b>   | <b>-</b>       | <b>(235,000)</b> | <b>-</b>       |
| <b>Construction and engineering:</b>            |                  |                  |                |                  |                |
| Appraiser                                       | 100,000          | 100,000          | 5,816          | (94,184)         | 17,500         |
| Engineering - general                           | 165,000          | 165,000          | 135,947        | (29,053)         | 127,871        |
| Engineering - township highways/county bridge   | 175,000          | 175,000          | 131,443        | (43,557)         | 121,610        |
| Maintenance and repair of engineering equipment | 6,500            | 6,500            | 3,844          | (2,656)          | 3,704          |
| Professional services hired                     | 100,000          | 100,000          | 28,731         | (71,269)         | 7,304          |
| Map printing                                    | 1,000            | 1,000            | -              | (1,000)          | -              |
| Engineering supplies                            | 12,000           | 12,000           | 2,905          | (9,095)          | 6,007          |
| New equipment                                   | 5,000            | 5,000            | 3,687          | (1,313)          | 3,945          |
| Contingency                                     | 50,000           | 50,000           | -              | (50,000)         | -              |
| New construction projects                       | 600,005          | 600,005          | 405,113        | (194,892)        | 235,756        |
| New projects engineering                        | 10               | 10               | -              | (10)             | -              |
| <b>Total Construction and engineering</b>       | <b>1,214,515</b> | <b>1,214,515</b> | <b>717,486</b> | <b>(497,029)</b> | <b>523,697</b> |
| <b>Highway maintenance:</b>                     |                  |                  |                |                  |                |
| Maintenance personnel                           | 64,000           | 64,000           | 59,027         | (4,973)          | 64,011         |
| Labor for repair of equipment                   | 126,000          | 126,000          | 108,369        | (17,631)         | 108,394        |
| General labor                                   | 8,000            | 8,000            | 2,231          | (5,769)          | -              |
| Maint and repair of equipment                   | 50,000           | 50,000           | 9,151          | (40,849)         | 30,879         |
| Maintenance and repair of buildings             | 100,000          | 100,000          | 53,825         | (46,175)         | 134,967        |
| Rental of equipment                             | 25,000           | 25,000           | 16,965         | (8,035)          | 16,555         |
| General expenses                                | 13,000           | 13,000           | 7,730          | (5,270)          | 805            |
| Maintenance supplies                            | 40,000           | 40,000           | 17,753         | (22,247)         | 26,505         |
| Gas, oil, grease, fuel, tires, etc.             | 325,000          | 325,000          | 300,337        | (24,663)         | 286,484        |
| Material for repairs of equipment               | 70,000           | 70,000           | 62,164         | (7,836)          | 67,025         |

# County of LaSalle, Illinois

## County Highway Fund

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|  | 2013                  |                       |                     | 2012                |                     |
|--|-----------------------|-----------------------|---------------------|---------------------|---------------------|
|  | Budget Amounts        |                       |                     | Over (Under)        |                     |
|  | Original              | Final                 | Actual              | Final Budget        | Actual              |
| <b>Expenditures (Cont.):</b>                             |                       |                       |                     |                     |                     |
| Highway maintenance (Cont.):                             |                       |                       |                     |                     |                     |
| Material for repairs of buildings                        | 20,000                | 20,000                | 11,749              | (8,251)             | 22,021              |
| Surface  | 100,000               | 100,000               | 19,945              | (80,055)            | 72,846              |
| Shoulders  | 70,000                | 70,000                | 50,266              | (19,734)            | 26,635              |
| Ditches and drains                                       | 30,000                | 30,000                | 18,014              | (11,986)            | 10,293              |
| Bridges and culverts                                     | 50,000                | 50,000                | 16,698              | (33,302)            | 12,089              |
| Signs and markings                                       | 100,000               | 100,000               | 68,483              | (31,517)            | 101,003             |
| Guard rail   | 5,000                 | 5,000                 | 10,018              | 5,018               | 3,410               |
| Cleaning and clearing                                    |                       |                       |                     |                     |                     |
| right of way   | 40,000                | 40,000                | 39,282              | (718)               | 22,120              |
| Snow removal   | 275,000               | 275,000               | 219,084             | (55,916)            | 156,236             |
| Mowing   | 40,000                | 40,000                | 31,435              | (8,565)             | 38,878              |
| Township purchase of materials                           | 100,000               | 100,000               | 26,023              | (73,977)            | 38,762              |
| Other county department maintenance                      | 5,000                 | 5,000                 | -                   | (5,000)             | -                   |
| New equipment  | 128,000               | 128,000               | 49,493              | (78,507)            | 50,108              |
| Special equipment - radios                               | 3,000                 | 3,000                 | 5,294               | 2,294               | 665                 |
| New trucks   | 420,000               | 420,000               | 418,103             | (1,897)             | 201,113             |
| Health and life insurance                                | 458,000               | 458,000               | 432,851             | (25,149)            | 408,093             |
| Contingency  | 50,000                | 50,000                | -                   | (50,000)            | -                   |
| <b>Total Highway maintenance</b>                         | <b>2,715,000</b>      | <b>2,715,000</b>      | <b>2,054,290</b>    | <b>(660,710)</b>    | <b>1,899,897</b>    |
| <b>Total expenditures</b>                                | <b>4,471,215</b>      | <b>4,471,215</b>      | <b>3,001,359</b>    | <b>(1,469,856)</b>  | <b>2,678,729</b>    |
| <b>Excess (deficiency) of revenues over expenditures</b> | <b>(1,294,415)</b>    | <b>(1,294,415)</b>    | <b>(183,257)</b>    | <b>1,111,158</b>    | <b>215,129</b>      |
| <b>Other financing sources (uses) -</b>                  |                       |                       |                     |                     |                     |
| Operating transfers in                                   | 55,810                | 55,810                | 55,810              | -                   | 55,810              |
| <b>Total other financing sources (uses)</b>              | <b>55,810</b>         | <b>55,810</b>         | <b>55,810</b>       | <b>-</b>            | <b>55,810</b>       |
| <b>Net change in fund balance</b>                        | <b>\$ (1,238,605)</b> | <b>\$ (1,238,605)</b> | <b>(127,447)</b>    | <b>\$ 1,111,158</b> | <b>270,939</b>      |
| <b>Fund balance, beginning of year</b>                   |                       |                       | <b>1,834,389</b>    |                     | <b>1,563,450</b>    |
| <b>Fund balance, end of year</b>                         |                       |                       | <b>\$ 1,706,942</b> |                     | <b>\$ 1,834,389</b> |

# County of LaSalle, Illinois

## County Bridge Fund

### Balance Sheet

November 30, 2013

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#### ASSETS

|                         |              |
|-------------------------|--------------|
| Cash in bank            | \$ 310,170   |
| Investments             | 538,322      |
| Accounts receivable     | 675          |
| Property tax receivable | 1,239,896    |
| Accrued interest        | 2,782        |
| <br>                    |              |
| Total assets            | \$ 2,091,845 |

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#### LIABILITIES AND FUND BALANCE

|   |              |
|---|--------------|
| Liabilities:                            |              |
| Accounts payable                        | \$ 151,761   |
| Accrued payroll                         | 8,863        |
| Deferred revenue                        | 1,195,221    |
| <br>                                    |              |
| Total liabilities                       | 1,355,845    |
| <br>                                    |              |
| Fund balance:                           |              |
| Restricted for road and bridge projects | 736,000      |
| <br>                                    |              |
| Total liabilities and fund balance      | \$ 2,091,845 |

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# County of LaSalle, Illinois

## County Bridge Fund

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|  | 2013                |                     |                   | 2012              |                     |
|--|---------------------|---------------------|-------------------|-------------------|---------------------|
|  | Budgeted Amounts    |                     | Actual            | Over (Under)      |                     |
|  | Original            | Final               |                   | Final Budget      | Actual              |
| <b>Revenues:</b>   |                     |                     |                   |                   |                     |
| Property taxes   | \$ 1,239,000        | \$ 1,239,000        | \$ 1,219,121      | \$ (19,879)       | \$ 1,266,081        |
| Bridge engineering fees  | 50,000              | 50,000              | 34,873            | (15,127)          | 81,853              |
| Intergovernmental revenue:   |                     |                     |                   |                   |                     |
| Personal prop. replacement tax                                     | 13,000              | 13,000              | 13,988            | 988               | 12,658              |
| Municipal bridge income  | 175,000             | 175,000             | 84,030            | (90,970)          | 46,005              |
| Township bridge reimbursements                                     | 243,500             | 243,500             | 77,782            | (165,718)         | 91,921              |
| State funds  | -                   | -                   | 1,486,062         | 1,486,062         | -                   |
| Interest   | 20,000              | 20,000              | 6,047             | (13,953)          | 3,183               |
| Miscellaneous  | 1,000               | 1,000               | -                 | (1,000)           | -                   |
| <b>Total revenues</b>  | <b>1,741,500</b>    | <b>1,741,500</b>    | <b>2,921,903</b>  | <b>1,180,403</b>  | <b>1,501,701</b>    |
| <b>Expenditures:</b>   |                     |                     |                   |                   |                     |
| Engineering Co. bridge   | 185,000             | 185,000             | 155,097           | (29,903)          | 123,138             |
| Engineering Twp bridge   | 145,000             | 145,000             | 122,846           | (22,154)          | 68,794              |
| Township bridge aid  | 387,000             | 387,000             | 194,881           | (192,119)         | 136,999             |
| Municipal bridge aid   | 350,000             | 350,000             | 98,681            | (251,319)         | 166,683             |
| County bridges   | 1,562,000           | 1,562,000           | 2,742,218         | 1,180,218         | 485,798             |
| County line bridge   | 100,000             | 100,000             | 68,711            | (31,289)          | 385                 |
| <b>Total expenditures</b>  | <b>2,729,000</b>    | <b>2,729,000</b>    | <b>3,382,434</b>  | <b>653,434</b>    | <b>981,797</b>      |
| <b>Excess (deficiency) of</b><br><b>revenues over expenditures</b> | <b>\$ (987,500)</b> | <b>\$ (987,500)</b> | <b>(460,531)</b>  | <b>\$ 526,969</b> | <b>519,904</b>      |
| <b>Fund balance, beginning of year</b>                             |                     |                     | <b>1,196,531</b>  |                   | <b>676,627</b>      |
| <b>Fund balance, end of year</b>                                   |                     |                     | <b>\$ 736,000</b> |                   | <b>\$ 1,196,531</b> |

# County of LaSalle, Illinois

## Motor Fuel Tax Fund

### Balance Sheet

November 30, 2013

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#### ASSETS

|                     |              |
|---------------------|--------------|
| Cash in bank        | \$ 769,637   |
| Investments         | 800,209      |
| Accounts receivable | 126,082      |
| Accrued interest    | 4,645        |
| <hr/>               |              |
| Total assets        | \$ 1,700,573 |
| <hr/>               |              |

#### LIABILITIES AND FUND BALANCE

|                                    |              |
|------------------------------------|--------------|
| Liabilities:                       |              |
| Accounts payable                   | \$ -         |
| Accrued payroll                    | 58,591       |
| <hr/>                              |              |
| Total liabilities                  | 58,591       |
| <hr/>                              |              |
| Fund balance:                      |              |
| Restricted fund balance            | 1,641,982    |
| <hr/>                              |              |
| Total liabilities and fund balance | \$ 1,700,573 |
| <hr/>                              |              |

**County of LaSalle, Illinois**

**Motor Fuel Tax Fund**

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

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|  | 2013                |                     |                     | 2012               |                     |
|--|---------------------|---------------------|---------------------|--------------------|---------------------|
|  | Budgeted Amounts    |                     | Actual              | Over (Under)       |                     |
|  | Original            | Final               |                     | Final Budget       | Actual              |
| <b>Revenues:</b>                       |                     |                     |                     |                    |                     |
| Allotments - State of IL               | \$ 1,699,000        | \$ 1,699,000        | \$ 1,635,642        | \$ (63,358)        | \$ 1,695,835        |
| Federal/State Funds                    | 327,104             | 327,104             | 396,923             | 69,819             | 396,892             |
| State Funds                            | 284,667             | 284,667             | 284,667             | -                  | 284,667             |
| State TARP Funds                       | 894,450             | 894,450             | 359,500             | (534,950)          | 256,400             |
| Reimbursement income                   |                     |                     |                     |                    |                     |
| co-engineer                            | 58,150              | 58,150              | 59,500              | 1,350              | 58,150              |
| Interest                               | 20,000              | 20,000              | 9,360               | (10,640)           | 9,090               |
| Miscellaneous                          | 1,000               | 1,000               | -                   | (1,000)            | -                   |
| <b>Total revenues</b>                  | <b>3,284,371</b>    | <b>3,284,371</b>    | <b>2,745,592</b>    | <b>(538,779)</b>   | <b>2,701,034</b>    |
| <b>Expenditures:</b>                   |                     |                     |                     |                    |                     |
| Salary county engineer                 | 118,650             | 118,650             | 118,327             | (323)              | 118,125             |
| Maintenance patrol                     | 1,900,000           | 1,900,000           | 1,918,389           | 18,389             | 1,773,678           |
| Construction project carryover         | 100,000             | 100,000             | 12,737              | (87,263)           | -                   |
| New construction projects              | 1,600,002           | 1,600,002           | 754,875             | (845,127)          | 604,812             |
| New projects engineering               | 120,004             | 120,004             | -                   | (120,004)          | 58,864              |
| Contingency                            | 100,000             | 100,000             | -                   | (100,000)          | -                   |
| <b>Total expenditures</b>              | <b>3,938,656</b>    | <b>3,938,656</b>    | <b>2,804,328</b>    | <b>(1,134,328)</b> | <b>2,555,479</b>    |
| <b>Excess (deficiency) of</b>          |                     |                     |                     |                    |                     |
| <b>revenues over expenditures</b>      | <b>\$ (654,285)</b> | <b>\$ (654,285)</b> | <b>(58,736)</b>     | <b>\$ 595,549</b>  | <b>145,555</b>      |
| <b>Fund balance, beginning of year</b> |                     |                     | <b>1,700,718</b>    |                    | <b>1,555,163</b>    |
| <b>Fund balance, end of year</b>       |                     |                     | <b>\$ 1,641,982</b> |                    | <b>\$ 1,700,718</b> |

# County of LaSalle, Illinois

## Special Tax Matching Fund

### Balance Sheet

November 30, 2013

---

#### ASSETS

|                           |                     |
|---------------------------|---------------------|
| Cash in bank              | \$ 543,312          |
| Investments               | 698,364             |
| Accounts receivable       | 675                 |
| Property taxes receivable | 1,239,896           |
| Accrued interest          | 4,165               |
| <br>                      |                     |
| <b>Total assets</b>       | <b>\$ 2,486,412</b> |

#### LIABILITIES AND FUND BALANCE

##### Liabilities:

|   |                     |
|---|---------------------|
| Accounts payable                          | \$ 8,777            |
| Deferred revenue                          | 1,195,221           |
| <br>                                      |                     |
| <b>Total liabilities</b>                  | <b>1,203,998</b>    |
| <br>                                      |                     |
| <b>Fund balance - restricted</b>          | <b>1,282,414</b>    |
| <br>                                      |                     |
| <b>Total liabilities and fund balance</b> | <b>\$ 2,486,412</b> |

**County of LaSalle, Illinois**

**Special Tax Matching Fund**

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

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|  | 2013                |                     |                     | 2012              |                     |
|--|---------------------|---------------------|---------------------|-------------------|---------------------|
|  | Budgeted Amounts    |                     | Actual              | Over (Under)      |                     |
|  | Original            | Final               | Actual              | Final Budget      | Actual              |
| <b>Revenues:</b>                       |                     |                     |                     |                   |                     |
| Property taxes                         | \$ 1,258,000        | \$ 1,258,000        | \$ 1,219,121        | \$ (38,879)       | \$ 1,266,081        |
| Personal property replacement tax      | 13,000              | 13,000              | 13,988              | 988               | 12,658              |
| Federal/State funds                    | 1,000               | 1,000               | -                   | (1,000)           | -                   |
| Interest                               | 15,000              | 15,000              | 8,361               | (6,639)           | 7,040               |
| Miscellaneous                          | 1,000               | 1,000               | -                   | (1,000)           | -                   |
| <b>Total revenues</b>                  | <b>1,288,000</b>    | <b>1,288,000</b>    | <b>1,241,470</b>    | <b>(46,530)</b>   | <b>1,285,779</b>    |
| <b>Expenditures:</b>                   |                     |                     |                     |                   |                     |
| Contingency                            | 50,000              | 50,000              | -                   | (50,000)          | -                   |
| New construction projects              | 1,200,000           | 1,200,000           | 1,096,573           | (103,427)         | 1,081,060           |
| New projects engineering               | 50,009              | 50,009              | 23,601              | (26,408)          | 49,113              |
| New projects right-of-way              | 100,000             | 100,000             | -                   | (100,000)         | 55,184              |
| Construction project carryover         | 550,000             | 550,000             | 71,761              | (478,239)         | -                   |
| <b>Total expenditures</b>              | <b>1,950,009</b>    | <b>1,950,009</b>    | <b>1,191,935</b>    | <b>(758,074)</b>  | <b>1,185,357</b>    |
| <b>Excess (deficiency) of</b>          |                     |                     |                     |                   |                     |
| <b>revenues over expenditures</b>      | <b>\$ (662,009)</b> | <b>\$ (662,009)</b> | <b>49,535</b>       | <b>\$ 711,544</b> | <b>100,422</b>      |
| <b>Fund balance, beginning of year</b> |                     |                     | <b>1,232,879</b>    |                   | <b>1,132,457</b>    |
| <b>Fund balance, end of year</b>       |                     |                     | <b>\$ 1,282,414</b> |                   | <b>\$ 1,232,879</b> |

# County of LaSalle, Illinois

## Circuit Clerk Document Storage Fund

### Balance Sheet

November 30, 2013

---

#### ASSETS

|                     |            |
|---------------------|------------|
| Cash in bank        | \$ 353,415 |
| Investments         | 407,379    |
| Accounts receivable | 15,273     |
| Accrued interest    | 2,335      |
| <hr/>               |            |
| Total assets        | \$ 778,402 |
| <hr/>               |            |

#### LIABILITIES AND FUND BALANCE

##### Liabilities:

|                   |           |
|-------------------|-----------|
| Accounts payable  | \$ 32,993 |
| Accrued payroll   | 1,276     |
| <hr/>             |           |
| Total liabilities | 34,269    |

##### Fund balance:

|                                    |            |
|------------------------------------|------------|
| Restricted fund balance            | 744,133    |
| <hr/>                              |            |
| Total liabilities and fund balance | \$ 778,402 |

**County of LaSalle, Illinois**

**Circuit Clerk Document Storage Fund**

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|                                 | 2013             |                |                | 2012             |                |
|---------------------------------|------------------|----------------|----------------|------------------|----------------|
|                                 | Budgeted Amounts |                |                | Over (Under)     |                |
|                                 | Original         | Final          | Actual         | Final Budget     | Actual         |
| <b>Revenues:</b>                |                  |                |                |                  |                |
| Fines and fees:                 |                  |                |                |                  |                |
| Document fees                   | \$ 240,000       | \$ 240,000     | \$ 221,071     | \$ (18,929)      | \$ 239,697     |
| Interest                        | 1,000            | 1,000          | 4,658          | 3,658            | 5,251          |
| <b>Total revenues</b>           | <b>241,000</b>   | <b>241,000</b> | <b>225,729</b> | <b>(15,271)</b>  | <b>244,948</b> |
| <b>Expenditures:</b>            |                  |                |                |                  |                |
| Software purchase               | 60,000           | 60,000         | 32,250         | (27,750)         | 17,000         |
| Maintenance of equipment        | 15,000           | 15,000         | 12,798         | (2,202)          | 12,682         |
| Maint contract - software       | 5,000            | 5,000          | 3,000          | (2,000)          | 3,411          |
| Education                       | 1,000            | 1,000          | 2,257          | 1,257            | 508            |
| Administrative expense          | 500              | 500            | 17             | (483)            | 130            |
| Set up expense                  | 10,000           | 10,000         | -              | (10,000)         | 8,621          |
| Supplies                        | 45,000           | 45,000         | 37,980         | (7,020)          | 37,176         |
| Record retention expense        | 130,000          | 130,000        | 91,520         | (38,480)         | 117,331        |
| Work flow clerk part time       | -                | -              | 1,217          | 1,217            | -              |
| Criminal office supervisor      | 4,300            | 4,300          | 4,388          | 88               | 4,360          |
| Criminal court supervisor       | 7,400            | 7,400          | 1,590          | (5,810)          | 7,462          |
| Civil court supervisor          | 7,400            | 7,400          | 7,509          | 109              | 7,462          |
| Civil office supervisor         | 4,300            | 4,300          | 4,388          | 88               | 4,360          |
| Extra help                      | 29,700           | 29,700         | 22,212         | (7,488)          | 23,146         |
| Temporary help                  | 9,000            | 9,000          | 7,661          | (1,339)          | 7,739          |
| Overtime                        | 1,000            | 1,000          | -              | (1,000)          | -              |
| Miscellaneous                   | 2,500            | 2,500          | 23             | (2,477)          | 9,434          |
| <b>Capital outlay:</b>          |                  |                |                |                  |                |
| New equipment                   | 21,000           | 21,000         | 3,214          | (17,786)         | 37,257         |
| <b>Total expenditures</b>       | <b>353,100</b>   | <b>353,100</b> | <b>232,024</b> | <b>(121,076)</b> | <b>298,079</b> |
| <b>Excess (deficiency) of</b>   |                  |                |                |                  |                |
| revenues over expenditures      | \$ (112,100)     | \$ (112,100)   | (6,295)        | \$ 105,805       | (53,131)       |
| Fund balance, beginning of year |                  |                | 750,428        |                  | 803,559        |
| Fund balance, end of year       |                  |                | \$ 744,133     |                  | \$ 750,428     |

# County of LaSalle, Illinois

## Law Library Fund

### Balance Sheet

November 30, 2013

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#### ASSETS

|                     |           |
|---------------------|-----------|
| Cash in bank        | \$ 18,449 |
| Investments         | 26,674    |
| Accounts receivable | 4,186     |
| Accrued interest    | 152       |
| <hr/>               |           |
| Total assets        | \$ 49,461 |
| <hr/>               |           |

#### LIABILITIES AND FUND BALANCE

##### Liabilities:

|                   |          |
|-------------------|----------|
| Accounts payable  | \$ 4,105 |
| Accrued payroll   | 81       |
| <hr/>             |          |
| Total liabilities | 4,186    |

##### Fund balance:

|                                    |           |
|------------------------------------|-----------|
| Restricted fund balance            | 45,275    |
| <hr/>                              |           |
| Total liabilities and fund balance | \$ 49,461 |

**County of LaSalle, Illinois**

**Law Library Fund**

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|  | 2013             |               |               |                | 2012             |  |
|--|------------------|---------------|---------------|----------------|------------------|--|
|  | Budgeted Amounts |               | Actual        | Over (Under)   |                  |  |
|  | Original         | Final         |               | Final Budget   | Actual           |  |
| <b>Revenues:</b>                                     |                  |               |               |                |                  |  |
| Fines and fees:                                      |                  |               |               |                |                  |  |
| Fees   | \$ 65,000        | \$ 65,000     | \$ 61,945     | \$ (3,055)     | \$ 68,679        |  |
| Interest   | 50               | 50            | 316           | 266            | 284              |  |
| Miscellaneous  | -                | -             | -             | -              | 2,484            |  |
| <b>Total revenues</b>                                | <b>65,050</b>    | <b>65,050</b> | <b>62,261</b> | <b>(2,789)</b> | <b>71,447</b>    |  |
| <b>Expenditures:</b>                                 |                  |               |               |                |                  |  |
| Supplies   | 100              | 100           | -             | (100)          | -                |  |
| Law library clerk                                    | 4,225            | 4,225         | 4,200         | (25)           | 4,232            |  |
| Law books and statutes                               | 60,000           | 60,000        | 57,178        | (2,822)        | 62,789           |  |
| <b>Total expenditures</b>                            | <b>64,325</b>    | <b>64,325</b> | <b>61,378</b> | <b>(2,947)</b> | <b>67,021</b>    |  |
| Excess (deficiency) of<br>revenues over expenditures | \$ 725           | \$ <u>725</u> | \$ 883        | \$ <u>158</u>  | \$ 4,426         |  |
| <b>Fund balance, beginning of year</b>               | <b>44,392</b>    |               |               |                | <b>39,966</b>    |  |
| <b>Fund balance, end of year</b>                     | <b>\$ 45,275</b> |               |               |                | <b>\$ 44,392</b> |  |

**County of LaSalle, Illinois**

**Court Automation Fund**

**Balance Sheet**

**November 30, 2013**

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**ASSETS**

|                     |            |
|---------------------|------------|
| Cash in bank        | \$ 331,330 |
| Investments         | 375,856    |
| Accounts receivable | 15,416     |
| Accrued interest    | 2,221      |
| <hr/>               |            |
| Total assets        | \$ 724,823 |
| <hr/>               |            |

**LIABILITIES AND  
FUND BALANCE**

|                                    |            |
|------------------------------------|------------|
| Liabilities:                       |            |
| Accounts payable                   | \$ 1,689   |
| Accrued payroll                    | 1,979      |
| <hr/>                              |            |
| Total liabilities                  | 3,668      |
| <hr/>                              |            |
| Fund balance:                      |            |
| Restricted fund balance            | 721,155    |
| <hr/>                              |            |
| Total liabilities and fund balance | \$ 724,823 |
| <hr/>                              |            |

**County of LaSalle, Illinois**

**Court Automation Fund**

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|  | 2013             |                |                   | 2012             |                   |
|--|------------------|----------------|-------------------|------------------|-------------------|
|  | Budgeted Amounts |                |                   | Over (Under)     |                   |
|  | Original         | Final          | Actual            | Final Budget     | Actual            |
| <b>Revenues:</b>                       |                  |                |                   |                  |                   |
| Fines and fees:                        |                  |                |                   |                  |                   |
| Fees                                   | \$ 240,000       | \$ 240,000     | \$ 222,507        | \$ (17,493)      | \$ 242,194        |
| Interest                               | 1,000            | 1,000          | 4,473             | 3,473            | 4,293             |
| <b>Total revenues</b>                  | <b>241,000</b>   | <b>241,000</b> | <b>226,980</b>    | <b>(14,020)</b>  | <b>246,487</b>    |
| <b>Expenditures:</b>                   |                  |                |                   |                  |                   |
| Software purchase                      | 90,000           | 90,000         | 21,820            | (68,180)         | 519               |
| Maintenance of equipment               | 20,000           | 20,000         | 13,081            | (6,919)          | 18,537            |
| Internet                               | 40,000           | 40,000         | 22,266            | (17,734)         | 4,014             |
| Maint contract - software              | 60,000           | 60,000         | 54,271            | (5,729)          | 43,864            |
| Education                              | 1,000            | 1,000          | 1,021             | 21               | -                 |
| Administration                         | 500              | 500            | -                 | (500)            | -                 |
| Professional services                  | -                | -              | 28,405            | 28,405           | -                 |
| Miscellaneous                          | 2,500            | 2,500          | -                 | (2,500)          | -                 |
| Office/application admin               | 52,400           | 52,400         | 56,264            | 3,864            | 55,858            |
| Self help navigator                    | 4,200            | 4,200          | 4,200             | -                | 4,232             |
| Set up expense                         | 25,000           | 25,000         | 7,837             | (17,163)         | 40,070            |
| Software, forms, paper, etc.           | 10,000           | 10,000         | 1,072             | (8,928)          | 4,334             |
| IT intern                              | 2,000            | 2,000          | -                 | (2,000)          | -                 |
| Overtime                               | 1,000            | 1,000          | -                 | (1,000)          | -                 |
| <b>Capital outlay:</b>                 |                  |                |                   |                  |                   |
| New equipment                          | 80,000           | 80,000         | 17,548            | (62,452)         | 36,262            |
| <b>Total expenditures</b>              | <b>388,600</b>   | <b>388,600</b> | <b>227,785</b>    | <b>(160,815)</b> | <b>207,690</b>    |
| <b>Excess (deficiency) of</b>          |                  |                |                   |                  |                   |
| revenues over expenditures             | \$ (147,600)     | \$ (147,600)   | (805)             | \$ 146,795       | 38,797            |
| <b>Fund balance, beginning of year</b> |                  |                | <b>721,960</b>    |                  | <b>683,163</b>    |
| <b>Fund balance, end of year</b>       |                  |                | <b>\$ 721,155</b> |                  | <b>\$ 721,960</b> |

# County of LaSalle, Illinois

## Child Support Administration Fund Balance Sheet November 30, 2013

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### ASSETS

|                     |            |
|---------------------|------------|
| Cash in bank        | \$ 62,272  |
| Investments         | 72,746     |
| Accounts receivable | 3,928      |
| Accrued interest    | 457        |
| <hr/>               |            |
| Total assets        | \$ 139,403 |
| <hr/>               |            |

### LIABILITIES AND FUND BALANCE

|                                    |            |
|------------------------------------|------------|
| Liabilities:                       |            |
| Accounts payable                   | \$ 624     |
| Accrued payroll                    | 731        |
| <hr/>                              |            |
| Total liabilities                  | 1,355      |
| <hr/>                              |            |
| Fund balance:                      |            |
| Restricted fund balance            | 138,048    |
| <hr/>                              |            |
| Total liabilities and fund balance | \$ 139,403 |
| <hr/>                              |            |

**County of LaSalle, Illinois**

**Child Support Administration Fund**

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|   | 2013             |               |               | 2012            |               |
|---|------------------|---------------|---------------|-----------------|---------------|
|   | Budgeted Amounts |               | Actual        | Over (Under)    |               |
|   | Original         | Final         |               | Final Budget    | Actual        |
| <b>Revenues:</b>                                  |                  |               |               |                 |               |
| Fines and fees:                                   |                  |               |               |                 |               |
| Fees  | \$ 30,000        | \$ 30,000     | \$ 13,344     | \$ (16,656)     | \$ 23,977     |
| Federal child support revenue                     | 23,000           | 23,000        | 27,268        | 4,268           | 18,909        |
| Interest  | 500              | 500           | 918           | 418             | 1,028         |
| Miscellaneous                                     | -                | -             | -             | -               | (144)         |
| <b>Total revenues</b>                             | <b>53,500</b>    | <b>53,500</b> | <b>41,530</b> | <b>(11,970)</b> | <b>43,770</b> |
| <b>Expenditures:</b>                              |                  |               |               |                 |               |
| Office equipment repair & maintenance             | 900              | 900           | 878           | (22)            | 8,684         |
| Maint contract-software                           | 4,000            | 4,000         | 3,480         | (520)           | 3,480         |
| Child support supervisor                          | 19,300           | 19,300        | 19,614        | 314             | 19,147        |
| Child support admin expense                       | -                | -             | -             | -               | 23            |
| Education   | 250              | 250           | 624           | 374             | 160           |
| Software, forms, paper, etc.                      | 4,000            | 4,000         | 1,203         | (2,797)         | 2,439         |
| Seasonal help                                     | 11,000           | 11,000        | 3,535         | (7,465)         | 9,794         |
| Health insurance                                  | 17,100           | 17,100        | 17,121        | 21              | 15,532        |
| New equipment                                     | 2,000            | 2,000         | -             | (2,000)         | -             |
| Miscellaneous expense                             | 1,000            | 1,000         | 8,085         | 7,085           | -             |
| <b>Total expenditures</b>                         | <b>59,550</b>    | <b>59,550</b> | <b>54,540</b> | <b>(5,010)</b>  | <b>59,259</b> |
| Excess (deficiency) of revenues over expenditures | \$ (6,050)       | \$ (6,050)    | (13,010)      | \$ (6,960)      | (15,489)      |
| Fund balance, beginning of year                   |                  |               | 151,058       |                 | 166,547       |
| Fund balance, end of year                         |                  |               | \$ 138,048    |                 | \$ 151,058    |

# County of LaSalle, Illinois

## Minors in Possession Fund

### Balance Sheet

November 30, 2013

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#### ASSETS

|                  |           |
|------------------|-----------|
| Cash in bank     | \$ 9,279  |
| Investments      | 12,124    |
| Accrued interest | 114       |
| <hr/>            |           |
| Total assets     | \$ 21,517 |
| <hr/>            |           |

#### LIABILITIES AND FUND BALANCE

|                                    |           |
|------------------------------------|-----------|
| Liabilities:                       |           |
| Accounts payable                   | \$ -      |
| Accrued payroll                    | 1,438     |
| <hr/>                              |           |
| Total liabilities                  | 1,438     |
| <hr/>                              |           |
| Fund balance:                      |           |
| Restricted fund balance            | 20,079    |
| <hr/>                              |           |
| Total liabilities and fund balance | \$ 21,517 |
| <hr/>                              |           |

# County of LaSalle, Illinois

## Minors in Possession Fund

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|  | 2013               |                 |                  | 2012               |                  |
|--|--------------------|-----------------|------------------|--------------------|------------------|
|  | Budgeted Amounts   |                 | Actual           | Over (Under)       |                  |
|  | Original           | Final           |                  | Final Budget       | Actual           |
| <b>Revenues:</b>   |                    |                 |                  |                    |                  |
| Fines and fees:  |                    |                 |                  |                    |                  |
| Drug traffic law enforcement                                       | \$ 32,900          | \$ 32,900       | \$ 18,750        | \$ (14,150)        | \$ 31,350        |
| Interest   | 100                | 100             | 451              | 351                | 113              |
| <b>Total revenues</b>  | <b>33,000</b>      | <b>33,000</b>   | <b>19,201</b>    | <b>(13,799)</b>    | <b>31,463</b>    |
| <b>Expenditures:</b>   |                    |                 |                  |                    |                  |
| Education  | 500                | 500             | -                | (500)              | -                |
| Professional services  | 1,500              | 1,500           | -                | (1,500)            | -                |
| Asst States Atty   | 32,900             | 32,900          | 42,125           | 9,225              | 33,187           |
| Health insurance   | 5,292              | 5,292           | -                | (5,292)            | 4,812            |
| Mileage & travel   | 100                | 100             | -                | (100)              | -                |
| Publications   | 500                | 500             | -                | (500)              | -                |
| Dues   | 500                | 500             | -                | (500)              | -                |
| Office supplies  | 100                | 100             | -                | (100)              | -                |
| New programs   | 6,700              | 6,700           | 7,943            | 1,243              | 2,950            |
| Miscellaneous  | 500                | 500             | -                | (500)              | -                |
| <b>Total expenditures</b>  | <b>48,592</b>      | <b>48,592</b>   | <b>50,068</b>    | <b>1,476</b>       | <b>40,949</b>    |
| <b>Excess (deficiency) of</b><br><b>revenues over expenditures</b> | <b>\$ (15,592)</b> | <b>(15,592)</b> | <b>(30,867)</b>  | <b>\$ (15,275)</b> | <b>(9,486)</b>   |
| <b>Fund balance, beginning of year</b>                             |                    |                 | <b>50,946</b>    |                    | <b>60,432</b>    |
| <b>Fund balance, end of year</b>                                   |                    |                 | <b>\$ 20,079</b> |                    | <b>\$ 50,946</b> |

# County of LaSalle, Illinois

## State's Attorney Drug Enforcement Fund Balance Sheet November 30, 2013

---

### ASSETS

|                     |            |
|---------------------|------------|
| Cash in bank        | \$ 287,391 |
| Investments         | 104,270    |
| Accrued interest    | 533        |
| Accounts receivable | 12,209     |
| <hr/>               | <hr/>      |
| Total assets        | \$ 404,403 |
| <hr/>               | <hr/>      |

### LIABILITIES AND FUND BALANCE

|                                    |            |
|------------------------------------|------------|
| Liabilities:                       |            |
| Accounts payable                   | \$ -       |
| Accrued payroll                    | 6,869      |
| <hr/>                              | <hr/>      |
| Total liabilities                  | 6,869      |
| <hr/>                              | <hr/>      |
| Fund balance:                      |            |
| Restricted fund balance            | 397,534    |
| <hr/>                              | <hr/>      |
| Total liabilities and fund balance | \$ 404,403 |
| <hr/>                              | <hr/>      |

# 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, 2013

With Comparative Totals For the Year Ended November 30, 2012

|  | 2013             |                |                | 2012            |                |
|--|------------------|----------------|----------------|-----------------|----------------|
|  | Budgeted Amounts |                | Actual         | Over (Under)    |                |
|  | Original         | Final          | Actual         | Final Budget    | Actual         |
| <b>Revenues:</b>   |                  |                |                |                 |                |
| St atty salary reimbursement                             | \$ 40,000        | \$ 40,000      | \$ 36,833      | \$ (3,167)      | \$ 33,333      |
| Investigator salary reimb.                               | -                | -              | 36,432         | 36,432          | -              |
| <b>Fines and fees:</b>                                   |                  |                |                |                 |                |
| Drug traffic law enforcement                             | 170,000          | 170,000        | 204,267        | 34,267          | 330,247        |
| Interest   | 1,500            | 1,500          | 1,051          | (449)           | 1,141          |
| <b>Total revenues</b>                                    | <b>211,500</b>   | <b>211,500</b> | <b>278,583</b> | <b>67,083</b>   | <b>364,721</b> |
| <b>Expenditures:</b>                                     |                  |                |                |                 |                |
| State drug enforcement expense                           | 1,500            | 1,500          | 3,800          | 2,300           | 1,410          |
| Assistant states' attorney                               | 44,100           | 44,100         | 30,468         | (13,632)        | 37,897         |
| Paralegals   | 4,000            | 4,000          | 4,000          | -               | 3,699          |
| Drug fees attorney                                       | 53,000           | 53,000         | 53,816         | 816             | 60,873         |
| Law clerk  | 9,990            | 9,990          | -              | (9,990)         | -              |
| Legal secretaries  | 34,000           | 34,000         | 30,721         | (3,279)         | 31,902         |
| Crime vict wit coord                                     | 2,000            | 2,000          | -              | (2,000)         | -              |
| Crime vict wit asst                                      | 2,000            | 2,000          | -              | (2,000)         | -              |
| Paralegal secretaries                                    | 10,600           | 10,600         | 10,152         | (448)           | 10,681         |
| Drug task force manager                                  | -                | -              | 349            | 349             | 25,733         |
| Dom. violence investigator                               | 5,000            | 5,000          | 5,000          | -               | 5,039          |
| Investigators  | 72,000           | 72,000         | 87,450         | 15,450          | 83,216         |
| Health and life insurance                                | 27,600           | 27,600         | 5,292          | (22,308)        | 17,279         |
| Seasonal help  | 9,990            | 9,990          | -              | (9,990)         | 3,360          |
| <b>Total expenditures</b>                                | <b>275,780</b>   | <b>275,780</b> | <b>231,048</b> | <b>(44,732)</b> | <b>281,089</b> |
| <b>Excess (deficiency) of revenues over expenditures</b> |                  |                |                |                 |                |
|  | \$ (64,280)      | \$ (64,280)    | 47,535         | \$ 111,815      | 83,632         |
| <b>Fund balance, beginning of year</b>                   |                  |                |                |                 |                |
|  |                  |                | 349,999        |                 | 266,367        |
| <b>Fund balance, end of year</b>                         |                  |                |                |                 |                |
|  |                  |                | \$ 397,534     |                 | \$ 349,999     |

# County of LaSalle, Illinois

## Probation Services Fund

### Balance Sheet

November 30, 2013

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#### ASSETS

|                     |            |
|---------------------|------------|
| Cash in bank        | \$ 293,386 |
| Investments         | 329,783    |
| Accounts receivable | 12,446     |
| Accrued interest    | 1,790      |
| <hr/>               |            |
| Total assets        | \$ 637,405 |
| <hr/>               |            |

#### LIABILITIES AND FUND BALANCE

##### Liabilities:

|                                    |            |
|------------------------------------|------------|
| Accounts payable                   | \$ 12,115  |
| <hr/>                              |            |
| Fund balance:                      |            |
| Restricted fund balance            | 625,290    |
| <hr/>                              |            |
| Total liabilities and fund balance | \$ 637,405 |
| <hr/>                              |            |

# County of LaSalle, Illinois

## Probation Services Fund

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|  |                | 2013             |                |                 | 2012           |            |
|--|----------------|------------------|----------------|-----------------|----------------|------------|
|  |                | Budgeted Amounts |                | Over (Under)    |                |            |
|  |                | Original         | Final          | Actual          | Final Budget   | Actual     |
| <b>Revenues:</b>   |                |                  |                |                 |                |            |
| Fines and fees:  |                |                  |                |                 |                |            |
| Probation service fees                                   | \$ 130,000     | \$ 130,000       | \$ 221,005     | \$ 91,005       | \$ 141,671     |            |
| Interest   | 2,000          | 2,000            | 3,573          | 1,573           | 3,341          |            |
| Miscellaneous  | 500            | 500              | 4,412          | 3,912           | 1,275          |            |
| <b>Total revenues</b>                                    | <b>132,500</b> | <b>132,500</b>   | <b>228,990</b> | <b>96,490</b>   | <b>146,287</b> |            |
| <b>Expenditures:</b>                                     |                |                  |                |                 |                |            |
| Mileage  | 9,000          | 9,000            | 9,223          | 223             | 8,621          |            |
| Education  | 8,000          | 8,000            | 6,108          | (1,892)         | 2,200          |            |
| JSOP   | 100,000        | 100,000          | 76,010         | (23,990)        | 50,000         |            |
| Communications   | 4,500          | 4,500            | 4,877          | 377             | 4,150          |            |
| Software maintenance                                     | 1,500          | 1,500            | 720            | (780)           | 1,203          |            |
| Lodging and meals  | 4,000          | 4,000            | 2,839          | (1,161)         | 3,116          |            |
| Dues and subscriptions                                   | 2,000          | 2,000            | 925            | (1,075)         | 1,099          |            |
| Maintenance and repair of vehicles                       | 8,000          | 8,000            | 3,343          | (4,657)         | 3,069          |            |
| Office supplies  | 3,000          | 3,000            | 3,176          | 176             | 2,732          |            |
| Family counseling  | 4,000          | 4,000            | -              | (4,000)         | -              |            |
| Emergency shelter  | 1,000          | 1,000            | -              | (1,000)         | 120            |            |
| Substance evaluation                                     | 5,000          | 5,000            | -              | (5,000)         | 180            |            |
| Mental health/evaluation                                 | 5,000          | 5,000            | 540            | (4,460)         | 910            |            |
| Substance abuse testing                                  | 15,000         | 15,000           | 5,976          | (9,024)         | 7,147          |            |
| Sex offender testing                                     | 10,000         | 10,000           | 1,000          | (9,000)         | 3,066          |            |
| Miscellaneous  | 2,500          | 2,500            | 2,843          | 343             | 2,529          |            |
| <b>Capital outlay:</b>                                   |                |                  |                |                 |                |            |
| New equipment  | 7,000          | 7,000            | 6,007          | (993)           | 12,686         |            |
| New vehicles   | 27,000         | 27,000           | 22,306         | (4,694)         | 23,604         |            |
| <b>Total expenditures</b>                                | <b>216,500</b> | <b>216,500</b>   | <b>145,893</b> | <b>(70,607)</b> | <b>126,432</b> |            |
| <b>Excess (deficiency) of revenues over expenditures</b> |                |                  |                |                 |                |            |
|  | \$ (84,000)    | \$ (84,000)      | \$ 83,097      | \$ 167,097      |                | \$ 19,855  |
| <b>Fund balance, beginning of year</b>                   |                |                  |                |                 |                |            |
|  |                |                  | 542,193        |                 |                | 522,338    |
| <b>Fund balance, end of year</b>                         |                |                  |                |                 |                |            |
|  |                |                  | \$ 625,290     |                 |                | \$ 542,193 |

# County of LaSalle, Illinois

## Arrestees Medical Cost Fund

### Balance Sheet

November 30, 2013

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#### ASSETS

|                     |           |              |
|---------------------|-----------|--------------|
| Cash                | \$        | -            |
| Investments         |           | 5,830        |
| Accounts receivable |           | 1,935        |
| Accrued interest    |           | 38           |
| <b>Total assets</b> | <b>\$</b> | <b>7,803</b> |

#### FUND BALANCE

##### Liabilities:

|   |           |              |
|---|-----------|--------------|
| Accounts payable                          | \$        | -            |
| <b>Fund Balance - Restricted</b>          | <b>\$</b> | <b>7,803</b> |
| <b>Total liabilities and fund balance</b> | <b>\$</b> | <b>7,803</b> |

**County of LaSalle, Illinois**

**Arrestees Medical Cost Fund**

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|  | 2013             |               |               |                 | 2012           |          |
|--|------------------|---------------|---------------|-----------------|----------------|----------|
|  | Budgeted Amounts |               |               | Actual          | Over (Under)   |          |
|  | Original         | Final         | Final Budget  |                 | Actual         |          |
| <b>Revenues:</b>                                     |                  |               |               |                 |                |          |
| Interest income                                      | \$ 1             | \$ 1          | \$ 79         | \$ 78           | \$ 78          | \$ 74    |
| Medical services                                     | 30,000           | 30,000        | 25,995        | (4,005)         | 25,892         |          |
| <b>Total revenues</b>                                | <b>30,001</b>    | <b>30,001</b> | <b>26,074</b> | <b>(3,927)</b>  | <b>25,966</b>  |          |
| <b>Expenditures:</b>                                 |                  |               |               |                 |                |          |
| Medical services                                     | -                | -             | -             | -               | -              | -        |
| <b>Total expenditures</b>                            | <b>-</b>         | <b>-</b>      | <b>-</b>      | <b>-</b>        | <b>-</b>       | <b>-</b> |
| Excess (deficiency) of<br>revenues over expenditures | 30,001           | 30,001        | 26,074        | (3,927)         | 25,966         |          |
| <b>Other financing (uses) -</b>                      |                  |               |               |                 |                |          |
| Operating transfers out                              | (30,000)         | (30,000)      | (20,000)      | 10,000          | (29,423)       |          |
| <b>Net change in fund balance</b>                    | <b>\$ 1</b>      | <b>\$ 1</b>   | <b>6,074</b>  | <b>\$ 6,073</b> | <b>(3,457)</b> |          |
| Fund balance, beginning of year                      |                  |               | 1,729         |                 |                | 5,186    |
| <b>Fund balance, end of year</b>                     | <b>\$</b>        | <b>7,803</b>  |               | <b>\$</b>       | <b>1,729</b>   |          |

# County of LaSalle, Illinois

## DUI Fund

### Balance Sheet

November 30, 2013

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#### ASSETS

|                     |           |
|---------------------|-----------|
| Cash in bank        | \$ 21,002 |
| Investments         | 21,824    |
| Accrued interest    | 127       |
| Accounts receivable | 3,183     |
| <br>                |           |
| Total assets        | \$ 46,136 |

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#### LIABILITIES AND FUND BALANCE

##### Liabilities:

|                                    |           |
|------------------------------------|-----------|
| Accounts payable                   | \$ 1,385  |
| <br>                               |           |
| Fund Balance - Restricted          | 44,751    |
| <br>                               |           |
| Total liabilities and fund balance | \$ 46,136 |

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**County of LaSalle, Illinois**

**DUI Fund**

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|  | 2013             |               |                  | 2012          |                  |
|--|------------------|---------------|------------------|---------------|------------------|
|  | Budgeted Amounts |               | Actual           | Over (Under)  |                  |
|  | Original         | Final         |                  | Final Budget  | Actual           |
| <b>Revenues:</b>                                     |                  |               |                  |               |                  |
| DUI fines  | \$ 18,000        | \$ 18,000     | \$ 28,878        | \$ 10,878     | \$ 23,653        |
| Interest Income                                      | 100              | 100           | 264              | 164           | 248              |
| <b>Total revenues</b>                                | <b>18,100</b>    | <b>18,100</b> | <b>29,142</b>    | <b>11,042</b> | <b>23,901</b>    |
| <b>Expenditures:</b>                                 |                  |               |                  |               |                  |
| DUI equipment  | 18,100           | 18,100        | 30,702           | 12,602        | 11,955           |
| <b>Total expenditures</b>                            | <b>18,100</b>    | <b>18,100</b> | <b>30,702</b>    | <b>12,602</b> | <b>11,955</b>    |
| Excess (deficiency) of<br>revenues over expenditures | \$ -             | \$ -          | (1,560)          | \$ (1,560)    | 11,946           |
| <b>Fund balance, beginning of year</b>               |                  |               | <b>46,311</b>    |               | <b>34,365</b>    |
| <b>Fund balance, end of year</b>                     |                  |               | <b>\$ 44,751</b> |               | <b>\$ 46,311</b> |

# County of LaSalle, Illinois

## Circuit Clerk Operations & Administrative Fund

### Balance Sheet

November 30, 2013

---

#### ASSETS

|                     |            |
|---------------------|------------|
| Cash in bank        | \$ 74,310  |
| Investments         | 82,446     |
| Accounts receivable | 3,276      |
| Accrued interest    | 444        |
| <hr/>               |            |
| Total assets        | \$ 160,476 |

#### LIABILITIES AND FUND BALANCE

##### Liabilities:

|                                    |            |
|------------------------------------|------------|
| Accounts payable                   | \$ 1,982   |
| <hr/>                              |            |
| Fund Balance - Restricted          | 158,494    |
| <hr/>                              |            |
| Total liabilities and fund balance | \$ 160,476 |

**County of LaSalle, Illinois**

**Circuit Clerk Operations & Administrative Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
For the Year Ended November 30, 2013  
With Comparative Totals For the Year Ended November 30, 2012

|  | 2013             |                 |                   |                  | 2012              |  |
|--|------------------|-----------------|-------------------|------------------|-------------------|--|
|  | Budgeted Amounts |                 |                   | Over (Under)     |                   |  |
|  | Original         | Final           | Actual            | Final Budget     | Actual            |  |
| <b>Revenues:</b>   |                  |                 |                   |                  |                   |  |
| Clerk Fees   | \$ 38,000        | \$ 38,000       | \$ 48,726         | \$ 10,726        | \$ 51,656         |  |
| Interest Income  | 100              | 100             | 889               | 789              | 697               |  |
| <b>Total revenues</b>  | <b>38,100</b>    | <b>38,100</b>   | <b>49,615</b>     | <b>11,515</b>    | <b>52,353</b>     |  |
| <b>Expenditures</b>  |                  |                 |                   |                  |                   |  |
| Maintenance of equipment   | 1,000            | 1,000           | -                 | (1,000)          | -                 |  |
| Internet   | 2,000            | 2,000           | 780               | (1,220)          | 653               |  |
| Maint. Contract-software   | 1,000            | 1,000           | -                 | (1,000)          | -                 |  |
| Education  | 1,500            | 1,500           | 3,047             | 1,547            | -                 |  |
| Administrative expense   | 3,000            | 3,000           | 781               | (2,219)          | 719               |  |
| Set-up expense   | 5,000            | 5,000           | 2,329             | (2,671)          | 1,647             |  |
| Office supplies  | 5,000            | 5,000           | 3,486             | (1,514)          | 3,607             |  |
| New equipment  | 10,000           | 10,000          | 7,509             | (2,491)          | 8,031             |  |
| Miscellaneous  | 500              | 500             | 81                | (419)            | 27                |  |
| <b>Total expenditures</b>  | <b>29,000</b>    | <b>29,000</b>   | <b>18,013</b>     | <b>(10,987)</b>  | <b>14,684</b>     |  |
| <b>Excess (deficiency) of</b><br><b>revenues over expenditures</b> | <b>\$ 9,100</b>  | <b>\$ 9,100</b> | <b>31,602</b>     | <b>\$ 22,502</b> | <b>37,669</b>     |  |
| <b>Fund balance, beginning of year</b>                             |                  |                 | <b>126,892</b>    |                  | <b>89,223</b>     |  |
| <b>Fund balance, end of year</b>                                   |                  |                 | <b>\$ 158,494</b> |                  | <b>\$ 126,892</b> |  |

**County of LaSalle, Illinois**

**Debt Service**

**Balance Sheet**

**November 30, 2013**

---

**ASSETS**

|                     |           |          |
|---------------------|-----------|----------|
| <u>Cash in bank</u> | <u>\$</u> | <u>-</u> |
|---------------------|-----------|----------|

**FUND BALANCE**

|   |           |          |
|---|-----------|----------|
| <u>Fund balance - reserved for debt service</u> | <u>\$</u> | <u>-</u> |
|---|-----------|----------|

# County of LaSalle, Illinois

## Debt Service

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|  | 2013             |             |             | 2012         |             |
|--|------------------|-------------|-------------|--------------|-------------|
|  | Budgeted Amounts |             |             | Over (Under) |             |
|  | Original         | Final       | Actual      | Final Budget | Actual      |
| Revenues:  |                  |             |             |              |             |
| Interest   | \$ -             | \$ -        | \$ -        | \$ -         | \$ -        |
| Total revenues                                       | -                | -           | -           | -            | -           |
| Expenditures:  |                  |             |             |              |             |
| Bond Principal                                       | 1,355,000        | 1,355,000   | 1,355,000   | -            | 1,310,000   |
| Bond Interest  | 119,828          | 119,828     | 103,100     | (16,728)     | 143,552     |
| Miscellaneous fees                                   | 1,500            | 1,500       | 1,500       | -            | 1,125       |
| Total expenditures                                   | 1,476,328        | 1,476,328   | 1,459,600   | (16,728)     | 1,454,677   |
| Excess (deficiency) of<br>revenues over expenditures | (1,476,328)      | (1,476,328) | (1,459,600) | 16,728       | (1,454,677) |
| Other financing sources (uses)-                      |                  |             |             |              |             |
| Transfers from other funds                           | 1,476,328        | 1,476,328   | 1,459,600   | (16,728)     | 1,454,677   |
| Total other financing sources (uses)                 | 1,476,328        | 1,476,328   | 1,459,600   | (16,728)     | 1,454,677   |
| Net change in fund balance                           | \$ -             | \$ -        | -           | \$ -         | -           |
| Fund balance, beginning of year                      |                  |             |             |              |             |
| Fund balance, end of year                            |                  |             |             |              |             |

# County of LaSalle, Illinois

## Construction and Improvements - Current Sites Fund

### Balance Sheet

November 30, 2013

---

#### ASSETS

|                     |            |
|---------------------|------------|
| Cash in bank        | \$ 306,226 |
| Investments         | 310,384    |
| Accounts receivable | 359,333    |
| Accrued interest    | 1,371      |
| <hr/>               |            |
| Total assets        | \$ 977,314 |
| <hr/>               |            |

#### LIABILITIES AND FUND BALANCE

##### Liabilities:

|                                       |            |
|---------------------------------------|------------|
| Accounts payable                      | \$ -       |
| <hr/>                                 |            |
| Fund Balance - Committed              | 977,314    |
| <hr/>                                 |            |
| Total liabilities<br>and fund balance | \$ 977,314 |

**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, 2013  
With Comparative Totals For the Year Ended November 30, 2012

|   | 2013              |                   |                   | 2012              |                   |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
|   | Budgeted Amounts  |                   |                   | Over (Under)      |                   |
|   | Original          | Final             | Actual            | Final Budget      | Actual            |
| <b>Revenues:</b>                                  |                   |                   |                   |                   |                   |
| Grant income                                      | \$ -              | \$ -              | \$ -              | \$ -              | \$ 34,963         |
| Income from TIFs                                  | 200,000           | 200,000           | 586,314           | 386,314           | 350,970           |
| TIF administrative                                | 12,000            | 12,000            | 9,230             | (2,770)           | 9,080             |
| Interest  | -                 | -                 | 2,734             | 2,734             | 954               |
| Miscellaneous income                              | -                 | -                 | 2,098             | 2,098             | 538               |
| <b>Total revenues</b>                             | <b>212,000</b>    | <b>212,000</b>    | <b>600,376</b>    | <b>388,376</b>    | <b>396,505</b>    |
| <b>Expenditures:</b>                              |                   |                   |                   |                   |                   |
| Equipment   | -                 | -                 | 5,343             | 5,343             | -                 |
| Downtown courthouse                               | 50,000            | 50,000            | -                 | (50,000)          | -                 |
| Capital improvement                               | -                 | -                 | -                 | -                 | 259,272           |
| <b>Total expenditures</b>                         | <b>50,000</b>     | <b>50,000</b>     | <b>5,343</b>      | <b>(44,657)</b>   | <b>259,272</b>    |
| Excess (deficiency) of revenues over expenditures | 162,000           | 162,000           | 595,033           | 433,033           | 137,233           |
| <b>Other financing sources (uses) -</b>           |                   |                   |                   |                   |                   |
| Transfers from other funds                        | 17,769            | 17,769            | 17,769            | -                 | 17,769            |
| <b>Net change in fund balance</b>                 | <b>\$ 179,769</b> | <b>\$ 179,769</b> | <b>612,802</b>    | <b>\$ 433,033</b> | <b>155,002</b>    |
| <b>Fund balance, beginning of year</b>            |                   |                   | <b>364,512</b>    |                   | <b>209,510</b>    |
| <b>Fund balance, end of year</b>                  |                   |                   | <b>\$ 977,314</b> |                   | <b>\$ 364,512</b> |

**County of LaSalle, Illinois**

**Nursing Home Fund**

**Balance Sheet**

November 30, 2013

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|                                    | <b>November 30,</b> |                  |
|------------------------------------|---------------------|------------------|
|                                    | <b>2013</b>         | <b>2012</b>      |
| <b>ASSETS</b>                      |                     |                  |
| Current assets:                    |                     |                  |
| Cash                               | \$ 1,333,286        | \$ 475,829       |
| Investments                        | 1,588,293           | 1,867,750        |
| Receivable from governmental units | 787,538             | 1,203,243        |
| Accounts receivable                | 74,844              | 26,874           |
| Accrued interest                   | 7,516               | 3,989            |
| Inventory                          | 8,581               | 8,581            |
| Property taxes receivable          | 1,716,137           | 1,845,446        |
| <br>Total current assets           | <br>5,516,195       | <br>5,431,712    |
| Restricted assets:                 |                     |                  |
| Residents' trust account           | 1,442               | 1,784            |
| Employers' trust account           | 14,321              | 16,999           |
| <br>Total restricted assets        | <br>15,763          | <br>18,783       |
| Fixed assets:                      |                     |                  |
| Land                               | 9,950               | 9,950            |
| Construction in process            | 237,600             | -                |
| Building and improvements          | 5,140,529           | 5,059,290        |
| Equipment                          | 1,600,289           | 1,513,119        |
| Less accumulated depreciation      | (5,179,973)         | (4,945,273)      |
| <br>Total fixed assets             | <br>1,808,395       | <br>1,637,086    |
| <br>Total assets                   | <br>\$ 7,340,353    | <br>\$ 7,087,581 |

**County of LaSalle, Illinois****Nursing Home Fund**  
**Balance Sheet (Continued)**

|   | <b>November 30,</b> |                  |
|---|---------------------|------------------|
|   | <b>2013</b>         | <b>2012</b>      |
| <b>LIABILITIES</b>  |                     |                  |
| Liabilities (payable from current assets):                |                     |                  |
| Accounts payable  | \$ 372,695          | \$ 357,656       |
| Accrued payroll   | 94,588              | 75,487           |
| Deferred revenue  | 1,650,000           | 1,810,000        |
| Compensated absences                                      | 184,649             | 215,256          |
| <b>Total liabilities (payable from current assets)</b>    | <b>2,301,932</b>    | <b>2,458,399</b> |
| Liabilities: (payable from restricted assets):            |                     |                  |
| Residents' trust account                                  | 1,442               | 1,784            |
| Employees' trust account                                  | 14,321              | 16,999           |
| <b>Total liabilities (payable from restricted assets)</b> | <b>15,763</b>       | <b>18,783</b>    |
| <b>Total liabilities</b>                                  | <b>2,317,695</b>    | <b>2,477,182</b> |
| <br><b>NET POSITION</b>                                   |                     |                  |
| Net position:   |                     |                  |
| Net position  | \$ 5,022,658        | \$ 4,610,399     |

# County of LaSalle, Illinois

## Nursing Home Fund

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

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|   | 2013                  |                       |                     | 2012                |                     |
|---|-----------------------|-----------------------|---------------------|---------------------|---------------------|
|   | Budgeted Amounts      |                       | Actual              | Over (Under)        |                     |
|   | Original              | Final                 | Actual              | Final Budget        | Actual              |
| <b>Revenues:</b>                            |                       |                       |                     |                     |                     |
| Property Taxes                              | \$ 1,810,000          | \$ 1,810,000          | \$ 1,804,789        | \$ (5,211)          | \$ 1,537,441        |
| Charges for services:                       |                       |                       |                     |                     |                     |
| Public aid wire transfer                    | 1,610,000             | 1,610,000             | 1,596,369           | (13,631)            | 2,333,000           |
| Private pay patients                        | 981,850               | 981,850               | 955,353             | (26,497)            | 794,517             |
| Patient contributions                       | 650,000               | 650,000               | 596,322             | (53,678)            | 487,517             |
| Patient insurance payment                   | 10,000                | 10,000                | 6,656               | (3,344)             | 12,844              |
| Medicare Part A                             | 735,000               | 735,000               | 638,535             | (96,465)            | 784,231             |
| Medicare part B                             | 355,000               | 355,000               | 151,567             | (203,433)           | 460,331             |
| Other:                                      |                       |                       |                     |                     |                     |
| Miscellaneous                               | 2,000                 | 2,000                 | 2,708               | 708                 | 2,890               |
| Interest                                    | 12,000                | 12,000                | 14,566              | 2,566               | 11,021              |
| <b>Total revenues</b>                       | <b>6,165,850</b>      | <b>6,165,850</b>      | <b>5,766,865</b>    | <b>(398,985)</b>    | <b>6,423,792</b>    |
| <b>Expenses:</b>                            |                       |                       |                     |                     |                     |
| Health and welfare                          | 7,265,203             | 7,265,203             | 5,075,793           | (2,189,410)         | 5,370,537           |
| Depreciation                                | -                     | -                     | 237,068             | 237,068             | 269,239             |
| <b>Total expenses</b>                       | <b>7,265,203</b>      | <b>7,265,203</b>      | <b>5,312,861</b>    | <b>(1,952,342)</b>  | <b>5,639,776</b>    |
| <b>Other financing sources (uses) -</b>     |                       |                       |                     |                     |                     |
| Operating transfers in                      | 208,255               | 208,255               | 208,255             | -                   | 208,255             |
| Operating transfers out                     | (250,000)             | (250,000)             | (250,000)           | -                   | (250,000)           |
| <b>Total other financing sources (uses)</b> | <b>(41,745)</b>       | <b>(41,745)</b>       | <b>(41,745)</b>     | <b>-</b>            | <b>(41,745)</b>     |
| <b>Net income (loss)</b>                    | <b>\$ (1,141,098)</b> | <b>\$ (1,141,098)</b> | <b>412,259</b>      | <b>\$ 1,553,357</b> | <b>742,271</b>      |
| <b>Fund balance - beginning of year</b>     |                       |                       | 4,610,399           |                     | 3,868,128           |
| <b>Fund balance - end of year</b>           |                       |                       | <b>\$ 5,022,658</b> |                     | <b>\$ 4,610,399</b> |

**County of LaSalle, Illinois**

**Nursing Home Fund**

**Statement of Operating Expenses**

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|                                     | 2013             |           |           |                              | 2012      |  |
|-------------------------------------|------------------|-----------|-----------|------------------------------|-----------|--|
|                                     | Budgeted Amounts |           |           | Over (Under)<br>Final Budget | Actual    |  |
|                                     | Original         | Final     | Actual    |                              |           |  |
| <b>Operating expenses:</b>          |                  |           |           |                              |           |  |
| Health and welfare:                 |                  |           |           |                              |           |  |
| Extra help                          | \$ 90,000        | \$ 90,000 | \$ 61,565 | \$ (28,435)                  | \$ 91,476 |  |
| Dietary supplies                    | 4,000            | 4,000     | 804       | (3,196)                      | 1,723     |  |
| Dietary consultant                  | 1,200            | 1,200     | -         | (1,200)                      | 3,552     |  |
| Mileage                             | -                | -         | 877       | 877                          | -         |  |
| Maintenance and repair of buildings | 35,000           | 35,000    | 43,899    | 8,899                        | 33,943    |  |
| Food purchases                      | 480,000          | 480,000   | 465,438   | (14,562)                     | 460,612   |  |
| Housekeeping supplies               | 22,500           | 22,500    | 19,040    | (3,460)                      | 18,568    |  |
| Laundry supplies for machines       | 12,500           | 12,500    | 8,045     | (4,455)                      | 8,134     |  |
| Laundry - incontinent               | 30,000           | 30,000    | 34,427    | 4,427                        | 31,539    |  |
| Electricity                         | 60,000           | 60,000    | 39,503    | (20,497)                     | 45,614    |  |
| Gas                                 | 44,000           | 44,000    | 29,301    | (14,699)                     | 18,430    |  |
| Maintenance supplies                | 40,000           | 40,000    | 31,383    | (8,617)                      | 34,816    |  |
| Maintenance and repair of equipment | 15,000           | 15,000    | 15,536    | 536                          | 14,124    |  |
| City of Ottawa sewer                | 25,000           | 25,000    | 26,626    | 1,626                        | 22,901    |  |
| Water engineer                      | 4,800            | 4,800     | 4,500     | (300)                        | 4,375     |  |
| Pest control                        | 2,200            | 2,200     | 1,190     | (1,010)                      | 1,363     |  |
| Refuse disposal                     | 26,000           | 26,000    | 34,378    | 8,378                        | 30,612    |  |
| Maintenance contract                | 52,000           | 52,000    | 20,388    | (31,612)                     | 31,378    |  |
| Provider participation fee          | 200,000          | 200,000   | 166,603   | (33,397)                     | 149,413   |  |
| Medicare part B ancillary cost      | 250,000          | 250,000   | 198,981   | (51,019)                     | 298,566   |  |
| Contract serve/part A therapy       | 240,000          | 240,000   | 255,282   | 15,282                       | 286,356   |  |
| Nursing supplies                    | 94,000           | 94,000    | 96,682    | 2,682                        | 97,589    |  |
| Linens                              | 15,000           | 15,000    | 11,888    | (3,112)                      | 19,603    |  |
| Nursing consultants                 | 25,000           | 25,000    | 18,758    | (6,242)                      | 23,979    |  |
| Medical advisor                     | 14,000           | 14,000    | 12,833    | (1,167)                      | 15,163    |  |
| Activities supplies                 | 6,000            | 6,000     | 6,961     | 961                          | 6,560     |  |
| Education - books and supplies      | 6,500            | 6,500     | 6,249     | (251)                        | 5,439     |  |
| Auto gas and oil expense            | 2,500            | 2,500     | 2,760     | 260                          | 2,538     |  |
| Printing                            | 1,000            | 1,000     | 33        | (967)                        | -         |  |
| Fees, subscriptions, and promotions | 25,000           | 25,000    | 18,049    | (6,951)                      | 17,587    |  |
| Marketing                           | 15,000           | 15,000    | 18,496    | 3,496                        | 15,734    |  |
| General office supplies             | 15,000           | 15,000    | 14,703    | (297)                        | 13,029    |  |
| Postage                             | 3,500            | 3,500     | 3,841     | 341                          | 3,976     |  |
| Telephone                           | 5,000            | 5,000     | 2,006     | (2,994)                      | 1,992     |  |
| Miscellaneous                       | 2                | 2         | 1,328     | 1,326                        | 323       |  |
| Refunds                             | 150,000          | 150,000   | -         | (150,000)                    | 111,385   |  |
| Contingency                         | 15,000           | 15,000    | -         | (15,000)                     | -         |  |
| Patient insurance payments          | 20,000           | 20,000    | 12,549    | (7,451)                      | 16,876    |  |
| Professional services               | 60,000           | 60,000    | 19,746    | (40,254)                     | 72,505    |  |
| Travel and seminars                 | 4,000            | 4,000     | -         | (4,000)                      | 2,627     |  |
| Drugs and medications               | 18,000           | 18,000    | 2,301     | (15,699)                     | 14,991    |  |
| Improvements - capital              | 615,000          | 615,000   | -         | (615,000)                    | 56,308    |  |
| New equipment - computer            | 120,000          | 120,000   | -         | (120,000)                    | 9,440     |  |
| New equipment                       | 58,500           | 58,500    | 39,769    | (18,731)                     | 33,370    |  |

**County of LaSalle, Illinois**

**Nursing Home Fund**

**Statement of Operating Expenses (Continued)**

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

|  | <b>2013</b>             |                     |                     | <b>2012</b>           |                     |
|--|-------------------------|---------------------|---------------------|-----------------------|---------------------|
|  | <b>Budgeted Amounts</b> |                     |                     | <b>Over (Under)</b>   |                     |
|  | <b>Original</b>         | <b>Final</b>        | <b>Actual</b>       | <b>Final Budget</b>   | <b>Actual</b>       |
| <b>Operating expenses (Cont):</b>        |                         |                     |                     |                       |                     |
| Health and welfare (Cont)                |                         |                     |                     |                       |                     |
| Disaster expense                         | 1                       | 1                   | 48,391              | 48,390                | -                   |
| Assistant Administrator                  | 43,000                  | 43,000              | 43,353              | 353                   | 31,089              |
| Administrator                            | 85,000                  | 85,000              | 85,000              | -                     | 83,030              |
| Environmental Services Director          | 33,800                  | 33,800              | 34,374              | 574                   | 34,044              |
| Asst. Environmental Services Dir.        | 23,300                  | 23,300              | 26,252              | 2,952                 | 25,860              |
| Director of nurses                       | 71,600                  | 71,600              | 68,226              | (3,374)               | 72,120              |
| Assistant director of nurses             | 57,800                  | 57,800              | 57,812              | 12                    | 58,186              |
| Certified nurse assistants               | 406,700                 | 406,700             | 170,343             | (236,357)             | 178,175             |
| Rehabilitation registered nurse          | 498,400                 | 498,400             | 174,484             | (323,916)             | 185,038             |
| Licensed practical nurse                 | 412,200                 | 412,200             | 373,565             | (38,635)              | 354,822             |
| Infection control nurse                  | 48,400                  | 48,400              | 48,120              | (280)                 | 43,148              |
| Activity director                        | 33,600                  | 33,600              | 29,571              | (4,029)               | 34,910              |
| Unit attendants                          | 62,200                  | 62,200              | 42,571              | (19,629)              | 33,468              |
| Nurse's aides                            | 944,200                 | 944,200             | 533,889             | (410,311)             | 531,073             |
| Occupational rehabilitation aide         | 71,200                  | 71,200              | 73,528              | 2,328                 | 73,803              |
| Activity aides                           | 85,900                  | 85,900              | 72,132              | (13,768)              | 69,692              |
| Nursing supervisors                      | 95,400                  | 95,400              | 48,947              | (46,453)              | 49,903              |
| Marketing Director                       | 31,500                  | 31,500              | 33,009              | 1,509                 | 35,231              |
| Skilled Service Director                 | 55,700                  | 55,700              | 56,515              | 815                   | 56,039              |
| MDS Care Plan Coordinator                | 58,000                  | 58,000              | 56,326              | (1,674)               | 58,365              |
| Social services designee                 | 32,400                  | 32,400              | 32,723              | 323                   | 22,007              |
| Custodians                               | 106,400                 | 106,400             | 87,724              | (18,676)              | 90,549              |
| Housekeeping aides                       | 104,800                 | 104,800             | 85,078              | (19,722)              | 89,607              |
| Laundresses                              | 74,300                  | 74,300              | 54,603              | (19,697)              | 54,357              |
| Bookkeeper                               | 39,600                  | 39,600              | 40,184              | 584                   | 39,829              |
| Nursing data entry clerk                 | 64,600                  | 64,600              | 64,539              | (61)                  | 46,735              |
| Clerk/typist                             | 24,500                  | 24,500              | 24,853              | 353                   | 36,879              |
| Psycho-social coordinator                | 32,500                  | 32,500              | 32,550              | 50                    | 32,716              |
| Overtime                                 | 325,000                 | 325,000             | 379,934             | 54,934                | 322,663             |
| Compensated absences                     | -                       | -                   | (30,607)            | (30,607)              | 25,833              |
| Health and life insurance                | 421,000                 | 421,000             | 481,086             | 60,086                | 432,322             |
| Fines                                    | -                       | -                   | -                   | -                     | 15,500              |
| Bad debt expense                         | -                       | -                   | -                   | -                     | 25,035              |
| <b>Total Health and welfare expenses</b> | <b>\$ 7,265,203</b>     | <b>\$ 7,265,203</b> | <b>\$ 5,075,793</b> | <b>\$ (2,189,410)</b> | <b>\$ 5,370,537</b> |

# County of LaSalle, Illinois

## Agency Funds

### Combining Balance Sheet

November 30, 2013

With Comparative Totals for November 30, 2012

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|                           | County<br>Collector<br>Funds | Circuit<br>Clerk<br>Fund | Township<br>Motor Fuel<br>Tax Fund | Township<br>Bridge<br>Aid |
|---------------------------|------------------------------|--------------------------|------------------------------------|---------------------------|
| <b>Assets:</b>            |                              |                          |                                    |                           |
| Cash                      | \$ 9,038,990                 | \$ 1,312,576             | \$ 2,552,529                       | \$ 185,941                |
| Investments               | -                            | 25,494                   | -                                  | -                         |
| Accrued interest          | -                            | -                        | -                                  | -                         |
| Property taxes receivable | 127,290                      | -                        | -                                  | -                         |
| <b>Total assets</b>       | <b>\$ 9,166,280</b>          | <b>\$ 1,338,070</b>      | <b>\$ 2,552,529</b>                | <b>\$ 185,941</b>         |
| <b>Liabilities:</b>       |                              |                          |                                    |                           |
| Due to others             | \$ 9,166,280                 | \$ 1,338,070             | \$ 2,552,529                       | \$ 185,941                |

# County of LaSalle, Illinois

## Agency Funds

### Combining Balance Sheet

November 30, 2013

With Comparative Totals for November 30, 2012

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|                           | Drainage<br>District<br>Fund | Other<br>Agency<br>Funds | Totals               |                      |
|---------------------------|------------------------------|--------------------------|----------------------|----------------------|
|                           |                              |                          | 2013                 | 2012                 |
| <b>Assets:</b>            |                              |                          |                      |                      |
| Cash                      | \$ 198,362                   | \$ 495,440               | \$ 13,783,838        | \$ 10,794,066        |
| Investments               | 26,189                       | -                        | 51,683               | 51,468               |
| Accrued interest          | -                            | -                        | -                    | -                    |
| Property taxes receivable | -                            | -                        | 127,290              | 155,358              |
| <b>Total assets</b>       | <b>\$ 224,551</b>            | <b>\$ 495,440</b>        | <b>\$ 13,962,811</b> | <b>\$ 11,000,892</b> |
| <b>Liabilities:</b>       |                              |                          |                      |                      |
| Due to others             | \$ 224,551                   | \$ 495,440               | \$ 13,962,811        | \$ 11,000,892        |

# County of LaSalle, Illinois

## Agency Funds

### County Collector Funds

#### Combining Balance Sheet

November 30, 2013

With Comparative Totals for November 30, 2012

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|   | Property<br>Taxes<br>Fund | Right of Way<br>Condemnation<br>Fund | Unclaimed<br>Monies<br>Fund |                     | Totals              |      |
|---|---------------------------|--------------------------------------|-----------------------------|---------------------|---------------------|------|
|   |                           |                                      | 2013                        | 2012                |                     |      |
|   |                           |                                      |                             |                     |                     |      |
| <b>Assets:</b>                                      |                           |                                      |                             |                     |                     |      |
| Cash  | \$ 8,970,193              | \$ 54,615                            | \$ 14,182                   | \$ 9,038,990        | \$ 5,579,031        |      |
| Investments   | -                         | -                                    | -                           | -                   | -                   | -    |
| Property taxes receivable                           | 127,290                   | -                                    | -                           | 127,290             | 155,358             |      |
| <b>Total assets</b>                                 | <b>\$ 9,097,483</b>       | <b>\$ 54,615</b>                     | <b>\$ 14,182</b>            | <b>\$ 9,166,280</b> | <b>\$ 5,734,389</b> |      |
| <br><b>Liabilities:</b>                             |                           |                                      |                             |                     |                     |      |
| Due to others                                       | \$ -                      | \$ -                                 | \$ -                        | \$ -                | \$ -                | \$ - |
| Due to taxing bodies for<br>taxes not yet collected | 127,290                   | -                                    | -                           | 127,290             | 155,358             |      |
| Available for distribution                          | 8,970,193                 | 54,615                               | 14,182                      | 9,038,990           | 5,579,031           |      |
| <b>Total liabilities</b>                            | <b>\$ 9,097,483</b>       | <b>\$ 54,615</b>                     | <b>\$ 14,182</b>            | <b>\$ 9,166,280</b> | <b>\$ 5,734,389</b> |      |

# County of LaSalle, Illinois

## Agency Funds

## Other Agency Funds

## Combining Balance Sheet

November 30, 2013

With Comparative Totals for November 30, 2012

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|                    | Juvenile<br>Probation<br>Fund | States<br>Attorney<br>Restitution<br>Fund | Sheriff's<br>Prisoner<br>Trust Fund | Redemption<br>Certificates<br>Fund |
|--------------------|-------------------------------|---|-------------------------------------|------------------------------------|
| <b>ASSETS</b>      |                               |   |                                     |                                    |
| Cash               | \$ 433                        | \$ 5,342                                  | \$ 6,961                            | \$ 457,884                         |
| <b>LIABILITIES</b> |                               |   |                                     |                                    |
| Due to others      | \$ 433                        | \$ 5,342                                  | \$ 6,961                            | \$ 457,884                         |

# County of LaSalle, Illinois

## Agency Funds

### Other Agency Funds

### Combining Balance Sheet

November 30, 2013

With Comparative Totals for November 30, 2012

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|               | Drunk<br>Driving<br>Imp. Panel | States<br>Attorney<br>Investigation | Totals     |            |
|---------------|--------------------------------|-------------------------------------|------------|------------|
|               | Fund                           | Fund                                | 2013       | 2012       |
| <b>ASSETS</b> |                                |                                     |            |            |
| Cash          | \$ 24,272                      | \$ 548                              | \$ 495,440 | \$ 448,093 |

### LIABILITIES

|               |           |        |            |            |
|---------------|-----------|--------|------------|------------|
| Due to others | \$ 24,272 | \$ 548 | \$ 495,440 | \$ 448,093 |
|---------------|-----------|--------|------------|------------|

# County of LaSalle, Illinois

## Agency Funds

### Combining Schedule of Cash Receipts and Disbursements

November 30, 2013

With Comparative Totals for November 30, 2012

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|                             | County<br>Collector<br>Funds | Circuit<br>Clerk<br>Fund | Township<br>Motor Fuel<br>Tax Fund | Township<br>Bridge<br>Aid |
|-----------------------------|------------------------------|--------------------------|------------------------------------|---------------------------|
| <b>Cash and investments</b> |                              |                          |                                    |                           |
| balance, beginning of year  | \$ 5,734,389                 | \$ 1,756,325             | \$ 2,730,231                       | \$ 107,303                |
| Receipts                    | 203,441,599                  | 18,604,859               | 3,086,496                          | 418,610                   |
| Disbursements               | (200,009,708)                | (19,023,114)             | (3,264,198)                        | (339,972)                 |
| <b>Cash and investments</b> |                              |                          |                                    |                           |
| balance, end of year        | \$ 9,166,280                 | \$ 1,338,070             | \$ 2,552,529                       | \$ 185,941                |

# County of LaSalle, Illinois

## Agency Funds

### Combining Schedule of Cash Receipts and Disbursements

November 30, 2013

With Comparative Totals for November 30, 2012

---

|                             | Drainage<br>District<br>Fund | Other<br>Agency<br>Funds | Totals           |               |
|-----------------------------|------------------------------|--------------------------|------------------|---------------|
|                             |                              |                          | 2013             | 2012          |
| <b>Cash and investments</b> |                              |                          |                  |               |
| balance, beginning of year  | \$ 224,551                   | \$ 358,396               | \$ 10,911,195    | \$ 7,832,213  |
| Receipts                    | 103,100                      | 4,576,898                | \$ 230,231,562   | 230,315,345   |
| Disbursements               | (32,744)                     | (4,439,854)              | \$ (227,109,590) | (227,146,666) |
| <b>Cash and investments</b> |                              |                          |                  |               |
| balance, end of year        | \$ 294,907                   | \$ 495,440               | \$ 14,033,167    | \$ 11,000,892 |

# County of LaSalle, Illinois

## Agency Funds

### Township Motor Fuel Tax Fund

#### Schedule of Cash Receipts and Disbursements

November 30, 2013

With Comparative Totals for November 30, 2012

---

|  | 2013                | 2012                |
|--|---------------------|---------------------|
| Cash and investments balance, beginning of year  | \$ 2,730,231        | \$ 1,282,993        |
| Receipts:  |                     |                     |
| Revenue allotments                               | 3,085,988           | 2,917,281           |
| Interest   | 508                 | 291                 |
| <b>Total receipts</b>                            | <b>3,086,496</b>    | <b>2,917,572</b>    |
| Disbursements:                                   |                     |                     |
| Distributions                                    | 3,264,198           | 1,470,334           |
| <b>Cash and investments balance, end of year</b> | <b>\$ 2,552,529</b> | <b>\$ 2,730,231</b> |

# County of LaSalle, Illinois

## Agency Funds

### Township Bridge Aid Fund

#### Schedule of Cash Receipts and Disbursements

November 30, 2013

With Comparative Totals for November 30, 2012

---

|   | 2013       | 2012       |
|---|------------|------------|
| Cash and investments balance, beginning of year | \$ 107,303 | \$ 152,558 |
| Receipts:                                       |            |            |
| Township bridge aid                             | 418,610    | 22,327     |
| Total receipts                                  | 418,610    | 22,327     |
| Disbursements:                                  |            |            |
| Distributions                                   | 339,972    | 67,582     |
| Cash and investments balance, end of year       | \$ 185,941 | \$ 107,303 |

**County of LaSalle, Illinois****Agency Funds****County Collector Funds****Combining Schedule of Cash Receipts and Disbursements**

November 30, 2013

With Comparative Totals for November 30, 2012

|                                    | Property<br>Taxes<br>Fund | Right of Way<br>Condemnation<br>Fund | Unclaimed<br>Monies<br>Fund | Totals        |               |
|------------------------------------|---------------------------|--------------------------------------|-----------------------------|---------------|---------------|
|                                    |                           |                                      |                             | 2013          | 2012          |
| Cash balance,<br>beginning of year | \$ 5,699,033              | \$ 14,493                            | \$ 20,863                   | \$ 5,734,389  | \$ 3,258,738  |
| Receipts                           | 203,401,477               | 40,122                               | -                           | 203,441,599   | 211,420,908   |
| Disbursements                      | (200,003,027)             | -                                    | (6,681)                     | (200,009,708) | (208,945,257) |
| Cash balance,<br>End of year       | \$ 9,097,483              | \$ 54,615                            | \$ 14,182                   | \$ 9,166,280  | \$ 5,734,389  |

# County of LaSalle, Illinois

## Agency Funds

### Other Agency Funds

#### Combining Schedule of Cash Receipts and Disbursements

For the Year Ended November 30, 2013

---

|                                 | Juvenile<br>Probation<br>Fund | States<br>Attorney<br>Restitution<br>Counseling Fund | Sheriff's<br>Prisoner<br>Trust Fund | Redemption<br>Certificates<br>Fund |
|---------------------------------|-------------------------------|--|-------------------------------------|------------------------------------|
| Cash balance, beginning of year | \$ 383                        | \$ 4,074   | \$ 6,961                            | \$ 317,091                         |
| Receipts                        | 2,157                         | 1,933  | 337,318                             | 4,211,795                          |
| Disbursements                   | (2,107)                       | (665)  | (337,318)                           | (4,071,002)                        |
| Cash balance, end of year       | \$ 433                        | \$ 5,342   | \$ 6,961                            | \$ 457,684                         |

# County of LaSalle, Illinois

## Agency Funds

### Other Agency Funds

#### Combining Schedule of Cash Receipts and Disbursements

For the Year Ended November 30, 2013

---

|                                 | Drunk<br>Driving<br>Imp. Panel<br>Fund | States<br>Attorney<br>Investigation<br>Fund | Totals      |             |
|---------------------------------|--|---|-------------|-------------|
|                                 |  |   | 2013        | 2012        |
| Cash balance, beginning of year | \$ 29,296                              | \$ 591                                      | \$ 358,396  | \$ 817,070  |
| Receipts                        | 17,695                                 | 6,000                                       | 4,576,898   | 5,069,483   |
| Disbursements                   | (22,719)                               | (6,043)                                     | (4,439,854) | (5,438,460) |
| Cash balance, end of year       | \$ 24,272                              | \$ 548                                      | \$ 495,440  | \$ 448,093  |

## **OTHER MANAGEMENT INFORMATION**

## County of LaSalle, Illinois

### Assessed Valuations, Tax Rates, Tax Extensions and Tax Collections

November 30, 2013

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|                                | 2005                 | 2006                 | 2007                 |
|--------------------------------|----------------------|----------------------|----------------------|
| Assessed valuations            | \$ 1,981,988,738     | \$ 2,004,966,064     | \$ 2,300,440,391     |
| <b>Tax rates:</b>              |                      |                      |                      |
| General                        | 0.1775               | 0.2346               | 0.2464               |
| Detention Home                 | 0.0150               | 0.0147               | 0.0148               |
| IL Municipal Retirement        | 0.2004               | 0.1976               | 0.2009               |
| Social Security                | -                    | -                    | -                    |
| County Highway                 | 0.0987               | 0.0946               | 0.0986               |
| Special Tax Match              | 0.0486               | 0.0473               | 0.0489               |
| County Bridge                  | 0.0448               | 0.0473               | 0.0489               |
| Mental Health                  | 0.0795               | 0.0764               | 0.0933               |
| Insurance                      | 0.3286               | 0.2688               | 0.1256               |
| Veterans Assistance Commission | 0.0091               | 0.0085               | 0.0117               |
| County Health                  | 0.0347               | 0.0325               | 0.0302               |
| Nursing Home                   | 0.0720               | 0.0674               | 0.0626               |
| <b>Totals</b>                  | <b>1.1089</b>        | <b>1.0897</b>        | <b>0.9819</b>        |
| <b>Tax extensions:</b>         |                      |                      |                      |
| General                        | \$ 3,332,536         | \$ 4,702,262         | \$ 5,316,732         |
| Detention Home                 | 281,311              | 294,485              | 319,213              |
| IL Municipal Retirement        | 3,758,324            | 3,958,532            | 4,333,104            |
| Social Security                | -                    | -                    | -                    |
| County Highway                 | 1,851,030            | 1,895,127            | 2,126,650            |
| Special Tax Match              | 911,449              | 947,563              | 1,054,697            |
| County Bridge                  | 840,184              | 947,563              | 1,054,697            |
| Mental Health                  | 1,490,951            | 1,530,525            | 2,012,337            |
| Insurance                      | 6,162,601            | 5,384,886            | 2,708,998            |
| Veterans Assistance Commission | 170,662              | 170,281              | 252,351              |
| County Health                  | 650,767              | 651,074              | 651,367              |
| Nursing Home                   | 1,350,298            | 1,350,228            | 1,350,185            |
| <b>Totals</b>                  | <b>\$ 20,800,111</b> | <b>\$ 21,832,526</b> | <b>\$ 21,180,331</b> |
| <b>Tax collections</b>         | <b>\$ 20,774,176</b> | <b>\$ 21,807,614</b> | <b>\$ 21,082,554</b> |

| 2008             | 2009             | 2010             | 2011             | 2012             |
|------------------|------------------|------------------|------------------|------------------|
| \$ 2,437,420,499 | \$ 2,598,082,415 | \$ 2,590,163,760 | \$ 2,526,411,037 | \$ 2,934,346,368 |
| 0.2445           | 0.2500           | 0.2500           | 0.2500           | 0.2500           |
| 0.0145           | 0.0150           | 0.0150           | 0.0150           | 0.0150           |
| 0.1965           | 0.2009           | 0.1250           | 0.1311           | 0.1268           |
| -                | -                | 0.0673           | 0.0504           | 0.0409           |
| 0.1000           | 0.1000           | 0.1000           | 0.0998           | 0.1000           |
| 0.0500           | 0.0500           | 0.0500           | 0.0499           | 0.0500           |
| 0.0500           | 0.0500           | 0.0500           | 0.0499           | 0.0500           |
| 0.0938           | 0.0944           | 0.0947           | 0.0952           | 0.0859           |
| 0.0771           | 0.0760           | 0.0855           | 0.0946           | 0.1186           |
| 0.0121           | 0.0121           | 0.0122           | 0.0109           | 0.0051           |
| 0.0353           | 0.0351           | 0.0353           | 0.0361           | 0.0373           |
| 0.0595           | 0.0569           | 0.0571           | 0.0606           | 0.0740           |
| 0.9333           | 0.9404           | 0.9421           | 0.9434           | 0.9536           |
| \$ 5,556,511     | \$ 6,495,505     | \$ 6,475,715     | \$ 6,316,028     | \$ 6,113,796     |
| 329,436          | 389,712          | 388,525          | 378,962          | 366,828          |
| 4,464,421        | 5,219,548        | 3,237,705        | 3,312,125        | 3,100,184        |
| -                | -                | 1,743,180        | 1,274,322        | 1,000,217        |
| 2,271,970        | 2,598,082        | 2,590,164        | 2,520,348        | 2,445,518        |
| 1,135,985        | 1,299,041        | 1,295,082        | 1,260,174        | 1,222,759        |
| 1,135,985        | 1,299,041        | 1,295,082        | 1,260,174        | 1,222,759        |
| 2,131,108        | 2,452,590        | 2,452,885        | 2,403,880        | 2,100,211        |
| 1,751,689        | 1,974,543        | 2,214,590        | 2,390,490        | 2,900,140        |
| 274,908          | 314,368          | 316,000          | 275,126          | 125,211          |
| 802,005          | 911,927          | 914,328          | 912,034          | 912,178          |
| 1,351,822        | 1,478,309        | 1,478,984        | 1,530,500        | 1,810,173        |
| \$ 21,205,840    | \$ 24,432,666    | \$ 24,402,240    | \$ 23,834,162    | \$ 23,319,974    |
| \$ 21,090,874    | \$ 24,257,321    | \$ 24,252,787    | \$ 23,775,828    | \$ 23,120,035    |

# County of LaSalle, Illinois

## General Governmental Expenditures by Function

November 30, 2013

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| Fiscal Year | General Government | Public Safety | Public Works  | Social Services | Culture and Recreation |
|-------------|--------------------|---------------|---------------|-----------------|------------------------|
| 2013        | \$ 16,813,915      | \$ 4,736,864  | \$ 10,821,414 | \$ 7,527,869    | \$ 185,687             |
| 2012        | \$ 17,468,684      | \$ 4,382,934  | \$ 7,931,726  | \$ 7,088,791    | \$ 172,011             |
| 2011        | \$ 15,390,203      | \$ 4,526,224  | \$ 9,394,495  | \$ 6,978,472    | \$ 114,994             |
| 2010        | \$ 15,172,256      | \$ 3,871,897  | \$ 10,956,531 | \$ 7,075,986    | \$ 125,050             |
| 2009        | \$ 14,700,554      | \$ 4,499,245  | \$ 8,708,013  | \$ 6,021,449    | \$ 108,543             |
| 2008        | \$ 15,503,470      | \$ 4,237,122  | \$ 6,746,422  | \$ 5,278,998    | \$ 115,595             |
| 2007        | \$ 17,339,279      | \$ 4,191,758  | \$ 9,681,536  | \$ 5,626,038    | \$ 124,466             |
| 2006        | \$ 17,561,079      | \$ 4,385,034  | \$ 10,745,303 | \$ 5,682,889    | \$ 116,062             |
| 2005        | \$ 14,470,348      | \$ 3,714,772  | \$ 8,099,771  | \$ 5,577,974    | \$ 132,726             |
| 2004        | \$ 9,134,668       | \$ 3,511,213  | \$ 8,369,328  | \$ 5,662,177    | \$ 126,760             |

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| Corrections  | Judiciary<br>and Legal | Projects     | Debt<br>Service | Totals        |
|--------------|------------------------|--------------|-----------------|---------------|
| \$ 5,409,829 | \$ 7,021,836           | \$ 72,003    | \$ 1,459,600    | \$ 54,049,017 |
| \$ 5,555,550 | \$ 7,547,030           | \$ 375,017   | \$ 1,454,677    | \$ 51,976,420 |
| \$ 5,456,549 | \$ 6,762,299           | \$ 465,511   | \$ 1,473,453    | \$ 50,562,200 |
| \$ 5,250,745 | \$ 6,966,340           | \$ 1,298,619 | \$ 1,479,331    | \$ 52,196,755 |
| \$ 5,877,243 | \$ 5,842,423           | \$ 1,315,199 | \$ 1,481,279    | \$ 48,553,948 |
| \$ 5,534,839 | \$ 6,161,525           | \$ 199,130   | \$ 1,479,298    | \$ 45,256,399 |
| \$ 5,475,580 | \$ 6,891,128           | \$ 284,075   | \$ 1,482,043    | \$ 51,095,903 |
| \$ 5,728,052 | \$ 6,979,277           | \$ 379,056   | \$ 1,483,004    | \$ 53,059,756 |
| \$ 4,852,507 | \$ 5,750,932           | \$ 1,403,021 | \$ -            | \$ 44,002,051 |
| \$ 4,586,602 | \$ 3,630,379           | \$ 1,385,944 | \$ 1,378,407    | \$ 37,785,478 |

## County of LaSalle, Illinois

### General Governmental Revenues by Source

November 30, 2013

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| Fiscal Year | Taxes         | Inter-Governmental Revenue | Fines and Fees | Interest     | Other        | Totals        |
|-------------|---------------|----------------------------|----------------|--------------|--------------|---------------|
| 2013        | \$ 21,450,237 | \$ 22,480,787              | \$ 8,433,715   | \$ 681,865   | \$ 804,354   | \$ 53,850,958 |
| 2012        | \$ 22,410,560 | \$ 20,116,479              | \$ 8,700,491   | \$ 1,003,793 | \$ 521,259   | \$ 52,752,582 |
| 2011        | \$ 22,895,889 | \$ 20,360,670              | \$ 8,282,870   | \$ 682,729   | \$ 187,848   | \$ 52,410,006 |
| 2010        | \$ 22,919,346 | \$ 21,313,166              | \$ 9,512,363   | \$ 1,026,406 | \$ 160,186   | \$ 54,931,467 |
| 2009        | \$ 29,961,578 | \$ 9,338,975               | \$ 9,548,101   | \$ 1,347,139 | \$ 341,503   | \$ 50,537,296 |
| 2008        | \$ 31,651,820 | \$ 7,213,798               | \$ 8,765,498   | \$ 1,832,448 | \$ 1,876,036 | \$ 51,339,600 |
| 2007        | \$ 32,541,590 | \$ 10,035,505              | \$ 15,425,895  | \$ 2,111,107 | \$ 816,403   | \$ 60,930,500 |
| 2006        | \$ 30,717,714 | \$ 12,208,617              | \$ 11,224,444  | \$ 1,299,902 | \$ 4,019,624 | \$ 59,470,301 |
| 2005        | \$ 25,353,572 | \$ 12,665,044              | \$ 10,133,009  | \$ 914,004   | \$ 876,396   | \$ 49,942,025 |
| 2004        | \$ 15,189,130 | \$ 11,803,944              | \$ 6,790,646   | \$ 628,414   | \$ 1,207,225 | \$ 35,619,359 |

# County of LaSalle, Illinois

## Property Tax Levies and Collections

November 30, 2013

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| Fiscal Year | Rate Per \$100 | Total Tax Levy | Current Tax Collections | Percent of Levy Collected |
|-------------|----------------|----------------|-------------------------|---------------------------|
| 2013        | 0.9536         | \$ 23,319,974  | \$ 23,120,035           | 99.14                     |
| 2012        | 0.9434         | \$ 23,834,162  | \$ 23,775,828           | 99.76                     |
| 2011        | 0.9421         | \$ 24,402,240  | \$ 24,252,787           | 99.39                     |
| 2010        | 0.9404         | \$ 24,432,666  | \$ 24,257,321           | 99.28                     |
| 2009        | 0.9333         | \$ 21,205,840  | \$ 21,090,874           | 99.46                     |
| 2008        | 0.9819         | \$ 21,180,331  | \$ 21,082,554           | 99.54                     |
| 2007        | 1.0897         | \$ 21,832,526  | \$ 21,807,614           | 99.89                     |
| 2006        | 1.1089         | \$ 20,800,111  | \$ 20,774,176           | 99.88                     |
| 2005        | 1.0668         | \$ 19,813,548  | \$ 19,791,751           | 99.89                     |
| 2004        | 0.7985         | \$ 14,695,207  | \$ 14,673,855           | 99.85                     |

## County of LaSalle, Illinois

### Assessed and Estimated Actual Value of Taxable Property

November 30, 2013

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| Fiscal Year | Real Property    |                        | Railroads      |               |              |
|-------------|------------------|------------------------|----------------|---------------|--------------|
|             | Assessed Value   | Estimated Actual Value | Assessed Value | Estimated     | Actual Value |
| 2013        | \$ 2,916,696,619 | \$ 8,750,089,857       | \$ 17,649,749  | \$ 52,949,247 |              |
| 2012        | \$ 2,509,618,984 | \$ 7,528,856,952       | \$ 16,792,053  | \$ 50,376,159 |              |
| 2011        | \$ 2,575,730,611 | \$ 7,727,191,833       | \$ 14,433,149  | \$ 43,299,447 |              |
| 2010        | \$ 3,114,756,156 | \$ 9,344,268,468       | \$ 39,615      | \$ 118,845    |              |
| 2009        | \$ 2,762,644,256 | \$ 8,287,932,768       | \$ 80,407      | \$ 241,221    |              |
| 2008        | \$ 2,598,270,257 | \$ 7,794,810,771       | \$ 88,519      | \$ 265,557    |              |
| 2007        | \$ 2,613,799,434 | \$ 7,841,398,302       | \$ 88,519      | \$ 265,557    |              |
| 2006        | \$ 2,435,443,590 | \$ 7,306,330,770       | \$ 88,519      | \$ 265,557    |              |
| 2005        | \$ 2,271,471,830 | \$ 6,814,415,490       | \$ 95,077      | \$ 285,231    |              |
| 2004        | \$ 2,218,263,572 | \$ 6,654,790,716       | \$ 149,541     | \$ 448,623    |              |

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| <b>Assessed<br/>Value</b> | <b>Total</b>     | <b>Estimated<br/>Actual<br/>Value</b> | <b>Ratio of Total<br/>Assessed Value to<br/>Total Estimated<br/>Actual Value</b> |
|---------------------------|------------------|---------------------------------------|--|
|                           |                  |                                       |  |
| \$ 2,934,346,368          | \$ 8,803,039,104 |                                       | 33.33%   |
| \$ 2,526,411,037          | \$ 7,579,233,111 |                                       | 33.33%   |
| \$ 2,590,163,760          | \$ 7,770,491,280 |                                       | 33.33%   |
| \$ 3,114,795,771          | \$ 9,344,387,313 |                                       | 33.33%   |
| \$ 2,762,724,663          | \$ 8,288,173,989 |                                       | 33.33%   |
| \$ 2,598,358,776          | \$ 7,795,076,328 |                                       | 33.33%   |
| \$ 2,613,887,953          | \$ 7,841,663,859 |                                       | 33.33%   |
| \$ 2,435,532,109          | \$ 7,306,596,327 |                                       | 33.33%   |
| \$ 2,271,566,907          | \$ 6,814,700,721 |                                       | 33.33%   |
| \$ 2,218,413,113          | \$ 6,655,239,339 |                                       | 33.33%   |

## County of LaSalle, Illinois

### Property Tax Rates - All Overlapping Governments (Per \$100 of Assessed Value)

November 30, 2013

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| Tax Levy Year | General Funds | Special Revenue Funds | Grade Schools | High Schools | Junior College |
|---------------|---------------|-----------------------|---------------|--------------|----------------|
| 2012          | 0.2500        | 0.7035                | 2.9576        | 2.4490       | 0.4497         |
| 2011          | 0.2500        | 0.6934                | 2.8890        | 2.3994       | 0.4119         |
| 2010          | 0.2500        | 0.6921                | 2.8597        | 2.3914       | 0.3877         |
| 2009          | 0.2500        | 0.6904                | 2.8197        | 2.4430       | 0.3807         |
| 2008          | 0.2445        | 0.6888                | 2.8106        | 2.4327       | 0.3730         |
| 2007          | 0.2464        | 0.7355                | 2.7816        | 2.4520       | 0.3722         |
| 2006          | 0.2346        | 0.8551                | 2.8645        | 2.5261       | 0.3882         |
| 2005          | 0.1775        | 0.9314                | 2.6306        | 2.4291       | 0.3947         |
| 2004          | 0.2042        | 0.8626                | 2.6959        | 2.4108       | 0.3040         |
| 2003          | 0.0343        | 0.7648                | 2.6956        | 2.3526       | 0.4129         |

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| Townships | Cities/<br>Villages | Fire<br>Protection<br>District | Sanitary<br>District | Totals |
|-----------|---------------------|--------------------------------|----------------------|--------|
| 0.6246    | 1.1490              | 0.3526                         | 0.2000               | 9.1360 |
| 0.6114    | 1.0494              | 0.3321                         | 0.2000               | 8.8366 |
| 0.5956    | 1.0407              | 0.3207                         | 0.2000               | 8.7379 |
| 0.5942    | 0.9880              | 0.3172                         | 0.2000               | 8.6832 |
| 0.5937    | 0.9616              | 0.3071                         | 0.1944               | 8.6064 |
| 0.5936    | 0.9136              | 0.3154                         | 0.2000               | 8.6103 |
| 0.6323    | 0.9454              | 0.3254                         | 0.2000               | 8.9716 |
| 0.6501    | 0.9562              | 0.3148                         | 0.2000               | 8.6844 |
| 0.6473    | 0.9805              | 0.3090                         | 0.2000               | 8.6143 |
| 0.6352    | 0.8816              | 0.3011                         | 0.2000               | 8.2781 |

## County of LaSalle, Illinois

### Principal Taxpayers

Year Ended November 30, 2013

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| Taxpayer                     | Type of Business    | 2012 Assessed Valuation | Percentage of Total Assessed Valuation |
|------------------------------|---------------------|-------------------------|--|
| Exelon                       | Electric Utility    | \$ 488,250,000          | 16.64%                                 |
| Silverleaf Resorts Inc.      | Leasing Corporation | 13,395,572              | 0.46%                                  |
| Wal-Mart                     | Shopping            | 12,090,316              | 0.41%                                  |
| Inland Western               | Manufacturing       | 11,038,519              | 0.38%                                  |
| James Hardie Bldg. Prod.     | Manufacturing       | 9,176,544               | 0.31%                                  |
| Peru Mall                    | Shopping Mall       | 5,703,597               | 0.19%                                  |
| Kohl's Department Store, LLC | Shopping            | 4,627,922               | 0.16%                                  |
| Con-Way Freight, Inc         | Transportation      | 4,088,333               | 0.14%                                  |
| Community Hospital of Ottawa | Medical             | 3,858,259               | 0.13%                                  |
| JC Whitney & Co              | Manufacturing       | 3,834,902               | 0.13%                                  |
|                              |                     | \$ 556,063,964          | 18.95%                                 |

Source: County Supervisor of Assessments

## County of LaSalle, Illinois

### Computation of Legal Debt Margin

November 30, 2013

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|   |                      |
|---|----------------------|
| <u>Assessed Valuation (2012)</u>                              | \$ 2,934,346,368     |
| Statutory debt limitation (2.875% of 2012 assessed valuation) | \$ 84,362,458        |
| <u>Amount of debt applicable to debt limit</u>                | <u>17,360,000</u>    |
| <u>Legal Debt Margin</u>                                      | <u>\$ 67,002,458</u> |

## County of LaSalle, Illinois

### Demographic Statistics

November 30, 2013

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| Fiscal Year | Population | Per Capita Income | Median Age | School Enrollment | Unemployment Rate |
|-------------|------------|-------------------|------------|-------------------|-------------------|
| 2013        | 112,973    | 25,641            | 41.0       | 16,685            | 10.7              |
| 2012        | 113,518    | 25,439            | 41.0       | 17,121            | 10.1              |
| 2011        | 113,924    | 23,020            | 39.9       | 17,190            | 10.9              |
| 2010        | 113,065    | 23,020            | 39.9       | 17,268            | 11.9              |
| 2009        | 113,065    | 23,020            | 39.9       | 17,082            | 15.0              |
| 2008        | 113,065    | 23,020            | 39.9       | 17,448            | 10.1              |
| 2007        | 113,065    | 23,020            | 39.9       | 19,188            | 7.4               |
| 2006        | 112,230    | N/A               | 38.1       | 19,350            | 5.2               |
| 2005        | 112,604    | 19,276            | 38.1       | 19,621            | 7.5               |
| 2004        | 112,037    | 19,185            | 38.1       | 19,615            | 7.5               |

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, 2013

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| Fiscal Year | Bank Deposits     | Savings & Loan Deposits | Credit Union Deposits |
|-------------|-------------------|-------------------------|-----------------------|
| 2013        | \$ 35,590,998,000 | \$ 122,488,000          | *                     |
| 2012        | \$ 35,722,739,000 | \$ 123,157,000          | *                     |
| 2011        | \$ 32,226,294,000 | \$ 123,329,000          | *                     |
| 2010        | \$ 32,534,949,000 | \$ 116,082,000          | *                     |
| 2009        | \$ 17,553,891,000 | \$ 109,792,000          | *                     |
| 2008        | \$ 17,105,738,000 | \$ 103,680,000          | *                     |
| 2007        | \$ 17,133,144,000 | \$ 152,978,000          | *                     |
| 2006        | \$ 15,799,037,000 | \$ 100,349,000          | *                     |
| 2005        | \$ 13,818,871,000 | \$ 101,804,000          | *                     |
| 2004        | \$ 12,861,070,000 | \$ 100,275,000          | *                     |

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, 2013

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|                             |              |
|-----------------------------|--------------|
| Date of incorporation       | 1831         |
| Form of Government          | County Board |
| Area (square miles) (1)     | 1,134        |
| Transportation (1)          |              |
| Miles of roads              | 371.83       |
| Employees (1)               |              |
| Board members               | 29           |
| Elected officials           | 10           |
|                             | 39           |
| Other employees (1)         |              |
| General government          | 128          |
| Public safety               | 227          |
| Roads and bridges           | 38           |
| Health                      | 117          |
| Recreation                  | 3            |
| Education                   | 5            |
|                             | 518          |
| Police protection (1)       |              |
| Number of stations          | 1            |
| Number of police officers   | 104          |
| Recreation (1)              |              |
| Number of parks             | 2            |
| Census                      |              |
| Number of people (2)        | 113,000      |
| Number of registered voters | 67,681       |

### Source:

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