

LASALLE COUNTY, ILLINOIS
ANNUAL FINANCIAL REPORT
NOVEMBER 30, 2018



CERTIFIED PUBLIC ACCOUNTANTS

Prepared by:

Mack & Associates, P.C.
Certified Public Accountants

116 E. Washington Street, Suite One
Morris, IL 60450
Telephone: (815) 942-3306

LASALLE COUNTY, ILLINOIS

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INDEPENDENT AUDITORS' REPORT



116 E. Washington Street
Suite One
Morris, Illinois 60450

Phone: (815) 942-3306
Fax: (815) 942-9430
www.mackcpas.com

TAWNYA R. MACK, CPA
LAURI POPE, CPA
ERICA BLUMBERG, CPA
TREVOR DEBELAK, CPA
MATT MELVIN
CHRIS CHRISTENSEN
STEPHANIE HEISNER

CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

To the Chairman and Members
of the County Board
LaSalle County, 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 unit, each major fund, and the aggregate remaining fund information of LaSalle County, Illinois, as of and for the year ended November 30, 2018, 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.

Auditors' 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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 auditors' 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 policies 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 unit, each major fund, and the aggregate remaining fund information of LaSalle County, Illinois, as of November 30, 2018, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and other required supplementary information on pages 4-18 and pages 65-90 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 LaSalle County, Illinois' basic financial statements. The schedules listed in the table of contents as "Other Supplementary Information" and "Other Management Information" on pages 91-208 and 209-219, respectively, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The "Other Supplementary Information" and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the "Other Supplementary Information" and the Schedule of Expenditures of Federal Awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The "Other Management Information" has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Comparative Data

We previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of LaSalle County, Illinois, for the year ended November 30, 2017, which are presented for comparison purposes with the accompanying financial statements. In our report dated March 6, 2018, we expressed unqualified opinions on the respective financial statements of the governmental activities, business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 2, 2019, on our consideration of LaSalle County, 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 LaSalle County, Illinois' internal control over financial reporting and compliance.

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
April 2, 2019

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

LASALLE COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2018

This section of the LaSalle County's (County) Annual Financial Report presents its Management's Discussion and Analysis (MD&A) which provides an overview of the County's financial performance for the fiscal year ending November 30, 2018. Please read it in conjunction with the Independent Auditors' Report on pages 1-3 and the County's financial statements beginning on page 19.

Financial Highlights

- The County's net position decreased \$9,429,805 to \$343,668 in 2018 from \$9,773,473 (as restated) in 2017.
- For fiscal year 2018 taxes and other revenues of the County's governmental activities were \$57,851,304 and expenses were \$66,325,820. The County's total governmental expenses exceeded total governmental revenues by \$8,474,516 before special items and transfers. The County's total business-type expenses exceeded total business-type revenues by \$955,289 before special items and transfers.
- The County's General Fund ended the year with a fund balance of \$9,374,936 which represents a 12.0% decrease from the prior year. The IMRF Fund ended the year with a fund balance of \$4,088,168 and the Insurance Fund ended the year with a fund balance of \$1,505,855. Overall, the County's governmental funds ended the year with a fund balance of \$41,744,991 which represents a .01% increase from the prior year.
- The General Fund's total expenditures of \$28,978,103 exceed the budgeted amount by \$1,734,774 for the 2018 fiscal year.

Using This Annual Report

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (pages 19 and 20) provide information about the activities of the County as a whole and present a long-term view of the County's finances. The fund financial statements begin on page 21. For governmental activities, the fund financial statements explain 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 operations in more detail than the government-wide statements by providing information about the County's most significant funds. The business-type activities statements provide financial information related to operations of the County Nursing Home on the accrual basis of accounting. The fiduciary 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 one component unit in its report: Self-Insurance Trust.

LASALLE COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2018

Overview of the Financial Statements

This report consists of eight parts: Government-wide Financial Statements, fund financial statements, notes to financial statements, required supplementary information, other supplementary information, other required reporting, other management information, and the single audit section.

Government-wide Financial Statements: The Government-wide Financial 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 how they have changed. Net position, the difference between 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.

The Government-wide Financial Statements are useful in assessing the financial position of the County:

- Over time, increases or decreases in the County's net position is an indicator of whether its financial position is improving or deteriorating.
- To assess the overall financial condition of the County, additional non-financial factors such as changes in the 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 categorized as:

- *Governmental activities:* Most of the County's basic services are reported here, including public safety, general administration, and public works. Property taxes, 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 unit:* This is a separate legal entity from the County but is under the control of the County Board. The County is financially accountable for this entity's operations. The County had control of one component unit during fiscal year 2018.

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 financial statements by focusing on its most significant or "major" funds. 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 types of funds used by the County are as follows:

LASALLE COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2018

Overview of the Financial Statements (Continued)

- Governmental funds: Most of the County's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds report the acquisition of capital assets and payments for debt principal as expenditures and not as changes to asset and debt balances. 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 to determine (through a review of changes to fund balance) whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliation at the bottom of the basic fund financial statements. The County considers the General Fund, the Illinois Municipal Retirement Fund, and the Insurance Fund to be its significant or major governmental funds. All other governmental funds, which include special revenues and capital projects funds, are aggregated in a single column titled 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, the Major Funds' Budgetary Comparison Schedules, Pension and OPEB Schedules, and Notes to Required Supplementary Information represent financial information required by GASB to be presented. Such information provides users of this report with additional data that supplements the government-wide financial 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 and individual fund statements for the non-major funds (shown in the fund financial statements in a single column). This other supplemental financial information is provided to address certain specific needs of various users of the County's annual report.

Other Required Reporting: The County's financial statements have been audited in accordance with Government Auditing Standards. The Independent Auditors' Report resulting from this audit is included in this section of the report.

Other Management Information: Statistical data presented for additional information.

LASALLE COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2018

Overview of the Financial Statements (Continued)

Single Audit Section: The County was required to undergo an audit of its compliance with compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the County's major federal programs. The Independent Auditors' Report, Schedule of Expenditures of Federal Awards, and Schedule of Findings and Questioned Costs associated with this audit are included in this section of the report.

Overview of LaSalle County Financial Procedures:

The LaSalle County's 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 its ability to address the subsequent year's challenges;
- Identify any material deviations from the financial plan; and
- Identify individual fund issues or concerns.

Since the Management's 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 Independent Auditors' Report and the County's audited financial statements.

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 financial philosophy is to remain fiscally responsible while providing for 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.

LASALLE COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2018

Overview of LaSalle County Financial Procedures (Continued):

In addition to the General Fund, funded primarily by property taxes, the County maintains several special purpose funds as listed below.

Public Safety	Animal Control
Insurance	Coroner Grant
Illinois Municipal Retirement	County Clerk Automation
County Health Department	Social Security
Motor Fuel Tax	HAVA Grant
Tourism Promotion	Grant
Recorder's Equipment	Sheriff Vehicle
County Clerk Records	Detention Home
Crime Victim Witness Coordinator	Mental Health
State's Attorney Records Automation	Veterans' Assistance Commission
E-911	County Highway
Sheriff's Drug Enforcement	Special Tax Matching
Coroner Fee	County Bridge
Tax Sale Automation	Circuit Clerk Document Storage
Environmental Service and Land Use	Law Library
GIS	State's Attorney SAFE
Disaster	Child Support Administration
Court Automation	Capital Improvements, Repair, & Equipment
State's Attorney Drug Enforcement	Minors in Possession
Probation Services	Arrestees Medical Cost
DUI	Circuit Clerk Operations & Administrative
Animal Population Control	Nursing Home
Court-Appointed Special Advocate	Jail Commissary
Sheriff E-Citation	Mediation Services
County Clerk Processing Fees	Drug Addiction Services
Drunk Driving Impact Panel	Circuit Clerk E-Citation

LASALLE COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2018

Discussion of Financial Statements (Current Year Compared to Prior Year):

Condensed Financial Information

Statement of Net Position

	Governmental Activities		Business-type Activities		Total Primary Government	
	2018	2017*	2018	2017	2018	2017*
<u>Assets</u>						
Current and other assets	\$ 45,479,358	47,309,153	1,969,199	2,688,967	47,448,557	49,998,120
Capital assets	53,227,131	55,678,052	2,513,778	2,587,107	55,740,909	58,265,159
Total assets	98,706,489	102,987,205	4,482,977	5,276,074	103,189,466	108,263,279
<u>Deferred Outflows</u>						
Property taxes	26,167,433	25,165,118	1,300,000	1,400,000	27,467,433	26,565,118
Pension-related	11,165,580	12,571,337	-	-	11,165,580	12,571,337
Total deferred outflows	37,333,013	37,736,455	1,300,000	1,400,000	38,633,013	39,136,455
<u>Liabilities</u>						
Current liabilities	2,741,805	4,001,344	332,814	306,582	3,074,619	4,307,926
Noncurrent liabilities	95,595,678	104,477,083	267,808	280,103	95,863,486	104,757,186
Total liabilities	98,337,483	108,478,427	600,622	586,685	98,938,105	109,065,112
<u>Deferred Inflows</u>						
Property taxes	26,167,433	25,165,118	1,300,000	1,400,000	27,467,433	26,565,118
Pension-related	15,073,273	1,996,031	-	-	15,073,273	1,996,031
Total deferred inflows	41,240,706	27,161,149	1,300,000	1,400,000	42,540,706	28,561,149
<u>Net Position</u>						
Net investment in capital assets	53,227,131	55,678,052	2,434,678	2,587,107	55,661,809	58,265,159
Restricted	30,711,536	30,115,588	-	-	30,711,536	30,115,588
Unrestricted	(87,477,354)	(80,709,556)	1,447,677	2,102,282	(86,029,677)	(78,607,274)
Total net position	\$ (3,538,687)	5,084,084	3,882,355	4,689,389	343,668	9,773,473

*As restated

LASALLE COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2018

Discussion of Financial Statements (Current Year Compared to Prior Year) (Continued):

Condensed Financial Information (Continued)

	Change in Net Position					
	Governmental Activities		Business-type Activities		Total Primary Government	
	2018	2017*	2018	2017	2018	2017*
Revenues:						
Program revenues:						
Charges for services	\$ 9,097,925	8,654,260	3,058,530	1,270,594	12,156,455	9,924,854
Operating grants	7,718,514	5,952,977	-	-	7,718,514	5,952,977
General revenues:						
Property taxes	24,729,271	23,606,659	1,376,670	1,380,937	26,105,941	24,987,596
Other taxes	14,294,368	14,307,573	-	-	14,294,368	14,307,573
Interest	887,828	770,538	6,462	14,504	894,290	785,042
Miscellaneous	1,123,398	4,842,055	43	122,799	1,123,441	4,964,854
Total revenues	57,851,304	58,134,062	4,441,705	2,788,834	62,293,009	60,922,896
Program expenses:						
General and administration	22,278,827	23,064,937	-	-	22,278,827	23,064,937
Public safety	6,318,422	7,698,671	-	-	6,318,422	7,698,671
Corrections	8,719,447	10,727,024	-	-	8,719,447	10,727,024
Judiciary and legal	9,539,236	10,387,432	-	-	9,539,236	10,387,432
Public works	10,892,299	5,607,744	-	-	10,892,299	5,607,744
Social services	8,448,027	10,390,792	-	-	8,448,027	10,390,792
Culture & recreation	129,562	1,744,995	-	-	129,562	1,744,995
Nursing home	-	-	5,396,994	3,844,352	5,396,994	3,844,352
Total expenses	66,325,820	69,621,594	5,396,994	3,844,352	71,722,814	73,465,946
Special items:						
Transfers & contributions	(148,255)	57,112	148,255	242,330	-	299,442
Change in net position	(8,622,771)	(11,430,420)	(807,034)	(813,188)	(9,429,805)	(12,243,608)
Net position, beginning of year	5,084,084	65,026,900	4,689,389	5,502,577	9,773,473	70,529,477
Prior period adjustments	-	(48,512,396)	-	-	-	(48,512,396)
Net position, beginning of year, as adjusted	5,084,084	16,514,504	4,689,389	5,502,577	9,773,473	22,017,081
Net position, end of year	\$ (3,538,687)	5,084,084	3,882,355	4,689,389	343,668	9,773,473

*As restated

Prior Period Adjustments

The County was required to record a prior period adjustment as of December 1, 2016 due to the implementation of GASB Statement No. 75 related to the County's OPEB liability and the recognition of capital assets from the decertification of the LaSalle County ETSB. See Note 16 for additional information.

LASALLE COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2018

Discussion of Financial Statements (Current Year Compared to Prior Year) (Continued):

The County's combined net position decreased compared to the prior fiscal year – from \$9,773,473 (as restated) to \$343,668. Our analysis below focuses on the net position and changes in net position of the County's governmental and business-type activities.

Government-wide Net Position:

On the Government-wide Financial Statements, the net position of the County's governmental activities decreased by 170 percent (\$5.1 million compared to a deficit of \$3.5 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 – decreased from a deficit of \$80.7 million to a deficit of \$87.5 million at the end of this fiscal year. Of the decrease, approximately \$5.5 million is due to changes in pension and OPEB obligations.

On the Government-wide Financial Statements, the net position of business-type activities decreased by 17 percent (\$3.9 million compared to \$4.7 million) in fiscal year 2018. Unrestricted net position decreased from \$2.1 million to \$1.4 million at the end of the current fiscal year. Net position decreased primarily because the Nursing Home has experienced a decrease in residents after the tornado that hit the nursing home in 2017.

Government-wide Revenues and Expenditures:

On the Government-wide Financial Statements, revenues for the County's governmental activities decreased by less than one percent (\$0.3 million), while total expenses decreased 5 percent (\$3.3 million). Change in net position decreased from a loss of \$11.4 million in fiscal year 2017 to a loss of \$8.6 million in fiscal year 2018. The cost of all governmental activities during the current fiscal year was \$66.3 million compared to \$69.6 million in the prior fiscal year. The decrease in total revenues is largely attributable to insurance reimbursements received in the prior year as a result of the tornado that damaged to the Nursing Home and Highway Department.

On the Government-wide Financial Statements, revenues for the County's business-type activities increased by 59 percent (\$1,652,871), while total expenses increased by 40 percent (\$1,552,642). Change in net position increased from (\$813,188) in fiscal year 2017 to (\$807,734) in fiscal year 2018. The cost of all business-type activities during the current fiscal year was \$5.4 million compared to \$3.8 million in the prior fiscal year. The significant increase in the current year revenues and expenses is attributable the Nursing Home being open for the entire fiscal year in 2018. In 2017, the tornado closed the Nursing Home for five months during the 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.

LASALLE COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2018

Discussion of Financial Statements (Current Year Compared to Prior Year) (Continued):

Program Revenues (Continued)

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

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

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

Arrestee's Medical Cost Fund: The primary sources 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 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 is 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.

LASALLE COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited
For the Year Ended November 30, 2018

Discussion of Financial Statements (Current Year Compared to Prior Year) (Continued):

Program Revenues (Continued)

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

State's Attorney Drug Enforcement Fund: Revenues 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.

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

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

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

Insurance Fund: This is funded by property taxes, in an amount sufficient to cover 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 department rent, and interest income.

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

LASALLE COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2018

Discussion of Financial Statements (Current Year Compared to Prior Year) (Continued):

Program Revenues (Continued)

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.

Disaster Fund: This is funded by insurance reimbursements for disasters that impact the County's facilities.

State's Attorney SAFE Fund: The only source of revenue in this fund is reimbursements from local law enforcement agencies.

Drunk Driving Impact Panel Fund: This is funded by grant revenues.

County Clerk Processing Fees Fund: This is funded by clerk fees related to the annual tax sale.

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 of County highways.

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. The County's actuarial obligations change yearly and notification comes from the IMRF Board as to the contribution needed by the County. The Fund had a preliminary net return of -4.41% in 2018 vs. its custom benchmark return of -3.12%. For the last five years ended December 31, the Pension Fund returned an annualized net 4.84% compared the benchmark's 5.42% return.

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

LASALLE COUNTY, ILLINOIS

**Management's Discussion and Analysis - Unaudited
For the Year Ended November 30, 2018**

Discussion of Financial Statements (Current Year Compared to Prior Year) (Continued):

Program Expenses (Continued)

Animal Control Fund: Expenditures are limited to animal control activities.

Animal Population Control 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 the 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.

LASALLE COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2018

Discussion of Financial Statements (Current Year Compared to Prior Year) (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 costs 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: Expenditures associated with the tax sale.

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

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

Circuit Clerk Operation & Administrative Fund: Expenditures related to general operation of the Circuit Clerk's office.

Disaster Fund: Expenditures associated with natural disasters that impact the County.

State's Attorney SAFE Fund: Expenditures are reimbursements for those wrongly convicted by the SAFE program.

Drunk Driving Impact Panel Fund: Expenditures for facilitating panels for drug users to share their stories of how drug use impacted their lives.

County Clerk Processing Fees Fund: Expenditures include supplies and equipment for the Clerk.

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 government's net resources is the unassigned 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 2018, the fund balance for the General Fund was \$9,374,936. This is a decrease of \$1,282,212 from the prior fiscal year.

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

The County applies the General Fund Balance as a "benchmark" in its analysis of the County's financial position. The General Fund Balance peaked at the end of the 2010 fiscal year at a \$16.6 million balance. The General Fund ended the 2018 fiscal year at a balance of \$9.4 million. The change results in a 43 percent decrease from year end 2010 and year end 2018.

LASALLE COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2018

General Fund Budgetary Highlights

The adopted General Fund budget for fiscal year 2018 was approximately \$27.24 million, which is a decrease from the prior year budget of \$29.37 million. Total budgeted revenues increased from \$21.24 million in the prior year to \$21.57 million in the current year.

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

- Information Technology – over by \$34,114 due to additional hardware, telephone expense, software, and payroll
- Planning and Zoning – over by \$33,541 due to publications and payroll
- Treasurer's Office – over by \$10,057 due to payroll
- Insurance – over by \$1,533,536 due to professional services and health insurance
- Recorder's Office – over by \$85,964 due to revenue stamps
- Sheriff's Office – over by \$214,625 due to salaries and overtime
- Coroner's Office – over by \$29,422 due to payroll and professional services
- Sheriff Corrections – over by \$307,639 due to salaries and overtime
- Circuit Court & Jury – over by \$132,732 due to child placement
- Public Defender – over by \$41,125 due to payroll and trial expenses
- Court Security – over by \$37,676 due to court security office and overtime
- Circuit Clerk's Office – over by \$109,037 due to payroll and office supplies

Capital Assets

At November 30, 2018, the County's investment in capital assets (net of accumulated depreciation and amortization) is summarized as follows:

	Governmental Activities		Business-type Activities		Total Primary Government	
	2018	2017	2018	2017	2018	2017
Land	\$ 2,630,603	2,630,603	9,950	9,950	2,640,553	2,640,553
Construction in Progress	111,854	1,496,110	-	-	111,854	1,496,110
Building & Improvements	23,846,058	22,252,612	2,409,630	2,551,875	26,255,688	24,804,487
Infrastructure	24,634,694	26,771,540	-	-	24,634,694	26,771,540
Equipment and Vehicle	2,003,922	2,234,487	15,098	25,282	2,019,020	2,259,769
Totals	<u>\$ 53,227,131</u>	<u>55,385,352</u>	<u>2,434,678</u>	<u>2,587,107</u>	<u>55,661,809</u>	<u>57,972,459</u>

Additional information relative to the County's capital assets can be found in the notes to the financial statements on pages 45-46 (Note 4).

During fiscal year 2018, capital assets for the County had a net decrease (including additions, disposals, depreciation, and amortization) of \$2,310,650. Of this amount, a \$2,158,221 decrease was attributed to governmental activities and a \$152,429 decrease was attributable to business-type activities.

LASALLE COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2018

Economic Factors

The Congressional Budget Office projects that over the next decade, if current laws remained generally unchanged, budget deficits would eventually follow an upward trajectory—the result of strong growth in spending for retirement and health care programs targeted to older people and rising interest payments on the government's debt, accompanied by only modest growth in revenue collections. The CBO's economic forecast indicates that economic growth over the next two years would remain close to the modest rate observed since the end of the recession in 2009.

LaSalle County became a self-insured entity in FY2004 with the issuance of 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 ten years.

The County's General Fund cash reserves have fallen \$1.3 million during 2018. GASB recommends that cash reserves be at least one half, if not more, of the fund's total budget for the fiscal year. The beginning year balance is just under 35%. This trend cannot continue.

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

Factors Likely to Have a Potential Impact on Financial Position

Future EAV amounts are anticipated to have a positive impact on our financial position. 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.

Illinois is into its second fiscal year without a budget. The State of Illinois has a credit rating of BBB, which is the lowest of all 50 states. Illinois has an unfunded pension liability of \$130 billion. These factors as well as unfunded mandates does not make it easy for LaSalle County to maintain a strong financial condition.

Contacting the County's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a 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 Auditor's Office, at LaSalle County, 707 Etna Road, Ottawa, Illinois 61350.

BASIC FINANCIAL STATEMENTS

LASALLE COUNTY, ILLINOIS
GOVERNMENT-WIDE FINANCIAL STATEMENT

STATEMENT A

Statement of Net Position

November 30, 2018

(With Comparative Figures for November 30, 2017)

	Primary Government				Component Unit
	Governmental	Business-type	Totals		Self-Insurance
	Activities	Activities	2018	2017	Trust
<u>Assets</u>					
Cash	\$ 22,461,114	723,090	23,184,204	18,888,966	56,219
Investments	18,569,923	527,077	19,097,000	24,776,997	13,566,823
Accounts receivable	3,323,491	708,322	4,031,813	5,203,790	
Accrued interest receivable	249,780	10,710	260,490	305,256	-
Property taxes receivable, net of allowance for uncollectibles	831,783	46,306	878,089	751,205	-
Prepaid expenses	1,425	-	1,425	4,767	-
Inventories	41,842	32,794	74,636	67,139	-
Capital assets, not depreciated:					
Land	2,630,603	9,950	2,640,553	2,640,553	-
Construction in progress	111,854	-	111,854	1,496,110	-
Capital assets, net of related depreciation:					
Infrastructure	24,634,694	-	24,634,694	26,771,540	-
Buildings and improvements	23,846,058	2,409,630	26,255,688	24,804,487	-
Equipment and vehicles	2,003,922	15,098	2,019,020	2,552,469	-
Total assets	98,706,489	4,482,977	103,189,466	108,263,279	13,623,042
<u>Deferred Outflows of Resources</u>					
Property taxes levied for subsequent years	26,167,433	1,300,000	27,467,433	26,565,118	-
Deferred outflows from pensions	11,165,580	-	11,165,580	12,571,337	-
Total deferred outflows	37,333,013	1,300,000	38,633,013	39,136,455	-
<u>Liabilities</u>					
Accounts payable	1,620,221	206,840	1,827,061	3,395,748	68,334
Accrued payroll	1,121,584	125,974	1,247,558	912,178	-
Compensated absences	2,290,246	246,223	2,536,469	2,449,432	-
Payable from restricted assets	-	21,585	21,585	23,988	-
Net pension liability	3,951,652	-	3,951,652	17,087,248	-
Net OPEB obligation	89,353,780	-	89,353,780	85,196,518	-
General obligation debt payable:					
Due within one year	-	-	-	-	1,470,000
Due in more than one year	-	-	-	-	9,685,000
Total liabilities	98,337,483	600,622	98,938,105	109,065,112	11,223,334
<u>Deferred Inflows of Resources</u>					
Property taxes levied for subsequent years	26,167,433	1,300,000	27,467,433	26,565,118	-
Deferred inflows from pensions	15,073,273	-	15,073,273	1,996,031	-
Total deferred outflows	41,240,706	1,300,000	42,540,706	28,561,149	-
<u>Net Position</u>					
Net investment in capital assets	53,227,131	2,434,678	55,661,809	58,265,159	-
Restricted	30,711,536	-	30,711,536	30,115,588	2,411,823
Unrestricted	(87,477,354)	1,447,677	(86,029,677)	(78,607,274)	(12,115)
Total net position	\$ (3,538,687)	3,882,355	343,668	9,773,473	2,399,708

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

LASALLE COUNTY, ILLINOIS
GOVERNMENT-WIDE FINANCIAL STATEMENT

STATEMENT B

Statement of Activities

For the Year Ended November 30, 2018

(With Comparative Figures for the Year Ended November 30, 2017)

	Program Revenues				Net (Expense) Revenue and Changes in Net Position				
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Totals		Component Unit Self-Insurance Trust
							2018	2017	
Governmental activities:									
General government	\$ 22,278,827	3,710,711	2,095,788	-	(16,472,328)	-	(16,472,328)	(19,550,483)	-
Public safety	6,318,422	479,930	216,663	-	(5,621,829)	-	(5,621,829)	(7,046,139)	-
Corrections	8,719,447	336,306	2,555,623	-	(5,827,518)	-	(5,827,518)	(7,860,698)	-
Judiciary and legal	9,539,236	2,189,580	311,164	-	(7,038,492)	-	(7,038,492)	(7,436,229)	-
Public works	10,892,299	526,033	740,566	-	(9,625,700)	-	(9,625,700)	(4,535,689)	-
Social services	8,448,027	1,855,365	1,798,710	-	(4,793,952)	-	(4,793,952)	(6,840,126)	-
Culture and recreation	129,562	-	-	-	(129,562)	-	(129,562)	(1,744,994)	-
Unallocated interest	-	-	-	-	-	-	-	-	-
Total governmental activities	66,325,820	9,097,925	7,718,514	-	(49,509,381)	-	(49,509,381)	(55,014,357)	-
Business-type activities:									
Nursing home	5,396,994	3,058,530	-	-	-	(2,338,464)	(2,338,464)	(2,573,758)	-
Total primary government	\$ 71,722,814	12,156,455	7,718,514	-	(49,509,381)	(2,338,464)	(51,847,845)	(57,588,115)	-
Component unit:									
Self-Insurance Trust	\$ 4,117,002	2,782,026	-	-	-	-	-	-	(1,334,976)
General revenues:									
Taxes:									
Property taxes					\$ 24,729,271	1,376,670	26,105,941	24,987,596	-
Other taxes					14,294,368	-	14,294,368	14,307,573	-
Interest					887,828	6,462	894,290	785,042	314,607
Miscellaneous					1,123,398	43	1,123,441	4,964,854	68,394
Total general revenues					41,034,865	1,383,175	42,418,040	45,045,065	383,001
Special items:									
Transfers					(148,255)	148,255	-	-	-
Contributions (Distributions)					-	-	-	299,442	-
Total special items					(148,255)	148,255	-	299,442	-
Total general revenues and transfers					40,886,610	1,531,430	42,418,040	45,344,507	383,001
Change in net position					(8,622,771)	(807,034)	(9,429,805)	(12,243,608)	(951,975)
Net position, beginning of year					5,084,084	4,689,389	9,773,473	70,529,477	3,351,683
Prior period adjustment					-	-	-	(48,512,396)	-
Net position, beginning of year as restated					5,084,084	4,689,389	9,773,473	22,017,081	3,351,683
Net position, end of year					\$ (3,538,687)	3,882,355	343,668	9,773,473	2,399,708

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

Balance Sheet - Governmental Funds

November 30, 2018

(With Comparative Figures for November 30, 2017)

	Major Governmental Funds				Total Governmental Funds	
	General	Illinois Municipal Retirement	Insurance	Non-major Governmental Funds	2018	2017
<u>Assets</u>						
Cash	\$ 4,680,226	2,224,680	-	15,002,786	21,907,692	17,874,517
Investments	3,615,062	2,091,122	2,031,921	10,831,818	18,569,923	23,509,683
Accounts receivable	1,135,925	13,069	-	1,363,223	2,512,217	2,889,530
Accrued interest	49,860	26,230	11,542	162,148	249,780	285,785
Prepaid expenditures	175	-	-	1,250	1,425	4,767
Due from other funds	736,010	-	-	-	736,010	953,916
Inventories	-	-	-	41,842	41,842	40,692
Property taxes receivable	208,130	126,219	147,656	349,778	831,783	709,722
Total assets	10,425,388	4,481,320	2,191,119	27,752,845	44,850,672	46,268,612
<u>Deferred Outflows of Resources</u>						
Property taxes levied for subsequent years	6,471,930	3,930,624	4,698,247	11,066,632	26,167,433	25,165,118
Total deferred outflows	6,471,930	3,930,624	4,698,247	11,066,632	26,167,433	25,165,118
Total assets and deferred outflows	\$ 16,897,318	8,411,944	6,889,366	38,819,477	71,018,105	71,433,730
<u>Liabilities</u>						
Accounts payable	\$ 316,209	255,300	-	676,578	1,248,087	3,240,174
Accrued payroll and benefits	734,243	137,852	2,143	247,346	1,121,584	809,944
Due to other funds	-	-	683,121	52,889	736,010	953,916
Total liabilities	1,050,452	393,152	685,264	976,813	3,105,681	5,004,034
<u>Deferred Inflows of Resources</u>						
Property taxes levied for subsequent years	6,471,930	3,930,624	4,698,247	11,066,632	26,167,433	25,165,118
Total deferred inflows	6,471,930	3,930,624	4,698,247	11,066,632	26,167,433	25,165,118
<u>Fund Balance</u>						
Non-spendable	175	-	-	43,092	43,267	45,459
Restricted	-	4,088,168	1,505,855	24,306,239	29,900,262	28,360,623
Committed	-	-	-	2,466,339	2,466,339	3,016,214
Unassigned	9,374,761	-	-	(39,638)	9,335,123	9,842,282
Total fund balance	9,374,936	4,088,168	1,505,855	26,776,032	41,744,991	41,264,578
Total liabilities, deferred inflows, and fund balance	\$ 16,897,318	8,411,944	6,889,366	38,819,477	71,018,105	71,433,730

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

Balance Sheet - Governmental Funds

November 30, 2018

(With Comparative Figures for November 30, 2017)

	November 30,	
	2018	2017
Reconciliation of the Balance Sheet to the Statement of Net Position:		
Total fund balance for governmental funds	\$ 41,744,991	41,264,578
Total net position reported for governmental activities in the Statement of Net Position is different because:		
Receivables not received within 60 days of year-end are not recorded as revenue in the funds.	811,274	1,754,965
Capital assets used in government activities are not financial resources, and, therefore, are not reported in the funds. These consist of:		
Capital assets	129,434,879	127,863,088
Accumulated depreciation	(76,207,748)	(72,185,036)
Deferred inflows and outflows of resources related to pensions are not reported in governmental funds:		
Deferred outflows	11,165,580	12,571,337
Deferred inflows	(15,073,273)	(1,996,031)
Internal services are used to charge the costs of insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Position.		
	181,288	288,266
Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities. All liabilities – both current and long-term – are reported in the Statement of Net Position.		
Compensated absences	(2,290,246)	(2,193,317)
Net pension liability	(3,951,652)	(17,087,248)
Net OPEB obligation	(89,353,780)	(85,196,518)
Net position of governmental activities	<u>\$ (3,538,687)</u>	<u>5,084,084</u>

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	Major Governmental Funds				Total Governmental Funds	
	General	Illinois Municipal Retirement Insurance		Non-major Governmental Funds	2018	2017
		Retirement	Insurance			
Revenues:						
Taxes	\$ 6,187,948	3,752,512	4,389,840	10,398,971	24,729,271	23,606,659
Intergovernmental revenue	11,352,495	231,219	-	10,101,183	21,684,897	20,493,998
Fines and fees	3,868,413	-	-	4,501,188	8,369,601	7,878,187
Interest	597,043	30,879	18,054	241,852	887,828	770,538
Other	11,762	2,438	15,885	1,093,313	1,123,398	4,842,055
Total revenues	22,017,661	4,017,048	4,423,779	26,336,507	56,794,995	57,591,437
Expenditures:						
Current:						
General government	11,777,556	2,582,457	342,069	2,381,826	17,083,908	16,423,854
Public safety	4,675,867	23,271	-	257,474	4,956,612	4,682,461
Corrections	7,084,273	-	-	-	7,084,273	6,266,234
Judiciary and legal	5,004,468	138,760	-	2,649,060	7,792,288	7,984,156
Public works	-	254,014	-	8,423,025	8,677,039	5,705,283
Social services	186,993	505,291	-	7,209,389	7,901,673	9,687,685
Culture and recreation	103,455	-	-	-	103,455	113,843
Capital outlay	145,491	-	-	1,687,293	1,832,784	5,592,447
Total expenditures	28,978,103	3,503,793	342,069	22,608,067	55,432,032	56,455,963
Excess (deficiency) of revenues over (under) expenditures	(6,960,442)	513,255	4,081,710	3,728,440	1,362,963	1,135,474
Other financing sources (uses):						
Transfers in	5,678,230	-	-	2,427,457	8,105,687	4,719,081
Transfers out	(2,000,000)	-	(1,370,511)	(4,883,431)	(8,253,942)	(4,661,969)
County contribution (to)/from others	2,000,000	-	(1,703,158)	(1,031,137)	(734,295)	(1,835,690)
Total other financing sources (uses)	5,678,230	-	(3,073,669)	(3,487,111)	(882,550)	(1,778,578)
Net change in fund balance	(1,282,212)	513,255	1,008,041	241,329	480,413	(643,104)
Fund balance, beginning of year	10,657,148	3,574,913	497,814	26,534,703	41,264,578	41,907,682
Fund balance, end of year	\$ 9,374,936	4,088,168	1,505,855	26,776,032	41,744,991	41,264,578

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

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	November 30,	
	2018	2017
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities		
Net change in fund balances - total governmental funds	\$ 480,413	(643,104)
The change in net position reported for governmental activities in the Statement of Activities is different because:		
Some receivables were not received within 60 days of year-end; therefore, they are not recorded as revenue in the funds. This is the difference in those amounts recognized between the two years.		
	(943,691)	542,625
Internal service funds are used to charge the costs of insurance to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.		
	(106,978)	29,175
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reports as depreciation expense.		
Capital asset purchases	1,595,913	8,167,505
Capital asset disposals (net)	(13,784)	(172,687)
Depreciation expense	(4,033,050)	(4,101,956)
Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the Statement of Activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. This adjustment results from the net change below:		
Compensated absences	(96,929)	(52,605)
Pension liability, deferred outflows and inflows of resources	(1,347,403)	(1,925,084)
Net OPEB obligation	(4,157,262)	(13,274,289)
Change in net position of governmental activities	<u>\$ (8,622,771)</u>	<u>(11,430,420)</u>

Statement of Net Position - Proprietary Funds

November 30, 2018

(With Comparative Figures for November 30, 2017)

	Enterprise Fund Nursing Home Fund		Internal Service Fund
	November 30,		November 30,
	2018	2017	2018
<u>Assets</u>			
Current assets:			
Cash	\$ 701,505	750,969	553,422
Investments	527,077	1,267,314	-
Receivable from governmental units	527,967	297,251	-
Accounts receivable	180,355	262,044	-
Accrued interest receivable	10,710	19,471	-
Inventories	32,794	26,447	-
Property taxes receivable, net of allowance for uncollectible	46,306	41,483	-
Total current assets	2,026,714	2,664,979	553,422
Non-current assets:			
Restricted assets	21,585	23,988	-
Capital assets:			
Land	9,950	9,950	-
Buildings	6,732,485	6,732,485	-
Equipment and vehicles	1,310,969	1,303,796	-
Accumulated depreciation	(5,618,726)	(5,459,124)	-
Total non-current assets	2,456,263	2,611,095	-
Total assets	4,482,977	5,276,074	553,422
<u>Deferred Outflows of Resources</u>			
Property taxes levied for subsequent years	1,300,000	1,400,000	-
Total assets and deferred outflows of resources	\$ 5,782,977	6,676,074	553,422

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

Statement of Net Position - Proprietary Funds
November 30, 2018
(With Comparative Figures for November 30, 2017)

	Enterprise Fund Nursing Home Fund November 30,		Internal Service Fund November 30,
	2018	2017	2018
<u>Liabilities</u>			
Current liabilities			
Accounts payable	\$ 206,840	204,348	372,134
Accrued payroll	125,974	102,234	-
Payable from restricted assets	21,585	23,988	-
Total current liabilities	354,399	330,570	372,134
Non-current liabilities			
Compensated absences	246,223	256,115	-
Total non-current assets	246,223	256,115	-
Total liabilities	600,622	586,685	372,134
<u>Deferred Inflows of Resources</u>			
Property taxes levied for subsequent years	1,300,000	1,400,000	-
<u>Net Position</u>			
Invested in capital assets	2,434,678	2,587,107	-
Unrestricted	1,447,677	2,102,282	181,288
Total net position	\$ 3,882,355	4,689,389	181,288

Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	Enterprise Fund Nursing Home Fund		Internal Service Fund
	2018	2017	2018
Operating revenues:			
Charges for services	\$ 2,316,079	1,095,139	10,065,784
Medicare	742,451	175,455	-
Other	43	122,799	-
Total operating revenues	3,058,573	1,393,393	10,065,784
Operating expenses:			
Insurance premiums and claims	-	-	10,172,762
Health and welfare	5,237,391	3,651,830	-
Depreciation	159,603	192,522	-
Total operating expenses	5,396,994	3,844,352	10,172,762
Operating income (loss)	(2,338,421)	(2,450,959)	(106,978)
Non-operating revenues:			
Property taxes	1,376,670	1,380,937	-
Interest	6,462	14,504	-
Total non-operating revenues	1,383,132	1,395,441	-
Other financing sources (uses)			
Operating transfers in	208,255	-	-
Operating transfers out	(60,000)	(57,112)	-
Capital contributions	-	299,442	-
Total other financing sources (uses)	148,255	242,330	-
Net income	(807,034)	(813,188)	(106,978)
Net position, beginning of year	4,689,389	5,502,577	288,266
Net position, end of year	\$ 3,882,355	4,689,389	181,288

Statement of Cash Flows - Proprietary Funds
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	Enterprise Fund Nursing Home Fund		Internal Service Fund
	2018	2017	2018
Cash flows from operating activities:			
Receipts from customers	\$ 2,397,768	1,219,853	10,065,784
Receipts from Medicare	511,735	663,671	-
Payments to suppliers & employees	(5,227,398)	(3,721,943)	(10,078,085)
Other receipts (payments)	43	122,799	-
Net cash provided by (used in) operating activities	(2,317,852)	(1,715,620)	(12,301)
Cash flows from noncapital financing activities:			
Net borrowings on inter-fund loans	-	-	326,231
Net operating transfers	148,255	242,330	-
Property taxes received	1,371,847	1,389,872	-
Net cash provided by (used in) noncapital financing activities	1,520,102	1,632,202	326,231
Cash flows from capital and related financing activities:			
Acquisition of fixed assets	(7,174)	(757,209)	-
Net cash provided by (used in) capital financing activities	(7,174)	(757,209)	-
Cash flows from investing activities			
Purchase of investments	740,237	572,106	-
Interest received	15,223	9,933	-
Net cash provided by (used in) investing activities	755,460	582,039	-
Net increase (decrease) in cash and cash equivalents	(49,464)	(258,588)	313,930
Cash and cash equivalents, beginning of year	750,969	1,009,557	239,492
Cash and cash equivalents, end of year	\$ 701,505	750,969	553,422
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating income (loss)	\$ (2,338,421)	(2,450,959)	(106,978)
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:			
Depreciation	159,603	192,522	-
Effects of changes in operating assets and liabilities:			
Receivables from governmental units	(230,716)	488,216	-
Receivables from others	81,689	124,714	-
Inventories	(6,347)	(10,753)	-
Accounts payable	2,492	(65,363)	94,677
Accrued payroll	23,740	(5,178)	-
Compensated absences payable	(9,892)	11,181	-
Net cash provided by (used in) operating activities	\$ (2,317,852)	(1,715,620)	(12,301)

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

Statement of Net Position - Fiduciary Funds

November 30, 2018

(With Comparative Figures for November 30, 2017)

		Agency Funds	
		November 30,	
		2018	2017
<u>Assets</u>			
Cash in bank		\$ 14,501,104	13,635,072
Investments		88,937	49,846
Property taxes receivable		136,515	140,707
Total assets		<u>\$ 14,726,556</u>	<u>13,825,625</u>
<u>Liabilities</u>			
Due to others		<u>\$ 14,726,556</u>	<u>13,825,625</u>

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

NOTES TO BASIC FINANCIAL STATEMENTS

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Introduction

The financial statements of LaSalle County, Illinois (the "County") 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.

B. 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 non-fiduciary activities of the primary government and its component units. All fiduciary activities are excluded from the government-wide financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other non-exchange 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.

C. The Financial Reporting Entity

For financial reporting purposes, in accordance with the *Codification of Governmental Accounting and Financial Reporting Standards, Section 2100*, the County is a municipal corporation governed by an elected 29-member 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.

As defined by GASB, component units are legally separate entities that are included in the County's reporting entity because of the significance of their operating or financial relationships with the County. Based on the following criteria, there is one component unit reflected in the accompanying financial statements. Additionally, LaSalle County, Illinois is not dependent on any other entity.

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

C. The Financial Reporting Entity (continued)

The County has developed criteria to determine whether other entities are component units of the County. Component units are legally separate organizations for which the elected officials of the LaSalle County, Illinois are financially accountable. The County would be considered financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will (significantly influence the programs, projects, activities, or level of services performed or provided by the organization) on the organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the County (i.e., entitled to or can assess the organization's resources, is legally obligated or has otherwise assumed the obligation to finance deficits of, or provide financial support to the organization, or is obligated in some manner for debt of the organization).

If an organization is fiscally dependent on the LaSalle County, Illinois, the County is considered financially accountable regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government, or (3) a jointly appointed board. Based on this criteria, there is one component unit of the County, as follows:

LaSalle County Self-Insurance Trust

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 LaSalle County, Illinois. Separate financial statements of the Trust are prepared and are located in the LaSalle County Clerk's Office at 707 East Etna Road, Ottawa, IL 61350.

Other Districts

The County Board Chairman and County Board make appointment of the governing boards of a number of fire protection, drainage, public water, and sanitary districts. Even though the County Board may appoint a majority of the members of the respective districts, the members do not serve at the discretion of the County Board, that is, they can be removed only for cause. There are no indications that the County Board can impose its will over these districts and therefore present no financial accountability. These units are not considered component units of LaSalle County, Illinois.

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

D. Basis of Presentation

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. As a general rule, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The primary government is reported separately from its legally separate component units for which the primary government is financially accountable.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. 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 that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund Financial Statements

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. Major individual governmental funds and the major enterprise fund are reported as separate columns in the fund financial statements.

The County reports the following major funds:

General Fund – The General Fund is the general operating fund of the County and is always classified as a major fund. It is used to account for all financial resources except those required to be accounted for in another fund.

Illinois Municipal Retirement Fund – This fund is used to account for activities resulting from the County's participation in the Illinois Municipal Retirement Fund. Financing is provided by an annual property tax levy.

Insurance Fund – This fund accounts for tax monies used to operate the County's risk management activities.

The County reports the following major enterprise fund:

Nursing Home Fund – This fund is used to account for the operations and maintenance of the County Nursing Home.

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

D. Basis of Presentation (continued)

Additionally, the government reports the following fund types:

Internal Service Fund – The internal service fund accounts for health insurance provided to other departments or agencies of the government, or to other governments on a cost-reimbursement basis.

Fiduciary Funds – The fiduciary funds consist of private purpose trust funds and agency funds. They are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, and other governments.

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 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, transfers 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.

Proprietary funds distinguish operating revenues and expenses from non-operating 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 the County Nursing Home enterprise fund are charges to customers for sales and services. Operating expenses for enterprise 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 non-operating revenues and expenses.

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

E. 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 when a liability is incurred, regardless of the timing of related cash flows. Non-exchange 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. Property taxes are recognized as deferred inflows and outflows of resources in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within 60 days after year-end. Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, 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 financial sources.

F. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are typically due and payable in two installments in June and September at the County Collector's office. The government receives significant distributions of tax receipts within one month of these due dates.

The 2017 levy, in the amount of \$26,565,118 (reduced by statutory limitations to \$26,166,867) was passed by the board on December 11, 2017. It is the government's intention that property taxes generated from the 2017 property tax levy be used to finance the operating budget of the fiscal year ending November 30, 2018. Therefore, property tax revenues in the accompanying financial statements were primarily generated by the 2017 property tax levy.

On November 29, 2018, the County levied its 2018 taxes, in the amount of \$27,467,433, which will be recognized as revenue in 2019. As of November 30, 2018, the government has recorded the 2018 tax levy as deferred outflows and inflows of resources on the financial statements.

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

G. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the County's government-wide financial statements. Capital assets are defined by the County as computer equipment with an initial individual cost of more than \$5,000 and an estimated useful life in excess of two years, and other assets with an initial individual cost of more than \$15,000 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:

<u>Capital Asset Classes</u>	<u>Useful Lives</u>
Buildings	20-40
Improvements other than Buildings	10-20
Equipment and vehicles	5-7
Infrastructure	20-50

H. Cash and Cash Equivalents

The County'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.

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

I. 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.

J. Inventories

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

K. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

L. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Illinois Municipal Retirement Fund (IMRF) and additions to / deductions from the Plan's fiduciary net position has been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

M. Deferred Outflows / Inflows of Resources

In addition to assets and liabilities, the Statement of Net Position and the fund Balance Sheets sometimes report separate sections for deferred outflows / inflows of resources. These separate financial statement element represents a consumption / acquisition of net position that applies to a future period(s) and so will not be recognized as an outflow (expense / expenditure) or inflow (revenue) of resources until then. The County has two items that qualify for reporting in these categories:

1. Property taxes receivable and deferred property taxes related to the 2018 property tax levy are reported as deferred outflows and inflows on both the government-wide and fund financial statements.
2. Inflows and outflows of resources resulting from changes in estimates and actuarial assumptions related to pensions, as well as contributions subsequent to the measurement date used to determine the net pension obligation are reported as deferred inflows and outflows on the government-wide statements.

N. 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.

O. Use of Estimates

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

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

P. 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.

Q. 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 following classifications describe the relative strength of the spending constraints:

1. Non-spendable:

This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. Fund balances are considered non-spendable for the following purposes at November 30, 2018:

Inventories	\$ 41,842
Prepaid expenditures	<u>1,425</u>
Total non-spendable fund balance	<u>\$ 43,267</u>

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

Q. *Fund Balance Policies (continued)*

2. Restricted:

This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grants, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. Fund balances are restricted for the following purposes at November 30, 2018:

Retirement	\$ 6,076,957
Insurance	1,505,855
Governmental activities	1,315,897
Public safety	3,836,601
Corrections	2,202,186
Judiciary and legal	1,402,856
Public works	5,741,699
Social services	<u>7,818,211</u>
Total	<u>\$ 29,900,262</u>

3. Committed:

This 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. Fund balances are committed for the following purposes at November 30, 2018:

Social services	\$ 946,817
Public works	943,732
Capital projects	<u>575,790</u>
Total	<u>\$ 2,466,339</u>

4. Assigned:

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. The County has no assigned fund balances at November 30, 2018.

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

Q. *Fund Balance Policies (continued)*

5. Unassigned:

This classification includes the residual fund balance for the General Fund and includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts. Unassigned fund balance in the governmental funds was \$9,335,123 at November 30, 2018.

R. *Net Position Classification*

In the government-wide financial statements, equity is classified as net position and displayed in three components:

- a. Net investment in capital assets - consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets. Net investment in capital assets is calculated as follows:

	Governmental Activities	Business-Type Activities	Total Primary Government
Capital Assets, Net of Accumulated Depreciation	\$ 53,227,131	2,434,678	55,661,809
Less: Long-Term Obligations Payable	-	-	-
Net Investment in Capital Assets	<u>\$ 53,227,131</u>	<u>2,434,678</u>	<u>55,661,809</u>

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

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2018

NOTE 2: DEPOSITS AND INVESTMENTS

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 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 County Board. 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, 2018, related to deficit cash balances:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 736,010	-
Insurance Fund	-	683,121
Environmental Service & Land Use Fund	-	39,995
Grant Fund	-	5,631
Arrestees' Medical Cost Fund	-	5,031
Sheriff E-Citation Fund	-	2,232
	<u>\$ 736,010</u>	<u>736,010</u>

Custodial Credit Risk - Deposits

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

The County's deposits and certificates of deposit are required to be covered by federal depository insurance (FDIC) or by securities held by the pledging financial institution. The FDIC currently insures the first \$250,000 of the County's deposits at each financial institution. Deposit balances over \$250,000 are collateralized with securities held by the pledging financial institution.

As of November 30, 2018, \$0 of the County's bank balance was exposed to custodial credit risk because it was uninsured and not collateralized.

At November 30, 2018, the carrying amount of the component units' deposits, which include demand deposits and certificates of deposit, was \$56,219, and the bank balance was \$62,984. The entire bank balance was insured or collateralized with securities held by the component unit or its agent in the component unit's name.

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 2: DEPOSITS AND INVESTMENTS – (CONTINUED)

Investments

As of November 30, 2018, the County's investments (including the component unit) were as follows:

	Primary Government		Component Unit		Total	
	Carrying Amount	Market Value	Carrying Amount	Market Value	Carrying Amount	Market Value
Municipal bonds	\$ -	-	9,032,473	8,681,631	9,032,473	8,681,631
Certificates of deposit	19,097,000	19,097,000	490,000	470,312	19,587,000	19,567,312
Government agency securities	-	-	885,929	864,867	885,929	864,867
Treasury notes	-	-	198,851	199,350	198,851	199,350
Money market accounts	-	-	2,959,570	2,959,570	2,959,570	2,959,570
Total investments	<u>\$ 19,097,000</u>	<u>19,097,000</u>	<u>13,566,823</u>	<u>13,175,730</u>	<u>32,663,823</u>	<u>32,272,730</u>

Interest Rate Risk

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

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

Primary Government					
Remaining Maturity (in Months)					
	12 Months or Less	13-24 Months	25-60 Months	61+ Months	Total
Municipal bonds	\$ -	-	-	-	-
Certificates of deposit	18,097,000	1,000,000	-	-	19,097,000
Government agency securities	-	-	-	-	-
Money market accounts	-	-	-	-	-
Total	<u>\$ 18,097,000</u>	<u>1,000,000</u>	<u>-</u>	<u>-</u>	<u>19,097,000</u>

Component Unit					
Remaining Maturity (in Months)					
	12 Months or Less	13-24 Months	25-60 Months	61+ Months	Total
Municipal bonds	\$ 1,573,726	1,884,539	3,057,004	2,517,204	9,032,473
Certificates of deposit	-	-	490,000	-	490,000
Government agency securities	-	-	600,000	285,929	885,929
Treasury notes	198,851	-	-	-	198,851
Money market accounts	2,959,570	-	-	-	2,959,570
Total	<u>\$ 4,732,147</u>	<u>1,884,539</u>	<u>4,147,004</u>	<u>2,803,133</u>	<u>13,566,823</u>

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 2: DEPOSITS AND INVESTMENTS – (CONTINUED)

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 are the actual rating as of November 30, 2018 for each investment type:

Rating	Primary Government	Component Unit	Total
AAA	\$ -	277,350	277,350
AA+	-	1,215,680	1,215,680
AA	-	5,457,924	5,457,924
AA-	-	1,342,300	1,342,300
A+	-	360,478	360,478
A-	-	205,624	205,624
Certificates of deposit	19,097,000	490,000	19,587,000
U.S. Government-backed money market accounts	-	2,959,570	2,959,570
U.S. Treasury Notes	-	198,851	198,851
Not rated	-	1,059,046	1,059,046
Total	<u>\$ 19,097,000</u>	<u>13,566,823</u>	<u>32,663,823</u>

Concentration of Credit Risk

The County has no investments, other than mutual funds that are exempt 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, 2018, there are no investments with custodial risk.

Foreign Currency Credit Risk

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

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2018

NOTE 3: FAIR VALUE MEASUREMENTS

For disclosure purposes, the County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The County's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability.

Investments measured at fair value on a recurring basis are disclosed below:

	Balance at November 30, 2018	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Primary Government:				
Municipal bonds	\$ -	-	-	-
Certificates of deposit	19,097,000	-	19,097,000	-
Government agency securities	-	-	-	-
Cash and money market accounts	-	-	-	-
Total Primary Government	<u>\$19,097,000</u>	<u>-</u>	<u>19,097,000</u>	<u>-</u>
Component Unit:				
Municipal bonds	\$ 8,681,631	-	8,681,631	-
Certificates of deposit	470,312	-	470,312	-
Government agency securities	864,867	864,867	-	-
Treasury Notes	199,350	-	199,350	-
Cash and money market accounts	2,959,570	2,959,570	-	-
Total Component Units	<u>\$13,175,730</u>	<u>3,824,437</u>	<u>9,351,293</u>	<u>-</u>

Government securities and cash/money market accounts classified in Level 1 are valued using prices quoted in active markets for those securities.

The fair value of certificates of deposit, treasury notes, and municipal bonds at November 30, 2018, was determined primarily based on level 2 inputs. The County estimates the fair value of these investments using other inputs such as interest rates and yield curves that are observable at commonly quoted intervals.

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 4: CHANGES IN CAPITAL ASSETS

Capital asset activity for governmental activities for the year ended November 30, 2018 was as follows:

	Primary Government		
	Balance as of December 1, 2017*	Additions	Deletions
			Balance as of November 30, 2018
Governmental activities:			
Capital assets not being depreciated:			
Land	\$ 2,630,603	-	-
Construction in progress	1,496,110	111,854	(1,496,110)
Total capital assets not being depreciated	4,126,713	111,854	(1,496,110)
Depreciable capital assets:			
Buildings	37,087,859	2,744,119	-
Equipment and vehicles	13,072,642	236,050	(24,122)
Infrastructure	73,575,874	-	-
Total depreciable capital assets:	123,736,375	2,980,169	(24,122)
Total capital assets:	127,863,088	3,092,023	(1,520,232)
Less accumulated depreciation:			
Buildings	(14,835,247)	(1,150,673)	-
Equipment and vehicles	(10,545,455)	(745,531)	10,338
Infrastructure	(46,804,334)	(2,136,846)	-
Total accumulated depreciation:	(72,185,036)	(4,033,050)	10,338
Total capital assets being depreciated, net	51,551,339	(1,052,881)	(13,784)
Governmental activities capital assets, net	\$ 55,678,052	(941,027)	(1,509,894)

Depreciation for governmental activities in the current fiscal year was \$4,033,050 and was allocated as follows:

General government	\$ 846,941
Public safety	604,957
Public works	1,492,228
Social services	40,331
Judiciary and legal	1,048,593
Total depreciation	\$ 4,033,050

* December 1, 2017 balances have been adjusted to reflect capital asset additions to the County as a result of the dissolution of the LaSalle County ETSB in the prior year. See Note 16 for additional information.

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 4: CHANGES IN CAPITAL ASSETS – (CONTINUED)

Capital asset activity for business-type activities for the year ended November 30, 2018 was as follows:

	Primary Government		
	Balance as of December 1, 2017	Additions	Balance as of November 30, 2018
Business-type activities:			
Capital assets not being depreciated:			
Land	\$ 9,950	-	9,950
Total capital assets not being depreciated	9,950	-	9,950
Depreciable capital assets:			
Buildings and improvements	6,732,485	-	6,732,485
Equipment and vehicles	1,303,796	7,173	1,310,969
Total depreciable capital assets:	8,036,281	7,173	8,043,454
Total capital assets:	8,046,231	7,173	8,053,404
Less accumulated depreciation:			
Buildings and improvements	(4,180,610)	(142,246)	(4,322,856)
Equipment and vehicles	(1,278,514)	(17,356)	(1,295,870)
Total accumulated depreciation:	(5,459,124)	(159,602)	(5,618,726)
Total capital assets being depreciated, net	2,577,157	(152,429)	2,424,728
Business-type activities capital assets, net	\$ 2,587,107	(152,429)	2,434,678

NOTE 5: LONG-TERM DEBT

The County did not have any outstanding debt obligations as of November 30, 2018. The following debt disclosures are for the County's discretely presented component unit, the Self-Insurance Trust. A summary of changes in long-term debt is as follows:

Description	Balance, December 1, 2017	Additions	Deductions	Balance, November 30, 2018	Due Within One Year
Component Unit - Self-Insurance Trust					
Self-Insurance Bonds					
Series 2011	\$ 1,825,000	-	585,000	1,240,000	610,000
Series 2013	7,055,000	-	805,000	6,250,000	825,000
Series 2017 - Refunding	3,710,000	-	45,000	3,665,000	35,000
Total Component Unit	\$ 12,590,000	-	1,435,000	11,155,000	1,470,000

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 5: LONG-TERM DEBT – (CONTINUED)

Self-Insurance Bonds

The County has issued Self-Insurance Bonds in the amounts of \$6,485,000 for the Series 2011 Bonds, \$8,960,000 for the Series 2013 Bonds, and \$3,710,000 for the Series 2017 Refunding Bonds. The Series 2011 Bonds were partially refunded in the amount of \$3,540,000 with the issuance of Series 2017 Refunding Bonds. Repayment schedules and interest rates as of November 30, 2018 are as follows:

Self-Insurance Bonds - Series 2011				
Date	Principal	Interest	Total P&I	Coupon
12/1/2018	\$ 610,000	21,700	631,700	3.50%
6/1/2019	-	11,025	11,025	0.00%
12/1/2019	630,000	11,025	641,025	3.50%
	<u>\$ 1,240,000</u>	<u>43,750</u>	<u>1,283,750</u>	

Self-Insurance Bonds - Series 2013				
Date	Principal	Interest	Total P&I	Coupon
12/1/2018	\$ 825,000	89,415	914,415	2.00%
6/1/2019	-	81,165	81,165	0.00%
12/1/2019	840,000	81,165	921,165	2.35%
6/1/2020	-	71,295	71,295	0.00%
12/1/2020	865,000	71,295	936,295	2.70%
6/1/2021	-	59,618	59,618	0.00%
12/1/2021	885,000	59,617	944,617	3.00%
6/1/2022	-	46,343	46,343	0.00%
12/1/2022	915,000	46,342	961,342	3.15%
6/1/2023	-	31,931	31,931	0.00%
12/1/2023	945,000	31,931	976,931	3.25%
6/1/2024	-	16,575	16,575	0.00%
12/1/2024	975,000	16,575	991,575	3.40%
	<u>\$ 6,250,000</u>	<u>703,267</u>	<u>6,953,267</u>	

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2018

NOTE 5: LONG-TERM DEBT – (CONTINUED)

Self-Insurance Bonds – (Continued)

Self-Insurance Bonds - Series 2017				
Date	Principal	Interest	Total P&I	Coupon
12/1/2018	\$ 35,000	51,188	86,188	2.00%
6/1/2019	-	50,837	50,837	0.00%
12/1/2019	35,000	50,838	85,838	2.00%
6/1/2020	-	50,487	50,487	0.00%
12/1/2020	680,000	50,488	730,488	2.50%
6/1/2021	-	41,987	41,987	0.00%
12/1/2021	695,000	41,988	736,988	2.50%
6/1/2022	-	33,300	33,300	0.00%
12/1/2022	715,000	33,300	748,300	3.00%
6/1/2023	-	22,575	22,575	0.00%
12/1/2023	745,000	22,575	767,575	3.00%
6/1/2024	-	11,400	11,400	0.00%
12/1/2024	760,000	11,400	771,400	3.00%
	<u>\$ 3,665,000</u>	<u>472,363</u>	<u>4,137,363</u>	

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, 2018:

Assessed valuation (2017)	<u>\$ 2,517,179,642</u>
Statutory debt limitation (2.875%)	\$ 72,368,915
Amount of debt applicable to debt limitation	<u>-</u>
Legal Debt Margin	<u>\$ 72,368,915</u>

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 6: DEFINED BENEFIT PENSION PLAN - IMRF

Plan Description

The County's defined benefit pension plan for Regular, Sheriff's Law Enforcement Personnel, and Elected County Official employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The County's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of an agent multiple-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. 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 Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. That report may be obtained on-line at www.imrf.org.

Benefits Provided

IMRF has three benefit plans. The majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 – 2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of original pension amount
- ½ of the increase in the Consumer Price Index of the original pension amount.

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2018

NOTE 6: DEFINED BENEFIT PENSION PLAN – IMRF – (CONTINUED)

Membership

As of December 31, 2017, the County's plan membership consisted of the following:

	RP	SLEP	ECO
Retirees and beneficiaries	371	57	24
Inactive, non-retired members	308	21	11
Active members	382	101	9
Total	1,061	179	44

Contributions

As set by statute, the County's Regular, SLEP, and ECO plan members are required to contribute a percent of their annual covered salary. The statute requires the County to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The required contribution rates and actual County contributions for calendar year 2017 and the fiscal year ended November 30, 2018 are summarized below. 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.

	RP	SLEP	ECO	Total
Plan member required contribution rate	4.50%	7.50%	7.50%	N/A
County required contribution rate for 2017	11.05%	17.51%	23.79%	N/A
County required contribution rate for 2018	10.80%	16.94%	45.69%	N/A
County actual contributions for 2017	\$ 2,025,371	1,139,766	61,879	3,227,016
County actual contributions for fiscal year 2018	\$ 2,121,811	1,275,610	106,372	3,503,793

Payable to the Pension Plan

The County had \$255,300 payable for the outstanding amount of County contributions to the plans for the year ended November 30, 2018.

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 6: DEFINED BENEFIT PENSION PLAN – IMRF – (CONTINUED)

Net Pension Liability

At December 31, 2017, the County had net pension liabilities for each plan, determined as follows:

	RP	SLEP	ECO	Total
Total Pension Liability	\$ 100,998,448	44,078,042	9,621,487	154,697,977
Plan Fiduciary Net Position	98,900,598	42,749,274	9,096,453	150,746,325
Net Pension Liability	<u>\$ 2,097,850</u>	<u>1,328,768</u>	<u>525,034</u>	<u>3,951,652</u>

The net pension liabilities were measured as of December 31, 2017, and the total pension liabilities used to calculate the net pension liabilities were determined by an actuarial valuation as of December 31, 2017.

Changes in the Net Pension Liabilities

Schedules of changes in the net pension liability for each plan for the calendar year ending December 31, 2017, are included as Required Supplementary Information on pages 84-86 of this report. Below is a summary of changes in the County's total net pension liability for the calendar year ending December 31, 2017.

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2016	\$149,551,932	132,464,684	17,087,248
Changes for the year:			-
Service Cost	3,122,951	-	3,122,951
Interest on the Total Pension Liability	11,079,189	-	11,079,189
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience of the Total Pension Liability	1,409,120	-	1,409,120
Changes of Assumptions	(3,862,645)	-	(3,862,645)
Contributions - Employer	-	3,227,016	(3,227,016)
Contributions - Employees	-	1,311,665	(1,311,665)
Net Investment Income	-	23,048,289	(23,048,289)
Benefit Payments, including Refunds of Employee Contributions	(6,781,770)	(6,781,770)	-
Other (Net Transfer)	-	(2,702,759)	2,702,759
Net Changes	<u>4,966,845</u>	<u>18,102,441</u>	<u>(13,135,596)</u>
Balances at December 31, 2017	<u>\$154,518,777</u>	<u>150,567,125</u>	<u>3,951,652</u>

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 6: DEFINED BENEFIT PENSION PLAN – IMRF – (CONTINUED)

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2017:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The Inflation Rate was assumed to be 2.50%.
- Salary Increases were expected to be 3.39% to 14.25%, including inflation.
- The Investment Rate of Return was assumed to be 7.50%.
- Project Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2017 valuation according to an experience study from years 2014 to 2016.
- For non-disabled retirees, and IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.
- For Disabled Retirees, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives.
- For Active Members, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
- The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2017:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equity	37%	6.85%
International Equity	18%	6.75%
Fixed Income	28%	3.00%
Real Estate	9%	5.75%
Alternative Investments	7%	2.65-7.35%
Cash Equivalents	1%	2.25%
Total	100%	

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 6: DEFINED BENEFIT PENSION PLAN – IMRF – (CONTINUED)

Single Discount Rate

Single Discount Rates of 7.50% were used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For purposes of the December 31, 2017 valuations, the single discount rates, expected rates of return on pension plan investments; the municipal bond rates, and the resulting single discount rates are as follows:

	RP	SLEP	ECO
Expected rate of return on plan investments	7.50%	7.50%	7.50%
Municipal bond rate	3.31%	3.31%	3.31%
Resulting single discount rate	7.50%	7.50%	7.50%

Sensitivity of Net Pension Liabilities/(Assets) to the Single Discount Rates

The following represents the County's net pension liabilities calculated using the above-referenced single discount rates, as well as what the County's proportionate share of the net pension liabilities would be if they were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate.

	Regular Plan		
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Total Pension Liability	\$ 114,108,717	100,998,448	90,237,215
Plan Fiduciary Net Position	98,900,598	98,900,598	98,900,598
Net Pension Liability/(Asset)	\$ 15,208,119	2,097,850	(8,663,383)

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 6: DEFINED BENEFIT PENSION PLAN – IMRF – (CONTINUED)

Sensitivity of Net Pension Liabilities/(Assets) to the Single Discount Rates (Continued)

SLEP Plan			
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Total Pension Liability	\$ 50,182,929	44,078,042	39,091,012
Plan Fiduciary Net Position	42,749,274	42,749,274	42,749,274
Net Pension Liability/(Asset)	<u>\$ 7,433,655</u>	<u>1,328,768</u>	<u>(3,658,262)</u>
ECO Plan			
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Total Pension Liability	\$ 10,634,679	9,621,487	8,766,284
Plan Fiduciary Net Position	9,096,453	9,096,453	9,096,453
Net Pension Liability/(Asset)	<u>\$ 1,538,226</u>	<u>525,034</u>	<u>(330,169)</u>
County Total			
	1% Decrease	Current Discount Rate	1% Increase
Total Pension Liability	\$ 174,926,325	154,697,977	138,094,511
Plan Fiduciary Net Position	150,746,325	150,746,325	150,746,325
Net Pension Liability/(Asset)	<u>\$ 24,180,000</u>	<u>3,951,652</u>	<u>(12,651,814)</u>

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 6: DEFINED BENEFIT PENSION PLAN – IMRF – (CONTINUED)

Pension Expense and Deferred Outflows / Inflows of Resources Related to Pensions

For the year ended November 30, 2018, the County recognized pension expense of \$5,066,687. At November 30, 2018, the County reported deferred outflows and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 1,918,764	1,385,502
Changes in assumptions	299,444	2,905,286
Net difference between projected and actual earnings on pension plan investments	4,283,721	10,782,485
Contributions subsequent to the measurement date	4,663,651	-
Total	<u>\$ 11,165,580</u>	<u>15,073,273</u>

\$4,663,651 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended November 30, 2018. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	Net Deferred Outflows (Inflows) of Resources			
Calendar Year Ending December 31,	Regular Plan	SLEP	ECO	Total
2018	\$ (1,216,427)	(69,902)	(89,767)	(1,376,096)
2019	(1,175,090)	(157,235)	(79,266)	(1,411,591)
2020	(1,919,550)	(645,933)	(201,874)	(2,767,357)
2021	(1,742,995)	(864,910)	(213,708)	(2,821,613)
2022	-	(100,832)	-	(100,832)
Thereafter	-	(93,855)	-	(93,855)
Total	<u>\$ (6,054,062)</u>	<u>(1,932,667)</u>	<u>(584,615)</u>	<u>(8,571,344)</u>

**Notes to Basic Financial Statements
For the Year Ended November 30, 2018**

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.

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 County is obligated up to an amount equal to the fair market value of the deferred account maintained for each participant.

NOTE 8: OTHER POST-EMPLOYMENT BENEFITS

Plan Description

In addition to the benefits described in Notes 6 and 7, 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

County retirees who qualify for retirement under one of the County's retirement plans and their eligible dependents are allowed to remain on the County's insurance plans provided they pay their portion of the premium. Coverage can continue upon Medicare eligibility. Coverage ceases when premium payments cease.

Membership

At December 1, 2017 (the most recent actuarial valuation), membership consisted of:

Pre-Medicare Retirees	65
Medicare Retirees	<u>182</u>
All retirees	<u>247</u>
Active-not fully eligible	313
Active-fully eligible	<u>83</u>
All actives	<u>396</u>
Total	<u><u>643</u></u>

**Notes to Basic Financial Statements
For the Year Ended November 30, 2018**

NOTE 8: OTHER POST-EMPLOYMENT BENEFITS – (CONTINUED)

Contributions

The County Board determines the benefits to be provided and contribution requirements. The County currently funds these benefits on a pay-as-you-go basis and has not established a separate trust fund. The retiree group pays an approximate 13-14% share of the monthly premiums and the County pays the remainder of the health care premiums. The County made retiree healthcare payments totaling \$1,264,542 during the fiscal year ending November 30, 2018.

Retiree health coverage is implicitly more expensive than active health coverage. The County's implicit contributions for the fiscal year ending November 30, 2018 were \$2,655,191.

Net OPEB Liability

At November 30, 2018, the County had a net OPEB liability for the plan, determined as follows:

Total OPEB Liability	\$ 89,353,780
Plan Fiduciary Net Position	<u>-</u>
Net OPEB Liability	<u>\$ 89,353,780</u>

The net OPEB liability was measured as of November 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 1, 2017.

Changes in the Net OPEB Liability

A schedules of changes in the net OPEB liability for the fiscal year November 30, 2018, is included as Required Supplementary Information on page 88 of this report.

Actuarial Assumptions

The following are the methods and assumptions used to determine total OPEB liability at November 30, 2018:

- The Actuarial Cost Method used was Entry Age Normal, Level Dollar.
- Amortization rate was based on 20 year paydown with 4% salary scale, Open Period
- Annual Medical/Rx trend rate was assumed to be 5.50%.
- Retiree contribution increase rate was assumed to be 0%.
- Expense load rate was assumed to be 3.0% based on current BCBS administrative fees and Medicare broker fee.
- Investment rate of return was not applicable, as the plan has no assets.
- Mortality rates were based on the RP-2000 Healthy Annuitant Mortality Table with 10 year Scale AA projection.
- Retirement rates were updated base on the 2017 experience review. (Sheriff – Age 56 and All Others – 63)
- Withdrawal rates were based on the Sarason T-5 Table with a 40% load for observed 2010 experience.

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 8: **OTHER POST-EMPLOYMENT BENEFITS – (CONTINUED)**

Actuarial Assumptions – (Continued)

- No disability rates were assumed.
- Morbidity factor was assumed to be 3.2% for pre-65 and 2.5% for post-65.
- The long-term expected rate of return on pension plan investments was not applicable.

Single Discount Rate

The County does not have a dedicated trust to pay retiree healthcare benefits. Per GASB 75, the discount rate should be a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale).

A rate of 3.26% is used, which is the SAPIHG Municipal Bond 20-Year High-Grade Rate Index as of November 30, 2018.

Sensitivity of Net OPEB Liability to the Single Discount Rate

The following represents the County's net OPEB liability calculated using the above-referenced single discount rate, as well as what the County's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate.

	1% Decrease (2.26%)	Current Discount Rate (3.26%)	1% Increase (4.26%)
Net OPEB Liability at December 1, 2017	\$ 100,237,035	85,196,518	73,294,130

Sensitivity of Net OPEB Liability to the Health Care Cost Trend Rate

The following represents the County's net OPEB liability as well as what the County's net OPEB liability would be if it were calculated using a healthcare cost trend rates that are 1-percentage point lower or 1-percentage point higher than the current rate.

	1% Decrease (4.50% decreasing to 3.75%)	Current Discount Rate (5.50% decreasing to 4.75%)	1% Increase (6.50% decreasing to 5.75%)
Net OPEB Liability at December 1, 2017	\$ 72,945,738	85,196,518	100,151,333

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 8: OTHER POST-EMPLOYMENT BENEFITS – (CONTINUED)

OPEB Expense and Deferred Outflows / Inflows of Resources Related to OPEB

For the year ended November 30, 2018, the County recognized OPEB expense of \$6,812,453. At November 30, 2018, the County reported no deferred outflows and deferred inflows of resources related to OPEB.

NOTE 9: LEASE AGREEMENTS

Operating Leases

A. Illinois Cooperative Association, Inc.

The County entered into a lease agreement on December 1, 2017, with Illinois Cooperative Association, Inc., d/b/a Clear Talk for the rental of Clear Talk Radio System, at a monthly rate of \$3,300 for five years. The lease payments for the year ending November 30, 2018 were \$39,600.

B. Oce Financial Canon Group

On March 31, 2016, the County entered into a lease agreement with Oce Financial Canon Group for the rental of office equipment, at a monthly rate of \$716 for five years. The lease payments for the year ending November 30, 2018 were \$8,592.

C. Postage Machines

The County leases various postage machines at a quarterly rate of \$3,073. The earliest lease expires August 30, 2019 and most recent lease expires on January 31, 2022. The lease payments for the year ending November 30, 2018 were \$12,294.

D. 2017 Impalas

On December 1, 2016, the County entered into a 36 month lease agreement with Starved Rock Leasing for five 2017 Impalas, at a monthly rate of \$390 each. Four of the vehicles were assigned to Grundy and Bureau County Probation officers. The lease payments for the year ending November 30, 2018 were \$23,399, of which \$4,680 was paid by Grundy and Bureau County Probation Departments.

E. LaSalle County Housing Authority

On June 1, 1998, the LaSalle County Health Department entered into a 60-month leasing agreement with the LaSalle County Housing Authority at a monthly rate of \$300. The lease has been renewed annually since the agreement ended.

F. H.D. Hume Company

On May 1, 2016, the LaSalle County Health Department entered into a 12 month building lease agreement with H.D. Hume Company, at a monthly rate of \$445 for the lease of office space. The LaSalle County Health Department now rents the building on an as-needed basis.

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2018

NOTE 9: LEASE AGREEMENTS – (CONTINUED)

Operating Leases – (Continued)

G. Atrix International

On July 1, 2012, the County entered into a 12 month lease agreement with Atrix International for the rental of office equipment. The lease has been renewed annually.

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

<u>Year Ending November 30,</u>	<u>Amount</u>
2019	\$ 83,539
2020	59,106
2021	52,662
2022	<u>1,174</u>
Total	<u>\$ 196,481</u>

County as Lessor

Archer Daniels

On December 1, 2006, the County entered a 60 month lease agreement with Archer Daniels for marina access, at a monthly rate of \$590. The lease has expired, but it has been verbally renewed on an annual basis. The lease income for the year ending November 30, 2018 was \$7,080.

The County is also a lessor of various parcels of land which it leases as farm land. Each lease is on an annual basis. Total farm rental income for the year ended November 30, 2018 was \$16,458.

NOTE 10: EMPLOYEE HEALTH INSURANCE PROGRAM

Employee health benefits are provided by the County under a self-insurance program with a plan year-end of November 30. The self-insurance program is reported as an internal service fund. A medical stop loss policy, effective for the plan year ended November 30, 2018, provides insurance for excessive risk. The estimated claims for the health insurance for the year ended November 30, 2018 was \$7,492,085. In addition, the premiums for the stop/loss insurance were \$812,969 and the administrative expenses were \$343,809.

The "Specific (Individual) Stop/Loss Coverage" reimburses the General Fund for claims of an individual in excess of \$115,000 annually.

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 11: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Expenditures exceeded appropriations for the following individual funds:

Fund	Excess
General Fund*	\$ 1,734,774
Crime Victim Witness Coordinator Fund	1,224
E-911 Fund	48,435
Sheriff Vehicle Fund	56,703
Public Safety Fund	11,374
Jail Commissary Fund	25,361
Court Appointed Special Advocate Fund	155
State's Attorney Drug Enforcement Fund	35,520
Probation Services Fund	44,472

* Major Fund

The County's E-911 Fund had a deficit fund balance of \$2,872 at November 30, 2018.

NOTE 12: INTER-FUND TRANSACTIONS

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.

The County issued a \$2,000,000 inter-fund loan to the Disaster Fund for expenditures related to the tornado that impacted the Highway Department and Nursing Home in 2017. The Disaster Fund was subsequently closed to the Self-Insurance Trust and repayment of the \$2,000,000 came from the Self-Insurance Trust. Also, the County recorded a transfer from the Highway Funds to the Disaster Fund in the amount of \$70,000 for tornado expenditures. 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.

Inter-fund transfers for the year ended November 30, 2018 consisted of the following:

Fund	Transfer to Other Funds	Transfer from Other Funds
Governmental Funds:		
Major Funds:		
General Fund	\$ 2,000,000	5,678,230
Insurance fund	1,370,511	-
Non-Major Funds	4,883,431	2,427,457
Proprietary Funds:		
Major Funds:		
Nursing Home Fund	-	148,255
	<u>\$ 8,253,942</u>	<u>8,253,942</u>

**Notes to Basic Financial Statements
For the Year Ended November 30, 2018**

NOTE 13: RISK MANAGEMENT

The County is exposed to various risks of losses 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 financial activities of the County.

The County of LaSalle Insurance Trust carries all risk related to workers' compensation, general liability, and automobile programs. The estimated claims for workers' compensation for the years ended November 30, 2018 and November 30, 2017 were \$430,503 and \$434,063 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 14: CONTINGENCIES

Litigation

The County is the defendant in several 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 expect such amount, if any, to be immaterial.

NOTE 15: ACCOUNTING CHANGES

Future Accounting Pronouncements

GASB Statement No. 84, *Fiduciary Activities*. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criterial are included to identify fiduciary component unis and postemployment benefit arrangements that are fiduciary activities. An activity meeting the criterial should be reported in a fiduciary fund in the basic financial statements. This pronouncement is not effective until the year ended November 30, 2020.

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 15: ACCOUNTING CHANGES – (CONTINUED)

Future Accounting Pronouncements – (Continued)

GASB Statement No. 87, Leases. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. This pronouncement is not effective until the year ended November 30, 2021.

NOTE 16: PRIOR PERIOD ADJUSTMENTS

Other Post Retirement Benefits

Financial Reporting for *Postemployment Benefit Plans Other Than Pension Plans*, addresses reporting by employers for OPEB plans that administer benefits on behalf of governments and replaces GASB Statement No. 45, *Financial Reporting For Postemployment Benefit Plans Other Than Pension Plans*. This statement requires the County to report a net OPEB liability on the Statement of Net Position for its postretirement healthcare plan. As a result, the net position of governmental activities has been restated by \$48,840,085 as of December 1, 2016. See Note 8 for disclosures required under GASB Statement No. 75.

Implementation of GASB 75 resulted in the restatement of beginning net position in the government-wide financial statements. GASB 75 requires recognition and disclosure of the net OPEB liability resulting from defined benefit OPEB plans.

LaSalle County ETSB Dissolution

During the year ended November 30, 2017, the LaSalle County ETSB decertified its individual ETSB and became a member of the newly formed LaSalle County Joint Emergency Telephone System Board (JETSB). As a result of the decertification, the capital assets of the LaSalle County ETSB were transferred to the JETSB. However, the legal counsel for the JETSB determined that there was not any legal transfer of such assets approved by the corporate authorities of the LaSalle County ETSB or the JETSB. It was also determined that these capital assets are to be included in the financial statements of the County. As a result, the net position of governmental activities has been restated by \$327,689, as of December 1, 2016.

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 16: PRIOR PERIOD ADJUSTMENTS – (CONTINUED)

The restatement of beginning net position and fund balance resulting from the change in accounting principles are as follows:

Statement of Net Position - Governmental Activities			
	<u>Assets</u>	<u>Liabilities</u>	<u>Net Position</u>
Balance at December 1, 2016, as previously reported	\$ 103,979,765	47,916,964	70,529,477
Prior period adjustment:			
Change in capital asset ownership	327,689	-	327,689
Change in reporting net OPEB liability	-	48,840,085	(48,840,085)
Total prior period adjustments	<u>327,689</u>	<u>48,840,085</u>	<u>(48,512,396)</u>
Balance at December 1, 2016, as restated	<u>\$ 104,307,454</u>	<u>96,757,049</u>	<u>22,017,081</u>

NOTE 17: SUBSEQUENT EVENTS

Management evaluated subsequent events through April 2, 2019, the date the financial statements were available to be issued. No amounts were required to be recorded or disclosed in the financial statements as of November 30, 2018 as a result of events occurring between December 1, 2018 and April 2, 2019.

REQUIRED SUPPLEMENTARY INFORMATION

LASALLE COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE A-1

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Taxes:					
Property tax	\$ 6,301,836	6,301,836	6,187,948	(113,888)	5,987,799
Gambling tax	1,800	1,800	886	(914)	990
Total taxes	6,303,636	6,303,636	6,188,834	(114,802)	5,988,789
Intergovernmental revenue:					
Personal property replacement tax	1,093,049	1,093,049	1,216,137	123,088	1,338,063
Illinois income tax	3,000,000	3,000,000	2,889,235	(110,765)	2,946,246
Illinois retailers occupation tax	925,000	925,000	934,939	9,939	961,601
County-wide sales tax	3,400,000	3,400,000	3,608,401	208,401	3,456,711
Use tax	750,000	750,000	745,796	(4,204)	812,944
State's attorney and assistants salary reimbursement	144,788	144,788	146,204	1,416	144,677
Probation officers salary reimbursement	650,000	650,000	812,375	162,375	420,589
Public defender reimbursement	130,309	130,309	96,516	(33,793)	96,516
Election judge salary reimbursement	45,900	45,900	40,410	(5,490)	20,925
Voter registration reimbursement	-	-	21,630	21,630	-
Supervisor of assessment salary reimbursement	43,935	43,935	44,105	170	43,388
Probation reimbursement from other counties	475,000	475,000	541,575	66,575	506,995
Public defender income from other counties	20,000	20,000	24,286	4,286	23,395
Mental health reimbursement	5,000	5,000	8,068	3,068	11,374
Salary reimbursement - bailiff	200	200	180	(20)	80
Chief judge salary reimbursement	50,000	50,000	57,726	7,726	53,936
Deputy training reimbursement	10,000	10,000	13,696	3,696	10,435
HMEP grant	1,300	1,300	1,771	471	15,793
EMA grant	38,000	38,000	88,763	50,763	38,410
County grants	100	100	-	(100)	5,000
IPRA grant	34,000	34,000	55,796	21,796	40,415
LEPC	5,000	5,000	4,000	(1,000)	4,300
Total intergovernmental revenue	10,821,581	10,821,581	11,351,609	530,028	10,951,793

LASALLE COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE A-1
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018				2017
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues (continued):					
Fines and fees:					
Liquor licenses	\$ 34,000	34,000	27,813	(6,187)	28,737
Amusement licenses	6,500	6,500	5,370	(1,130)	6,380
Video gaming	188,000	188,000	178,886	(9,114)	223,038
County clerk marriage license fees	20,000	20,000	21,300	1,300	22,850
State's attorney fees	60,000	60,000	68,191	8,191	69,165
Fines and forfeitures	220,000	220,000	162,258	(57,742)	189,418
Forfeitures	20,000	20,000	99,255	79,255	31,273
Other misdemeanors & felony fines	500,000	500,000	424,953	(75,047)	459,065
Variance fee	500	500	100	(400)	125
Treasurer and other fees	35,000	35,000	46,030	11,030	43,881
Dependent child care SS reimb	100	100	750	650	458
Unclaimed money	100	100	-	(100)	-
Lease / rental income	157,080	157,080	7,105	(149,975)	97,080
Farm income	15,900	15,900	16,458	558	17,583
Assessor's miscellaneous fees	2,000	2,000	1,510	(490)	2,452
Supt of assessment dial-in service	7,000	7,000	6,600	(400)	5,400
Zoning fees	50,000	50,000	227,425	177,425	103,244
Probation substance abuse testing	500	500	2,555	2,055	1,450
County/appt counsel reimb	25,000	25,000	15,098	(9,902)	26,979
County clerk redemption fees	22,000	22,000	30,216	8,216	30,782
County clerk fees	115,000	115,000	102,294	(12,706)	106,709
County clerk mapping fees	-	-	3,196	3,196	27
County clerk civil union fees	100	100	-	(100)	30
Circuit clerk filing fees	750,000	750,000	712,853	(37,147)	752,630
Circuit clerk security fees	180,000	180,000	162,536	(17,464)	171,877
Passport fees	14,000	14,000	12,129	(1,871)	11,275
Recorder recording fees	500,000	500,000	502,979	2,979	505,529
Recorder revenue stamps	535,000	535,000	653,503	118,503	578,069
Support of Rental Housing fee	11,000	11,000	7,804	(3,196)	9,398
Sheriff process fees	240,000	240,000	200,298	(39,702)	204,951
Sheriff miscellaneous fees	10,000	10,000	16,646	6,646	28,897
Sheriff boarding of prisoners	20,000	20,000	52,101	32,101	11,392
Sheriff's Americall commission	-	-	37,521	37,521	-
Sheriff bond post fee	30,000	30,000	28,391	(1,609)	34,596
Sheriff probation transfer fee	375	375	1,650	1,275	625
Medical services fees	5,000	5,000	-	(5,000)	2,951
Sheriff insurance claims & car sales	100	100	1,000	900	30,579
Prisoners transport reimbursement	3,000	3,000	4,402	1,402	7,964
Sheriff grants	100	100	-	(100)	-
Justice benefits	7,000	7,000	5,191	(1,809)	-
E911 salary reimb	100,000	100,000	-	(100,000)	-
Other reimbursements	2,500	2,500	5,757	3,257	5,496
Central services	20,000	20,000	13,802	(6,198)	15,462

LASALLE COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE A-1
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues (continued):					
Fines and fees (continued):					
Reimbursement for telephone	\$ 8,000	8,000	2,487	(5,513)	4,204
Total fines and fees	3,914,855	3,914,855	3,868,413	(46,442)	3,842,021
Interest:					
Treasurer	67,000	67,000	43,967	(23,033)	65,236
Treasurer - penalty	400,000	400,000	470,176	70,176	430,771
Payroll	-	-	42	42	39
Circuit Clerk	40,000	40,000	82,858	42,858	48,692
Total interest	507,000	507,000	597,043	90,043	544,738
Other revenues:					
Miscellaneous income	20,200	20,200	11,762	(8,438)	15,040
Total other revenues	20,200	20,200	11,762	(8,438)	15,040
Total revenues	21,567,272	21,567,272	22,017,661	450,389	21,342,381

LASALLE COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE A-1
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures:					
General government:					
Auditor's office:					
Mileage and travel	\$ 500	500	324	(176)	158
Education	900	900	784	(116)	950
Publication expense	40	40	39	(1)	-
Dues and subscriptions	500	500	500	-	500
Office supplies and expense	860	860	300	(560)	1,140
County Auditor	66,000	66,000	66,253	253	66,254
Salaries and wages	100,300	100,300	100,418	118	97,653
Salaries and wages - part time	-	-	-	-	3,498
Overtime	250	250	215	(35)	4,456
Total auditor's office	169,350	169,350	168,833	(517)	174,609
County Board office:					
Mileage	24,000	24,000	25,527	1,527	25,169
Telephone	1,300	1,300	1,306	6	1,300
Education	250	250	175	(75)	265
Lodging and meals	375	375	80	(295)	656
Dues - IL Assoc of Cnty Boards	5,400	5,400	5,400	-	7,678
Office supplies and expense	300	300	166	(134)	4,010
Board Chairman	66,000	66,000	66,253	253	66,254
Salaries and wages - board	118,000	118,000	86,112	(31,888)	118,800
Salaries and wages	73,200	73,200	78,749	5,549	72,251
Overtime	6,000	6,000	-	(6,000)	4,346
Total County Board office	294,825	294,825	263,768	(31,057)	300,729
Information technology:					
Additional hardware	26,110	26,110	36,319	10,209	54,538
Maintenance of hardware	1,000	1,000	946	(54)	-
Telephone	70,000	70,000	94,391	24,391	618
Internet services	24,000	24,000	21,600	(2,400)	21,600
Software license	67,451	67,451	75,379	7,928	32,640
Office supplies	600	600	47	(553)	548
Supplies	-	-	50	50	43
Mileage	750	750	1,117	367	930
Education	4,000	4,000	3,494	(506)	425
Lodging and meals	200	200	-	(200)	-
Dues and subscriptions	200	200	332	132	-
Professional/consultant	37,769	37,769	29,383	(8,386)	28,650
Miscellaneous	200	200	26	(174)	468

LASALLE COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE A-1
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018				2017
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Expenditures (Continued):					
General government (continued):					
Information technology (continued):					
IT Director	\$ 71,000	71,000	75,274	4,274	71,273
Salaries and wages	149,000	149,000	148,036	(964)	143,625
Total information technology	452,280	452,280	486,394	34,114	355,358
Planning and zoning:					
Mileage	1,300	1,300	1,788	488	1,092
Publications	4,000	4,000	19,507	15,507	27,869
Professional services	61,800	61,800	58,418	(3,382)	58,964
Office supplies and expense	600	600	170	(430)	-
Miscellaneous expense	-	-	3,491	3,491	-
Court reporter	1,800	1,800	6,953	5,153	2,121
Zoning Board of Appeals	4,000	4,000	8,000	4,000	4,080
Zoning Director	19,890	19,890	19,202	(688)	16,969
Salaries and wages	26,622	26,622	35,934	9,312	41,231
Overtime	-	-	-	-	19
Total planning and zoning	120,012	120,012	153,463	33,451	152,345
Salary and Labor:					
Professional services - physicals	15,000	15,000	11,482	(3,518)	3,525
Arbitrator's fee	2,500	2,500	-	(2,500)	-
Office supplies	4,500	4,500	4,502	2	3,224
Education	1,000	1,000	398	(602)	398
Miscellaneous expense	-	-	341	341	-
Salaries and wages	130,500	130,500	130,779	279	124,641
Overtime	500	500	-	(500)	-
Total Salary and Labor	154,000	154,000	147,502	(6,498)	131,788

LASALLE COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE A-1
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
General government (continued):					
Finance and fees:					
Mileage	\$ 50	50	-	(50)	4
Per diem	800	800	240	(560)	240
Maintenance - software	26,000	26,000	-	(26,000)	29,371
Publications	2,000	2,000	6,921	4,921	4,568
Dues	12,200	12,200	12,162	(38)	12,162
Professional services	20,000	20,000	38,256	18,256	-
Outside audit	42,100	42,100	42,100	-	42,100
Justice benefits	1,600	1,600	-	(1,600)	-
Office supplies	400	400	238	(162)	224
County share of judges' fee	3,700	3,700	3,722	22	3,682
Contingency	230,000	230,000	-	(230,000)	-
TIF expenses	3,000	3,000	2,208	(792)	-
Miscellaneous expenses	2,000	2,000	1,479	(521)	-
Miscellaneous claims	-	-	100	100	-
Soil and water conservation	29,780	29,780	29,780	-	31,350
LaSalle Co. Extension Service	42,325	42,325	42,325	-	44,555
Soldiers' burial	1,200	1,200	-	(1,200)	-
Paupers' burial	2,400	2,400	1,000	(1,400)	1,600
Total finance and fees					
claims	419,555	419,555	180,531	(239,024)	169,856
Board of Review:					
Mileage	400	400	89	(311)	59
Education	700	700	686	(14)	468
Office supplies and expense	1,995	1,995	964	(1,031)	2,239
Professional services	10,000	10,000	-	(10,000)	-
Review board members	38,500	38,500	38,500	-	36,192
Total Board of Review	51,595	51,595	40,239	(11,356)	38,958

LASALLE COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE A-1
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017	
	Budget Amounts		Over (Under)		
	Original	Final	Final Budget	Actual	
Expenditures (Continued):					
General government (continued):					
Treasurer's office:					
Mileage	\$ 800	800	301	(499)	261
Software maintenance	26,381	26,381	26,394	13	26,381
Education	2,000	2,000	912	(1,088)	737
Publications	8,000	8,000	8,957	957	5,203
Association dues	1,000	1,000	1,270	270	1,588
Office supplies and expenses	2,185	2,185	1,261	(924)	2,574
Professional services	-	-	-	-	565
Tax bills	8,600	8,600	8,787	187	8,861
NSF Chargeback	100	100	786	686	165
County Treasurer	67,995	67,995	68,253	258	67,245
Salaries and wages	177,000	177,000	187,422	10,422	150,606
Seasonal salaries and wages	-	-	-	-	3,133
Overtime	500	500	275	(225)	620
Total Treasurer's office	294,561	294,561	304,618	10,057	267,939
Insurance:					
Professional services	52,000	52,000	62,533	10,533	57,531
Health and life insurance	3,889,334	3,889,334	5,412,337	1,523,003	4,908,412
Total Insurance	3,941,334	3,941,334	5,474,870	1,533,536	4,965,943
County Clerk's office:					
Maintenance and repair	200	200	-	(200)	-
Software maintenance	22,700	22,700	21,599	(1,101)	21,589
Education	700	700	60	(640)	202
Association dues	1,000	1,000	845	(155)	493
Publications	100	100	-	(100)	388
Non-contract printing	500	500	-	(500)	-
Office supplies and expenses	600	600	360	(240)	460
County Clerk	69,495	69,495	69,759	264	68,803
Salaries and wages	270,821	270,821	269,191	(1,630)	280,413
Overtime	6,000	6,000	4,500	(1,500)	2,093
Total County Clerk's office	372,116	372,116	366,314	(5,802)	374,441

LASALLE COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE A-1
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
General government (continued):					
Liquor Commission:					
Salaries and wages	\$ 13,400	13,400	13,400	-	13,000
Total Liquor Commission	13,400	13,400	13,400	-	13,000
Recorder's office:					
Association dues	-	-	-	-	910
State revenue stamps	350,000	350,000	435,669	85,669	385,379
Recorder of Deeds	66,000	66,000	66,253	253	66,254
Salaries and wages	265,300	265,300	265,342	42	254,624
Total Recorder's office	681,300	681,300	767,264	85,964	707,167
Election:					
Additional hardware / license	100,000	100,000	99,769	(231)	82,726
Mileage for election training	3,500	3,500	3,157	(343)	1,805
General maintenance & repair	50,900	50,900	35,132	(15,768)	48,003
Machinery, misc. equip & repair	1,500	1,500	1,790	290	-
Rent - polling places	20,000	20,000	19,671	(329)	9,575
Rent - equipment	1,500	1,500	334	(1,166)	278
Postage - voter information	1,500	1,500	1,344	(156)	826
Education	800	800	560	(240)	300
Publications	20,000	20,000	18,366	(1,634)	11,887
Election judge pay and mileage	225,000	225,000	169,402	(55,598)	84,500
Election worker	2,000	2,000	1,869	(131)	617
Professional services hired	35,000	35,000	49,011	14,011	15,563
Supervisors' pay	5,500	5,500	5,550	50	2,775
Office supplies	3,000	3,000	2,418	(582)	2,901
Supplies - miscellaneous	25,000	25,000	1,499	(23,501)	7,135
Telephone	3,500	3,500	3,681	181	1,923
Maps	250	250	-	(250)	-
Printing	60,000	60,000	47,768	(12,232)	24,702
Salaries and wages	210,750	210,750	209,562	(1,188)	192,492
Overtime	12,000	12,000	8,957	(3,043)	2,342
Holiday overtime	-	-	-	-	182
Total Election	781,700	781,700	679,840	(101,860)	490,532

LASALLE COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE A-1
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018				2017
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Expenditures (Continued):					
General government (continued):					
Central Service:					
Maintenance contracts	\$ 48,000	48,000	49,021	1,021	39,056
Mileage	-	-	-	-	3
Postage	100,000	100,000	90,000	(10,000)	100,000
Postage for election	7,500	7,500	2,300	(5,200)	33,650
Postage for assessment	4,000	4,000	1,360	(2,640)	1,430
Postage for treasurer	44,300	44,300	39,934	(4,366)	39,228
Office supplies expense	121,000	121,000	117,997	(3,003)	109,164
Equipment repairs	600	600	-	(600)	388
Director	59,547	59,547	48,189	(11,358)	42,028
Salaries and wages	164,900	164,900	176,510	11,610	175,167
Total Central Service	549,847	549,847	525,311	(24,536)	540,114
Supervisor of Assessments:					
Mileage	3,500	3,500	4,119	619	5,761
Maintenance contract - software	24,410	24,410	23,910	(500)	24,359
Education	2,500	2,500	2,360	(140)	4,168
Publications	10,629	10,629	5,769	(4,860)	6,017
Dues and subscriptions	350	350	-	(350)	-
Professional services hired	2,500	2,500	-	(2,500)	3,620
Office supplies and expenses	4,025	4,025	2,145	(1,880)	5,906
Software purchases	9,486	9,486	5,411	(4,075)	3,177
Supervisor of Assessments	88,208	88,208	90,031	1,823	98,875
Salaries and wages	458,400	458,400	430,920	(27,480)	426,633
Total Supervisor of Assessments	604,008	604,008	564,665	(39,343)	578,516
County Radio:					
Maintenance and repair of equip.	4,000	4,000	4,027	27	3,058
Tower rental	500	500	500	-	500
800 MHz-II Co-op	42,372	42,372	41,955	(417)	41,700
Office supplies and expense	2,000	2,000	1,984	(16)	2,471
Total County Radio	48,872	48,872	48,466	(406)	47,729

LASALLE COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE A-1
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
General government (continued):					
County Buildings:					
Maintenance and repair of equip.	\$ 100,000	100,000	69,669	(30,331)	100,413
Vehicle fuel	150,000	150,000	150,096	96	153,442
Maintenance and repair of bldgs.	325,000	325,000	210,143	(114,857)	205,323
Electricity	300,000	300,000	282,480	(17,520)	280,296
Telephone	-	-	2,553	2,553	85,416
Water	100,000	100,000	38,644	(61,356)	156,471
Gas	90,000	90,000	80,740	(9,260)	64,440
Maintenance contracts	84,000	84,000	128,861	44,861	114,187
Education	2,000	2,000	2,990	990	678
Professional services	50,000	50,000	14,510	(35,490)	38,973
Contract janitor service	75,000	75,000	75,000	-	79,390
Office supplies	1,000	1,000	72	(928)	229
Facility supplies	45,000	45,000	41,168	(3,832)	46,801
Supplies	7,000	7,000	8,236	1,236	16,684
New equipment	32,000	32,000	22,471	(9,529)	41,378
New vehicles	-	-	-	-	28,002
Improvements of site	116,500	116,500	66,300	(50,200)	58,250
Construction	5,000	5,000	1,266	(3,734)	4,910
Miscellaneous	250	250	53	(197)	-
Maintenance Superintendent	83,000	83,000	83,305	305	79,318
Salaries and wages	366,500	366,500	366,185	(315)	356,162
Seasonal salaries and wages	16,485	16,485	7,392	(9,093)	5,544
Overtime	50,000	50,000	28,715	(21,285)	22,168
Total County Buildings	1,998,735	1,998,735	1,680,849	(317,886)	1,938,475
Total General Government	10,947,490	10,947,490	11,866,327	918,837	11,247,499

LASALLE COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE A-1
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017	
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Expenditures (Continued):					
Public Safety:					
Sheriff's office:					
Maintenance & repair of vehicles	\$ 30,000	30,000	29,956	(44)	29,982
Auto expenses	20,000	20,000	12,058	(7,942)	16,714
Towing fees	2,000	2,000	1,317	(683)	625
Telephone	30,000	30,000	26,841	(3,159)	27,097
Maintenance contracts	31,018	31,018	20,522	(10,496)	37,166
Transport prisoners	5,000	5,000	14,097	9,097	10,556
Education	10,000	10,000	8,498	(1,502)	7,437
Education - PTI	4,800	4,800	682	(4,118)	2,372
Expense merit commission	1,500	1,500	1,813	313	75
Dues	1,150	1,150	1,220	70	1,130
Ammunition	9,000	9,000	8,999	(1)	10,000
Weapons and repair	2,500	2,500	2,494	(6)	2,987
Random drug testing	5,000	5,000	4,974	(26)	5,678
Non-contract medical	500	500	150	(350)	150
Office supplies and expenses	6,200	6,200	3,746	(2,454)	6,523
Non-contract printing	3,500	3,500	1,205	(2,295)	2,203
Deputies' uniforms	5,000	5,000	7,946	2,946	3,205
Crime prevention	6,443	6,443	6,443	-	5,799
Supplies	24,000	24,000	23,575	(425)	24,037
New automobiles	58,000	58,000	54,610	(3,390)	73,507
Miscellaneous	1,500	1,500	525	(975)	333
Investigation expense	2,000	2,000	2,000	-	2,000
Sheriff	77,918	77,918	78,214	296	77,081
Salaries and wages	3,227,119	3,227,119	3,315,674	88,555	2,874,074
Salaries and wages - part time	-	-	3,251	3,251	5,162
Overtime	190,000	190,000	342,269	152,269	324,925
Holiday overtime	110,000	110,000	105,694	(4,306)	100,269
Total Sheriff's office	3,864,148	3,864,148	4,078,773	214,625	3,651,087
Coroner's office:					
Mileage for deputies	3,700	3,700	5,075	1,375	4,167
Maintenance & repair of vehicles	1,400	1,400	1,505	105	1,789
Maintenance - software	750	750	600	(150)	819
Telephone	5,800	5,800	5,408	(392)	5,704
Education	4,000	4,000	2,784	(1,216)	4,202
Lodging and meals	1,000	1,000	1,018	18	869
Dues and subscriptions	1,450	1,450	2,151	701	1,414

LASALLE COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE A-1
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018				2017
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Expenditures (Continued):					
Public Safety (Continued):					
Coroner's office (continued):					
Prof. services - post mortems	\$ 139,827	139,827	163,796	23,969	149,786
Prof. services - toxicology	22,960	22,960	28,153	5,193	25,284
Prof. services - transport fees	52,250	52,250	50,890	(1,360)	51,330
Office supplies and expenses	1,100	1,100	1,080	(20)	1,165
Coroner's supplies	4,200	4,200	3,914	(286)	4,315
Coroner	66,000	66,000	66,253	253	66,254
Salaries and wages	83,200	83,200	81,139	(2,061)	85,177
Salaries and wages - part time	74,500	74,500	78,415	3,915	67,430
Seasonal salaries and wages	500	500	378	(122)	168
Overtime	500	500	-	(500)	142
Total Coroner's office	463,137	463,137	492,559	29,422	470,015
EMA:					
Mileage	1,000	1,000	294	(706)	1,069
Building maintenance	5,000	5,000	1,862	(3,138)	4,810
Vehicle maintenance	8,000	8,000	-	(8,000)	8,209
Equipment maintenance	-	-	-	-	646
Telephone	16,500	16,500	17,262	762	16,664
Education	3,776	3,776	2,807	(969)	2,702
Warning systems	11,000	11,000	10,125	(875)	12,343
Dues and subscriptions	1,750	1,750	1,471	(279)	1,964
Professional services	-	-	-	-	5,075
Office supplies and expenses	1,550	1,550	1,009	(541)	798
Supplies - provisions	500	500	446	(54)	266
Supplies	8,500	8,500	2,898	(5,602)	5,632
Equipment supplies	3,300	3,300	5,013	1,713	1,559
New equipment - grant	-	-	425	425	-
Exercise	-	-	4,893	4,893	-
Radio maintenance (EMA)	1,500	1,500	899	(601)	809
Coordinator	60,000	60,000	60,231	231	58,615
Salaries and wages	49,548	49,548	49,510	(38)	48,762
Total EMA	171,924	171,924	159,145	(12,779)	169,923
Total Public Safety	4,499,209	4,499,209	4,730,477	231,268	4,291,025

LASALLE COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE A-1
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures (Continued):					
Corrections:					
Juvenile and adult probation:					
Directors	\$ 141,800	141,800	145,357	3,557	135,294
Salaries and wages	1,440,300	1,440,300	1,432,843	(7,457)	1,404,686
Overtime	12,000	12,000	4,407	(7,593)	10,643
Total juvenile and adult probation	1,594,100	1,594,100	1,582,607	(11,493)	1,550,623
Sheriff corrections:					
Maint. & repair of equipment	10,000	10,000	4,858	(5,142)	4,671
Teletype service mtce contract	22,201	22,201	7,201	(15,000)	6,356
Education	18,000	18,000	2,545	(15,455)	15,335
Education - PTI	15,000	15,000	4,535	(10,465)	17,046
Out of Co. prisoner housing	2,000	2,000	-	(2,000)	-
Live scan maint. fees	3,600	3,600	3,495	(105)	3,495
Physicians contract	615,000	615,000	644,281	29,281	566,136
Office supplies and expenses	7,600	7,600	6,739	(861)	4,206
Deputies' uniforms	6,000	6,000	5,734	(266)	4,779
Inmate supplies	5,000	5,000	907	(4,093)	4,873
Jail supplies	15,000	15,000	18,061	3,061	19,198
Laundry & cleaning supplies	10,000	10,000	11,414	1,414	11,955
Provisions	321,360	321,360	257,659	(63,701)	281,606
New office equipment	-	-	-	-	12,828
Miscellaneous	500	500	107	(393)	59
Software purchase/license	6,420	6,420	7,217	797	6,418
Salaries and wages	3,811,346	3,811,346	4,018,139	206,793	3,318,692
Overtime	200,000	200,000	369,700	169,700	324,824
Holiday overtime	125,000	125,000	139,074	14,074	125,962
Total Sheriff corrections	5,194,027	5,194,027	5,501,666	307,639	4,728,439
Total Corrections	6,788,127	6,788,127	7,084,273	296,146	6,279,062

LASALLE COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE A-1
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018				2017
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Expenditures (Continued):					
Judiciary and legal:					
Circuit court and jury:					
Appointed atty - juvenile defense	\$ 28,770	28,770	28,764	(6)	28,764
Juries	36,000	36,000	25,718	(10,282)	28,204
Jury mileage	44,000	44,000	38,661	(5,339)	40,166
Maintenance contract - software	8,351	8,351	8,351	-	8,351
Education	-	-	195	195	-
Mileage	500	500	871	371	582
Lodging and meals	3,000	3,000	953	(2,047)	1,612
Publication - court ordered	500	500	1,012	512	302
Child placement	250,000	250,000	384,361	134,361	512,207
Dues and memberships	4,500	4,500	4,860	360	5,243
Prevention	8,000	8,000	8,000	-	8,000
Office supplies & expense	14,200	14,200	8,891	(5,309)	13,449
Library supplies	15,000	15,000	26,837	11,837	36,447
Clothing	1,000	1,000	501	(499)	975
Trial expense	65,000	65,000	43,369	(21,631)	21,891
Salaries and wages	409,200	409,200	448,219	39,019	396,672
Salaries and wages - part time	21,000	21,000	12,323	(8,677)	10,607
Overtime	150	150	17	(133)	18
Total circuit court and jury	909,171	909,171	1,041,903	132,732	1,113,490
Public Defender					
Mileage	500	500	46	(454)	327
Education	-	-	666	666	-
Lodging & meals	150	150	-	(150)	-
Library	6,800	6,800	6,486	(314)	6,473
Trial expense	30,000	30,000	36,692	6,692	33,171
Office supplies	4,000	4,000	2,585	(1,415)	1,793
Public Defender	144,800	144,800	146,556	1,756	145,346
Salaries and wages	303,200	303,200	337,544	34,344	303,575
Total Public Defender	489,450	489,450	530,575	41,125	490,685

LASALLE COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE A-1
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
Judiciary and legal (continued):					
Court Security:					
Clothing	\$ 1,000	1,000	700	(300)	1,050
Education	500	500	-	(500)	-
Miscellaneous	500	500	-	(500)	-
Supplies	-	-	-	-	-
New equipment	-	-	-	-	-
Court security officer	306,102	306,102	338,034	31,932	293,066
Salaries and wages - part time	42,500	42,500	39,185	(3,315)	34,812
Overtime	17,150	17,150	27,509	10,359	16,447
Total Court Security	367,752	367,752	405,428	37,676	345,375
Circuit Clerk's office:					
Mileage	2,500	2,500	3,405	905	3,567
Education	50	50	-	(50)	-
Publications	450	450	-	(450)	-
Association dues	800	800	846	46	921
Office supplies expense	2,000	2,000	3,967	1,967	1,461
Circuit Clerk	66,000	66,000	66,253	253	66,254
Salaries and wages	1,008,722	1,008,722	1,115,088	106,366	1,060,728
Total Circuit Clerk's office	1,080,522	1,080,522	1,189,559	109,037	1,132,931
State's Attorney office:					
Maintenance of equipment	500	500	821	321	615
Mileage	500	500	1,006	506	615
Court Reporter	21,500	21,500	22,565	1,065	24,922
Education	1,000	1,000	6,096	5,096	7,516
Trial expense	40,000	40,000	30,594	(9,406)	51,235
Appellate assistance	24,000	24,000	24,000	-	24,000
Office expense	15,000	15,000	19,957	4,957	19,017
Book expense	19,750	19,750	21,534	1,784	22,984
Professional services	-	-	-	-	110
Crime investigation	6,000	6,000	6,000	-	6,000
State's Attorney	160,900	160,900	162,840	1,940	161,495
Salaries and wages	1,560,700	1,560,700	1,541,590	(19,110)	1,522,049
Total State's Attorney office	1,849,850	1,849,850	1,837,003	(12,847)	1,840,558
Total judiciary and legal	4,696,745	4,696,745	5,004,468	307,723	4,923,039

LASALLE COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE A-1
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018				2017
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Expenditures (Continued):					
Social Services:					
Superintendent of Schools:					
Mileage	\$ 6,375	6,375	5,810	(565)	5,977
Education	750	750	-	(750)	1,395
Professional services	750	750	374	(376)	-
Printing	500	500	-	(500)	-
Publications	500	500	-	(500)	-
Office supplies	3,000	3,000	1,035	(1,965)	4,384
New equipment	-	-	2,110	2,110	-
Salaries and wages	181,000	181,000	179,774	(1,226)	183,572
Total Superintendent of Schools	192,875	192,875	189,103	(3,772)	195,328
Total Social Services	192,875	192,875	189,103	(3,772)	195,328
Culture & Recreation:					
County parks:					
Maint & repairs - machinery	4,000	4,000	1,073	(2,927)	1,399
Maint & repairs - building	2,000	2,000	99	(1,901)	(745)
General maintenance & repairs	13,500	13,500	10,574	(2,926)	23,694
Electricity	5,000	5,000	3,560	(1,440)	3,443
Gas	2,340	2,340	1,960	(380)	1,100
Telephone	2,510	2,510	2,306	(204)	2,595
Waste disposal	1,794	1,794	2,388	594	2,323
Pest control	852	852	639	(213)	852
Professional services	14,400	14,400	13,375	(1,025)	10,950
Oil, gas, tires	9,837	9,837	5,668	(4,169)	8,719
General supplies	2,700	2,700	3,501	801	2,891
Miscellaneous	-	-	-	-	34
Park Manager	45,700	45,700	45,800	100	43,308
Salaries and wages	-	-	(114)	(114)	114
Seasonal salaries and wages	14,250	14,250	12,626	(1,624)	13,166
Total county parks	118,883	118,883	103,455	(837)	113,843
Total culture & recreation	118,883	118,883	103,455	(837)	113,843
Total expenditures	27,243,329	27,243,329	28,978,103	1,734,774	27,049,796

LASALLE COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE A-1
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017
	Budget Amounts		Over (Under) Final Budget	Actual
	Original	Final		
Expenditures (Continued):				
Excess of revenues over (under) expenditures	\$ (5,676,057)	(5,676,057)	(6,960,442)	1,284,385
				(5,707,415)
Other financing sources (uses):				
Operating transfers in	5,679,468	5,679,468	5,678,230	1,238
Operating transfers out	-	(2,000,000)	(2,000,000)	-
County contribution from self-insurance trust	-	2,000,000	2,000,000	-
Total other financing sources (uses)	5,679,468	5,679,468	5,678,230	1,238
				4,691,312
Net change in fund balance	\$ 3,411	3,411	(1,282,212)	1,285,623
				(1,016,103)
Fund balance, beginning of year			10,657,148	11,673,251
Fund balance, end of year			9,374,936	10,657,148

LASALLE COUNTY, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND

SCHEDULE A-2

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 3,816,140	3,816,140	3,752,512	(63,628)	3,660,029
Personal property replacement	127,362	127,362	141,704	14,342	155,891
Interest	9,000	9,000	30,879	21,879	24,802
Reimbursements	70,000	70,000	89,515	19,515	79,916
Miscellaneous	-	-	2,438	2,438	2,510
Total revenues	4,022,502	4,022,502	4,017,048	(5,454)	3,923,148
Expenditures:					
General County employees	2,695,855	2,695,855	2,570,170	(125,685)	2,384,932
Recorder's equipment	575	575	-	(575)	-
Insurance	14,560	14,560	13,343	(1,217)	11,846
GIS Fund	17,565	17,565	14,941	(2,624)	15,019
Tax sale automation	2,620	2,620	-	(2,620)	-
Sheriff Drug Fund	360	360	-	(360)	-
E-911	7,195	7,195	7,274	79	6,963
S.O.A. Drug Fund	8,825	8,825	33	(8,792)	6,178
S.O.A. Crime Victim	6,350	6,350	3,937	(2,413)	7,663
Law library	485	485	-	(485)	-
Detention home employees	129,410	129,410	118,602	(10,808)	124,006
Child support	4,625	4,625	3,205	(1,420)	2,954
Circuit Clerk Doc Storage	11,330	11,330	7,851	(3,479)	7,874
Court automation	6,650	6,650	5,132	(1,518)	5,160
Minor in possession	510	510	-	(510)	-
County Highway employees	301,950	301,950	254,014	(47,936)	237,125
Nursing home employees	436,390	436,390	289,642	(146,748)	229,823
County Health employees	166,310	166,310	172,376	6,066	161,569
Grant Fund	11,835	11,835	-	(11,835)	-
Environmental services	29,325	29,325	15,997	(13,328)	20,370
VAC	14,010	14,010	12,610	(1,400)	11,503
Mental Health employees	4,110	4,110	4,555	445	4,584
Animal Control	10,725	10,725	10,111	(614)	10,040
Total expenditures	3,881,570	3,881,570	3,503,793	(377,777)	3,247,609
Excess (deficiency) of revenues over (under) expenditures	\$ 140,932	140,932	513,255	372,323	675,539
Fund balance, beginning of year			3,574,913		2,899,374
Fund balance, end of year			4,088,168		3,574,913

LASALLE COUNTY, ILLINOIS
INSURANCE FUND

SCHEDULE A-3

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Property taxes	\$ 4,464,318	4,464,318	4,389,840	(74,478)	3,418,509
Interest	-	-	18,054	18,054	9,475
Miscellaneous	-	-	15,885	15,885	2,228
Total revenues	4,464,318	4,464,318	4,423,779	(40,539)	3,430,212
Expenditures:					
Education	4,000	4,000	1,809	(2,191)	1,445
Mileage	500	500	116	(384)	279
Safety training	10,000	10,000	5,299	(4,701)	6,026
Safety membership	1,200	1,200	1,021	(179)	987
Safety incentive program	3,000	3,000	2,916	(84)	2,967
Safety supplies	15,000	15,000	7,480	(7,520)	13,865
Surety bonds	-	-	-	-	500
Dues and subscriptions	2,000	2,000	1,111	(889)	816
Professional appraisal service	10,000	10,000	11,295	1,295	2,365
Professional services hired	40,000	40,000	15,636	(24,364)	16,831
Library	1,000	1,000	599	(401)	2,582
Workers' compensation	28,000	28,000	43,715	15,715	47,426
Unemployment insurance	100,000	100,000	108,841	8,841	70,904
General & professional liability ins.	3,000	3,000	2,295	(705)	1,964
HR Director	70,800	70,800	80,598	9,798	69,418
Salaries and wages	55,850	55,850	59,213	3,363	53,726
Overtime	200	200	125	(75)	-
Total expenditures	344,550	344,550	342,069	(2,481)	292,101
Excess (deficiency) of revenue over (under) expenditures	4,119,768	4,119,768	4,081,710	(38,058)	3,138,111
Other financing sources (uses):					
Transfers to other funds	(1,370,511)	(1,370,511)	(1,370,511)	-	(900,000)
Contribution to Self-Insurance Trust	(1,764,286)	(1,764,286)	(1,703,158)	61,128	(1,835,690)
Total other financing sources (uses)	(3,134,797)	(3,134,797)	(3,073,669)	61,128	(2,735,690)
Net change in fund balance	\$ 984,971	984,971	1,008,041	23,070	402,421
Fund balance, beginning of year			497,814		95,393
Fund balance, end of year			1,505,855		497,814

Required Supplementary Information

Illinois Municipal Retirement Fund - Regular Plan

Schedule of Changes in the Employer's Net Pension Liability and Related Ratios*

	Calendar Year			
	2017	2016	2015	2014
TOTAL PENSION LIABILITY				
Service Cost	\$ 1,854,619	1,899,146	1,884,491	1,915,296
Interest on the Total Pension Liability	7,226,836	7,004,508	6,691,975	6,096,767
Benefits & Changes	-	-	-	-
Differences Between Expected and Actual Experience	1,856,952	(1,698,672)	(567,702)	629,970
Assumption Changes	(3,141,956)	(246,324)	122,344	2,966,158
Benefit Payments and Refunds	(4,457,019)	(3,986,446)	(3,695,036)	(3,380,072)
Net Change in Total Pension Liability	3,339,432	2,972,212	4,436,072	8,228,119
Total Pension Liability - Beginning	97,659,016	94,686,804	90,250,732	82,022,613
Total Pension Liability - Ending (a)	<u>\$ 100,998,448</u>	<u>97,659,016</u>	<u>94,686,804</u>	<u>90,250,732</u>
PLAN FIDUCIARY NET POSITION				
Contributions - Employer	\$ 2,025,370	2,134,932	1,964,858	2,006,292
Contributions - Employee	793,021	833,528	846,512	796,439
Pension Plan Net Investment Income	15,108,458	5,635,516	416,532	4,855,256
Benefit Payments and Refunds	(4,457,019)	(3,986,446)	(3,695,036)	(3,380,072)
Other	(1,269,753)	(363,606)	(834,503)	(412,710)
Net Change in Plan Fiduciary Net Position	12,200,077	4,253,924	(1,301,637)	3,865,205
Plan Fiduciary Net Position - Beginning	86,700,521	82,446,597	83,748,234	79,883,029
Plan Fiduciary Net Position - Ending (b)	<u>\$ 98,900,598</u>	<u>86,700,521</u>	<u>82,446,597</u>	<u>83,748,234</u>
EMPLOYER'S NET PENSION LIABILITY (ASSET) (a-b)	<u>\$ 2,097,850</u>	<u>10,958,495</u>	<u>12,240,207</u>	<u>6,502,498</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	97.92%	88.78%	87.07%	92.80%
Covered Valuation Payroll	\$ 17,211,845	17,566,227	17,379,271	16,876,343
Net Pension Liability as a Percentage of Covered Valuation Payroll	12.19%	62.38%	70.43%	38.53%

*Schedule to be built prospectively from 2014

Required Supplementary Information

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

Schedule of Changes in the Employer's Net Pension Liability and Related Ratios*

	Calendar Year			
	2017	2016	2015	2014
TOTAL PENSION LIABILITY				
Service Cost	\$ 1,209,087	1,198,497	1,192,587	1,165,921
Interest on the Total Pension Liability	3,150,235	2,945,755	2,783,761	2,503,454
Benefits & Changes	-	-	-	-
Differences Between Expected and Actual Experience	(375,415)	274,764	(299,916)	840,882
Assumption Changes	(436,232)	(113,668)	54,288	585,742
Benefit Payments and Refunds	(1,736,440)	(1,642,079)	(1,394,515)	(1,250,187)
Net Change in Total Pension Liability	1,811,235	2,663,269	2,336,205	3,845,812
Total Fiduciary Pension Liability - Beginning	42,266,807	39,603,538	37,267,333	33,421,521
Total Fiduciary Pension Liability - Ending (a)	<u>\$ 44,078,042</u>	<u>42,266,807</u>	<u>39,603,538</u>	<u>37,267,333</u>
PLAN FIDUCIARY NET POSITION				
Contributions - Employer	\$ 1,139,766	1,165,076	1,135,635	1,173,863
Contributions - Employee	499,136	473,609	472,390	467,768
Pension Plan Net Investment Income	6,436,752	2,337,082	165,992	1,885,093
Benefit Payments and Refunds	(1,736,440)	(1,642,079)	(1,394,515)	(1,250,187)
Other	(401,906)	1,054,159	(46,966)	107,603
Net Change in Plan Fiduciary Net Position	5,937,308	3,387,847	332,536	2,384,140
Plan Fiduciary Net Position - Beginning	36,811,966	33,424,119	33,091,583	30,707,443
Plan Fiduciary Net Position - Ending (b)	<u>\$ 42,749,274</u>	<u>36,811,966</u>	<u>33,424,119</u>	<u>33,091,583</u>
EMPLOYER'S NET PENSION LIABILITY (ASSET) (a-b)	<u>\$ 1,328,768</u>	<u>5,454,841</u>	<u>6,179,419</u>	<u>4,175,750</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	96.99%	87.09%	84.40%	88.80%
Covered Valuation Payroll	\$ 6,383,449	\$ 6,314,772	6,297,989	6,047,718
Net Pension Liability as a Percentage of Covered Valuation Payroll	20.82%	86.38%	98.12%	69.05%

*Schedule to be built prospectively from 2014

Required Supplementary Information

Illinois Municipal Retirement Fund - Elected County Officials Plan

Schedule of Changes in the Employer's Net Pension Liability and Related Ratios*

	Calendar Year			
	2017	2016	2015	2014
TOTAL PENSION LIABILITY				
Service Cost	\$ 59,245	132,341	128,434	150,493
Interest on the Total Pension Liability	702,118	683,128	678,103	648,124
Benefits & Changes	-	-	-	-
Differences Between Expected and Actual Experience	(72,416)	34,541	(231,031)	(74,427)
Assumption Changes	(105,258)	(9,992)	9,905	151,414
Benefit Payments and Refunds	(588,311)	(536,536)	(479,892)	(449,817)
Net Change in Total Pension Liability	(4,622)	303,482	105,519	425,787
Total Pension Liability - Beginning	9,626,109	9,322,627	9,217,108	8,791,321
Total Pension Liability - Ending (a)	<u>\$ 9,621,487</u>	<u>9,626,109</u>	<u>9,322,627</u>	<u>9,217,108</u>
PLAN FIDUCIARY NET POSITION				
Contributions - Employer	\$ 61,880	161,292	211,673	326,962
Contributions - Employee	19,508	40,992	47,829	51,966
Pension Plan Net Investment Income	1,682,279	580,584	43,803	508,451
Benefit Payments and Refunds	(588,311)	(536,536)	(479,892)	(449,817)
Other	(1,031,100)	17,146	(5,420)	62,453
Net Change in Plan Fiduciary Net Position	144,256	263,478	(182,007)	500,015
Plan Fiduciary Net Position - Beginning	8,952,197	8,688,719	8,870,726	8,370,711
Plan Fiduciary Net Position - Ending (b)	<u>\$ 9,096,453</u>	<u>8,952,197</u>	<u>8,688,719</u>	<u>8,870,726</u>
EMPLOYER'S NET PENSION LIABILITY (ASSET) (a-b)	<u>\$ 525,034</u>	<u>673,912</u>	<u>633,908</u>	<u>346,382</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	94.54%	93.00%	93.20%	96.24%
Covered Valuation Payroll	\$ 260,111	544,200	626,821	618,117
Net Pension Liability as a Percentage of Covered Valuation Payroll	201.85%	123.84%	101.13%	56.04%

*Schedule to be built prospectively from 2014

Required Supplementary Information
Illinois Municipal Retirement Fund
Schedules of Employer Contributions

Regular Plan

Calendar Year	Actuarially Determined Contribution	Contributions In Relation to Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2017	\$ 1,901,909	2,025,370	(123,461)	17,211,845	11.77%
2016	2,016,603	2,134,932	(118,329)	17,566,227	12.15%
2015	1,955,168	1,964,858	(9,690)	17,379,271	11.31%
2014	1,942,467	2,006,292	(63,825)	16,876,343	11.89%

Sheriff's Law Enforcement Personnel Plan

Calendar Year	Actuarially Determined Contribution	Contributions In Relation to Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2017	\$ 1,117,742	1,139,766	(22,024)	6,383,449	17.86%
2016	1,165,075	1,165,076	(1)	6,314,772	18.45%
2015	1,128,600	1,135,635	(7,035)	6,297,989	18.03%
2014	1,129,714	1,173,863	(44,149)	6,047,718	19.41%

Elected County Officials Plan

Calendar Year	Actuarially Determined Contribution	Contributions In Relation to Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2017	\$ 61,880	61,880	-	260,111	23.79%
2016	161,246	161,292	(46)	544,200	29.64%
2015	203,341	211,673	(8,332)	626,821	33.77%
2014	292,678	326,962	(34,284)	618,117	52.90%

Notes to Schedules:

Valuation Date:

Actuarially determined contribution rates are calculated as of December 31 each year, which is 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Aggregate entry age normal
Amortization method	Level percent of pay, closed
Remaining amortization period	Non-Taxing bodies: 10 year rolling period.
	Taxing bodies (Regular, SLEP, and ECO groups): 26-year closed period
	Early Retirement Incentive Plan Liabilities: a period up to 10 years selected by the employer upon adoption of ERI.
	SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 21 years for most employers (two employers were financed over 30 years).
Asset valuation method	5-year smoothed market; 20% corridor
Wage growth	3.50%
Inflation	2.75% - approximate; No explicit price inflation assumption used in this valuation.
Salary increases	3.75% to 14.50% including inflation
Investment rate of return	7.50%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2014 valuation pursuant to an experience study of the period 2011 - 2013.
Mortality	For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Other Information:

Notes

There were no benefit changes during the year.
Schedule to be built prospectively from 2014

Required Supplementary Information

Other Post Employment Benefits - Retiree Health Insurance

Schedule of Changes in the Employer's Net Pension Liability and Related Ratios*

	FYE 2018
TOTAL OPEB LIABILITY	
Service Cost	\$ 4,013,090
Interest on the Total OPEB Liability	2,799,363
Benefits & Changes	-
Differences Between Expected and Actual Experience	-
Assumption Changes	-
Benefit Payments and Refunds	(2,655,191)
Net Change in Total OPEB Liability	4,157,262
Total OPEB Liability - Beginning	85,196,518
Total OPEB Liability - Ending (a)	<u>\$ 89,353,780</u>
FIDUCIARY NET POSITION	
Fiduciary Net Position - Beginning	\$ -
Fiduciary Net Position - Ending (b)	<u>\$ -</u>
EMPLOYER'S NET OPEB LIABILITY (ASSET) (a-b)	<u>\$ 89,353,780</u>
Covered Payroll - Beginning of year	\$ 24,369,060
Net OPEB Liability as a Percentage of Covered Payroll	349.61%

*Schedule to be built prospectively from 2018 as the information is available.

Required Supplementary Information
Other Post Employment Benefits - Retiree Health Insurance
Schedules of Employer Contributions

Fiscal Year Ended November 30,	Actuarially Determined Contribution	Net Employer Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2018	\$ 8,054,456	2,655,191	5,399,265	24,369,060	10.90%

Notes to Schedules:

Methods and assumptions used to determine contribution rates:

Valuation Date	December 1, 2017
Measurement Date	December 1, 2017
Data	Detailed census data, claim data, and summary plan descriptions were provided by the plan administrator
Actuarial cost method	Entry Age Normal, Level Dollar
Amortization	20 year paydown with 4% salary scale, Open Period
Discount rate	3.26% based on 20-year municipal bond index (SAPIHG)
Mortality	RP-2000 Healthy Annuitant Mortality Table with 10 year Scale AA
Disability	No disabilities were assumed
Withdrawal	Sarasota T-5 Table with a 40% load for observed 2010 experience
Percent Married	For future retirees, 50% were assumed to have an eligible spouse who also opts for health coverage.
Morbidity Factor	3.2 for pre-65, 2.5% for post-65%
Retirement rates	Updated based on 2017 experience review
Age at hire	Used IMRF pension data
Composite Claim Costs	For 2018 plan year:

Age	Claim Cost	Age	Claim Cost
55	\$ 16,441	65	\$ 5,431
60	19,245	70	6,145
64	21,830	75	6,952

Annual Medical/Rx Trend	Set below 5.0% ultimate rate if US wage growth under 3.5%, per Atlanta Fed			
	2018	2019	2020	2021 +
	5.50%	5.25%	5.00%	4.75%

Monthly Contribution Rates (per person)	Coverage	Pre-12/1/2013 hire	Post-12/1/2013 hire
	Pre-Medicare	\$ 100	\$ 145
	Medicare	60	145

Retiree Contribution Increase Rate	0%
Expense Load	Assumed 3.0% based on current BCBS administrative fees and Medicare broker fee
Opt-in Rate	100% of eligible retirees choose the County's plan
Pre-65 Benefit Selection	100% of pre-Medicare retirees are assumed to choose the lowest deductible PPO option.

Other Information:

Notes Schedule to be built prospectively from 2018 as the information is available.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Notes to Required Supplementary Information
For the Year Ended November 30, 2018

NOTE 1: 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.

The County's fiscal year 2018 budget was adopted on November 29, 2017 and was amended on November 29, 2018.

NOTE 2: BUDGETARY PROCEDURES

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

- At the first meeting in November, the County Finance Committee submits to the County Board a proposed operating budget for the fiscal year commencing December 1. The operating budget includes proposed disbursements and the means of financing them.
- Public hearings are conducted to obtain taxpayer comments on the proposal budget, prior to adoption.
- Formal Budgetary integration is employed as a management control device during the year for the General Fund and Special Revenue Funds.
- Appropriations lapse at the end of each fiscal year in accordance with Illinois Revised Statutes.
- The Finance Committee of the County Board is authorized to transfer budgeted amounts between department 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.

NOTE 3: EXPENDITURES IN EXCESS OF APPROPRIATIONS – MAJOR FUNDS

The General Fund expenditures exceeded budgeted amounts by \$1,734,774 for the year ended November 30, 2018. The excess is largely attributable to the following departments that exceeded budgeted amounts during the year ended November 30, 2018: Insurance, Sheriff, Sheriff Corrections, Circuit Court Jury, and Circuit Clerk Office.

OTHER SUPPLEMENTARY INFORMATION

LASALLE COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE B-1

Summary Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017	
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Taxes	\$ 6,303,636	6,303,636	6,188,834	(114,802)	5,988,789
Intergovernmental	10,821,581	10,821,581	11,351,609	530,028	10,951,793
Fines and fees	3,914,855	3,914,855	3,868,413	(46,442)	3,842,021
Interest	507,000	507,000	597,043	90,043	544,738
Miscellaneous	20,200	20,200	11,762	(8,438)	15,040
Total revenues	21,567,272	21,567,272	22,017,661	450,389	21,342,381
Expenditures:					
General government	10,947,490	10,947,490	11,866,327	918,837	11,247,499
Public safety	4,499,209	4,499,209	4,730,477	231,268	4,291,025
Corrections	6,788,127	6,788,127	7,084,273	296,146	6,279,062
Judiciary and legal	4,696,745	4,696,745	5,004,468	307,723	4,923,039
Social services	192,875	192,875	189,103	(3,772)	195,328
Culture and recreation	118,883	118,883	103,455	(15,428)	113,843
Total expenditures	27,243,329	27,243,329	28,978,103	1,734,774	27,049,796
Excess (deficiency) of revenue over (under) expenditures	(5,676,057)	(5,676,057)	(6,960,442)	1,284,385	(5,707,415)
Other financing sources (uses):					
Transfers from other funds	5,679,468	5,679,468	5,678,230	(1,238)	4,691,312
Transfers to other funds	-	(2,000,000)	(2,000,000)	-	-
Contributions from others	-	2,000,000	2,000,000	-	-
Total other financing sources (uses)	5,679,468	5,679,468	5,678,230	(1,238)	4,691,312
Net change in fund balance	\$ 3,411	3,411	(1,282,212)	1,285,623	(1,016,103)
Fund balance, beginning of year			10,657,148		11,673,251
Fund balance, end of year			9,374,936		10,657,148

**LASALLE COUNTY, ILLINOIS
GENERAL FUND**

SCHEDULE B-2

**Schedule of Office Fee Revenues
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)**

	2018			2017	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Treasurer fees:					
Fines and fees	\$ 35,000	35,000	46,030	11,030	43,881
State's Attorney fees					
Fines and fees	\$ 60,000	60,000	68,191	8,191	69,165
Assessment Office fees:					
Miscellaneous fees	\$ 2,000	2,000	1,510	(490)	2,452
Amusement licenses	6,500	6,500	5,370	(1,130)	6,380
Dial-in-service	7,000	7,000	6,600	(400)	5,400
Total Assessment Office fees	\$ 15,500	15,500	13,480	(2,020)	14,232
Associate Court fees:					
Fines and forfeitures	\$ 220,000	220,000	162,258	(57,742)	189,418
Other misdemeanor & felony fines	500,000	500,000	424,953	(75,047)	459,065
Total Associate Court fees	\$ 720,000	720,000	587,211	(132,789)	648,483
County Clerk fees:					
Marriage licenses	\$ 20,000	20,000	21,300	1,300	22,850
Redemption fees	22,000	22,000	30,216	8,216	30,782
Mapping fees	-	-	3,196	3,196	27
Other fees	115,000	115,000	102,294	(12,706)	106,709
Total County Clerk fees	\$ 157,000	157,000	157,006	6	160,368
Circuit Clerk fees:					
Filing fees	\$ 750,000	750,000	712,853	(37,147)	752,630
Court security fees	180,000	180,000	162,536	(17,464)	171,877
Total Circuit Clerk fees	\$ 930,000	930,000	875,389	(54,611)	924,507
Recorder fees:					
Recording fees	\$ 500,000	500,000	502,979	2,979	505,529
Recorder - RHSP fee	11,000	11,000	7,804	(3,196)	9,398
Revenue stamps	535,000	535,000	653,503	118,503	578,069
Total Recorder fees	\$ 1,046,000	1,046,000	1,164,286	118,286	1,092,996
Sheriff fees:					
Process fees	\$ 240,000	240,000	200,298	(39,702)	204,951
Sheriff probation transfer fee	375	375	1,650	1,275	625
Other fees	10,000	10,000	16,646	6,646	28,897
Medical service fees	5,000	5,000	-	(5,000)	2,951
Prisoner boarding	20,000	20,000	52,101	32,101	11,392
Total Sheriff fees	\$ 275,375	275,375	270,695	(4,680)	248,816
County fees:					
Passport fees	\$ 14,000	14,000	12,129	(1,871)	11,275
Zoning fees	50,000	50,000	227,425	177,425	103,244
Liquor licenses	34,000	34,000	27,813	(6,187)	28,737
Total County fees	\$ 98,000	98,000	267,367	169,367	143,256

LASALLE COUNTY, ILLINOIS
NONMAJOR FUNDS

SCHEDULE C-1

Combining Balance Sheet

November 30, 2018

(With Comparative Figures for November 30, 2017)

	Totals		Special Revenue Funds				
	2018	2017	General	Tax	Highways &	Judiciary &	Capital
			Governmental	Supported	Streets	Court-Related	Projects
			Group	Group	Group	Group	Fund
<u>Assets</u>							
Cash	\$ 15,002,786	13,068,819	1,087,575	8,691,583	3,943,683	1,043,148	236,797
Investments	10,831,818	13,927,552	1,577,412	5,452,194	2,593,372	897,559	311,281
Accounts receivable	1,363,223	1,379,385	280,520	774,212	147,563	46,506	114,422
Prepays	1,250	4,592	200	1,050	-	-	-
Inventory	41,842	40,692	-	41,842	-	-	-
Accrued interest	162,148	180,742	21,242	84,825	33,378	16,230	6,473
Property taxes receivable	349,778	316,640	-	183,273	166,505	-	-
Total assets	27,752,845	28,918,422	2,966,949	15,228,979	6,884,501	2,003,443	668,973
<u>Deferred Outflows of Resources</u>							
Property taxes levied for subsequent years	11,066,632	10,582,824	-	5,889,088	5,177,544	-	-
Total deferred outflows of resources	11,066,632	10,582,824	-	5,889,088	5,177,544	-	-
Total assets and deferred outflows	\$ 38,819,477	39,501,246	2,966,949	21,118,067	12,062,045	2,003,443	668,973
<u>Liabilities</u>							
Accounts payable	\$ 676,578	2,163,180	112,960	304,981	95,451	70,003	93,183
Accrued payroll	247,346	215,349	22,361	113,407	103,619	7,959	-
Due to other funds	52,889	5,190	47,858	-	-	5,031	-
Total liabilities	976,813	2,383,719	183,179	418,388	199,070	82,993	93,183
<u>Deferred Inflows of Resources</u>							
Property taxes levied for subsequent years	11,066,632	10,582,824	-	5,889,088	5,177,544	-	-
Total deferred inflows of resources	11,066,632	10,582,824	-	5,889,088	5,177,544	-	-
<u>Fund Balances</u>							
Nonspendable	43,092	45,284	200	42,892	-	-	-
Restricted	24,306,239	24,287,896	1,876,391	14,767,699	5,741,699	1,920,450	-
Committed	2,466,339	3,016,214	946,817	-	943,732	-	575,790
Unassigned	(39,638)	(814,691)	(39,638)	-	-	-	-
Total fund balance	26,776,032	26,534,703	2,783,770	14,810,591	6,685,431	1,920,450	575,790
Total liabilities, deferred inflows, and fund balances	\$ 38,819,477	39,501,246	2,966,949	21,118,067	12,062,045	2,003,443	668,973

LASALLE COUNTY, ILLINOIS
NONMAJOR FUNDS
GENERAL GOVERNMENT GROUP

SCHEDULE C-2

Combining Balance Sheet

November 30, 2018

(With Comparative Figures for November 30, 2017)

	Totals		Tourism Promotion Fund	Recorder's Equipment Fund	County Clerk Records Fund	Crime Victim Witness Coordinator Fund	State's Attorney Records Automation Fund	Sheriff Electronic Citation Fund	County Clerk Processing Fees Fund
	2018	2017							
<u>Assets</u>									
Cash	\$ 1,087,575	1,063,240	59,791	211,854	86,438	5,478	2,380	-	95,777
Investments	1,577,412	1,376,686	74,478	189,060	78,298	-	1,910	5,729	1,909
Accounts receivable	280,520	297,621	-	706	-	7,054	166	-	-
Prepays	200	200	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-
Accrued interest	21,242	20,890	988	2,886	1,274	-	517	52	-
Property taxes receivable	-	-	-	-	-	-	-	-	-
Total assets	2,966,949	2,758,637	135,257	404,506	166,010	12,532	4,973	5,781	97,686
<u>Deferred Outflows of Resources</u>									
Property taxes levied for subsequent years	-	-	-	-	-	-	-	-	-
Total deferred outflows of resources	-	-	-	-	-	-	-	-	-
Total assets and deferred outflows	\$ 2,966,949	2,758,637	135,257	404,506	166,010	12,532	4,973	5,781	97,686
<u>Liabilities</u>									
Accounts payable	\$ 112,960	1,244,681	3,448	11,173	475	-	-	-	-
Accrued payroll	22,361	19,144	-	192	-	1,134	-	-	-
Due to other funds	47,858	5,190	-	-	-	-	-	2,232	-
Total liabilities	183,179	1,269,015	3,448	11,365	475	1,134	-	2,232	-
<u>Deferred Inflows of Resources</u>									
Property taxes levied for subsequent years	-	-	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-	-	-
<u>Fund Balances</u>									
Nonspendable	200	200	-	-	-	-	-	-	-
Restricted	1,876,391	1,455,586	131,809	393,141	165,535	11,398	4,973	3,549	97,686
Committed	946,817	848,527	-	-	-	-	-	-	-
Unassigned	(39,638)	(814,691)	-	-	-	-	-	-	-
Total fund balance	2,783,770	1,489,622	131,809	393,141	165,535	11,398	4,973	3,549	97,686
Total liabilities, deferred inflows, and fund balance	\$ 2,966,949	2,758,637	135,257	404,506	166,010	12,532	4,973	5,781	97,686

LASALLE COUNTY, ILLINOIS
NONMAJOR FUNDS
GENERAL GOVERNMENT GROUP

SCHEDULE C-2
(CONTINUED)

Combining Balance Sheet
November 30, 2018
(With Comparative Figures for November 30, 2017)

	E-911 Fund	Sheriff's Drug Enforcement Fund	Coroner Fee Fund	Tax Sale Automation Fund	Environmental Service & Land Use Fund	G.I.S. Fund	Disaster Fund	Animal Control Fund
<u>Assets</u>								
Cash	\$ -	46,866	8,457	111,514	-	170,059	-	97,318
Investments	-	40,104	17,187	95,485	794,435	162,325	-	97,395
Accounts receivable	-	-	-	-	220,079	1,902	-	-
Prepays	-	-	-	-	200	-	-	-
Inventory	-	-	-	-	-	-	-	-
Accrued interest	-	728	312	1,612	8,813	2,184	-	1,534
Property taxes receivable	-	-	-	-	-	-	-	-
Total assets	-	87,698	25,956	208,611	1,023,527	336,470	-	196,247
<u>Deferred Outflows of Resources</u>								
Property taxes levied for subsequent years	-	-	-	-	-	-	-	-
Total deferred outflows of resources	-	-	-	-	-	-	-	-
Total assets and deferred outflows	\$ -	87,698	25,956	208,611	1,023,527	336,470	-	196,247
<u>Liabilities</u>								
Accounts payable	\$ -	649	161	-	33,031	18,468	-	3,384
Accrued payroll	2,872	120	-	1,002	3,484	5,934	-	3,593
Due to other funds	-	-	-	-	39,995	-	-	-
Total liabilities	2,872	769	161	1,002	76,510	24,402	-	6,977
<u>Deferred Inflows of Resources</u>								
Property taxes levied for subsequent years	-	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-	-
<u>Fund Balances</u>								
Nonspendable	-	-	-	-	200	-	-	-
Restricted	-	86,929	25,795	207,609	-	312,068	-	189,270
Committed	-	-	-	-	946,817	-	-	-
Unassigned	(2,872)	-	-	-	-	-	-	-
Total fund balance	(2,872)	86,929	25,795	207,609	947,017	312,068	-	189,270
Total liabilities, deferred inflows, and fund balance	\$ -	87,698	25,956	208,611	1,023,527	336,470	-	196,247

LASALLE COUNTY, ILLINOIS
NONMAJOR FUNDS
GENERAL GOVERNMENT GROUP

SCHEDULE C-2
(CONTINUED)

Combining Balance Sheet
November 30, 2018
(With Comparative Figures for November 30, 2017)

	Animal Population Control Fund	Coroner Grant Fund	County Clerk Automation Fund	HAVA Grant Fund	Grant Fund	Sheriff Vehicle Fund	Jail Commissary Fund	Drug Addiction Services Fund
<u>Assets</u>								
Cash	\$ 5,206	1,759	4,174	-	-	4,528	170,735	5,241
Investments	1,910	1,910	3,819	-	-	5,729	-	5,729
Accounts receivable	-	-	-	-	50,429	-	-	184
Prepays	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
Accrued interest	52	52	56	-	-	104	-	78
Property taxes receivable	-	-	-	-	-	-	-	-
Total assets	7,168	3,721	8,049	-	50,429	10,361	170,735	11,232
<u>Deferred Outflows of Resources</u>								
Property taxes levied for subsequent years	-	-	-	-	-	-	-	-
Total deferred outflows of resources	-	-	-	-	-	-	-	-
Total assets and deferred outflows	\$ 7,168	3,721	8,049	-	50,429	10,361	170,735	11,232
<u>Liabilities</u>								
Accounts payable	\$ 1,690	-	-	-	40,481	-	-	-
Accrued payroll	-	-	-	-	4,030	-	-	-
Due to other funds	-	-	-	-	5,631	-	-	-
Total liabilities	1,690	-	-	-	50,142	-	-	-
<u>Deferred Inflows of Resources</u>								
Property taxes levied for subsequent years	-	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-	-
<u>Fund Balances</u>								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	5,478	3,721	8,049	-	37,053	10,361	170,735	11,232
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	(36,766)	-	-	-
Total fund balance	5,478	3,721	8,049	-	287	10,361	170,735	11,232
Total liabilities, deferred inflows, and fund balance	\$ 7,168	3,721	8,049	-	50,429	10,361	170,735	11,232

LASALLE COUNTY, ILLINOIS
NONMAJOR FUNDS
TAX SUPPORTED GROUP

SCHEDULE C-3

Combining Balance Sheet

November 30, 2018

(With Comparative Figures for November 30, 2017)

	Totals		Public Safety Fund	Social Security Fund	County Health Department Fund	Detention Home Fund	Mental Health Fund	Veterans' Assistance Commission Fund
	2018	2017						
<u>Assets</u>								
Cash	\$ 8,691,583	7,114,326	3,053,257	993,145	2,495,560	825,720	1,184,680	139,221
Investments	5,452,194	7,971,417	-	981,586	2,335,563	788,706	1,205,021	141,318
Accounts receivable	774,212	650,244	475,283	8,512	206,561	80,801	3,055	-
Prepays	1,050	1,050	-	-	800	250	-	-
Inventory	41,842	40,692	-	-	41,842	-	-	-
Accrued interest	84,825	101,469	-	12,634	42,555	12,530	15,234	1,872
Property taxes receivable	183,273	172,752	-	65,953	18,757	12,488	77,857	8,218
Total assets	15,228,979	16,051,950	3,528,540	2,061,830	5,141,638	1,720,495	2,485,847	290,629
<u>Deferred Outflows of Resources</u>								
Property taxes levied for subsequent years	5,889,088	5,541,356	-	2,070,000	667,000	388,316	2,488,772	275,000
Total deferred outflows of resources	5,889,088	5,541,356	-	2,070,000	667,000	388,316	2,488,772	275,000
Total assets and deferred outflows	\$ 21,118,067	21,593,306	3,528,540	4,131,830	5,808,638	2,108,811	4,974,619	565,629
<u>Liabilities</u>								
Accounts payable	\$ 304,981	290,972	4,261	73,041	27,313	8,651	190,567	1,148
Accrued payroll	113,407	102,096	-	-	63,152	43,373	1,670	5,212
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	418,388	393,068	4,261	73,041	90,465	52,024	192,237	6,360
<u>Deferred Inflows of Resources</u>								
Property taxes levied for subsequent years	5,889,088	5,541,356	-	2,070,000	667,000	388,316	2,488,772	275,000
Total deferred inflows of resources	5,889,088	5,541,356	-	2,070,000	667,000	388,316	2,488,772	275,000
<u>Fund Balances</u>								
Nonspendable	42,892	41,742	-	-	42,642	250	-	-
Restricted	14,767,699	15,617,140	3,524,279	1,988,789	5,008,531	1,668,221	2,293,610	284,269
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balance	14,810,591	15,658,882	3,524,279	1,988,789	5,051,173	1,668,471	2,293,610	284,269
Total liabilities, deferred inflows, and fund balance	\$ 21,118,067	21,593,306	3,528,540	4,131,830	5,808,638	2,108,811	4,974,619	565,629

LASALLE COUNTY, ILLINOIS
NONMAJOR FUNDS
HIGHWAY AND STREETS GROUP

SCHEDULE C-4

Combining Balance Sheet

November 30, 2018

(With Comparative Figures for November 30, 2017)

	Totals		County Highway Fund	County Bridge Fund	Motor Fuel Tax Fund	Special Tax Matching Fund
	2018	2017				
<u>Assets</u>						
Cash	\$ 3,943,683	3,716,332	847,781	918,779	1,911,783	265,340
Investments	2,593,372	2,834,218	895,649	826,900	-	870,823
Accounts receivable	147,563	193,041	1,522	446	145,149	446
Prepays	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Accrued interest	33,378	31,252	10,164	12,946	-	10,268
Property taxes receivable	166,505	143,888	83,253	41,626	-	41,626
Total assets	6,884,501	6,918,731	1,838,369	1,800,697	2,056,932	1,188,503
<u>Deferred Outflows of Resources</u>						
Property taxes levied for subsequent years	5,177,544	5,041,468	2,588,772	1,294,386	-	1,294,386
Total deferred outflows of resources	5,177,544	5,041,468	2,588,772	1,294,386	-	1,294,386
Total assets and deferred outflows	\$ 12,062,045	11,960,199	4,427,141	3,095,083	2,056,932	2,482,889
<u>Liabilities</u>						
Accounts payable	\$ 95,451	474,944	22,284	61,078	-	12,089
Accrued payroll	103,619	83,828	33,514	10,217	59,888	-
Due to other funds	-	-	-	-	-	-
Total liabilities	199,070	558,772	55,798	71,295	59,888	12,089
<u>Deferred Inflows of Resources</u>						
Property taxes levied for subsequent years	5,177,544	5,041,468	2,588,772	1,294,386	-	1,294,386
Total deferred inflows of resources	5,177,544	5,041,468	2,588,772	1,294,386	-	1,294,386
<u>Fund Balances</u>						
Nonspendable	-	-	-	-	-	-
Restricted	5,741,699	4,950,856	1,782,571	930,945	1,987,343	1,040,840
Committed	943,732	1,409,103	-	798,457	9,701	135,574
Unassigned	-	-	-	-	-	-
Total fund balance	6,685,431	6,359,959	1,782,571	1,729,402	1,997,044	1,176,414
Total liabilities, deferred inflows, and fund balance	\$ 12,062,045	11,960,199	4,427,141	3,095,083	2,056,932	2,482,889

LASALLE COUNTY, ILLINOIS
NONMAJOR FUNDS
JUDICIARY AND COURT-RELATED GROUP

SCHEDULE C-5

Combining Balance Sheet
November 30, 2018
(With Comparative Figures for November 30, 2017)

	Totals		Circuit Clerk Document Storage Fund	Law Library Fund	Court Automation Fund	Court-Appointed Special Advocate Fund	Child Support Administration Fund	State's Attorney Safe Fund	Drunk Drive Impact Panel Fund
	2018	2017							
<u>Assets</u>									
Cash	\$ 1,043,148	923,613	160,470	24,979	222,383	2,098	28,996	52,727	539
Investments	897,559	1,333,889	156,595	26,736	223,435	-	17,187	-	-
Accounts receivable	46,506	57,995	10,649	3,666	10,595	1,000	-	-	-
Prepays	-	3,342	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-
Accrued interest	16,230	21,118	2,912	338	3,951	-	442	-	-
Property taxes receivable	-	-	-	-	-	-	-	-	-
Total assets	2,003,443	2,339,957	330,626	55,719	460,364	3,098	46,625	52,727	539
<u>Deferred Outflows of Resources</u>									
Property taxes levied for subsequent years	-	-	-	-	-	-	-	-	-
Total deferred outflows of resources	-	-	-	-	-	-	-	-	-
Total assets and deferred outflows	\$ 2,003,443	2,339,957	330,626	55,719	460,364	3,098	46,625	52,727	539
<u>Liabilities</u>									
Accounts payable	\$ 70,003	62,020	41,281	2,551	-	-	-	-	-
Accrued payroll	7,959	10,281	4,044	162	2,219	-	774	-	192
Due to other funds	5,031	-	-	-	-	-	-	-	-
Total liabilities	82,993	72,301	45,325	2,713	2,219	-	774	-	192
<u>Deferred Inflows of Resources</u>									
Property taxes levied for subsequent years	-	-	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-	-	-
<u>Fund Balances</u>									
Nonspendable	-	3,342	-	-	-	-	-	-	-
Restricted	1,920,450	2,264,314	285,301	53,006	458,145	3,098	45,851	52,727	347
Committed	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-
Total fund balance	1,920,450	2,267,656	285,301	53,006	458,145	3,098	45,851	52,727	347
Total liabilities, deferred inflows, and fund balance	\$ 2,003,443	2,339,957	330,626	55,719	460,364	3,098	46,625	52,727	539

LASALLE COUNTY, ILLINOIS
NONMAJOR FUNDS
JUDICIARY AND COURT-RELATED GROUP

SCHEDULE C-5
(CONTINUED)

Combining Balance Sheet
November 30, 2018
(With Comparative Figures for November 30, 2017)

	Minors in Possession Fund	Mediation Services Fund	State's Attorney Drug Enforcement Fund	Probation Services Fund	Arrestees' Medical Cost Fund	D.U.I. Fund	Circuit Clerk E-Citation Fees Fund	Circuit Clerk Operations & Administration Fund
<u>Assets</u>								
Cash	\$ 5	6,750	113,550	268,192	-	42,682	10,556	109,221
Investments	-	-	38,194	271,177	11,458	40,104	9,549	103,124
Accounts receivable	-	2,700	-	13,618	1,243	-	687	2,348
Prepays	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
Accrued interest	34	-	624	5,173	130	650	130	1,846
Property taxes receivable	-	-	-	-	-	-	-	-
Total assets	39	9,450	152,368	558,160	12,831	83,436	20,922	216,539
<u>Deferred Outflows of Resources</u>								
Property taxes levied for subsequent years	-	-	-	-	-	-	-	-
Total deferred outflows of resources	-	-	-	-	-	-	-	-
Total assets and deferred outflows	\$ 39	9,450	152,368	558,160	12,831	83,436	20,922	216,539
<u>Liabilities</u>								
Accounts payable	\$ -	-	-	24,195	-	-	-	1,976
Accrued payroll	-	-	388	-	-	-	-	180
Due to other funds	-	-	-	-	5,031	-	-	-
Total liabilities	-	-	388	24,195	5,031	-	-	2,156
<u>Deferred Inflows of Resources</u>								
Property taxes levied for subsequent years	-	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-	-
<u>Fund Balances</u>								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	39	9,450	151,980	533,965	7,800	83,436	20,922	214,383
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balance	39	9,450	151,980	533,965	7,800	83,436	20,922	214,383
Total liabilities, deferred inflows, and fund balance	\$ 39	9,450	152,368	558,160	12,831	83,436	20,922	216,539

LASALLE COUNTY, ILLINOIS
NONMAJOR FUNDS

SCHEDULE C-6

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	Totals		Special Revenue Funds				
	2018	2017	General	Tax	Highways &	Judiciary &	Capital
			Governmental	Supported	Streets	Court-Related	Projects
			Group	Group	Group	Group	Fund
Revenues:							
Property taxes	\$10,398,971	10,540,322	-	5,448,727	4,950,244	-	-
Intergovernmental revenue	10,101,183	9,305,408	615,009	6,387,547	2,623,497	46,550	428,580
Fines and fees	4,501,188	4,036,166	3,113,190	324,586	349,581	713,831	-
Interest	241,852	191,523	21,885	129,982	69,735	13,403	6,847
Other	1,093,313	4,822,277	528,149	7,090	553,214	4,860	-
Total revenues	26,336,507	28,895,696	4,278,233	12,297,932	8,546,271	778,644	435,427
Expenditures:							
General government	2,381,826	2,620,452	989,979	1,391,847	-	-	-
Public safety	257,474	437,610	183,143	74,331	-	-	-
Judiciary and legal	2,649,060	2,907,282	3,286	1,678,331	-	967,443	-
Public works	8,423,025	5,468,158	24,249	192,167	8,206,609	-	-
Social services	7,209,389	9,054,473	953,458	6,255,931	-	-	-
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Capital Outlay	1,687,293	5,378,482	784,982	75,692	-	33,929	792,690
Total expenditures	22,608,067	25,866,457	2,939,097	9,668,299	8,206,609	1,001,372	792,690
Excess (deficiency) of revenues over (under) expenditures	3,728,440	3,029,239	1,339,136	2,629,633	339,662	(222,728)	(357,263)
Other financing sources (uses):							
Transfers in	2,427,457	27,769	2,094,933	102,245	55,810	-	174,469
Transfers out	(4,883,431)	(3,761,969)	(1,108,784)	(3,580,169)	(70,000)	(124,478)	-
Contributions to self-insurance trust	(1,031,137)	-	(1,031,137)	-	-	-	-
Total other financing sources (uses)	(3,487,111)	(3,734,200)	(44,988)	(3,477,924)	(14,190)	(124,478)	174,469
Net change in fund balance	241,329	(704,961)	1,294,148	(848,291)	325,472	(347,206)	(182,794)
Fund balance (deficit), beginning of year	26,534,703	27,239,664	1,489,622	15,658,882	6,359,959	2,267,656	758,584
Fund balance (deficit), end of year	\$26,776,032	26,534,703	2,783,770	14,810,591	6,685,431	1,920,450	575,790

LASALLE COUNTY, ILLINOIS
NONMAJOR FUNDS
GENERAL GOVERNMENT GROUP

SCHEDULE C-7

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	Totals		Tourism Promotion Fund	Recorder's Equipment Fund	County Clerk Records Fund	Crime Victim Witness Fund	State's Attorney Records Automation Fund	Sheriff Electronic Citation Fund	County Clerk Processing Fees Fund
	2018	2017							
Revenues:									
Property taxes	\$ -	-	-	-	-	-	-	-	-
Intergovernmental revenue	615,009	544,949	-	-	-	38,862	-	-	-
Fines and fees	3,113,190	2,648,002	236,449	338,695	31,501	-	7,283	1,478	109,000
Interest	21,885	18,035	1,131	2,936	1,311	-	-	91	1
Other	528,149	4,755,935	-	365	25	-	-	-	-
Total revenues	4,278,233	7,966,921	237,580	341,996	32,837	38,862	7,283	1,569	109,001
Expenditures:									
General government	989,979	1,345,252	156,097	247,983	13,476	-	-	-	11,315
Public safety	183,143	240,301	-	-	-	30,724	-	-	-
Judiciary and legal	3,286	42,324	-	-	-	-	3,286	-	-
Public works	24,249	1,019,605	-	-	-	-	-	-	-
Social services	953,458	3,113,092	-	-	-	-	-	-	-
Capital Outlay	784,982	2,372,994	-	-	-	-	-	-	-
Total expenditures	2,939,097	8,133,568	156,097	247,983	13,476	30,724	3,286	-	11,315
Excess (deficiency) of revenues over (under) expenditures	1,339,136	(166,647)	81,483	94,013	19,361	8,138	3,997	1,569	97,686
Other financing sources (uses):									
Transfers in	2,094,933	10,000	-	-	-	-	-	-	-
Transfers out	(1,108,784)	(685,000)	(35,000)	(2,700)	(5,000)	-	-	-	-
Contributions (to)/from others	(1,031,137)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(44,988)	(675,000)	(35,000)	(2,700)	(5,000)	-	-	-	-
Net change in fund balance	1,294,148	(841,647)	46,483	91,313	14,361	8,138	3,997	1,569	97,686
Fund balance (deficit), beginning of year	1,489,622	2,331,269	85,326	301,828	151,174	3,260	976	1,980	-
Fund balance (deficit), end of year	\$ 2,783,770	1,489,622	131,809	393,141	165,535	11,398	4,973	3,549	97,686

LASALLE COUNTY, ILLINOIS
NONMAJOR FUNDS
GENERAL GOVERNMENT GROUP

SCHEDULE C-7
(CONTINUED)

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	E-911 Fund	Sheriff's Drug Enforcement Fund	Coroner Fee Fund	Tax Sale Automation Fund	Environmental Service & Land Use Fund	G.I.S. Fund	Disaster Fund	Animal Control Fund
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	77,943	-	-	-	98,404	-	-	-
Fines and fees	-	1,671	31,413	37,564	1,335,595	605,378	-	182,189
Interest	-	857	281	1,543	9,347	2,518	-	1,500
Other	-	2,120	-	-	-	5,100	520,539	-
Total revenues	77,943	4,648	31,694	39,107	1,443,346	612,996	520,539	183,689
Expenditures:								
General government	-	-	-	32,607	-	528,501	-	-
Public safety	78,646	17,667	1,292	-	-	-	-	-
Judiciary and legal	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	24,249	-
Social services	-	-	-	-	314,989	-	3,625	165,728
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Capital Outlay	47,732	-	29,210	-	-	-	708,040	-
Total expenditures	126,378	17,667	30,502	32,607	314,989	528,501	735,914	165,728
Excess (deficiency) of revenues over (under) expenditures	(48,435)	(13,019)	1,192	6,500	1,128,357	84,495	(215,375)	17,961
Other financing sources (uses):								
Transfers in	-	-	-	-	14,933	-	2,070,000	-
Transfers out	-	-	-	-	(1,045,000)	(5,000)	-	(16,000)
Contributions (to)/from others	47,732	-	-	-	-	-	(1,078,869)	-
Total other financing sources (uses)	47,732	-	-	-	(1,030,067)	(5,000)	991,131	(16,000)
Net change in fund balance	(703)	(13,019)	1,192	6,500	98,290	79,495	775,756	1,961
Fund balance (deficit), beginning of year	(2,169)	99,948	24,603	201,109	848,727	232,573	(775,756)	187,309
Fund balance (deficit), end of year	\$ (2,872)	86,929	25,795	207,609	947,017	312,068	-	189,270

LASALLE COUNTY, ILLINOIS
NONMAJOR FUNDS
GENERAL GOVERNMENT GROUP

SCHEDULE C-7
(CONTINUED)

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	Animal Population Control Fund	Coroner Grant Fund	County Clerk Automation Fund	HAVA Grant Fund	Grant Fund	Sheriff Vehicle Fund	Jail Commissary Fund	Drug Addiction Services Fund
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	-	4,477	-	-	395,323	-	-	-
Fines and fees	24,220	-	240	-	-	20,847	145,098	4,569
Interest	49	46	41	-	-	124	-	109
Other	-	-	-	-	-	-	-	-
Total revenues	24,269	4,523	281	-	395,323	20,971	145,098	4,678
Expenditures:								
General government	-	-	-	-	-	-	-	-
Public safety	-	8,956	-	-	-	20,497	25,361	-
Judiciary and legal	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Social services	30,397	-	-	-	438,719	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Total expenditures	30,397	8,956	-	-	438,719	20,497	25,361	-
Excess (deficiency) of revenues over (under) expenditures	(6,128)	(4,433)	281	-	(43,396)	474	119,737	4,678
Other financing sources (uses):								
Transfers in	10,000	-	-	-	-	-	-	-
Transfers out	-	-	-	(84)	-	-	-	-
Total other financing sources (uses)	10,000	-	-	(84)	-	-	-	-
Net change in fund balance	3,872	(4,433)	281	(84)	(43,396)	474	119,737	4,678
Fund balance (deficit), beginning of year	1,606	8,154	7,768	84	43,683	9,887	50,998	6,554
Fund balance (deficit), end of year	\$ 5,478	3,721	8,049	-	287	10,361	170,735	11,232

LASALLE COUNTY, ILLINOIS
NONMAJOR FUNDS
TAX SUPPORTED GROUP

SCHEDULE C-8

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	Totals		Public Safety Fund	Social Security Fund	County Health Department Fund	Detention Home Fund	Mental Health Fund	Veterans' Assistance Commission Fund
	2018	2017						
Revenues:								
Property taxes	\$ 5,448,727	5,750,538	-	1,960,792	557,649	371,269	2,314,724	244,293
Intergovernmental revenue	6,387,547	5,692,793	2,855,699	126,412	2,076,075	1,245,244	84,117	-
Fines and fees	324,586	322,242	-	-	313,361	11,225	-	-
Interest	129,982	103,468	44,027	13,446	41,758	12,557	16,330	1,864
Other	7,090	21,077	-	3,481	1,773	1,336	-	500
Total revenues	12,297,932	11,890,118	2,899,726	2,104,131	2,990,616	1,641,631	2,415,171	246,657
Expenditures:								
General government	1,391,847	1,275,200	-	1,391,847	-	-	-	-
Public safety	74,331	197,309	66,374	7,957	-	-	-	-
Judiciary and legal	1,678,331	1,571,036	-	98,172	-	1,580,159	-	-
Public works	192,167	174,091	-	192,167	-	-	-	-
Social services	6,255,931	5,941,381	-	358,567	3,376,539	-	2,357,523	163,302
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Capital Outlay	75,692	75,692	-	-	16,431	-	-	59,261
Total expenditures	9,668,299	9,234,709	66,374	2,048,710	3,392,970	1,580,159	2,357,523	222,563
Excess (deficiency) of revenues over (under) expenditures	2,629,633	2,655,409	2,833,352	55,421	(402,354)	61,472	57,648	24,094
Other financing sources (uses):								
Transfers in	102,245	-	-	-	32,344	69,901	-	-
Transfers out	(3,580,169)	(3,054,969)	(3,500,000)	-	(65,169)	(5,000)	-	(10,000)
Total other financing sources (uses)	(3,477,924)	(3,054,969)	(3,500,000)	-	(32,825)	64,901	-	(10,000)
Net change in fund balance	(848,291)	(399,560)	(666,648)	55,421	(435,179)	126,373	57,648	14,094
Fund balance (deficit), beginning of year	15,658,882	16,058,442	4,190,927	1,933,368	5,486,352	1,542,098	2,235,962	270,175
Fund balance (deficit), end of year	\$14,810,591	15,658,882	3,524,279	1,988,789	5,051,173	1,668,471	2,293,610	284,269

LASALLE COUNTY, ILLINOIS
NONMAJOR FUNDS
HIGHWAY AND STREETS GROUP

SCHEDULE C-9

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	Totals		County Highway Fund	County Bridge Fund	Motor Fuel Tax Fund	Special Tax Matching Fund
	2018	2017				
Revenues:						
Property taxes	\$ 4,950,244	4,789,784	2,475,116	1,237,564	-	1,237,564
Intergovernmental revenue	2,623,497	2,486,474	41,897	250,206	2,319,100	12,294
Fines and fees	349,581	295,275	276,019	73,562	-	-
Interest	69,735	45,382	11,150	16,073	29,377	13,135
Other	553,214	37,026	8,887	-	544,327	-
Total revenues	8,546,271	7,653,941	2,813,069	1,577,405	2,892,804	1,262,993
Expenditures:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Judiciary and legal	-	-	-	-	-	-
Public works	8,206,609	4,274,462	2,769,590	1,423,726	2,967,867	1,045,426
Social services	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital Outlay	-	2,589,073	-	-	-	-
Total expenditures	8,206,609	6,863,535	2,769,590	1,423,726	2,967,867	1,045,426
Excess (deficiency) of revenues over (under) expenditures	339,662	790,406	43,479	153,679	(75,063)	217,567
Other financing sources (uses):						
Transfers in	55,810	-	55,810	-	-	-
Transfers out	(70,000)	-	(70,000)	-	-	-
Total other financing sources (uses)	(14,190)	-	(14,190)	-	-	-
Net change in fund balance	325,472	790,406	29,289	153,679	(75,063)	217,567
Fund balance (deficit), beginning of year	6,359,959	5,569,553	1,753,282	1,575,723	2,072,107	958,847
Fund balance (deficit), end of year	\$ 6,685,431	6,359,959	1,782,571	1,729,402	1,997,044	1,176,414

LASALLE COUNTY, ILLINOIS
NONMAJOR FUNDS
JUDICIARY AND COURT-RELATED GROUP

SCHEDULE C-10

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	Totals		Circuit Clerk Document Storage Fund	Law Library Fund	Court Automation Fund	Court-Appointed Special Advocate Fund	Child Support Administration Fund	State's Attorney Safe Fund	Drunk Driving Impact Panel Fund
	2018	2017							
Revenues:									
Property taxes	\$ -	-	-	-	-	-	-	-	-
Intergovernmental revenue	46,550	264,269	-	-	-	-	8,232	-	-
Fines and fees	713,831	770,647	161,234	58,838	161,538	11,747	12,100	-	-
Interest	13,403	18,799	2,006	475	2,754	4	287	-	-
Other	4,860	3,239	-	-	-	-	-	-	3,000
Total revenues	778,644	1,056,954	163,240	59,313	164,292	11,751	20,619	-	3,000
Expenditures:									
General government	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Judiciary and legal	967,443	1,293,922	257,050	35,361	204,699	8,655	47,096	3,300	2,653
Public works	-	-	-	-	-	-	-	-	-
Social services	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Capital Outlay	33,929	44,971	-	-	-	-	-	-	-
Total expenditures	1,001,372	1,338,893	257,050	35,361	204,699	8,655	47,096	3,300	2,653
Excess (deficiency) of revenues over (under) expenditures	(222,728)	(281,939)	(93,810)	23,952	(40,407)	3,096	(26,477)	(3,300)	347
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	(124,478)	(22,000)	-	-	(96,000)	-	-	-	-
Total other financing sources (uses)	(124,478)	(22,000)	-	-	(96,000)	-	-	-	-
Net change in fund balance	(347,206)	(303,939)	(93,810)	23,952	(136,407)	3,096	(26,477)	(3,300)	347
Fund balance (deficit), beginning of year	2,267,656	2,571,595	379,111	29,054	594,552	2	72,328	56,027	-
Fund balance (deficit), end of year	\$ 1,920,450	2,267,656	285,301	53,006	458,145	3,098	45,851	52,727	347

LASALLE COUNTY, ILLINOIS
NONMAJOR FUNDS
JUDICIARY AND COURT-RELATED GROUP

SCHEDULE C-10
(CONTINUED)

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	Minors in Possession Fund	Mediation Services Fund	State's Attorney Drug Enforcement Fund	Probation Services Fund	Arrestees' Medical Care Fund	D.U.I. Fund	Circuit Clerk E-Citation Fund	Circuit Clerk Operations & Administration Fund
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	38,318	-	-	-	-	-
Fines and fees	-	28,050	15,877	177,428	16,882	29,188	9,500	31,449
Interest	-	-	495	4,509	110	766	203	1,794
Other	-	-	-	1,860	-	-	-	-
Total revenues	-	28,050	54,690	183,797	16,992	29,954	9,703	33,243
Expenditures:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Judiciary and legal	-	26,250	57,595	274,673	-	8,587	-	41,524
Public works	-	-	-	-	-	-	-	-
Social services	-	-	-	-	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	23,399	-	10,530	-	-
Total expenditures	-	26,250	57,595	298,072	-	19,117	-	41,524
Excess (deficiency) of revenues over (under) expenditures	-	1,800	(2,905)	(114,275)	16,992	10,837	9,703	(8,281)
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	(478)	-	-	(10,000)	(18,000)	-	-	-
Total other financing sources (uses)	(478)	-	-	(10,000)	(18,000)	-	-	-
Net change in fund balance	(478)	1,800	(2,905)	(124,275)	(1,008)	10,837	9,703	(8,281)
Fund balance (deficit), beginning of year	517	7,650	154,885	658,240	8,808	72,599	11,219	222,664
Fund balance (deficit), end of year	\$ 39	9,450	151,980	533,965	7,800	83,436	20,922	214,383

LASALLE COUNTY, ILLINOIS
TOURISM AND PROMOTION FUND

SCHEDULE C-11

Balance Sheet
November 30, 2018

<u>Assets</u>	
Cash in bank	\$ 59,791
Investments	74,478
Accrued interest	<u>988</u>
Total assets	<u>\$ 135,257</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 3,448</u>
Fund balance:	
Restricted	<u>131,809</u>
Total liabilities and fund balance	<u>\$ 135,257</u>

LASALLE COUNTY, ILLINOIS
TOURISM AND PROMOTION FUND

SCHEDULE C-12

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017
	Budget Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Revenues:				
Tourism fees	\$ 210,000	210,000	236,449	215,217
Interest	300	300	1,131	768
Total revenues	210,300	210,300	237,580	216,035
Expenditures:				
Education	1,500	1,500	1,475	1,035
Publications	40,000	40,000	37,276	29,539
Mileage	300	300	-	184
Miscellaneous	1,000	1,000	-	-
Tourism distribution	133,200	133,200	116,103	165,762
Visitor guide distribution	1,000	1,000	1,243	33
Total expenditures	177,000	177,000	156,097	196,553
Excess (deficiency) of revenues over (under) expenditures	33,300	33,300	81,483	19,482
Other financing sources (uses):				
Transfers to other funds	(35,000)	(35,000)	(35,000)	(25,000)
Total other financing sources (uses)	(35,000)	(35,000)	(35,000)	(25,000)
Net change in fund balance	\$ (1,700)	(1,700)	46,483	(5,518)
Fund balance, beginning of year			85,326	90,844
Fund balance, end of year			131,809	85,326

LASALLE COUNTY, ILLINOIS
RECORDER'S EQUIPMENT FUND

SCHEDULE C-13

Balance Sheet
November 30, 2018

<u>Assets</u>	
Cash in bank	\$ 211,854
Investments	189,060
Accrued interest	2,886
Other receivable	706
Total assets	<u>\$ 404,506</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 11,173
Accrued payroll	192
Total liabilities	<u>11,365</u>
Fund balance:	
Restricted	<u>393,141</u>
Total liabilities and fund balance	<u>\$ 404,506</u>

LASALLE COUNTY, ILLINOIS
RECORDER'S EQUIPMENT FUND

SCHEDULE C-14

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Recorder equipment fees	\$ 161,140	161,140	172,955	11,815	161,551
G.I.S. fees	21,100	21,100	17,473	(3,627)	20,978
Rental house support fee	178,000	178,000	148,267	(29,733)	178,562
Interest	2,500	2,500	2,936	436	2,575
Miscellaneous income	-	-	365	365	18
Total revenues	362,740	362,740	341,996	(20,744)	363,684
Expenditures:					
Maintenance of equipment	100,500	100,500	80,644	(19,856)	88,771
Mileage	2,600	2,600	1,680	(920)	2,101
Education	7,240	7,240	4,211	(3,029)	3,782
Record retention expense	8,000	8,000	-	(8,000)	106,548
Rent - equipment	13,000	13,000	12,672	(328)	11,836
Supplies	51,400	51,400	3,292	(48,108)	12,897
Salaries and wages	5,000	5,000	5,019	19	4,500
State share rental housing fee	170,000	170,000	140,463	(29,537)	169,164
Miscellaneous	-	-	2	2	120
Total expenditures	357,740	357,740	247,983	(109,757)	399,719
Excess (deficiency) of revenues over (under) expenditures	5,000	5,000	94,013	89,013	(36,035)
Other financing sources (uses):					
Transfers to other funds	(2,700)	(2,700)	(2,700)	-	-
Total other financing sources (uses)	(2,700)	(2,700)	(2,700)	-	-
Net change in fund balance	\$ 2,300	2,300	91,313	89,013	(36,035)
Fund balance, beginning of year			301,828		337,863
Fund balance, end of year			393,141		301,828

LASALLE COUNTY, ILLINOIS
COUNTY CLERK RECORDS FUND

SCHEDULE C-15

Balance Sheet
November 30, 2018

<u>Assets</u>	
Cash in bank	\$ 86,438
Investments	78,298
Accrued interest	<u>1,274</u>
Total assets	<u>\$ 166,010</u>
 <u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 475</u>
Fund balance:	
Restricted	<u>165,535</u>
Total liabilities and fund balance	<u>\$ 166,010</u>

LASALLE COUNTY, ILLINOIS
COUNTY CLERK RECORDS FUND

SCHEDULE C-16

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017	
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Fines and fees:					
County clerk records fees	\$ 25,000	25,000	24,294	(706)	26,445
Death certificate fees	4,000	4,000	3,464	(536)	4,276
Marriage license fees	4,000	4,000	3,569	(431)	3,930
Civil union fees	25	25	174	149	5
Interest	1,000	1,000	1,311	311	1,197
Miscellaneous	-	-	25	25	3
Total revenues	34,025	34,025	32,837	(1,188)	35,856
Expenditures:					
Software and licenses	7,500	7,500	2,595	(4,905)	2,595
Maintenance and repair of equipment	1,000	1,000	906	(94)	322
Office expense	35,000	35,000	2,338	(32,662)	6,950
Book restoration	1,000	1,000	-	(1,000)	-
Marriage license fee reimbursement	3,000	3,000	3,555	555	3,830
Civil union fees	50	50	-	(50)	5
Mileage	750	750	130	(620)	417
Education	500	500	388	(112)	358
Miscellaneous	-	-	28	28	58
State death certificate reimbursement	3,300	3,300	3,536	236	4,276
Total expenditures	52,100	52,100	13,476	(38,624)	18,811
Excess (deficiency) of revenues over (under) expenditures	(18,075)	(18,075)	19,361	37,436	17,045
Other financing sources (uses):					
Transfers to other funds	(5,000)	(5,000)	(5,000)	-	-
Total other financing sources (uses)	(5,000)	(5,000)	(5,000)	-	-
Net change in fund balance	\$ (23,075)	(23,075)	14,361	37,436	17,045
Fund balance, beginning of year			151,174		134,129
Fund balance, end of year			165,535		151,174

LASALLE COUNTY, ILLINOIS
CRIME VICTIM WITNESS COORDINATOR FUND

SCHEDULE C-17

Balance Sheet
November 30, 2018

<u>Assets</u>	
Cash in bank	\$ 5,478
Accounts receivable	<u>7,054</u>
Total assets	<u>\$ 12,532</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accrued payroll	<u>\$ 1,134</u>
Fund balance:	
Restricted	<u>11,398</u>
Total liabilities and fund balance	<u>\$ 12,532</u>

LASALLE COUNTY, ILLINOIS
CRIME VICTIM WITNESS COORDINATOR FUND

SCHEDULE C-18

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017	
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Salary reimb. - crime victim witness coordinator	\$ 29,500	29,500	36,554	7,054	18,248
Salary reimb. - crime victim witness assistant	-	-	2,308	2,308	29,912
Total revenues	29,500	29,500	38,862	9,362	48,160
Expenditures:					
Refunds	-	-	1,480	1,480	-
Salaries and wages	29,500	29,500	29,244	(256)	54,887
Total expenditures	29,500	29,500	30,724	1,224	54,887
Excess (deficiency) of revenues over (under) expenditures	\$ -	-	8,138	8,138	(6,727)
Fund balance (deficit), beginning of year			3,260		9,987
Fund balance (deficit), end of year			11,398		3,260

LASALLE COUNTY, ILLINOIS
STATE'S ATTORNEY RECORDS AUTOMATION FUND

SCHEDULE C-19

Balance Sheet
November 30, 2018

<u>Assets</u>	
Cash in bank	\$ 2,380
Investments	1,910
Accounts receivable	166
Accrued interest	517
Total assets	<u>\$ 4,973</u>
<u>Fund Balance</u>	
Fund Balance:	
Restricted	<u>\$ 4,973</u>
Total fund balance	<u>\$ 4,973</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

SCHEDULE C-20

	2018			2017	
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Fines and fees	\$ 8,000	8,000	7,283	(717)	7,982
Interest	-	-	-	-	241
Total revenues	8,000	8,000	7,283	(717)	8,223
Expenditures:					
Maintenance contracts	9,000	9,000	2,837	(6,163)	42,324
Office supplies and expense	-	-	449	449	-
Total expenditures	9,000	9,000	3,286	(5,714)	42,324
Excess (deficiency) of revenues over (under) expenditures	\$ (1,000)	(1,000)	3,997	4,997	(34,101)
Fund balance, beginning of year			976		35,077
Fund balance, end of year			4,973		976

LASALLE COUNTY, ILLINOIS
SHERIFF E-CITATION FUND

SCHEDULE C-21

Balance Sheet
November 30, 2018

<u>Assets</u>	
Investments	\$ 5,729
Accrued interest	52
Total assets	<u>\$ 5,781</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Due to other funds	<u>\$ 2,232</u>
Fund Balance:	
Restricted	<u>3,549</u>
Total fund balance	<u>\$ 5,781</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

SCHEDULE C-22

	2018			2017	
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Fines and fees	\$ 1,400	1,400	1,478	78	1,766
Interest	-	-	91	91	-
Total revenues	<u>1,400</u>	<u>1,400</u>	<u>1,569</u>	<u>169</u>	<u>1,766</u>
Expenditures:					
Equipment rental	<u>2,600</u>	<u>2,600</u>	-	(2,600)	-
Total expenditures	<u>2,600</u>	<u>2,600</u>	-	(2,600)	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (1,200)</u>	<u>(1,200)</u>	1,569	<u>2,769</u>	1,766
Fund balance, beginning of year			<u>1,980</u>		<u>214</u>
Fund balance, end of year			<u>3,549</u>		<u>1,980</u>

LASALLE COUNTY, ILLINOIS
COUNTY CLERK PROCESSING FEES FUND

SCHEDULE C-23

Balance Sheet
November 30, 2018

<u>Assets</u>	
Cash in bank	\$ 95,777
Investments	1,909
Total assets	<u>\$ 97,686</u>
<u>Fund Balance</u>	
Fund Balance:	
Restricted	\$ 97,686
Total fund balance	<u>\$ 97,686</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

SCHEDULE C-24

	2018			2017
	<u>Budget Amounts</u>		<u>Over (Under) Final Budget</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fines and fees	\$ -	109,000	109,000	-
Interest	-	-	1	-
Total revenues	-	109,000	109,001	-
Expenditures:				
Equipment rental	-	12,000	(685)	-
Total expenditures	-	12,000	(685)	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>97,000</u>	<u>97,686</u>	<u>686</u>
Fund balance, beginning of year			-	-
Fund balance, end of year			<u>97,686</u>	<u>-</u>

LASALLE COUNTY, ILLINOIS
E-911 FUND

SCHEDULE C-25

Balance Sheet
November 30, 2018

<u>Assets</u>	
Cash in bank	\$ -
Total assets	\$ -
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accrued payroll	\$ 2,872
Fund Balance (Deficit):	
Unassigned	(2,872)
Total liabilities and fund balance (deficit)	\$ -

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

SCHEDULE C-26

	2018			2017
	Budget Amounts		Over (Under) Final Budget	Actual
	Original	Final		
Revenues:				
Reimbursements	\$ 69,675	69,675	77,943	69,599
Total revenues	69,675	69,675	77,943	69,599
Expenditures:				
New equipment	-	-	47,732	-
Health insurance	6,975	6,975	6,971	6,935
Salaries and wages	62,700	62,700	71,675	62,905
Total expenditures	69,675	69,675	126,378	69,840
Excess (deficiency) of revenues over (under) expenditures	-	-	(48,435)	(241)
Other financing sources (uses):				
Capital contributions	-	-	47,732	-
Total other financing sources (uses)	-	-	47,732	-
Net change in fund balance	\$ -	-	(703)	(241)
Fund balance (deficit), beginning of year			(2,169)	(1,928)
Fund balance (deficit), end of year			(2,872)	(2,169)

LASALLE COUNTY, ILLINOIS
SHERIFF'S DRUG ENFORCEMENT FUND

SCHEDULE C-27

Balance Sheet
November 30, 2018

<u>Assets</u>	
Cash in bank	\$ 46,866
Investments	40,104
Accrued interest	<u>728</u>
Total assets	<u>\$ 87,698</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 649
Accrued payroll	<u>120</u>
Total liabilities	<u>769</u>
Fund balance:	
Restricted	<u>86,929</u>
Total liabilities and fund balance	<u>\$ 87,698</u>

LASALLE COUNTY, ILLINOIS
SHERIFF'S DRUG ENFORCEMENT FUND

SCHEDULE C-28

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
State drug enforcement	\$ 9,818	9,818	1,671	(8,147)	66,256
Interest	300	300	857	557	566
Miscellaneous income	-	-	2,120	2,120	2,127
Total revenues	10,118	10,118	4,648	(5,470)	68,949
Expenditures:					
Vehicle expense	5,000	5,000	9,775	4,775	6,760
Investigation expenses	-	-	2,553	2,553	3,274
State drug enforcement	50,885	50,885	2,221	(48,664)	9,826
Federal drug enforcement	1,000	1,000	-	(1,000)	-
Supplies	-	-	-	-	49
New vehicles	-	-	-	-	9,167
Salaries and wages	3,115	3,115	3,118	3	3,137
Total expenditures	60,000	60,000	17,667	(42,333)	32,213
Excess (deficiency) of revenues over (under) expenditures	\$ (49,882)	(49,882)	(13,019)	36,863	36,736
Fund balance, beginning of year			99,948		63,212
Fund balance, end of year			86,929		99,948

LASALLE COUNTY, ILLINOIS
CORONER FEE FUND

SCHEDULE C-29

Balance Sheet
November 30, 2018

<u>Assets</u>	
Cash in bank	\$ 8,457
Investments	17,187
Accrued interest	312
Total assets	<u>\$ 25,956</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 161</u>
Fund Balance:	
Restricted	<u>25,795</u>
Total liabilities and fund balance	<u>\$ 25,956</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

SCHEDULE C-30

	2018			2017
	Budget Amounts		Over (Under)	Actual
	Original	Final	Final Budget	
Revenues:				
Coroner fees	\$ 27,000	27,000	31,413	29,578
Interest	-	-	281	414
Total revenues	<u>27,000</u>	<u>27,000</u>	<u>31,694</u>	<u>29,992</u>
Expenditures:				
Supplies	12,225	12,225	756	5,013
Office supplies and expenses	4,679	4,679	270	320
Supplies-safety	1,000	1,000	944	-
Vehicles	30,000	30,000	28,532	29,210
Total expenditures	<u>47,904</u>	<u>47,904</u>	<u>30,502</u>	<u>34,543</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (20,904)</u>	<u>(20,904)</u>	1,192	(4,551)
Fund balance, beginning of year			<u>24,603</u>	<u>29,154</u>
Fund balance, end of year			<u>25,795</u>	<u>24,603</u>

LASALLE COUNTY, ILLINOIS
TAX SALE AUTOMATION FUND

SCHEDULE C-31

Balance Sheet
November 30, 2018

<u>Assets</u>	
Cash in bank	\$ 111,514
Investments	95,485
Accrued interest	<u>1,612</u>
Total assets	<u>\$ 208,611</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accrued payroll	<u>\$ 1,002</u>
Fund balance:	
Restricted	<u>207,609</u>
Total liabilities and fund balance	<u>\$ 208,611</u>

LASALLE COUNTY, ILLINOIS
TAX SALE AUTOMATION FUND

SCHEDULE C-32

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Tax sale automation fees	\$ 40,000	40,000	32,500	(7,500)	31,600
Sale of duplicate tax bill	4,000	4,000	5,064	1,064	5,745
Interest	350	350	1,543	1,193	1,652
Total revenues	44,350	44,350	39,107	(5,243)	38,997
Expenditures:					
Tax sale automation	5,800	5,800	4,387	(1,413)	4,975
Office supplies and expenses	7,000	7,000	1,568	(5,432)	6,738
Maintenance & repair of equipment	600	600	-	(600)	-
Miscellaneous	800	800	-	(800)	-
Salaries and wages	22,800	22,800	26,652	3,852	26,151
Total expenditures	37,000	37,000	32,607	(4,393)	37,864
Excess (deficiency) of revenues over (under) expenditures	\$ 7,350	7,350	6,500	(850)	1,133
Fund balance, beginning of year			201,109		199,976
Fund balance, end of year			207,609		201,109

LASALLE COUNTY, ILLINOIS
ENVIRONMENTAL SERVICE AND LAND USE FUND

SCHEDULE C-33

Balance Sheet
November 30, 2018

Assets

Investments	\$ 794,435
Accounts receivable	220,079
Prepays	200
Accrued interest	8,813
Total assets	<u>\$ 1,023,527</u>

Liabilities and Fund Balance

Liabilities:

Accounts payable	\$ 33,031
Accrued payroll	3,484
Due to other funds	39,995
Total liabilities	<u>76,510</u>

Fund balance:

Non-spendable	200
Committed	946,817
Total fund balance	<u>947,017</u>

Total liabilities and fund balance	<u>\$ 1,023,527</u>
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LASALLE COUNTY, ILLINOIS
ENVIRONMENTAL SERVICE AND LAND USE FUND

SCHEDULE C-32

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017	
	Budget Amounts		Over (Under) Final Budget	Actual	
	Original	Final			
Revenues:					
State grant	\$ 45,000	45,000	98,404	53,404	76,173
Tipping fees	750,000	750,000	871,543	121,543	847,168
Building inspection fees	300,000	300,000	464,052	164,052	121,480
Interest	1,000	1,000	9,347	8,347	7,405
Total revenues	1,096,000	1,096,000	1,443,346	347,346	1,052,226
Expenditures:					
Solid waste management:					
Postage	350	350	19	(331)	181
Education	6,000	6,000	1,885	(4,115)	608
Office supplies expense	5,300	5,300	4,403	(897)	305
Professional services	30,000	30,000	6,375	(23,625)	22,931
Recycling collection	30,000	30,000	25,540	(4,460)	623
New equipment	-	-	-	-	22,652
Vehicle maintenance	1,000	1,000	919	(81)	1,273
Building inspector	80,000	80,000	91,139	11,139	102,504
Director	65,200	65,200	65,360	160	55,505
Salaries and wages	38,450	38,450	35,937	(2,513)	65,509
Group health and life	57,237	57,237	49,327	(7,910)	38,982
Total solid waste management	313,537	313,537	280,904	(32,633)	311,073
Solid waste enforcement:					
Office supplies expense	1,750	1,750	1,860	110	2,507
Mileage	100	100	-	(100)	-
Vehicle maintenance	500	500	63	(437)	217
Salaries and wages	48,400	48,400	32,162	(16,238)	46,696
Total solid waste enforcement	50,750	50,750	34,085	(16,665)	49,420
Total expenditures	364,287	364,287	314,989	(49,298)	360,493

LASALLE COUNTY, ILLINOIS
ENVIRONMENTAL SERVICE AND LAND USE FUND

SCHEDULE C-34
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017
	Budget Amounts		Over (Under) Final Budget	Actual
	Original	Final		
Excess (deficiency) of revenues over (under) expenditures	\$ 731,713	731,713	1,128,357	691,733
Other financing sources (uses):				
Transfers from other funds	-	-	14,933	-
Transfers to other funds	(1,045,000)	(1,045,000)	(1,045,000)	(650,000)
Total other financing sources (uses)	(1,045,000)	(1,045,000)	(1,030,067)	(650,000)
Net change in fund balance	\$ (313,287)	(313,287)	98,290	41,733
Fund balance, beginning of year			848,727	806,994
Fund balance, end of year			947,017	848,727

LASALLE COUNTY, ILLINOIS
G.I.S. FUND

SCHEDULE C-35

Balance Sheet
November 30, 2018

<u>Assets</u>	
Cash in bank	\$ 170,059
Investments	162,325
Accounts receivable	1,902
Accrued interest	2,184
Total assets	<u>\$ 336,470</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 18,468
Accrued payroll	5,934
Total liabilities	<u>24,402</u>
Fund balance:	
Restricted	<u>312,068</u>
Total liabilities and fund balance	<u>\$ 336,470</u>

G.I.S. FUND

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual

For the Year Ended November 30, 2018

(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
G.I.S. recording fee	\$ 600,000	600,000	605,378	5,378	651,071
Miscellaneous income	-	-	5,100	5,100	2,259
Interest	-	-	2,518	2,518	1,300
Total revenues	600,000	600,000	612,996	12,996	654,630
Expenditures:					
G.I.S. mapping contract	-	-	-	-	365,460
G.I.S. software license	22,500	22,500	4,050	(18,450)	6,750
Maintenance contract - software	84,345	84,345	83,430	(915)	84,915
Education	8,500	8,500	3,474	(5,026)	2,659
Professional services	248,000	248,000	221,929	(26,071)	9,504
Office supplies	13,500	13,500	5,724	(7,776)	14,650
Benefit reimbursement	49,870	49,870	52,225	2,355	57,079
Miscellaneous	1,000	1,000	-	(1,000)	50
Salaries and wages	153,000	153,000	157,669	4,669	149,827
Total expenditures	580,715	580,715	528,501	(52,214)	690,894
Excess (deficiency) of revenues over (under) expenditures	19,285	19,285	84,495	65,210	(36,264)
Other financing sources (uses):					
Transfers to other funds	(5,000)	(5,000)	(5,000)	-	-
Total other financing sources (uses)	(5,000)	(5,000)	(5,000)	-	-
Net change in fund balance	\$ 14,285	14,285	79,495	65,210	(36,264)
Fund balance, beginning of year			232,573		268,837
Fund balance, end of year			312,068		232,573

LASALLE COUNTY, ILLINOIS
DISASTER FUND

SCHEDULE C-37

Balance Sheet
November 30, 2018

<u>Assets</u>		
Cash in bank		\$ -
Total assets		<u>\$ -</u>
<u>Fund Balance</u>		
Fund balance:		
Unassigned		\$ -
Total fund balance		<u>\$ -</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Reimbursements	\$ 3,700,000	3,700,000	520,539	(3,179,461)	4,745,017
Miscellaneous Income	-	-	-	-	6,461
Total revenues	3,700,000	3,700,000	520,539	(3,179,461)	4,751,478
Expenditures:					
Highway :					
Professional services	-	-	2,032	2,032	260,146
Maintenance and repair - equipment	-	-	11,336	11,336	43,011
Maintenance and repair - vehicles	-	-	-	-	453,427
Maintenance and repair - building	-	-	-	-	132,570
Equipment rental	-	-	9,685	9,685	18,614
Supplies	-	-	1,196	1,196	23,144
Vehicles	-	-	60,135	60,135	367,222
Construction	3,700,000	3,700,000	647,905	(3,052,095)	1,872,741
Salaries and wages	-	-	-	-	85,205
Overtime	-	-	-	-	3,488
Total highway expenditures	3,700,000	3,700,000	732,289	(2,967,711)	3,259,568
Nursing Home:					
Professional services	-	-	3,000	3,000	532,799
Maintenance and repair - equipment	-	-	-	-	36,050
Maintenance and repair - vehicles	-	-	-	-	3,183
Maintenance and repair - building	-	-	-	-	1,614,413
Supplies	-	-	625	625	35,241
Office equipment	-	-	-	-	40,681
Construction	-	-	-	-	5,299
Total nursing home expenditures	-	-	3,625	3,625	2,267,666
Total expenditures	3,700,000	3,700,000	735,914	(2,964,086)	5,527,234
Excess (deficiency) of revenues over (under) expenditures	-	-	(215,375)	(215,375)	(775,756)
Other financing sources (uses):					
Transfers from other funds	-	2,070,000	2,070,000	-	-
Contribution to self-insurance trust	-	(1,078,869)	(1,078,869)	-	-
Total other financing sources (uses)	-	991,131	991,131	-	-
Net change in fund balance	\$ -	991,131	775,756	(215,375)	(775,756)
Fund balance (deficit), beginning of year			(775,756)		-
Fund balance (deficit), end of year			-		(775,756)

LASALLE COUNTY, ILLINOIS
ANIMAL CONTROL FUND

SCHEDULE C-39

Balance Sheet
November 30, 2018

<u>Assets</u>	
Cash in bank	\$ 97,318
Investments	97,395
Accrued interest	<u>1,534</u>
Total assets	<u>\$ 196,247</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 3,384
Accrued payroll	<u>3,593</u>
Total liabilities	<u>6,977</u>
Fund balance:	
Restricted	<u>189,270</u>
Total liabilities and fund balance	<u>\$ 196,247</u>

LASALLE COUNTY, ILLINOIS
ANIMAL CONTROL FUND

SCHEDULE C-40

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017	
	Budget Amounts		Over (Under)		
	Original	Final	Final Budget	Actual	
Revenues:					
Dog licenses	\$ 190,000	190,000	182,069	(7,931)	179,856
Animal control fines	400	400	120	(280)	480
Interest	500	500	1,500	1,000	1,588
Total revenues	190,900	190,900	183,689	(7,211)	181,924
Expenditures:					
Professional services	30,000	30,000	25,687	(4,313)	24,805
Health / life insurance	13,950	13,950	13,943	(7)	13,871
Mileage	300	300	-	(300)	-
Gas, oil, & tires	-	-	-	-	872
Education	300	300	-	(300)	-
Dues & subscriptions	100	100	50	(50)	50
Repairs & maintenance	11,000	11,000	5,047	(5,953)	1,609
Office supplies	1,700	1,700	1,244	(456)	768
Rabies tags	1,400	1,400	2,020	620	1,558
Claims	800	800	-	(800)	-
Administrator	22,200	22,200	22,200	-	22,200
Salaries and wages	93,450	93,450	95,537	2,087	90,657
Total expenditures	175,200	175,200	165,728	(9,472)	156,390
Excess (deficiency) of revenues over (under) expenditures	15,700	15,700	17,961	2,261	25,534
Other financing sources (uses):					
Transfers to other funds	(16,000)	(16,000)	(16,000)	-	(10,000)
Total other financing sources (uses)	(16,000)	(16,000)	(16,000)	-	(10,000)
Net change in fund balance	\$ (300)	(300)	1,961	2,261	15,534
Fund balance, beginning of year			187,309		171,775
Fund balance, end of year			189,270		187,309

LASALLE COUNTY, ILLINOIS
ANIMAL POPULATION CONTROL FUND

SCHEDULE C-41

Balance Sheet
November 30, 2018

<u>Assets</u>	
Cash in bank	\$ 5,206
Investments	1,910
Accrued interest	52
Total assets	\$ 7,168
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 1,690
Fund balance:	
Restricted fund balance	5,478
Total liabilities and fund balance	\$ 7,168

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

SCHEDULE C-42

	2018			Over (Under) Final Budget	2017
	Budget Amounts Original	Final	Actual		Actual
Revenues:					
Intact pet fines	\$ 25,000	25,000	24,220	(780)	23,620
Interest	15	15	49	34	51
Total revenues	25,015	25,015	24,269	(746)	23,671
Expenditures:					
Professional fees	10,000	10,000	-	(10,000)	-
Intact fees	25,000	25,000	30,397	5,397	35,878
Total expenditures	35,000	35,000	30,397	(4,603)	35,878
Excess (deficiency) of revenues over (under) expenditures	(9,985)	(9,985)	(6,128)	3,857	(12,207)
Other financing sources (uses):					
Transfers from other funds	10,000	10,000	10,000	-	10,000
Total other financing sources (uses)	10,000	10,000	10,000	-	10,000
Net change in fund balance	\$ 15	15	3,872	3,857	(2,207)
Fund balance, beginning of year			1,606		3,813
Fund balance, end of year			5,478		1,606

LASALLE COUNTY, ILLINOIS
CORONER GRANT FUND

SCHEDULE C-43

Balance Sheet
November 30, 2018

<u>Assets</u>	
Cash in bank	\$ 1,759
Investments	1,910
Accrued interest	52
Total assets	<u>\$ 3,721</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted fund balance	<u>3,721</u>
Total fund balance	<u>\$ 3,721</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

SCHEDULE C-44

	2018			2017
	Budget Amounts		Over (Under)	Actual
	Original	Final	Final Budget	
Revenues:				
Grant funds	4,454	4,454	4,477	9,191
Interest	-	-	46	71
Total revenues	<u>4,454</u>	<u>4,454</u>	<u>4,523</u>	<u>9,262</u>
Expenditures:				
Office supplies and expense	<u>12,000</u>	<u>12,000</u>	<u>8,956</u>	<u>1,380</u>
Total expenditures	<u>12,000</u>	<u>12,000</u>	<u>8,956</u>	<u>1,380</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (7,546)</u>	<u>(7,546)</u>	<u>(4,433)</u>	<u>7,882</u>
Fund balance, beginning of year			<u>8,154</u>	<u>272</u>
Fund balance, end of year			<u>3,721</u>	<u>8,154</u>

LASALLE COUNTY, ILLINOIS
COUNTY CLERK AUTOMATION FUND

SCHEDULE C-45

Balance Sheet
November 30, 2018

<u>Assets</u>	
Cash in bank	\$ 4,174
Investments	3,819
Accrued interest	56
Total assets	<u>\$ 8,049</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	\$ 8,049
Total fund balance	<u>\$ 8,049</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

SCHEDULE C-46

	2018			2017	
	<u>Budget Amounts</u>		<u>Actual</u>	<u>Over (Under) Final Budget</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>			
Revenues:					
Automation fees	\$ 1,100	1,100	240	(860)	730
Interest	55	55	41	(14)	83
Total revenues	<u>1,155</u>	<u>1,155</u>	<u>281</u>	<u>(874)</u>	<u>813</u>
Expenditures:					
Automation expenses	<u>2,750</u>	<u>2,750</u>	-	(2,750)	1,411
Total expenditures	<u>2,750</u>	<u>2,750</u>	-	(2,750)	1,411
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (1,595)</u>	<u>(1,595)</u>	281	<u>1,876</u>	(598)
Fund balance, beginning of year			<u>7,768</u>		<u>8,366</u>
Fund balance, end of year			<u>8,049</u>		<u>7,768</u>

LASALLE COUNTY, ILLINOIS
HAVA GRANT FUND

SCHEDULE C-47

Balance Sheet
November 30, 2018

<u>Assets</u>	
Cash in bank	\$ -
Total assets	\$ -
<u>Fund Balance</u>	
Fund balance:	
Restricted	\$ -
Total fund balance	\$ -

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

SCHEDULE C-48

	2018			2017	
	<u>Budget Amounts</u>		<u>Actual</u>	<u>Over (Under) Final Budget</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>			
Revenues:					
HAVA grant revenue	\$ -	-	-	-	-
Total revenues	-	-	-	-	-
Expenditures:					
Miscellaneous expense	-	-	-	-	-
Total expenditures	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-
Other financing sources (uses):					
Transfers to other funds	-	-	(84)	-	-
Total other financing sources (uses)	-	-	(84)	-	-
Net change in fund balance	\$ -	-	(84)	-	-
Fund balance, beginning of year			84		84
Fund balance, end of year			-		84

LASALLE COUNTY, ILLINOIS
GRANT FUND

SCHEDULE C-49

Balance Sheet
November 30, 2018

<u>Assets</u>	
Accounts receivable	\$ 50,429
Total assets	<u>\$ 50,429</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 40,481
Accrued payroll	4,030
Due to other funds	<u>5,631</u>
Total liabilities	<u>50,142</u>
Fund balance (deficit):	
Restricted for social services	37,053
Unassigned	<u>(36,766)</u>
Total fund balance (deficit)	<u>287</u>
Total liabilities and fund balance	<u>\$ 50,429</u>

LASALLE COUNTY, ILLINOIS
GRANT FUND

SCHEDULE C-50

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017
	Budget Amounts		Over (Under)	Actual
	Original	Final	Final Budget	
Revenues:				
Redeploy Illinois grant	\$ 269,876	269,876	272,071	278,679
ARI mental health court	-	-	2,092	-
Adult Redeploy Illinois grant	158,552	158,552	121,160	63,147
Total revenues	428,428	428,428	395,323	341,826
Expenditures:				
Redeploy Illinois Grant:				
Mileage	321	321	55	145
Education	1,080	1,080	940	1,296
Incentives	1,800	1,800	7,091	5,724
Lodging and meals	975	975	447	448
Office supplies expense	201	201	2,093	-
Professional services - counseling	269,876	269,876	296,078	204,160
Professional services - physicals	5,000	5,000	-	6,236
Professional services - other	9,240	9,240	8,036	10,933
Health and life insurance	6,975	6,975	6,971	6,935
Salaries and wages	132,500	132,500	117,008	102,766
Overtime	500	500	-	-
Total expenditures	428,468	428,468	438,719	338,643
Excess (deficiency) of revenues over (under) expenditures	\$ (40)	(40)	(43,396)	3,183
Fund balance, beginning of year			43,683	40,500
Fund balance, end of year			287	43,683

LASALLE COUNTY, ILLINOIS
SHERIFF VEHICLE FUND

SCHEDULE C-51

Balance Sheet
November 30, 2018

<u>Assets</u>	
Cash in bank	\$ 4,528
Investments	5,729
Accrued interest	104
Total assets	<u>\$ 10,361</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	\$ 10,361
Total fund balance	<u>\$ 10,361</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

SCHEDULE C-52

	2018			2017
	Budget Amounts		Over (Under) Final Budget	Actual
	Original	Final		
Revenues:				
Vehicle fines	\$ 6,900	6,900	20,847	8,946
Interest	100	100	124	86
Total revenues	<u>7,000</u>	<u>7,000</u>	<u>20,971</u>	<u>9,032</u>
Expenditures:				
New vehicles	6,000	6,000	20,497	10,000
Maintenance & repair of equipment	1,000	1,000	-	-
Total expenditures	<u>7,000</u>	<u>7,000</u>	<u>20,497</u>	<u>10,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>474</u>	<u>(968)</u>
Fund balance, beginning of year			<u>9,887</u>	<u>10,855</u>
Fund balance, end of year			<u>10,361</u>	<u>9,887</u>

LASALLE COUNTY, ILLINOIS
JAIL COMMISSARY FUND

SCHEDULE C-53

Balance Sheet
November 30, 2018

<u>Assets</u>	
Cash in bank	\$ 170,735
Total assets	<u>\$ 170,735</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	\$ 170,735
Total fund balance	<u>\$ 170,735</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

SCHEDULE C-54

	2018			2017
	Budget Amounts		Over (Under) Final Budget	Actual
	Original	Final		
Revenues:				
Commissary revenues	\$ -	-	145,098	55,262
Total revenues	-	-	145,098	55,262
Expenditures:				
Commissary expense	-	-	25,361	124,489
Total expenditures	-	-	25,361	124,489
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>119,737</u>	<u>(69,227)</u>
Fund balance, beginning of year			<u>50,998</u>	<u>120,225</u>
Fund balance, end of year			<u>170,735</u>	<u>50,998</u>

LASALLE COUNTY, ILLINOIS
DRUG ADDICTION SERVICES FUND

SCHEDULE C-55

Balance Sheet
November 30, 2018

<u>Assets</u>	
Cash in bank	\$ 5,241
Investments	5,729
Accounts receivable	184
Accrued interest	78
Total assets	<u>\$ 11,232</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	<u>\$ 11,232</u>
Total fund balance	<u>\$ 11,232</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

SCHEDULE C-56

	2018			2017
	Budget Amounts		Over (Under) Final Budget	Actual
	Original	Final		
Revenues:				
Drug addiction fees	\$ 3,630	3,630	4,569	5,498
Interest	-	-	109	36
Total revenues	<u>3,630</u>	<u>3,630</u>	<u>4,678</u>	<u>5,534</u>
Expenditures:				
Drug addiction services	<u>3,630</u>	<u>3,630</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>3,630</u>	<u>3,630</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>4,678</u>	<u>5,534</u>
Fund balance, beginning of year			<u>6,554</u>	<u>1,020</u>
Fund balance, end of year			<u>11,232</u>	<u>6,554</u>

LASALLE COUNTY, ILLINOIS
PUBLIC SAFETY FUND

SCHEDULE C-57

Balance Sheet
November 30, 2018

<u>Assets</u>	
Cash in bank	\$ 3,053,257
Accounts receivable	<u>475,283</u>
Total assets	<u>\$ 3,528,540</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 4,261</u>
Fund balance:	
Restricted	<u>3,524,279</u>
Total liabilities and fund balance	<u>\$ 3,528,540</u>

LASALLE COUNTY, ILLINOIS
PUBLIC SAFETY FUND

SCHEDULE C-58

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Public safety sales tax	\$ 2,600,000	2,600,000	2,855,699	255,699	2,714,520
Interest	20,000	20,000	44,027	24,027	17,285
Total revenues	2,620,000	2,620,000	2,899,726	279,726	2,731,805
Expenditures:					
Miscellaneous expense	-	-	11,380	11,380	-
New equipment	-	-	-	-	182,690
Vehicles	55,000	55,000	54,994	(6)	-
Total expenditures	55,000	55,000	66,374	11,374	182,690
Excess (deficiency) of revenues over (under) expenditures	2,565,000	2,565,000	2,833,352	268,352	2,549,115
Other financing sources (uses):					
Transfers to other funds	(3,500,000)	(3,500,000)	(3,500,000)	-	(3,000,000)
Total other financing sources (uses)	(3,500,000)	(3,500,000)	(3,500,000)	-	(3,000,000)
Net change in fund balance	\$ (935,000)	(935,000)	(666,648)	268,352	(450,885)
Fund balance, beginning of year			4,190,927		4,641,812
Fund balance, end of year			3,524,279		4,190,927

LASALLE COUNTY, ILLINOIS
SOCIAL SECURITY FUND

SCHEDULE C-59

Balance Sheet
November 30, 2018

Assets and Deferred Outflows of Resources

Assets:

Cash in bank	\$ 993,145
Investments	981,586
Accounts receivable	8,512
Accrued interest	12,634
Property taxes receivable	<u>65,953</u>
Total assets	<u>2,061,830</u>

Deferred Outflows of Resources:

Property taxes levied for subsequent years	<u>2,070,000</u>
Total assets and deferred outflows of resources	<u>\$ 4,131,830</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	<u>\$ 73,041</u>
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Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>2,070,000</u>
--------------------------------------------	------------------

Fund balance:

Restricted	<u>1,988,789</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 4,131,830</u>

LASALLE COUNTY, ILLINOIS
SOCIAL SECURITY FUND

SCHEDULE C-60

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Property taxes	\$ 1,994,000	1,994,000	1,960,792	(33,208)	1,826,509
Personal property replacement tax	66,589	66,589	75,872	9,283	79,930
Interest	8,000	8,000	13,446	5,446	14,067
Reimbursements	42,000	42,000	50,540	8,540	56,750
Miscellaneous	-	-	3,481	3,481	3,481
Total revenues	2,110,589	2,110,589	2,104,131	(6,458)	1,980,737
Expenditures:					
General county employees	1,377,035	1,377,035	1,382,404	5,369	1,267,013
Recorder's equipment	385	385	-	(385)	-
Insurance	9,701	9,701	9,443	(258)	8,187
Tax sale automation	1,750	1,750	-	(1,750)	-
E-911	4,795	4,795	5,148	353	4,812
S.O.A. Drug Fund	5,880	5,880	23	(5,857)	4,512
S.O.A. Crime Victim	4,235	4,235	2,786	(1,449)	5,295
Sheriff drug	240	240	-	(240)	-
Law library	325	325	-	(325)	-
Detention home employees	87,000	87,000	85,611	(1,389)	86,237
Child support	3,080	3,080	2,268	(812)	2,042
Circuit clerk document storage	7,550	7,550	6,661	(889)	6,546
Court automation	4,430	4,430	3,632	(798)	3,566
Grant fund	7,890	7,890	-	(7,890)	-
Minors in possession	340	340	-	(340)	-
County highway employees	201,595	201,595	181,202	(20,393)	163,711
County health employees	110,825	110,825	122,305	11,480	112,388
Nursing home employees	290,790	290,790	205,488	(85,302)	159,333
Environmental services	19,540	19,540	11,319	(8,221)	14,635
VAC	9,685	9,685	8,923	(762)	8,639
Mental health employees	2,800	2,800	3,224	424	3,169
G.I.S. Fund	11,705	11,705	10,965	(740)	10,380
Animal control	7,150	7,150	7,308	158	6,935
Total expenditures	2,168,726	2,168,726	2,048,710	(120,016)	1,867,400
Excess (deficiency) of revenues over (under) expenditures	\$ (58,137)	(58,137)	55,421	113,558	113,337
Fund balance, beginning of year			1,933,368		1,820,031
Fund balance, end of year			1,988,789		1,933,368

LASALLE COUNTY, ILLINOIS
COUNTY HEALTH DEPARTMENT FUND

SCHEDULE C-61

Balance Sheet
November 30, 2018

Assets and Deferred Outflows of Resources

Assets:

Cash in bank	\$ 2,495,560
Investments	2,335,563
Accounts receivable	206,561
Property taxes receivable	18,757
Accrued interest	42,555
Prepays	800
Vaccine inventory	41,842
Total assets	<u>5,141,638</u>

Deferred Outflows of Resources:

Property taxes levied for subsequent years	<u>667,000</u>
Total assets and deferred outflows of resources	<u>\$ 5,808,638</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	\$ 27,313
Accrued payroll	<u>63,152</u>
Total liabilities	<u>90,465</u>

Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>667,000</u>
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Fund balance:

Nonspendable	42,642
Restricted	<u>5,008,531</u>
Total fund balance	<u>5,051,173</u>

Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 5,808,638</u>
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LASALLE COUNTY, ILLINOIS
COUNTY HEALTH DEPARTMENT FUND

SCHEDULE C-62

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Property taxes	\$ 567,000	567,000	557,649	(9,351)	1,052,631
Federal / State funds:					
Basic health protection grant	209,371	209,371	207,189	(2,182)	194,371
Bioterrorism grant	82,574	82,574	78,129	(4,445)	91,481
Communicable disease control	42,000	42,000	21,701	(20,299)	27,965
Immunizations	55,512	55,512	35,993	(19,519)	41,225
AIDS / Counseling & testing grant	7,830	7,830	25	(7,805)	3,775
Non-community water agreement	8,550	8,550	8,550	-	8,550
Breast & cervical cancer grant	117,250	117,250	134,997	17,747	86,186
Genetic clinic grant	15,500	15,500	11,477	(4,023)	13,140
Vector control grant	30,174	30,174	19,050	(11,124)	34,758
Family health - WIC grant	1,280,020	1,280,020	1,154,932	(125,088)	1,094,551
Family Case Management	362,000	362,000	353,014	(8,986)	315,976
Health promotion / disease prev.	44,200	44,200	562	(43,638)	2,988
Illinois Tobacco Free grant	39,812	39,812	35,831	(3,981)	39,812
Health Works	17,550	17,550	14,625	(2,925)	20,476
Fines and fees:					
Licenses:					
Restaurant	96,000	96,000	98,700	2,700	86,043
Sewage and septic	23,000	23,000	29,765	6,765	30,045
Wells	10,000	10,000	10,950	950	9,610
Temporary food service	11,000	11,000	12,013	1,013	10,560
Body art	1,866	1,866	4,463	2,597	2,963
Tanning booth inspections	2,200	2,200	3,000	800	1,750
Mortgage surveys	300	300	450	150	300
Subdivision plats	300	300	450	150	950
Medicaid reimbursement	95,000	95,000	51,407	(43,593)	16,289
Medical reserve corp	13,000	13,000	-	(13,000)	13,000
Nursing services	110,000	110,000	102,163	(7,837)	127,027
Interest	23,000	23,000	41,758	18,758	43,081
Miscellaneous	10,500	10,500	1,773	(8,727)	17,426
Total revenues	3,275,509	3,275,509	2,990,616	(284,893)	3,386,929

LASALLE COUNTY, ILLINOIS
COUNTY HEALTH DEPARTMENT FUND

SCHEDULE C-62
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures:					
Administration:					
Contractual labor	\$ 25,000	25,000	18,404	(6,596)	20,233
Office equipment repair & maint.	15,000	15,000	9,406	(5,594)	13,177
Mileage	3,000	3,000	1,562	(1,438)	2,736
B.O.H. travel	2,000	2,000	662	(1,338)	754
Electricity	12,000	12,000	7,610	(4,390)	11,092
Water / sewer	1,200	1,200	1,045	(155)	1,002
Gas	4,000	4,000	3,516	(484)	2,614
Telephone	9,000	9,000	4,827	(4,173)	4,277
Postage	12,000	12,000	7,748	(4,252)	8,090
Education	2,000	2,000	613	(1,387)	570
Publications	1,000	1,000	90	(910)	420
Dues and subscriptions	5,000	5,000	5,103	103	4,152
Library	100	100	-	(100)	-
Printing	100	100	-	(100)	55
New programs	20,000	20,000	3,710	(16,290)	-
Contingency	1	1	-	(1)	-
Supplies	1,500	1,500	596	(904)	1,406
Office supplies and expense	20,000	20,000	10,024	(9,976)	7,056
Site improvements	50,000	50,000	-	(50,000)	18,060
Health & life insurance	353,971	353,971	427,700	73,729	394,090
Health & life insurance - retirees	159,563	159,563	163,806	4,243	-
NSF Chargeback	500	500	339	(161)	280
Administrator	95,792	95,792	98,745	2,953	94,598
Salaries and wages	1,352,900	1,352,900	1,416,584	63,684	1,284,652
Overtime	-	-	1,161	1,161	-
Total administration	2,145,627	2,145,627	2,183,251	37,624	1,869,314
Environmental health:					
Contractual labor	20,000	20,000	8,228	(11,772)	12,448
Maintenance - software	5,760	5,760	5,120	(640)	5,120
Mileage	24,000	24,000	25,806	1,806	21,752
Telephone	16,000	16,000	12,699	(3,301)	12,898
Medical reserve corp	13,000	13,000	9,264	(3,736)	14,630
Education	10,000	10,000	3,254	(6,746)	2,921
Publications	2,500	2,500	-	(2,500)	-
Dues & subscriptions	2,000	2,000	1,015	(985)	285
Library	500	500	-	(500)	198
Printing	700	700	374	(326)	373
Lab tests	600	600	440	(160)	435
Fines	500	500	-	(500)	375

LASALLE COUNTY, ILLINOIS
COUNTY HEALTH DEPARTMENT FUND

SCHEDULE C-62
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017
	Budget Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Expenditures (continued):				
Environmental health (continued):				
New programs	\$ 5,000	5,000	-	563
Supplies	18,500	18,500	(11,347)	12,038
Total environmental health	119,060	119,060	(45,707)	84,036
Personal health:				
Contractual labor	6,500	6,500	(1,126)	3,195
Mileage	3,000	3,000	(1,123)	3,057
Family case management	21,000	21,000	1,764	21,628
Immunizations	125,512	125,512	(23,142)	114,796
Breast & cervical cancer	45,000	45,000	20,458	55,913
STD services	3,500	3,500	(3,456)	2,498
WIC	945,000	945,000	(176,727)	810,638
Education	6,500	6,500	(5,429)	1,641
Publications	10,000	10,000	(2,577)	2,400
Dues & subscriptions	1,000	1,000	(721)	511
Library	500	500	(500)	-
Printing	500	500	(490)	428
Lab tests	300	300	449	-
New programs	5,000	5,000	(2,607)	3,821
Supplies	10,000	10,000	(6,187)	6,117
Medicine and drugs	2,500	2,500	(2,405)	393
Total public health	1,185,812	1,185,812	(203,819)	1,027,036
School services:				
Office equipment repair & maint.	500	500	(148)	231
Mileage	4,050	4,050	(477)	3,860
Eyeglass expense	3,712	3,712	(3,402)	205
Education	1,050	1,050	(707)	1,116
Office supplies and expense	1,000	1,000	2,280	924
Nursing supplies	300	300	(130)	300
Health and life insurance	48,516	48,516	(11,731)	40,807
Salaries and wages	66,100	66,100	(709)	70,678
Seasonal salaries and wages	-	-	-	3,450
Administrator	44,000	44,000	169	46,819
Total school services	169,228	169,228	(14,855)	168,390
Total expenditures	3,619,727	3,619,727	(226,757)	3,148,776

LASALLE COUNTY, ILLINOIS
COUNTY HEALTH DEPARTMENT FUND

SCHEDULE C-62
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017
	Budget Amounts		Over (Under)	
	Original	Final	Actual	Final Budget
Excess (deficiency) of revenues over (under) expenditures	\$ (344,218)	(344,218)	(402,354)	(58,136)
Other financing sources (uses):				
Transfers from other funds	-	-	32,344	32,344
Transfers to other funds	(51,000)	(51,000)	(65,169)	(14,169)
Total other financing sources (uses)	(51,000)	(51,000)	(32,825)	18,175
Net change in fund balance	\$ (395,218)	(395,218)	(435,179)	(39,961)
Fund balance, beginning of year			5,486,352	5,298,368
Fund balance, end of year			5,051,173	5,486,352

LASALLE COUNTY, ILLINOIS
DETENTION HOME FUND

SCHEDULE C-63

Balance Sheet
November 30, 2018

Assets and Deferred Outflows of Resources

Assets:

Cash in bank	\$ 825,720
Investments	788,706
Accounts receivable	80,801
Accrued interest	12,530
Prepays	250
Property tax receivable	12,488
Total assets	<u>1,720,495</u>

Deferred Outflows of Resources:

Property taxes levied for subsequent years	<u>388,316</u>
Total assets and deferred outflows of resources	<u>\$ 2,108,811</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	\$ 8,651
Accrued payroll	<u>43,373</u>
Total liabilities	<u>52,024</u>

Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>388,316</u>
Total deferred inflows of resources	<u>388,316</u>

Fund balance:

Non-spendable	250
Restricted	<u>1,668,221</u>
Total fund balance	<u>1,668,471</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 2,108,811</u>

LASALLE COUNTY, ILLINOIS
DETENTION HOME FUND

SCHEDULE C-64

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018				2017
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Property taxes	\$ 378,110	378,110	371,269	(6,841)	359,260
Resident fees	5,000	5,000	11,225	6,225	23,705
Intergovernmental revenue:					
Personal property replacement tax	31,549	31,549	35,103	3,554	38,617
State of IL - salary reimbursement	450,000	450,000	1,020,872	570,872	617,257
State Board of Education	140,000	140,000	170,180	30,180	101,698
State and Federal lunch / milk	18,000	18,000	19,089	1,089	13,997
Interest	4,000	4,000	12,557	8,557	11,212
Other income:					
Commissions - pay telephone	1,000	1,000	1,326	326	37
Miscellaneous income	-	-	10	10	-
Total revenues	1,027,659	1,027,659	1,641,631	613,972	1,165,783
Expenditures:					
Maintenance & repair of vehicles	700	700	1,037	337	291
Mileage	800	800	1,077	277	437
Maintenance & repair of buildings	26,000	26,000	32,008	6,008	15,039
Electricity	19,000	19,000	15,206	(3,794)	15,780
Telephone	1,700	1,700	666	(1,034)	1,685
Water	2,500	2,500	2,427	(73)	2,214
Gas	2,500	2,500	1,517	(983)	1,621
Fire alarm service	2,950	2,950	2,963	13	2,782
Maintenance contracts	7,798	7,798	7,798	-	7,798
Staff education	10,000	10,000	6,319	(3,681)	5,805
Hospital and emergency care	1,000	1,000	-	(1,000)	-
Dues and memberships	1,100	1,100	1,010	(90)	995
Physician's contract	78,055	78,055	79,238	1,183	14,202
Psychological services	1,000	1,000	575	(425)	575
General supplies	25,900	25,900	19,021	(6,879)	23,946
School supplies	5,000	5,000	4,757	(243)	4,341
Provisions	42,000	42,000	33,383	(8,617)	30,088
Medicine and drugs	500	500	37	(463)	57
Material for repairs	5,000	5,000	977	(4,023)	436

LASALLE COUNTY, ILLINOIS
DETENTION HOME FUND

SCHEDULE C-64
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017	
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Expenditures (continued):					
Health & life insurance	\$ 207,850	207,850	196,269	(11,581)	211,021
Health & life insurance - retirees	38,015	38,015	46,349	8,334	-
Superintendent	60,850	60,850	62,228	1,378	58,717
Salaries and wages	1,031,450	1,031,450	1,024,011	(7,439)	1,033,931
Part-time salaries and wages	10,000	10,000	8,795	(1,205)	6,619
Overtime	5,000	5,000	5,435	435	4,279
Overtime - holiday	30,000	30,000	27,056	(2,944)	29,986
Contingency	15,000	15,000	-	(15,000)	-
Total expenditures	1,631,668	1,631,668	1,580,159	(51,509)	1,472,645
Excess (deficiency) of revenues over (under) expenditures	(604,009)	(604,009)	61,472	665,481	(306,862)
Other financing sources (uses):					
Transfers from other funds	-	-	69,901	69,901	-
Transfers to other funds	(5,000)	(5,000)	(5,000)	-	-
Total other financing sources (uses)	(5,000)	(5,000)	64,901	69,901	-
Net change in fund balance	\$ (609,009)	(609,009)	126,373	735,382	(306,862)
Fund balance, beginning of year			1,542,098		1,848,960
Fund balance, end of year			1,668,471		1,542,098

LASALLE COUNTY, ILLINOIS
MENTAL HEALTH FUND

SCHEDULE C-65

Balance Sheet
November 30, 2018

Assets and Deferred Outflows of Resources

Assets:	
Cash in bank	\$ 1,184,680
Investments	1,205,021
Accounts receivable	3,055
Accrued interest	15,234
Property tax receivable	77,857
Total assets	<u>2,485,847</u>
Deferred Outflows of Resources:	
Property taxes levied for subsequent years	<u>2,488,772</u>
Total assets and deferred outflows of resources	<u>\$ 4,974,619</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:	
Accounts payable	\$ 190,567
Accrued payroll	1,670
Total liabilities	<u>192,237</u>
Deferred Inflows of Resources:	
Property taxes levied for subsequent years	<u>2,488,772</u>
Fund balance:	
Restricted	<u>2,293,610</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 4,974,619</u>

LASALLE COUNTY, ILLINOIS
MENTAL HEALTH FUND

SCHEDULE C-66

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 2,353,865	2,353,865	2,314,724	(39,141)	2,321,874
Personal property replacement tax	75,604	75,604	84,117	8,513	92,366
Interest	-	-	16,330	16,330	16,208
Grant revenue	118,354	118,354	-	(118,354)	2,404
Total revenues	2,547,823	2,547,823	2,415,171	(132,652)	2,432,852
Expenditures:					
Salaries and wages	81,204	81,204	43,398	(37,806)	42,617
Seasonal salaries and wages	1,000	1,000	-	(1,000)	-
Fringe benefits	23,784	23,784	-	(23,784)	-
Mileage	500	500	160	(340)	191
Telephone	600	600	-	(600)	392
Postage	200	200	42	(158)	17
Education	1,400	1,400	577	(823)	1,167
Dues and subscriptions	9,000	9,000	7,198	(1,802)	7,198
CASA	28,357	28,357	28,357	-	28,357
Distributions to agencies:					
Youth Service Bureau	192,200	192,200	192,220	20	191,417
Youth Service Bureau - SC	145,308	145,308	145,308	-	144,702
Youth Service Bureau - Hope House	23,025	23,025	23,025	-	24,607
Horizon House	268,163	268,163	268,163	-	268,163
Friendship House	218,824	218,824	218,824	-	218,824
Streator Unlimited	161,849	161,849	161,849	-	161,849
Easter Seal	123,638	123,638	123,638	-	123,638
Alternatives to Domestic Violence	95,707	95,707	95,707	-	95,707
Open Door	25,070	25,070	18,956	(6,114)	15,211
North Central Behavioral Systems	888,468	888,468	888,468	-	888,468
Detention Home - NCBHS	91,256	91,256	91,256	-	91,256
Grant seed	14,000	14,000	13,983	(17)	13,983
Office supplies and expense	1,300	1,300	807	(493)	63
Printing	200	200	67	(133)	60
Health & life insurance	26,470	26,470	26,500	30	26,976
Health & life insurance - retirees	9,200	9,200	9,020	(180)	-

LASALLE COUNTY, ILLINOIS
MENTAL HEALTH FUND

SCHEDULE C-66
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (continued):					
Grant expense:					
Professional services	\$ 23,450	23,450	-	(23,450)	1,825
Mileage	4,016	4,016	-	(4,016)	347
Lodging and meals	-	-	-	-	7
Printing	-	-	-	-	82
Office supplies and expense	29,100	29,100	-	(29,100)	143
Miscellaneous	50	50	-	(50)	-
Contingency	7,000	7,000	-	(7,000)	-
Total expenditures	<u>2,494,339</u>	<u>2,494,339</u>	<u>2,357,523</u>	<u>(136,636)</u>	<u>2,347,267</u>
Excess (deficiency) of revenues over (under) expenditures	<u>53,484</u>	<u>53,484</u>	<u>57,648</u>	<u>3,984</u>	<u>85,585</u>
Other financing sources (uses):					
Transfers to other funds	<u>(1,800)</u>	<u>(1,800)</u>	<u>-</u>	<u>1,800</u>	<u>(1,800)</u>
Total other financing sources (uses)	<u>(1,800)</u>	<u>(1,800)</u>	<u>-</u>	<u>1,800</u>	<u>(1,800)</u>
Net change in fund balance	<u>\$ 51,684</u>	<u>51,684</u>	<u>57,648</u>	<u>5,784</u>	<u>83,785</u>
Fund balance, beginning of year			<u>2,235,962</u>		<u>2,152,177</u>
Fund balance, end of year			<u>2,293,610</u>		<u>2,235,962</u>

LASALLE COUNTY, ILLINOIS
VETERANS' ASSISTANCE COMMISSION FUND

SCHEDULE C-67

Balance Sheet
November 30, 2018

Assets and Deferred Outflows of Resources

Assets:

Cash in bank	\$ 139,221
Investments	141,318
Accrued interest	1,872
Property taxes receivable	<u>8,218</u>
Total assets	<u>290,629</u>

Deferred Outflows of Resources:

Property taxes levied for subsequent years	<u>275,000</u>
Total assets and deferred outflows of resources	<u>\$ 565,629</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	\$ 1,148
Accrued payroll	<u>5,212</u>
Total liabilities	<u>6,360</u>

Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>275,000</u>
Total deferred inflows of resources	<u>275,000</u>

Fund balance:

Restricted	<u>284,269</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 565,629</u>

LASALLE COUNTY, ILLINOIS
VETERANS' ASSISTANCE COMMISSION FUND

SCHEDULE C-68

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Property taxes	\$ 248,381	248,381	244,293	(4,088)	190,264
Interest	1,975	1,975	1,864	(111)	1,615
Donations	-	-	500	500	-
Miscellaneous	-	-	-	-	132
Total revenues	250,356	250,356	246,657	(3,699)	192,011
Expenditures:					
Telephone	2,000	2,000	721	(1,279)	1,701
Postage	1,500	1,500	517	(983)	280
Education	6,000	6,000	2,054	(3,946)	1,807
Travel and transportation	4,000	4,000	873	(3,127)	1,135
Dues and memberships	1,500	1,500	1,014	(486)	809
Office supplies expense	16,500	16,500	16,338	(162)	15,641
Books and periodicals	1,000	1,000	385	(615)	385
Software licenses	1,500	1,500	1,293	(207)	-
Record Retention	11,000	11,000	3,012	(7,988)	-
Printing	1,500	1,500	2,080	580	848
Marketing	2,000	2,000	1,638	(362)	-
Emergency relief	20,000	20,000	18,594	(1,406)	16,918
New programs	-	-	-	-	324
Liability insurance	7,000	7,000	1,452	(5,548)	-
Workers' compensation	750	750	453	(297)	2,026
Umbrella insurance	750	750	-	(750)	-
Employee dishonesty bond	300	300	111	(189)	111
Contractual labor	-	-	3,312	3,312	-
Miscellaneous	-	-	-	-	82
Maintenance & repair	500	500	-	(500)	47,434
Superintendent	70,000	70,000	70,252	252	65,267
Salaries and wages	52,000	52,000	46,540	(5,460)	47,897
Seasonal salaries and wages	5,000	5,000	-	(5,000)	-
Health and life insurance	48,775	48,775	51,924	3,149	13,265
Contingency	10,000	10,000	-	(10,000)	-
Total expenditures	263,575	263,575	222,563	(41,012)	215,930

LASALLE COUNTY, ILLINOIS
VETERANS' ASSISTANCE COMMISSION FUND

SCHEDULE C-68
(Continued)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Excess (deficiency) of revenues over (under) expenditures	\$ (13,219)	(13,219)	24,094	37,313	(23,919)
Other financing sources (uses):					
Transfers to other funds	(10,000)	(10,000)	(10,000)	-	(3,000)
Total other financing sources (uses)	(10,000)	(10,000)	(10,000)	-	(3,000)
Net change in fund balance	\$ (23,219)	(23,219)	14,094	37,313	(26,919)
Fund balance, beginning of year			270,175		297,094
Fund balance, end of year			284,269		270,175

LASALLE COUNTY, ILLINOIS
COUNTY HIGHWAY FUND

SCHEDULE C-69

Balance Sheet
November 30, 2018

Assets and Deferred Outflows of Resources

Assets:

Cash in bank	\$ 847,781
Investments	895,649
Accounts receivable	1,522
Property taxes receivable	83,253
Accrued interest	10,164
Total assets	<u>1,838,369</u>

Deferred Outflows of Resources:

Property taxes levied for subsequent years	<u>2,588,772</u>
Property taxes levied for subsequent years	
Total assets and deferred outflows of resources	<u>\$ 4,427,141</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	\$ 22,284
Accrued payroll	<u>33,514</u>
Total liabilities	<u>55,798</u>

Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>2,588,772</u>
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Fund balance:

Restricted	<u>1,782,571</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 4,427,141</u>

LASALLE COUNTY, ILLINOIS
COUNTY HIGHWAY FUND

SCHEDULE C-70

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Property taxes	\$ 2,520,734	2,520,734	2,475,116	(45,618)	2,394,888
Intergovernmental revenue:					
Personal property replacement tax	37,656	37,656	41,897	4,241	46,091
Fees					
Permitted load fees	25,000	25,000	53,207	28,207	41,139
Access permits	1,000	1,000	6,475	5,475	3,214
Restitution	1,000	1,000	15,036	14,036	15,427
Township engineering fees	175,000	175,000	191,989	16,989	155,672
Municipal materials and services	5,000	5,000	5,499	499	6,200
Maintenance for other departments	-	-	3,813	3,813	1,655
Interest	5,000	5,000	11,150	6,150	11,765
Miscellaneous	1,000	1,000	8,887	7,887	37,026
Total revenues	2,771,390	2,771,390	2,813,069	41,679	2,713,077
Expenditures:					
Administration:					
Software & licenses	16,000	16,000	12,141	(3,859)	12,788
Custodian	15,000	15,000	14,500	(500)	14,100
Utilities	44,840	44,840	39,990	(4,850)	36,861
Machinery rent	900	900	-	(900)	199
Burglar alarm service	4,500	4,500	134	(4,366)	1,068
Education	2,000	2,000	1,758	(242)	1,502
Publications and notices	4,000	4,000	2,813	(1,187)	2,546
Dues	5,000	5,000	3,178	(1,822)	3,499
General expenses	2,000	2,000	1,701	(299)	240
Professional services hired	2,000	2,000	7,605	5,605	-
Office supplies and expense	10,000	10,000	10,511	511	10,167
County Engineer	-	-	46	46	1,205
Salaries and wages	163,000	163,000	161,674	(1,326)	141,738
Overtime	1,000	1,000	363	(637)	122
Contingency	1,000	1,000	-	(1,000)	-
Total administration	271,240	271,240	256,414	(14,826)	226,035

LASALLE COUNTY, ILLINOIS
COUNTY HIGHWAY FUND

SCHEDULE C-70
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures (continued):					
Construction and engineering:					
County Engineer	\$ -	-	-	-	2,626
Engineering salaries & wages	261,000	261,000	272,173	11,173	274,727
Overtime	16,000	16,000	7,101	(8,899)	16,051
Overtime - holiday	3,000	3,000	-	(3,000)	1,289
Maintenance & repair of equipment	6,000	6,000	3,036	(2,964)	2,142
Professional services	-	-	83	83	916
Map printing	1,000	1,000	-	(1,000)	-
Engineering supplies	9,000	9,000	4,777	(4,223)	18,619
Miscellaneous	-	-	179	179	519
Construction projects	200,000	200,000	-	(200,000)	859
Contingency	5,000	5,000	-	(5,000)	-
Total construction and engineering	501,000	501,000	287,349	(213,651)	317,748
Highway maintenance					
Maintenance salaries and wages	450,000	450,000	444,583	(5,417)	416,401
Part-time salaries and wages	5,000	5,000	-	(5,000)	-
Overtime	82,000	82,000	78,427	(3,573)	43,777
Overtime - holiday	18,000	18,000	838	(17,162)	-
Maintenance & repairs - equipment	40,000	40,000	61,363	21,363	48,679
Maintenance & repairs - buildings	10,000	10,000	65,526	55,526	21,458
Equipment rental	22,000	22,000	19,573	(2,427)	14,165
General expenses	5,000	5,000	1,010	(3,990)	1,364
Maintenance supplies	25,000	25,000	27,859	2,859	12,903
Vehicle expenses	200,000	200,000	175,785	(24,215)	158,012
Materials for repairs - equipment	50,000	50,000	88,371	38,371	62,290
Materials for repairs - buildings	10,000	10,000	48,784	38,784	26,518
Surface	60,000	60,000	18,539	(41,461)	14,283
Shoulders	50,000	50,000	64,164	14,164	79,788
Ditches and drains	10,000	10,000	9,665	(335)	5,711
Bridges and culverts	50,000	50,000	30,792	(19,208)	27,669
Signs and markings	20,000	20,000	23,028	3,028	18,933
Guard rail	5,000	5,000	6,216	1,216	-
Cleaning & clearing right-of-way	45,000	45,000	10,886	(34,114)	27,535
Snow removal	175,000	175,000	113,706	(61,294)	167,350
Mowing	10,000	10,000	25,784	15,784	12,168
Township purchase of materials	5,000	5,000	-	(5,000)	-
Other County department maint.	-	-	896	896	-
New equipment	-	-	32,850	32,850	-
New trucks	-	-	-	-	450,745

LASALLE COUNTY, ILLINOIS
COUNTY HIGHWAY FUND

SCHEDULE C-70
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (continued):					
Highway maintenance (continued)					
Health & life insurance	\$ 508,475	508,475	548,339	39,864	537,065
Health & life insurance - retirees	336,250	336,250	328,843	(7,407)	-
Contingency	23,000	23,000	-	(23,000)	-
Total highway maintenance	2,214,725	2,214,725	2,225,827	27,866	2,146,814
Total expenditures	2,986,965	2,986,965	2,769,590	(200,611)	2,690,597
Excess (deficiency) of revenues over (under) expenditures	(215,575)	(215,575)	43,479	242,290	22,480
Other financing sources (uses):					
Transfers from other funds	55,810	55,810	55,810	-	-
Transfers to other funds	-	(70,000)	(70,000)	-	-
Total other financing sources (uses)	55,810	(14,190)	(14,190)	-	-
Net change in fund balance	\$ (159,765)	(229,765)	29,289	242,290	22,480
Fund balance, beginning of year			1,753,282		1,730,802
Fund balance, end of year			1,782,571		1,753,282

LASALLE COUNTY, ILLINOIS
COUNTY BRIDGE FUND

SCHEDULE C-71

Balance Sheet
November 30, 2018

Assets and Deferred Outflows of Resources

Assets:

Cash in bank	\$ 918,779
Investments	826,900
Accounts receivable	446
Property taxes receivable	41,626
Total assets	<u>1,800,697</u>

Deferred Outflows of Resources:

Property taxes levied for subsequent years	<u>1,294,386</u>
Total assets and deferred outflows of resources	<u>\$ 3,095,083</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Contracts payable	\$ 44,184
Accounts payable	16,894
Accrued payroll	10,217
Total liabilities	<u>71,295</u>

Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>1,294,386</u>
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Fund balance:

Committed	798,457
Restricted	930,945
Total fund balance	<u>1,729,402</u>

Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 3,095,083</u>
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LASALLE COUNTY, ILLINOIS
COUNTY BRIDGE FUND

SCHEDULE C-72

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 1,260,367	1,260,367	1,237,564	(22,803)	1,197,448
Bridge engineering fees	25,000	25,000	73,562	48,562	71,968
Intergovernmental revenue:					
Personal property replacement tax	11,050	11,050	12,294	(11,050)	13,525
Municipal bridge income	1,136,100	1,136,100	96,969	(1,039,131)	3,440
Township bridge reimbursements	177,710	177,710	79,483	(98,227)	83,837
Township bridge program	95,200	95,200	-	(95,200)	302,274
Federal / State funds	290,800	290,800	61,460	(229,340)	105,234
Interest	2,000	2,000	16,073	14,073	9,977
Total revenues	2,998,227	2,998,227	1,577,405	(1,433,116)	1,787,703
Expenditures:					
Township bridge aid	331,000	331,000	370,098	39,098	196,650
Municipal bridge aid	272,200	272,200	195,512	(76,688)	10,305
County bridges	2,348,580	2,348,580	527,984	(1,820,596)	554,140
Salaries and wages	315,000	315,000	301,256	(13,744)	272,897
Overtime	22,000	22,000	28,876	6,876	12,324
Overtime - holiday	3,000	3,000	-	(3,000)	-
Total expenditures	3,291,780	3,291,780	1,423,726	(1,868,054)	1,046,316
Excess (deficiency) of revenues over (under) expenditures	\$ (293,553)	(293,553)	153,679	434,938	741,387
Fund balance, beginning of year			1,575,723		834,336
Fund balance, end of year			1,729,402		1,575,723

LASALLE COUNTY, ILLINOIS
MOTOR FUEL TAX FUND

SCHEDULE C-73

Balance Sheet
November 30, 2018

Assets

Cash in bank	\$ 1,911,783
Accounts receivable	<u>145,149</u>
Total assets	<u>\$ 2,056,932</u>

Liabilities and Fund Balance

Liabilities:	
Accrued payroll	<u>\$ 59,888</u>
Fund balance:	
Committed	9,701
Restricted	<u>1,987,343</u>
Total fund balance	<u>1,997,044</u>
Total liabilities and fund balance	<u>\$ 2,056,932</u>

LASALLE COUNTY, ILLINOIS
MOTOR FUEL TAX FUND

SCHEDULE C-74

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Allotments - State of Illinois	\$ 1,650,000	1,650,000	1,639,994	(10,006)	1,636,553
Federal / State funds	478,844	478,844	24,925	(453,919)	207,074
State funds	295,327	295,327	587,081	291,754	11,671
Reimbursement - County Engineer	67,100	67,100	67,100	-	63,250
Interest	3,000	3,000	29,377	26,377	15,333
Miscellaneous	-	-	544,327	544,327	-
Total revenues	<u>2,494,271</u>	<u>2,494,271</u>	<u>2,892,804</u>	<u>398,533</u>	<u>1,933,881</u>
Expenditures:					
County Engineer	134,200	134,200	5,162	(129,038)	126,735
Salaries & wages	1,024,200	890,000	1,044,800	154,800	800,700
Overtime	165,000	165,000	104,826	(60,174)	18,250
Overtime - holiday	35,000	35,000	-	(35,000)	-
New construction projects	1,810,000	1,810,000	1,813,079	3,079	1,219,275
Contingency	50,000	50,000	-	(50,000)	-
Total expenditures	<u>3,218,400</u>	<u>3,084,200</u>	<u>2,967,867</u>	<u>(116,333)</u>	<u>2,164,960</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (724,129)</u>	<u>(589,929)</u>	<u>(75,063)</u>	<u>514,866</u>	<u>(231,079)</u>
Fund balance, beginning of year			<u>2,072,107</u>		<u>2,303,186</u>
Fund balance, end of year			<u>1,997,044</u>		<u>2,072,107</u>

LASALLE COUNTY, ILLINOIS
SPECIAL TAX MATCHING FUND

SCHEDULE C-75

Balance Sheet
November 30, 2018

Assets and Deferred Outflows of Resources

Assets:

Cash in bank	\$ 265,340
Investments	870,823
Accounts receivable	446
Property taxes receivable	41,626
Accrued interest	<u>10,268</u>
Total assets	<u>1,188,503</u>

Deferred Outflows of Resources:

Property taxes levied for subsequent years	<u>1,294,386</u>
Total assets and deferred outflows of resources	<u>\$ 2,482,889</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	<u>\$ 12,089</u>
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Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>1,294,386</u>
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Fund balance:

Committed	135,574
Restricted	<u>1,040,840</u>
Total fund balance	<u>1,176,414</u>

Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 2,482,889</u>
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LASALLE COUNTY, ILLINOIS
SPECIAL TAX MATCHING FUND

SCHEDULE C-76

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 1,260,367	1,260,367	1,237,564	(22,803)	1,197,448
Personal property replacement tax	11,050	11,050	12,294	1,244	13,525
Federal / State funds	1	1	-	(1)	-
Interest	2,000	2,000	13,135	11,135	8,307
Miscellaneous	350,000	350,000	-	(350,000)	-
Total revenues	1,623,418	1,623,418	1,262,993	(360,425)	1,219,280
Expenditures:					
New construction projects	2,000,000	2,000,000	1,045,426	(954,574)	950,755
Salaries and wages	-	-	-	-	8,860
Overtime	-	-	-	-	2,047
Contingency	45,000	45,000	-	(45,000)	-
Total expenditures	2,045,000	2,045,000	1,045,426	(999,574)	961,662
Excess (deficiency) of revenues over (under) expenditures	\$ (421,582)	(421,582)	217,567	639,149	257,618
Fund balance, beginning of year			958,847		701,229
Fund balance, end of year			1,176,414		958,847

LASALLE COUNTY, ILLINOIS
CIRCUIT CLERK DOCUMENT STORAGE FUND

SCHEDULE C-77

Balance Sheet
November 30, 2018

Assets

Cash in bank	\$ 160,470
Investments	156,595
Accounts receivable	10,649
Accrued interest	2,912
Total assets	<u>\$ 330,626</u>

Liabilities and Fund Balance

Liabilities:

Accounts payable	\$ 41,281
Accrued payroll	4,044
Total liabilities	<u>45,325</u>

Fund balance:

Restricted	<u>285,301</u>
Total liabilities and fund balance	<u>\$ 330,626</u>

LASALLE COUNTY, ILLINOIS
CIRCUIT CLERK DOCUMENT STORAGE FUND

SCHEDULE C-78

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018				2017
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Document fees	\$ 185,000	185,000	161,234	(23,766)	180,639
Interest	4,000	4,000	2,006	(1,994)	3,636
Total revenues	189,000	189,000	163,240	(25,760)	184,275
Expenditures:					
Professional fees	8,000	8,000	5,139	(2,861)	11,945
Software purchase	40,000	40,000	39,488	(512)	15,528
Maintenance of equipment	35,350	35,350	27,156	(8,194)	21,248
Maintenance contract - software	6,600	6,600	9,022	2,422	3,000
Education	2,500	2,500	-	(2,500)	600
Set-up expense	5,000	5,000	-	(5,000)	-
Supplies	40,750	40,750	28,116	(12,634)	40,980
Record retention expense	189,000	189,000	33,523	(155,477)	127,853
New equipment	15,000	15,000	-	(15,000)	-
Salaries and wages	113,100	113,100	114,606	1,506	121,110
Miscellaneous	1,000	1,000	-	(1,000)	-
Total expenditures	456,300	456,300	257,050	(199,250)	342,264
Excess (deficiency) of revenues over (under) expenditures	\$ (267,300)	(267,300)	(93,810)	173,490	(157,989)
Fund balance, beginning of year			379,111		537,100
Fund balance, end of year			285,301		379,111

LASALLE COUNTY, ILLINOIS
LAW LIBRARY FUND

SCHEDULE C-79

Balance Sheet
November 30, 2018

Assets

Cash in bank	\$	24,979
Investments		26,736
Accounts receivable		3,666
Accrued interest		338
Total assets	\$	55,719

Liabilities and Fund Balance

Liabilities:

Accounts payable	\$	2,551
Accrued payroll		162
Total liabilities		2,713

Fund balance:

Restricted		53,006
Total liabilities and fund balance	\$	55,719

LASALLE COUNTY, ILLINOIS
LAW LIBRARY FUND

SCHEDULE C-80

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Document fees	\$ 48,000	48,000	58,838	10,838	60,229
Interest	100	100	475	375	145
Miscellaneous income	25	25	-	(25)	29
Total revenues	48,125	48,125	59,313	11,188	60,403
Expenditures:					
Supplies	100	100	-	(100)	2,386
Library materials	31,295	31,295	31,144	(151)	34,914
Salaries and wages	4,200	4,200	4,217	17	4,216
Total expenditures	35,595	35,595	35,361	(234)	41,516
Excess (deficiency) of revenues over (under) expenditures	\$ 12,530	12,530	23,952	11,422	18,887
Fund balance, beginning of year			29,054		10,167
Fund balance, end of year			53,006		29,054

LASALLE COUNTY, ILLINOIS
COURT AUTOMATION FUND

SCHEDULE C-81

Balance Sheet
November 30, 2018

Assets

Cash in bank	\$ 222,383
Investments	223,435
Accounts receivable	10,595
Accrued interest	<u>3,951</u>
Total assets	<u>\$ 460,364</u>

Liabilities and Fund Balance

Liabilities:	
Accrued payroll	<u>\$ 2,219</u>
Fund balance:	
Restricted	<u>458,145</u>
Total liabilities and fund balance	<u>\$ 460,364</u>

LASALLE COUNTY, ILLINOIS
COURT AUTOMATION FUND

SCHEDULE C-82

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Court automation fees	\$ 185,000	185,000	161,538	(23,462)	181,075
Interest	4,000	4,000	2,754	(1,246)	5,327
Total revenues	189,000	189,000	164,292	(24,708)	186,402
Expenditures:					
Software purchase	175,000	175,000	953	(174,047)	87,808
Maintenance of equipment	10,000	10,000	10,692	692	6,480
Internet	300	300	320	20	252
Maintenance contract - software	94,600	94,600	66,156	(28,444)	57,910
Professional services	45,000	45,000	36,699	(8,301)	27,423
Education	2,500	2,500	-	(2,500)	773
Miscellaneous	2,500	2,500	-	(2,500)	-
Set-up expense	10,000	10,000	-	(10,000)	-
Supplies	19,500	19,500	9,824	(9,676)	16,632
New equipment	15,000	15,000	-	(15,000)	9,414
Health and life insurance	13,252	13,252	22,005	8,753	22,386
Salaries and wages	57,950	57,950	58,050	100	56,713
Total expenditures	445,602	445,602	204,699	(240,903)	285,791
Excess (deficiency) of revenues over (under) expenditures	(256,602)	(256,602)	(40,407)	216,195	(99,389)
Other financing sources (uses):					
Transfer to other funds	(96,000)	(96,000)	(96,000)	-	-
Total other financing sources (uses)	(96,000)	(96,000)	(96,000)	-	-
Net change in fund balance	\$ (352,602)	(352,602)	(136,407)	216,195	(99,389)
Fund balance, beginning of year			594,552		693,941
Fund balance, end of year			458,145		594,552

LASALLE COUNTY, ILLINOIS
COURT APPOINTED SPECIAL ADVOCATE FUND

SCHEDULE C-83

Balance Sheet
November 30, 2018

<u>Assets</u>	
Cash in bank	\$ 2,098
Accounts receivable	1,000
Total assets	<u>\$ 3,098</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	\$ 3,098
Total fund balance	<u>\$ 3,098</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

SCHEDULE C-84

	2018			2017
	Budget Amounts		Over (Under) Final Budget	Actual
	Original	Final		
Revenues:				
Fees	\$ 8,500	8,500	11,747	10,312
Interest	-	-	4	2
Total revenues	<u>8,500</u>	<u>8,500</u>	<u>11,751</u>	<u>10,314</u>
Expenditures:				
Court appointed special advocate	8,500	8,500	8,655	10,312
Total expenditures	<u>8,500</u>	<u>8,500</u>	<u>8,655</u>	<u>10,312</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>3,096</u>	<u>2</u>
Fund balance, beginning of year			<u>2</u>	<u>-</u>
Fund balance, end of year			<u>3,098</u>	<u>2</u>

LASALLE COUNTY, ILLINOIS
CHILD SUPPORT ADMINISTRATION FUND

SCHEDULE C-85

Balance Sheet
November 30, 2018

<u>Assets</u>	
Cash in bank	\$ 28,996
Investments	17,187
Accrued interest	<u>442</u>
Total assets	<u>\$ 46,625</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accrued payroll	<u>\$ 774</u>
Total liabilities	<u>774</u>
Fund balance:	
Restricted	<u>45,851</u>
Total fund balance	<u>\$ 46,625</u>

LASALLE COUNTY, ILLINOIS
CHILD SUPPORT ADMINISTRATION FUND

SCHEDULE C-86

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Fees	\$ 15,000	15,000	12,100	(2,900)	13,064
Federal child support revenue	12,000	12,000	8,232	(3,768)	11,886
Interest	1,000	1,000	287	(713)	516
Total revenues	28,000	28,000	20,619	(7,381)	25,466
Expenditures:					
Professional services	-	-	-	-	33,766
Office equipment repair & maint.	500	500	179	(321)	-
Maintenance contract - software	4,000	4,000	4,000	-	4,000
Child support administration	250	250	-	(250)	-
Education	2,000	2,000	-	(2,000)	-
Supplies	2,000	2,000	701	(1,299)	2,749
Health insurance	21,971	21,971	22,005	34	22,386
Salaries and wages	40,300	40,300	20,211	(20,089)	20,134
Total expenditures	71,021	71,021	47,096	(23,925)	83,035
Excess (deficiency) of revenues over (under) expenditures	\$ (43,021)	(43,021)	(26,477)	16,544	(57,569)
Fund balance, beginning of year			72,328		129,897
Fund balance, end of year			45,851		72,328

LASALLE COUNTY, ILLINOIS
STATE'S ATTORNEY SAFE FUND

SCHEDULE C-87

Balance Sheet
November 30, 2018

<u>Assets</u>	
Cash in bank	\$ 52,727
Total assets	<u>\$ 52,727</u>

Fund Balance

Fund balance:	
Restricted	\$ 52,727
Total fund balance	<u>\$ 52,727</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

SCHEDULE C-88

	2018			2017
	Budget Amounts		Over (Under) Final Budget	Actual
	Original	Final		
Revenues:				
Refunds from arresting agencies	\$ -	-	-	204,029
Interest	-	-	-	7
Total revenues	-	-	-	204,036
Expenditures:				
Refunds	166,029	166,029	(162,729)	148,009
Total expenditures	166,029	166,029	(162,729)	148,009
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (166,029)</u>	<u>(166,029)</u>	<u>(3,300)</u>	56,027
Fund balance, beginning of year			56,027	-
Fund balance, end of year			<u>52,727</u>	<u>56,027</u>

LASALLE COUNTY, ILLINOIS
DRUNK DRIVING IMPACT PANEL FUND

SCHEDULE C-89

Balance Sheet
November 30, 2018

<u>Assets</u>	
Cash in bank	\$ 539
Total assets	<u>\$ 539</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accrued payroll	\$ 192
Total liabilities	<u>192</u>
Fund balance:	
Restricted	<u>347</u>
Total fund balance	<u>347</u>
Total liabilities and fund balance	<u>\$ 539</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

SCHEDULE C-90

	2018			2017
	Budget Amounts		Over (Under) Final Budget	Actual
	Original	Final		
Revenues:				
Miscellaneous income	\$ -	3,000	3,000	-
Total revenues	-	3,000	3,000	-
Expenditures:				
Salaries & wages	-	3,000	2,653	(347)
Total expenditures	-	3,000	2,653	(347)
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>347</u>	<u>347</u>
Fund balance, beginning of year			-	-
Fund balance, end of year			<u>347</u>	<u>-</u>

LASALLE COUNTY, ILLINOIS
MINORS IN POSSESSION FUND

SCHEDULE C-91

Balance Sheet
November 30, 2018

<u>Assets</u>	
Cash in bank	\$ 5
Accrued interest	34
Total assets	<u>\$ 39</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	\$ 39
Total fund balance	<u>\$ 39</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

SCHEDULE C-92

	2018			2017
	Budget Amounts		Over (Under) Final Budget	Actual
	Original	Final		
Revenues:				
Interest	\$ -	-	-	21
Total revenues	-	-	-	21
Expenditures:				
Salaries and wages	-	-	-	14,594
Total expenditures	-	-	-	14,594
Excess (deficiency) of revenues over (under) expenditures	-	-	-	(14,573)
Other financing sources (uses):				
Transfer out	-	-	(478)	-
Total other financing sources (uses)	-	-	(478)	-
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>(478)</u>	<u>(14,573)</u>
Fund balance, beginning of year			517	15,090
Fund balance, end of year			<u>39</u>	<u>517</u>

**LASALLE COUNTY, ILLINOIS
MEDIATION SERVICES FUND**

SCHEDULE C-93

**Balance Sheet
November 30, 2018**

<u>Assets</u>	
Cash in bank	\$ 6,750
Accounts receivable	<u>2,700</u>
Total assets	<u>\$ 9,450</u>
<u>Fund Balance</u>	
Fund Balance:	
Restricted	<u>\$ 9,450</u>
Total fund balance	<u>\$ 9,450</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)**

SCHEDULE C-94

	2018			2017
	Budget Amounts		Over (Under)	
	Original	Final	Actual Final Budget	Actual
Revenues:				
Fees	\$ 27,600	27,600	28,050	450
Total revenues	27,600	27,600	28,050	450
Expenditures:				
Professional services	27,600	27,600	26,250	(1,350)
Total expenditures	27,600	27,600	26,250	(1,350)
Excess (deficiency) of revenues over (under) expenditures	\$ -	-	1,800	1,800
Fund balance, beginning of year			7,650	6,300
Fund balance, end of year			9,450	7,650

LASALLE COUNTY, ILLINOIS
STATE'S ATTORNEY DRUG ENFORCEMENT FUND

SCHEDULE C-95

Balance Sheet
November 30, 2018

<u>Assets</u>	
Cash in bank	\$ 113,550
Investments	38,194
Accrued interest	<u>624</u>
Total assets	<u>\$ 152,368</u>
 <u>Liabilities and Fund Balance</u>	
Liabilities:	
Accrued payroll	<u>\$ 388</u>
Fund balance:	
Restricted	<u>151,980</u>
Total liabilities and fund balance	<u>\$ 152,368</u>

LASALLE COUNTY, ILLINOIS
STATE'S ATTORNEY DRUG ENFORCEMENT FUND

SCHEDULE C-96

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017
	Budget Amounts		Over (Under) Final Budget	Actual
	Original	Final		
Revenues:				
State's Attorney salary reimburse	\$ 40,200	40,200	-	30,150
Section 1505 drug forfeitures	-	-	38,318	18,204
Drug traffic law enforcement fee	30,000	30,000	15,877	30,541
Interest	-	-	495	762
Total revenues	70,200	70,200	(15,510)	79,657
Expenditures:				
Drug enforcement expense	-	-	36,070	37,348
Office supplies	-	-	10,788	3,850
Health insurance	6,975	6,975	(6,397)	4,046
Salaries and wages	15,100	15,100	(4,941)	53,444
Total expenditures	22,075	22,075	35,520	98,688
Excess (deficiency) of revenues over (under) expenditures	\$ 48,125	48,125	(2,905)	(19,031)
Fund balance, beginning of year			154,885	173,916
Fund balance, end of year			151,980	154,885

LASALLE COUNTY, ILLINOIS
PROBATION SERVICES FUND

SCHEDULE C-97

Balance Sheet
November 30, 2018

Assets

Cash in bank	\$ 268,192
Investments	271,177
Accounts receivable	13,618
Accrued interest	5,173
Total assets	<u>\$ 558,160</u>

Liabilities and Fund Balance

Liabilities:	
Accounts payable	<u>\$ 24,195</u>
Fund balance:	
Restricted	<u>533,965</u>
Total liabilities and fund balance	<u>\$ 558,160</u>

LASALLE COUNTY, ILLINOIS
PROBATION SERVICES FUND

SCHEDULE C-98

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Probation service fees	\$ 170,000	170,000	177,428	7,428	171,462
Interest	3,000	3,000	4,509	1,509	5,810
Miscellaneous income	5,500	5,500	1,860	(3,640)	3,211
Total revenues	178,500	178,500	183,797	5,297	180,483
Expenditures:					
Mileage	7,000	7,000	5,262	(1,738)	5,527
Education	11,000	11,000	1,580	(9,420)	4,068
JSOP	121,500	121,500	93,100	(28,400)	104,945
Communications	10,000	10,000	10,714	714	9,903
Software maintenance	12,000	12,000	73,162	61,162	17,802
Lodging and meals	5,000	5,000	4,988	(12)	4,677
Dues and subscriptions	2,000	2,000	750	(1,250)	2,073
Maintenance and repair - vehicles	4,000	4,000	1,485	(2,515)	2,893
Office supplies	15,500	15,500	18,577	3,077	9,750
Family counseling	1,000	1,000	-	(1,000)	-
Emergency shelter	600	600	-	(600)	-
Substance evaluation	1,000	1,000	-	(1,000)	-
Mental health evaluation	10,000	10,000	17,005	7,005	19,000
Substance abuse testing	17,000	17,000	42,089	25,089	28,899
Sex offender testing	5,000	5,000	4,600	(400)	6,650
Incentives	2,000	2,000	542	(1,458)	342
Miscellaneous	4,000	4,000	819	(3,181)	989
New vehicles	25,000	25,000	23,399	(1,601)	26,340
Total expenditures	253,600	253,600	298,072	44,472	243,858
Excess (deficiency) of revenues over (under) expenditures	(75,100)	(75,100)	(114,275)	(39,175)	(63,375)
Other financing sources (uses):					
Transfer to other funds	-	-	(10,000)	(10,000)	-
Total other financing sources (uses)	-	-	(10,000)	(10,000)	-
Net change in fund balance	\$ (75,100)	(75,100)	(124,275)	(49,175)	(63,375)
Fund balance, beginning of year			658,240		721,615
Fund balance, end of year			533,965		658,240

LASALLE COUNTY, ILLINOIS
ARRESTEES' MEDICAL COST FUND

SCHEDULE C-99

Balance Sheet
November 30, 2018

<u>Assets</u>	
Investments	\$ 11,458
Accounts receivable	1,243
Accrued interest	130
Total assets	<u>\$ 12,831</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Due to other funds	<u>\$ 5,031</u>
Fund balance:	
Restricted	<u>7,800</u>
Total fund balance	<u>\$ 12,831</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

SCHEDULE C-100

	2018			2017	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Medical services	\$ 18,000	18,000	16,882	(1,118)	18,515
Interest	100	100	110	(100)	196
Total revenues	<u>18,100</u>	<u>18,100</u>	<u>16,992</u>	<u>(1,218)</u>	<u>18,711</u>
Expenditures:					
Medical services	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>18,100</u>	<u>18,100</u>	<u>16,992</u>	<u>(1,218)</u>	<u>18,711</u>
Other financing sources (uses):					
Transfers from (to) other funds	(18,000)	(18,000)	(18,000)	-	(22,000)
Total other financing sources (uses)	<u>(18,000)</u>	<u>(18,000)</u>	<u>(18,000)</u>	<u>-</u>	<u>(22,000)</u>
Net change in fund balance	<u>\$ 100</u>	<u>100</u>	<u>(1,008)</u>	<u>(1,218)</u>	<u>(3,289)</u>
Fund balance, beginning of year			8,808		12,097
Fund balance, end of year			<u>7,800</u>		<u>8,808</u>

LASALLE COUNTY, ILLINOIS
D.U.I. FUND

SCHEDULE C-101

Balance Sheet
November 30, 2018

<u>Assets</u>	
Cash in bank	\$ 42,682
Investments	40,104
Accrued interest	650
Total assets	<u>\$ 83,436</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	<u>\$ 83,436</u>
Total fund balance	<u>\$ 83,436</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

SCHEDULE C-102

	2018			2017
	Budget Amounts		Over (Under)	Actual
	Original	Final	Final Budget	
Revenues:				
D.U.I. fines	\$ 27,800	27,800	29,188	32,850
Interest	200	200	766	468
Total revenues	<u>28,000</u>	<u>28,000</u>	<u>29,954</u>	<u>33,318</u>
Expenditures:				
New vehicles	-	-	10,530	9,217
Supplies	<u>50,000</u>	<u>50,000</u>	<u>8,587</u>	<u>2,532</u>
Total expenditures	<u>50,000</u>	<u>50,000</u>	<u>19,117</u>	<u>11,749</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (22,000)</u>	<u>(22,000)</u>	<u>10,837</u>	<u>21,569</u>
Fund balance, beginning of year			<u>72,599</u>	<u>51,030</u>
Fund balance, end of year			<u>83,436</u>	<u>72,599</u>

LASALLE COUNTY, ILLINOIS
CIRCUIT CLERK E-CITATION FUND

SCHEDULE C-103

Balance Sheet
November 30, 2018

<u>Assets</u>	
Cash in bank	\$ 10,556
Investments	9,549
Accounts receivable	687
Accrued interest	130
Total assets	<u>\$ 20,922</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	<u>\$ 20,922</u>
Total fund balance	<u>\$ 20,922</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

SCHEDULE C-104

	2018			2017	
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Electronic citation fees	\$ 10,000	10,000	9,500	(500)	9,985
Interest	100	100	203	103	40
Total revenues	10,100	10,100	9,703	(397)	10,025
Expenditures:					
Professional services	20,000	20,000	-	(20,000)	-
Total expenditures	20,000	20,000	-	(20,000)	-
Excess (deficiency) of revenues over (under) expenditures	\$ (9,900)	(9,900)	9,703	19,603	10,025
Fund balance, beginning of year			11,219		1,194
Fund balance, end of year			20,922		11,219

LASALLE COUNTY, ILLINOIS
CIRCUIT CLERK OPERATIONS & ADMINISTRATIVE FUND

SCHEDULE C-105

Balance Sheet
November 30, 2018

Assets

Cash in bank	\$ 109,221
Investments	103,124
Accounts receivable	2,348
Accrued interest	1,846
Total assets	<u>\$ 216,539</u>

Liabilities and Fund Balance

Liabilities:	
Accounts payable	\$ 1,976
Accrued payroll	180
Total liabilities	<u>2,156</u>
Fund balance:	
Restricted	<u>214,383</u>
Total liabilities and fund balance	<u>\$ 216,539</u>

LASALLE COUNTY, ILLINOIS
CIRCUIT CLERK OPERATIONS & ADMINISTRATIVE FUND

SCHEDULE C-106

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018				2017
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Clerk fees	\$ 35,000	35,000	31,449	(3,551)	35,275
Interest	1,000	1,000	1,794	794	1,869
Total revenues	36,000	36,000	33,243	(2,757)	37,144
Expenditures:					
Professional services	5,000	5,000	7,400	2,400	1,885
Maintenance of equipment	5,250	5,250	1,237	(4,013)	-
Internet	2,500	2,500	898	(1,602)	935
Maintenance contract - software	4,000	4,000	4,644	644	3,672
Education	6,000	6,000	5,398	(602)	4,308
Administrative expense	-	-	-	-	10,517
Set-up expense	3,000	3,000	176	(2,824)	850
Office supplies	22,500	22,500	10,580	(11,920)	11,064
New equipment	15,000	15,000	4,998	(10,002)	-
Salaries and wages	4,450	4,450	6,193	1,743	497
Miscellaneous	500	500	-	(500)	-
Total expenditures	68,200	68,200	41,524	(26,676)	33,728
Excess (deficiency) of revenues over (under) expenditures	\$ (32,200)	(32,200)	(8,281)	23,919	3,416
Fund balance, beginning of year			222,664		219,248
Fund balance, end of year			214,383		222,664

LASALLE COUNTY, ILLINOIS
CAPITAL IMPROVEMENTS, REPAIR, & EQUIPMENT FUND

SCHEDULE C-107

Balance Sheet
November 30, 2018

<u>Assets</u>	
Cash in bank	\$ 236,797
Investments	311,281
Accounts receivable	114,422
Accrued interest	<u>6,473</u>
Total assets	<u>\$ 668,973</u>
 <u>Liabilities & Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 93,183</u>
Fund balance:	
Committed	<u>575,790</u>
Total fund balance	<u>\$ 668,973</u>

LASALLE COUNTY, ILLINOIS
CAPITAL IMPROVEMENT, REPAIR, & EQUIPMENT FUND

SCHEDULE C-108

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Income from TIFs	\$ 300,000	300,000	417,850	117,850	307,103
TIF administrative	10,000	10,000	10,730	730	9,820
Interest	1,200	1,200	6,847	5,647	5,839
Miscellaneous income	-	-	-	-	5,000
Total revenues	311,200	311,200	435,427	124,227	327,762
Expenditures:					
Equipment	60,500	60,500	81,390	20,890	239,295
Site improvement	774,500	774,500	517,568	(256,932)	14,331
Professional service	40,000	40,000	129,610	89,610	42,126
Downtown courthouse	-	-	64,122	64,122	-
Total expenditures	875,000	875,000	792,690	(82,310)	295,752
Excess (deficiency) of revenues over (under) expenditures	(563,800)	(563,800)	(357,263)	206,537	32,010
Other financing sources (uses):					
Transfers from other funds	149,470	149,470	174,469	24,999	17,769
Total other financing sources (uses)	149,470	149,470	174,469	24,999	17,769
Net change in fund balance	\$ (414,330)	(414,330)	(182,794)	231,536	49,779
Fund balance, beginning of year			758,584		708,805
Fund balance, end of year			575,790		758,584

LASALLE COUNTY, ILLINOIS
NURSING HOME FUND

SCHEDULE D-1

Balance Sheet
November 30, 2018

	November 30,	
	2018	2017
<u>Assets and Deferred Outflows of Resources</u>		
Current assets:		
Cash in bank	\$ 701,505	750,969
Investments	527,077	1,267,314
Receivable from governmental units	527,967	297,251
Accounts receivable	180,355	262,044
Accrued interest	10,710	19,471
Inventory	32,794	26,447
Property taxes receivable	46,306	41,483
Total current assets	<u>2,026,714</u>	<u>2,664,979</u>
Restricted assets		
Residents' trust account	1,380	936
Employers' trust account	20,205	23,052
Total restricted assets	<u>21,585</u>	<u>23,988</u>
Fixed assets:		
Land	9,950	9,950
Building and improvements	6,732,485	6,732,485
Equipment	1,310,969	1,303,796
Less: accumulated depreciation	<u>(5,618,726)</u>	<u>(5,459,124)</u>
Total fixed assets	<u>2,434,678</u>	<u>2,587,107</u>
Deferred outflows of resources:		
Deferred property taxes	<u>1,300,000</u>	<u>1,400,000</u>
Total assets and deferred outflows of resources	<u>\$ 5,782,977</u>	<u>6,676,074</u>

LASALLE COUNTY, ILLINOIS
NURSING HOME FUND

SCHEDULE D-1
(CONTINUED)

Balance Sheet
November 30, 2018

	November 30,	
	2018	2017
<u>Liabilities, Deferred Inflows of Resources, and Net Position</u>		
Liabilities (payable from current assets):		
Accounts payable	\$ 206,840	204,348
Accrued payroll	125,974	102,234
Compensated absences	246,223	256,115
Total liabilities (payable from current assets)	579,037	562,697
Liabilities (payable from restricted assets):		
Residents' trust account	1,380	936
Employees' trust account	20,205	23,052
Total liabilities (payable from restricted assets)	21,585	23,988
Total liabilities	600,622	586,685
Deferred inflows of resources:		
Deferred property taxes	1,300,000	1,400,000
Net position	3,882,355	4,689,389
Total liabilities, deferred inflows of resources, and net position	\$ 5,782,977	6,676,074

LASALLE COUNTY, ILLINOIS
NURSING HOME FUND

SCHEDULE D-2

Schedule of Revenues, Expenses, and Changes in Net Position - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Property taxes	\$ 1,400,000	1,400,000	1,376,670	(23,330)	1,380,937
Grant revenues					
Charges for services:					
Public aid	1,246,200	1,246,200	756,345	(489,855)	536,334
Private pay patients	1,194,000	1,194,000	1,106,308	(87,692)	359,860
Patient contributions	575,000	575,000	443,035	(131,965)	187,805
Patient insurance payment	15,000	15,000	10,391	(4,609)	11,140
Medicare Part A	1,145,000	1,145,000	531,029	(613,971)	143,661
Medicare Part B	205,000	205,000	211,422	6,422	31,794
Medicare patient co-pay	5,000	5,000	-	(5,000)	-
Interest	3,500	3,500	6,462	2,962	14,504
Miscellaneous income	1,000	1,000	43	(957)	122,799
Total revenues	5,789,700	5,789,700	4,441,705	(1,347,995)	2,788,834
Expenses:					
Health and welfare	6,531,867	6,531,867	5,237,391	(1,294,476)	3,651,830
Depreciation	-	-	159,603	159,603	192,522
Total expenses	6,531,867	6,531,867	5,396,994	(1,134,873)	3,844,352
Other financing sources (uses):					
Transfers from other funds	210,000	210,000	208,255	-	-
Transfers to other funds	(60,000)	(60,000)	(60,000)	-	(57,112)
Capital contributions	-	-	-	-	299,442
Total other financing sources (uses)	150,000	150,000	148,255	-	242,330
Net income (loss)	\$ (592,167)	(592,167)	(807,034)	(213,122)	(813,188)
Net position, beginning of year			4,689,389		5,502,577
Net position, end of year			3,882,355		4,689,389

LASALLE COUNTY, ILLINOIS
NURSING HOME FUND

SCHEDULE D-3

Schedule of Operating Expenses - Budget to Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018				2017
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Operating Expenses:					
Health and welfare:					
Extra help	\$ 45,000	45,000	54,835	9,835	26,047
Mileage	1,200	1,200	1,210	10	9,979
Maintenance and repairs - building	70,000	70,000	98,876	28,876	113,650
Maintenance and repairs - vehicles	2,200	2,200	4,222	2,022	2,174
Food purchases	473,000	473,000	425,387	(47,613)	217,228
Housekeeping supplies	18,000	18,000	14,105	(3,895)	7,382
Laundry supplies for machines	26,000	26,000	27,676	1,676	4,480
Laundry - incontinent	40,000	40,000	29,568	(10,432)	14,486
Electricity	44,000	44,000	38,665	(5,335)	29,429
Gas	32,000	32,000	19,831	(12,169)	22,208
Maintenance supplies	40,000	40,000	26,831	(13,169)	39,437
Maintenance and repairs - equip.	21,000	21,000	11,824	(9,176)	11,254
City of Ottawa - sewer	25,000	25,000	17,940	(7,060)	11,487
Water engineer	5,000	5,000	4,500	(500)	4,500
Pest control	1,500	1,500	1,425	(75)	1,325
Refuse disposal	28,000	28,000	19,079	(8,921)	17,510
Maintenance contract	52,000	52,000	51,718	(282)	48,607
Provider participation fee	110,000	110,000	96,537	(13,463)	67,887
Medicare Part B ancillary cost	215,000	215,000	213,910	(1,090)	145,237
Contract serve / part A therapy	260,000	260,000	178,593	(81,407)	37,182
Nursing supplies	145,000	145,000	94,078	(50,922)	59,323
Linens	10,000	10,000	5,065	(4,935)	5,142
Nursing consultants	12,000	12,000	7,013	(4,987)	4,191
Medical advisor	15,492	15,492	14,208	(1,284)	16,792
Activities supplies	12,000	12,000	7,027	(4,973)	15,913
Education - books and supplies	3,500	3,500	851	(2,649)	3,074
Education - other	-	-	2,923	2,923	1,206
Printing	250	250	145	(105)	281
Fees, subscriptions, and promo	28,000	28,000	34,711	6,711	32,219
Marketing	18,000	18,000	10,001	(7,999)	7,711
General office supplies	28,000	28,000	22,601	(5,399)	15,725
Postage	3,200	3,200	2,140	(1,060)	1,744
Telephone	7,400	7,400	2,005	(5,395)	2,011
Internet	7,200	7,200	7,200	-	7,200
Miscellaneous	-	-	282	282	(1,400)
Disaster expense	-	-	36,259	36,259	-
Refunds	5,000	5,000	715	(4,285)	241
Patient insurance payments	18,000	18,000	23,249	5,249	11,877
Professional services	20,000	20,000	40,548	20,548	53,066
Drugs and medications	5,500	5,500	10,398	4,898	1,522
Improvements - site	148,000	148,000	185,690	37,690	56,164

LASALLE COUNTY, ILLINOIS
NURSING HOME FUND

SCHEDULE D-3
(CONTINUED)

Schedule of Operating Expenses - Budget to Actual
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	2018			2017	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Operating Expenses (Continued):					
Health and welfare (continued):					
Administrator	\$ 91,000	91,000	91,347	347	90,350
Salaries and wages	3,360,300	3,360,300	2,309,380	(1,050,920)	1,815,585
Overtime	277,000	277,000	284,900	7,900	156,166
Holiday overtime	73,000	73,000	126	(72,874)	20,091
Compensated absences	-	-	-	-	11,181
Health and life insurance	564,275	564,275	547,397	(16,878)	432,966
Health and life insurance - retirees	170,850	170,850	160,400	(10,450)	-
Total health and welfare expenses	<u>\$ 6,531,867</u>	<u>6,531,867</u>	<u>5,237,391</u>	<u>(1,294,476)</u>	<u>3,651,830</u>

AGENCY FUNDS

Combining Statement of Assets and Liabilities

November 30, 2018

(With Comparative Figures for November 30, 2017)

	Totals		Circuit Clerk Fund	Drainage District Fund	County Collector Funds	Payroll Clearing Fund	Other Agency Funds	Township Motor Fuel Tax Fund	Township Bridge Aid Fund
	2018	2017							
<u>Assets</u>									
Cash	\$ 14,501,104	13,635,072	1,645,587	250,644	10,168,239	128,572	337,112	1,789,398	181,552
Investments	88,937	49,846	-	88,937	-	-	-	-	-
Property taxes receivable	136,515	140,707	-	-	136,515	-	-	-	-
Total assets	<u>\$ 14,726,556</u>	<u>13,825,625</u>	<u>1,645,587</u>	<u>339,581</u>	<u>10,304,754</u>	<u>128,572</u>	<u>337,112</u>	<u>1,789,398</u>	<u>181,552</u>
<u>Liabilities</u>									
Liabilities:									
Due to others	\$ 14,726,556	13,825,625	1,645,587	339,581	10,304,754	128,572	337,112	1,789,398	181,552
Total liabilities	<u>\$ 14,726,556</u>	<u>13,825,625</u>	<u>1,645,587</u>	<u>339,581</u>	<u>10,304,754</u>	<u>128,572</u>	<u>337,112</u>	<u>1,789,398</u>	<u>181,552</u>

LASALLE COUNTY, ILLINOIS
 AGENCY FUNDS - COUNTY COLLECTOR FUNDS

SCHEDULE E-2

Combining Statement of Assets and Liabilities
 November 30, 2018
 (With Comparative Figures for November 30, 2017)

	Totals		Property Taxes Fund	Right of Way Condemnation Fund	Unclaimed Monies Fund
	2018	2017			
<u>Assets</u>					
Cash	\$ 10,168,239	8,717,950	9,919,718	117,393	131,128
Property taxes receivable	136,515	140,707	136,515	-	-
Total assets	<u>\$ 10,304,754</u>	<u>8,858,657</u>	<u>10,056,233</u>	<u>117,393</u>	<u>131,128</u>
<u>Liabilities</u>					
Liabilities:					
Due to taxing bodies for taxes not yet collected	\$ 136,515	140,707	136,515	-	-
Available for distribution	10,168,239	8,717,950	9,919,718	117,393	131,128
Total liabilities	<u>\$ 10,304,754</u>	<u>8,858,657</u>	<u>10,056,233</u>	<u>117,393</u>	<u>131,128</u>

LASALLE COUNTY, ILLINOIS
 AGENCY FUNDS - OTHER AGENCY FUNDS

SCHEDULE E-3

Combining Statement of Assets and Liabilities

November 30, 2018

(With Comparative Figures for November 30, 2017)

	<u>Totals</u>		Juvenile Probation Fund	Sheriff's Prisoner Trust Fund	State's Attorney Restitution Fund	State's Attorney Investigation Fund	Drunk Driving Impact Panel Fund	County Clerk Redemption Certificates Fund	County as Trustee Fund	Joseph J. Hohner Scholarship Fund
	2018	2017								
<u>Assets</u>										
Cash	\$ 337,112	402,241	326	13,080	6,816	7,680	31,686	265,477	6,706	5,341
Investments	-	-	-	-	-	-	-	-	-	-
Property taxes receivable	-	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 337,112</u>	<u>402,241</u>	<u>326</u>	<u>13,080</u>	<u>6,816</u>	<u>7,680</u>	<u>31,686</u>	<u>265,477</u>	<u>6,706</u>	<u>5,341</u>
<u>Liabilities</u>										
Liabilities:										
Due to others	\$ 337,112	402,241	326	13,080	6,816	7,680	31,686	265,477	6,706	5,341
Total liabilities	<u>\$ 337,112</u>	<u>402,241</u>	<u>326</u>	<u>13,080</u>	<u>6,816</u>	<u>7,680</u>	<u>31,686</u>	<u>265,477</u>	<u>6,706</u>	<u>5,341</u>

AGENCY FUNDS

Combining Statement of Changes in Assets and Liabilities

For the Year Ended November 30, 2018

(With Comparative Figures for the Year Ended November 30, 2017)

	Totals		Circuit Clerk Fund	Drainage District Fund	County Collector Funds	Payroll Clearing Fund	Other Agency Funds	Township Motor Fuel Tax Fund	Township Bridge Aid Fund
	2018	2017							
Cash and investments balance, beginning of year	\$ 13,825,625	12,851,535	1,933,591	331,250	8,858,657	118,046	402,241	2,146,425	35,415
Receipts	250,034,846	256,934,147	8,079,095	155,838	224,689,286	9,780,829	4,087,794	2,922,173	319,831
Disbursements	(249,133,915)	(255,960,057)	(8,367,099)	(147,507)	(223,243,189)	(9,770,303)	(4,152,923)	(3,279,200)	(173,694)
Cash and investments balance, end of year	<u>\$ 14,726,556</u>	<u>13,825,625</u>	<u>1,645,587</u>	<u>339,581</u>	<u>10,304,754</u>	<u>128,572</u>	<u>337,112</u>	<u>1,789,398</u>	<u>181,552</u>

LASALLE COUNTY, ILLINOIS
AGENCY FUNDS - COUNTY COLLECTOR FUNDS

SCHEDULE E-5

Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	Totals		Property Taxes Fund	Right of Way Condemnation Fund	Unclaimed Monies Fund
	2018	2017			
Cash and investments balance, beginning of year	\$ 8,858,657	8,980,656	8,608,525	117,393	132,739
Receipts	224,689,286	228,686,439	224,668,115	5,500	15,671
Disbursements	(223,243,189)	(228,808,438)	(223,220,407)	(5,500)	(17,282)
Cash and investments balance, end of year	<u>\$ 10,304,754</u>	<u>8,858,657</u>	<u>10,056,233</u>	<u>117,393</u>	<u>131,128</u>

LASALLE COUNTY, ILLINOIS
 AGENCY FUNDS - OTHER AGENCY FUNDS

SCHEDULE E-6

Combining Statement of Changes in Assets and Liabilities

For the Year Ended November 30, 2018

(With Comparative Figures for the Year Ended November 30, 2017)

	Totals		Juvenile Probation Fund	Sheriff's Prisoner Trust Fund	State's Attorney Restitution Fund	State's Attorney Investigation Fund	Drunk Driving Impact Panel Fund	County Clerk Redemption Certificates Fund	County as Trustee Fund	Joseph J. Hohner Scholarship Fund
	2018	2017								
Cash and investments balance, beginning of year	\$ 402,241	299,686	376	9,929	5,820	3,169	28,914	338,949	10,178	4,906
Receipts	4,087,794	4,559,152	1,486	1,233,997	1,006	6,015	9,400	2,708,761	87,017	40,112
Disbursements	(4,152,923)	(4,456,597)	(1,536)	(1,230,846)	(10)	(1,504)	(6,628)	(2,782,233)	(90,489)	(39,677)
Cash and investments balance, end of year	<u>\$ 337,112</u>	<u>402,241</u>	<u>326</u>	<u>13,080</u>	<u>6,816</u>	<u>7,680</u>	<u>31,686</u>	<u>265,477</u>	<u>6,706</u>	<u>5,341</u>

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

SCHEDULE E-7

Schedule of Changes in Assets and Liabilities
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	Year Ended November 30,	
	2018	2017
Cash and investment balance, beginning of year	\$ 2,146,425	1,754,907
Receipts:		
State of Illinois allotments	2,879,006	3,049,679
Interest	43,167	17,631
Total receipts	2,922,173	3,067,310
Disbursements:		
Distributions	3,279,200	2,675,792
Total disbursements	3,279,200	2,675,792
Cash and investment balance, end of year	\$ 1,789,398	2,146,425

LASALLE COUNTY, ILLINOIS
AGENCY FUNDS - TOWNSHIP BRIDGE AID FUND

SCHEDULE E-8

Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2018
(With Comparative Figures for the Year Ended November 30, 2017)

	Year Ended November 30,	
	2018	2017
Cash and investment balance, beginning of year	\$ 35,415	19,308
Receipts:		
Township bridge aid	319,831	361,813
Total receipts	319,831	361,813
Disbursements:		
Distributions	173,694	345,706
Total disbursements	173,694	345,706
Cash and investment balance, end of year	\$ 181,552	35,415

OTHER MANAGEMENT INFORMATION

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

	Tax Year				
	2013	2014	2015	2016	2017
Assessed valuations	<u>\$2,868,236,106</u>	<u>2,832,819,117</u>	<u>2,379,365,417</u>	<u>2,451,113,381</u>	<u>2,517,179,642</u>
Tax rates:					
General	0.2494	0.2497	0.2462	0.2477	0.2500
Detention Home	0.0150	0.0150	0.0148	0.0149	0.0150
Illinois Municipal Retirement	0.1397	0.1453	0.1537	0.1514	0.1516
Social Security	0.0668	0.0698	0.0839	0.0756	0.0792
County Highway	0.0998	0.0999	0.0985	0.0991	0.1000
Special Tax Match	0.0498	0.0499	0.0493	0.0495	0.0500
County Bridge	0.0499	0.0499	0.0493	0.0495	0.0500
Mental Health	0.0578	0.0999	0.0985	0.0960	0.0935
Insurance	0.1358	0.1221	0.1259	0.1414	0.1774
Veterans' Assistance Commission	0.0022	0.0000	0.0000	0.0079	0.0099
County Health	0.0382	0.0385	0.0385	0.0435	0.0225
Nursing Home	0.0689	0.0688	0.0677	0.0571	0.0556
Totals	<u>0.9732</u>	<u>1.0089</u>	<u>1.0262</u>	<u>1.0335</u>	<u>1.0547</u>
Tax extensions:					
General	\$ 5,976,105	5,882,420	5,794,331	6,000,344	6,202,267
Detention Home	358,566	353,148	347,806	360,045	372,136
Illinois Municipal Retirement	3,348,000	3,423,814	3,616,897	3,668,048	3,761,303
Social Security	1,600,000	1,644,646	1,975,292	1,830,511	1,965,374
County Highway	2,390,442	2,353,062	2,317,685	2,400,138	2,480,907
Special Tax Match	1,195,221	1,176,531	1,158,960	1,200,069	1,240,453
County Bridge	1,195,221	1,176,531	1,158,960	1,200,069	1,240,453
Mental Health	1,384,000	2,353,062	2,317,685	2,326,966	2,320,144
Insurance	3,255,021	2,876,305	2,962,938	3,425,999	4,400,136
Veterans' Assistance Commission	52,400	-	-	190,683	244,866
County Health	915,000	907,724	905,048	1,054,936	558,948
Nursing Home	1,650,000	1,620,145	1,594,070	1,383,968	1,379,880
Totals	<u>\$ 23,319,976</u>	<u>23,767,388</u>	<u>24,149,672</u>	<u>25,041,776</u>	<u>26,166,867</u>
Tax Collections	<u>\$ 23,342,931</u>	<u>23,701,331</u>	<u>24,083,370</u>	<u>24,997,892</u>	<u>26,105,941</u>

General Governmental Expenditures by Function
10-Year Comparison

Fiscal Year	General Government	Public Safety	Public Works	Social Services	Culture and Recreation	Corrections	Judiciary and Legal	Projects	Debt Service	Totals
2018	\$ 17,083,908	4,956,612	8,677,039	7,901,673	103,455	7,084,273	7,792,288	1,832,784	-	55,432,032
2017	16,423,854	4,682,461	5,705,283	9,687,685	113,843	6,266,234	7,984,156	5,592,447	-	56,455,963
2016	16,623,692	4,833,798	6,802,955	8,063,619	114,168	6,190,816	7,553,798	1,405,993	106,425	51,695,264
2015	16,661,572	4,711,355	5,566,464	8,040,875	137,435	5,949,930	7,330,523	4,213,750	823,225	53,435,129
2014	16,877,685	5,406,542	8,488,211	7,715,638	140,733	5,595,992	7,011,616	1,351,085	1,461,050	54,048,552
2013	16,813,915	4,736,864	10,821,414	7,527,869	185,687	5,409,829	7,021,836	72,003	1,459,600	54,049,017
2012	17,468,684	4,382,934	7,931,726	7,088,791	172,011	5,555,550	7,547,030	375,017	1,454,677	51,976,420
2011	15,390,203	4,526,224	9,394,495	6,978,472	114,994	5,456,549	6,762,299	465,511	1,473,453	50,562,200
2010	15,172,256	3,871,897	10,956,531	7,075,986	125,050	5,250,745	6,966,340	1,298,619	1,479,331	52,196,755
2009	14,700,554	4,499,245	8,708,013	6,021,449	108,543	5,877,243	5,842,423	1,315,199	1,481,279	48,553,948

General Governmental Revenues by Source
10-Year Comparison

Fiscal Year	Taxes	Inter- Governmental Revenue	Fines and Fees	Interest	Other	Totals
2018	\$ 24,729,271	21,684,897	8,369,601	887,828	1,123,398	56,794,995
2017	23,606,659	20,493,998	7,878,187	770,538	4,842,055	57,591,437
2016	22,490,603	21,336,499	8,200,574	687,125	80,700	52,795,501
2015	22,085,759	21,026,900	8,357,962	660,809	320,006	52,451,436
2014	21,691,323	22,514,554	8,658,208	580,919	115,636	53,560,640
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	524,259	52,755,582
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

Property Tax Levies and Collections
10-Year Comparison

Fiscal Year	Rate Per \$100	Total Tax Levy	Current Tax Collections	Percent of Levy Collected
2018	1.0547	\$ 26,166,867	26,105,941	99.77%
2017	1.0335	25,041,776	24,997,892	99.82%
2016	1.0262	24,149,672	24,083,370	99.73%
2015	1.0089	23,767,388	23,701,331	99.72%
2014	0.9732	23,319,976	23,342,931	100.10%
2013	0.9536	23,319,974	23,120,035	99.14%
2012	0.9435	23,834,163	23,775,828	99.76%
2011	0.9421	24,402,240	24,252,787	99.39%
2010	0.9404	24,432,668	24,257,321	99.28%
2009	0.9333	21,205,840	21,090,874	99.46%

Assessed and Estimated Actual Value of Taxable Property
10-Year Comparison

Fiscal Year	Real Property		Railroads		Total		Ratio of Total Assessed Value to Total Estimated Actual Value
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
2018	\$ 2,493,966,574	7,482,647,987	23,213,068	69,646,169	2,517,179,642	7,552,294,155	33.33%
2017	2,429,335,905	7,288,736,589	21,777,476	65,338,962	2,451,113,381	7,354,075,551	33.33%
2016	2,358,923,169	7,077,477,255	20,442,248	61,332,877	2,379,365,417	7,138,810,132	33.33%
2015	2,813,586,566	8,441,603,858	19,232,551	57,703,423	2,832,819,117	8,499,307,282	33.33%
2014	2,849,383,202	8,549,004,506	18,852,904	56,564,368	2,868,236,106	8,605,568,874	33.33%
2013	2,916,696,619	8,750,089,857	17,649,749	52,949,247	2,934,346,368	8,803,039,104	33.33%
2012	2,509,618,984	7,528,856,952	16,792,053	50,376,159	2,526,411,037	7,579,233,111	33.33%
2011	2,575,730,611	7,727,191,833	14,433,149	43,299,447	2,590,163,760	7,770,491,280	33.33%
2010	3,114,756,156	9,344,268,468	39,615	118,845	3,114,795,771	9,344,387,313	33.33%
2009	2,762,644,256	8,287,935,768	80,407	241,221	2,762,724,663	8,288,176,989	33.33%

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

Tax Levy Year	General Funds	Special Revenue Funds	Grade Schools	High Schools	Junior College	Townships	Cities / Villages	Fire Protection Districts	Sanitary Districts	Totals
2017	0.2500	0.8047	2.7910	2.4128	0.3787	0.4411	1.7926	0.3096	0.2557	9.4361
2016	0.2477	0.7859	2.7746	2.4320	0.3822	0.4427	1.8378	0.3111	0.2560	9.4698
2015	0.2462	0.7800	2.8475	2.2785	0.3920	0.4507	1.7800	0.3107	0.2540	9.3395
2014	0.2497	0.7592	2.6799	2.2057	0.3830	0.4370	1.7732	0.3033	0.2560	9.0469
2013	0.2494	0.7238	2.9477	2.4819	0.4869	0.6307	1.2391	0.3660	0.2000	9.3255
2012	0.2500	0.7035	2.9576	2.4490	0.4497	0.6246	1.1490	0.3526	0.2000	9.1360
2011	0.2500	0.6934	2.8890	2.3994	0.4119	0.6114	1.0494	0.3321	0.2000	8.8366
2010	0.2500	0.6921	2.8597	2.3914	0.3877	0.5956	1.0407	0.3207	0.2000	8.7379
2009	0.2500	0.6904	2.8197	2.4430	0.3807	0.5942	0.9880	0.3172	0.2000	8.6832
2008	0.2445	0.6888	2.8106	2.4327	0.3730	0.5937	0.9616	0.3071	0.1944	8.6064

Principal Taxpayers

Taxpayer	Type of Business	2018 Assessed Valuation	Percentage of Total Assessed Valuation
Exelon	Electric Utility	\$ 435,000,000	15.36%
Unimin Corp	Industrial	16,981,523	0.60%
Wedron Silica Co	Sand Mining	16,236,683	0.57%
Silverleaf Resorts, Inc.	Leasing Corporation	15,759,518	0.56%
Wal-Mart	Shopping	11,038,519	0.39%
TAU Midwest	Manufacturing	9,333,333	0.33%
James Hardie Building Products	Manufacturing	9,262,856	0.33%
Kohl's Department Store, LLC	Shopping	6,232,975	0.22%
Eakas Corporation	Manufacturing	5,817,974	0.21%
Totals		<u>\$ 525,663,381</u>	<u>18.56%</u>

Source: LaSalle County Supervisor of Assessments

Legal Debt Margin
November 30, 2018

Assessed Valuation (2017)	<u>\$ 2,517,179,642</u>
Statutory debt limitation (2.875% of 2017 assessed valuation)	\$ 72,368,915
Amount of debt applicable to debt limit	<u>-</u>
Legal Debt Margin	<u>\$ 72,368,915</u>

Demographic Statistics
10-Year Comparison

Fiscal Year	Population (1)	Per-Capita Income (1)	Median Age (1)	School Enrollment (2)	Unemployment Rate (3)
2018	110,067	\$ 27,959	41.8	14,882	5.6
2017	110,642	26,228	41.8	15,120	4.9
2016	111,333	25,755	41.6	15,460	5.6
2015	113,924	25,668	41.0	15,687	7.7
2014	112,973	25,709	41.0	15,945	7.9
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

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

Bank, Savings, Loan, and Credit Union Deposits
10-Year Comparison

<u>Fiscal Year</u>	<u>Bank Deposits</u>	<u>Savings & Loan Deposits</u>	<u>Credit Union Deposits</u>
2018	\$ 41,489,498,233	127,625,000	*
2017	38,245,946,000	126,826,000	*
2016	35,154,183,000	121,975,000	*
2015	44,596,095,000	119,268,000	*
2014	42,142,267,000	120,164,000	*
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	*

Source: *Reporting banks to LaSalle County Treasurer*

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

Miscellaneous Statistics**November 30, 2018**

Date of Incorporation	1831
Form of Government	County Board
Area (square miles) (1)	1,134
Transportation (1):	
Miles of roads	371.83
Employees (1):	
Elected:	
Board members	29
Elected officials	10
Total elected employees	<u>39</u>
Other:	
General government	125
Public safety	224
Roads and bridges	34
Health	108
Recreation	2
Education	5
Total other employees	<u>498</u>
Total employees	<u><u>537</u></u>
Police protection (1):	
Number of stations	1
Recreation (1):	
Number of parks	2
Census:	
Number of people (2)	110,067
Number of registered voters (1)	70,931

Source:

- (1) County records
(2) Census Bureau

OTHER REQUIRED REPORTING



116 E. Washington Street
Suite One
Morris, Illinois 60450

Phone: (815) 942-3306
Fax: (815) 942-9430
www.mackcpas.com

TAWNYA R. MACK, CPA
LAURI POPE, CPA
ERICA BLUMBERG, CPA
TREVOR DEBELAK, CPA
MATT MELVIN
CHRIS CHRISTENSEN
STEPHANIE HEISNER

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of LaSalle County, Illinois, as of and for the year ended November 30, 2018, and the related notes to the financial statements, which collectively comprise LaSalle County, Illinois' basic financial statements and have issued our report thereon dated April 2, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered LaSalle County, Illinois' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of LaSalle County, Illinois' internal control. Accordingly, we do not express an opinion on the effectiveness of LaSalle County, Illinois' internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs to be material weaknesses (2018-01 and 2018-02).

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs to be a significant deficiency (2018-03).

Compliance and Other Matters

As part of obtaining reasonable assurance about whether LaSalle County, Illinois' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.


We noted certain matters that we reported to the management of LaSalle County, Illinois, in a separate letter dated April 2, 2019.

LaSalle County, Illinois' Response to Findings

LaSalle County, Illinois' response to the findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. LaSalle County, Illinois' response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
April 2, 2019

SINGLE AUDIT SECTION



116 E. Washington Street
Suite One
Morris, Illinois 60450

Phone: (815) 942-3306
Fax: (815) 942-9430
www.mackcpas.com

TAWNYA R. MACK, CPA
LAURI POPE, CPA
ERICA BLUMBERG, CPA
TREVOR DEBELAK, CPA
MATT MELVIN
CHRIS CHRISTENSEN
STEPHANIE HEISNER

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

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

Report on Compliance for Each Major Federal Program

We have audited LaSalle County, Illinois' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have direct and material effect on each of LaSalle County, Illinois' major federal programs for the year ended November 30, 2018. LaSalle County, Illinois' major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of LaSalle County, Illinois' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about LaSalle County, Illinois' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of LaSalle County, Illinois' compliance.

Opinion on Each Major Federal Program

In our opinion, LaSalle County, Illinois, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2018.

Report on Internal Control Over Compliance

Management of LaSalle County, Illinois, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered LaSalle County, Illinois' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of LaSalle County, Illinois' internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
April 2, 2019

LASALLE COUNTY, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2018

Federal Grantor / Pass-through Grantor / Program Title	Federal CFDA Number	Pass-through Entity ID Number	Federal Expenditures	Total by CFDA
United States Department of Agriculture				
<u>Passed-through Illinois State Board of Education</u>				
<i>Child Nutrition Cluster</i>				
National School Lunch Program	10.555			
Food Donation Program			\$ 1,436	
National School Lunch Program		2018-4210	10,642	
National School Lunch Program		2019-4210	820	12,898
School Breakfast Program	10.553			
School Breakfast Program		2018-4220	6,760	
School Breakfast Program		2019-4220	636	7,396
<i>Total Child Nutrition Cluster</i>				20,294
<u>Passed-through Illinois Department of Human Services</u>				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	*		
WIC Administration 2018		FCSWQ00916	230,198	
WIC Administration 2019		FCSXQ00916	188,100	
WIC Vouchers 2018		366006612	575,668	
WIC Vouchers 2019		366006612	160,967	1,154,933
Department of Homeland Security				
<u>Passed-through Illinois Emergency Management Agency</u>				
Emergency Management Performance Grants	97.042			
2016 Performance Grant		16EMALASA2	6,606	
2017 Performance Grant		17EMALASAL	36,526	
2018 Performance Grant		18EMALASAL	36,702	79,834
United States Department of Justice				
<u>Passed-through Illinois Criminal Justice Information Authority</u>				
Crime Victim Assistance	16.575			
2016 Law Enforcement & Prosecutor Based Victim Assistance		215240	2,308	2,308

See accompanying Notes to Schedule of Expenditures of Federal Awards

* Denotes major program

LASALLE COUNTY, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2018

Federal Grantor / Pass-through Grantor / Program Title	Federal CFDA Number	Pass-through Entity ID Number	Federal Expenditures	Total by CFDA
Department of Transportation				
<u>Passed-through Illinois Department of Transportation</u>				
Highway Planning and Construction	20.205			
15-00355-00-EG		P-93-018-16	174,547	
08-00656-00-BR		C-93-057-16	61,460	236,007
<u>Passed-through Illinois Emergency Management Agency</u>				
Interagency Hazardous Materials Public Sector Training and Planning Grants - HazMat Emergency Preparedness Training	20.703	16LASALHME	1,770	1,770
United States Environmental Protection Agency				
<u>Passed-through Illinois Department of Public Health</u>				
Performance Partnership Grants - Potable Water Supply	66.605	85380153F	8,550	8,550
Department of Health and Human Services				
<u>Passed-through Illinois Department of Healthcare and Family Services</u>				
Medical Assistance Program	93.778			
HealthWorks 2018		5009909018	10,238	
Medical Assistance Program 2018		366006612002	51,407	61,645
Child Support Enforcement	93.563			
Child Support Enforcement 2018		2018-55-007-KC	5,433	5,433
High Risk Infant Follow-Up				
High Risk Infant Follow-Up 2019	93.667	FCSXU05068	3,999	3,999

See accompanying Notes to Schedule of Expenditures of Federal Awards

* Denotes major program

LASALLE COUNTY, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2018

Federal Grantor / Pass-through Grantor / Program Title	Federal CFDA Number	Pass-through Entity ID Number	Federal Expenditures	Total by CFDA
Department of Health and Human Services (continued)				
<u>Passed-through Illinois Department of Public Health</u>				
Cancer Prevention and Control Programs for State, Territorial, & Tribal Organizations Breast & Cervical Cancer Prevention 2018	93.898	86180013F	25,171	
Cancer Prevention and Control Programs for State, Territorial, & Tribal Organizations Breast & Cervical Cancer Prevention 2019		96180014G	24,522	49,693
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074			
Public Health Emergency Response 2018		87180048F	46,311	
Public Health Emergency Response 2019		87180048G	42,497	88,808
<u>Passed-through Illinois Department of Human Services</u>				
Maternal and Child Health Services Block Grant to the States -	93.994			
Oral Health Program 2018		83489018F	562	
Oral Health Program 2019		93489019G	3,334	3,896
Total Expenditures of Federal Awards			\$ 1,717,170	1,717,170

See accompanying Notes to Schedule of Expenditures of Federal Awards

* Denotes major program

LASALLE COUNTY, ILLINOIS

Notes to Schedule of Expenditures of Federal Awards For the Year Ended November 30, 2018

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General

The accompanying Schedule of Expenditures of Federal Awards includes the activity of all federal grants of LaSalle County, Illinois under programs of the federal government for the year ended November 30, 2018. Federal awards received directly from federal agencies, as well as federal awards passed through from other government agencies are included on the schedule. The information in this schedule is presented in accordance with the requirements of Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit requirements of Federal Awards. Because the schedule presents only a selected portion of the operations of LaSalle County, Illinois, it is not intended to and does not present the financial position, changes in net position, or cash flows of LaSalle County, Illinois.

The County of LaSalle reporting entity is defined in the Summary of Significant Accounting Policies (Note 1) of the County's basic financial statements.

Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting. Expenditures are recognized following the cost principles contained in OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

Nonmonetary Assistance

Nonmonetary assistance is reported in the accompanying Schedule of Expenditures of Federal Awards at the fair market value of the nonmonetary assistance received and disbursed.

NOTE 2: INDIRECT FACILITIES & ADMINISTRATION COSTS

The County of LaSalle, Illinois elected to use the 10% de minimis cost rate.

NOTE 3: SUBRECIPIENT PAYMENTS

None of the expenditures included on the accompanying Schedule of Expenditures of Federal Awards represent payments to subrecipients.

LASALLE COUNTY, ILLINOIS

**Notes to Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2018**

NOTE 4: NON-CASH ASSISTANCE

As reported on the Schedule of Expenditures of Federal Awards, LaSalle County, Illinois, dispensed non-cash assistance in the form of food commodities and WIC food instruments. During the year ended November 30, 2018, the County received and used / expended the following non-cash assistance. These values are included in the determination of federal awards expended.

<u>Non-cash Assistance</u>	<u>CFDA</u>	<u>Value</u>
Food commodities	10.555	\$ 1,436
WIC vouchers (food instruments)	10.557	736,635
Total non-cash assistance		<u>\$ 738,071</u>

NOTE 5: OTHER FEDERAL AWARD INFORMATION

The County did not receive any federal awards in the form of noncash assistance for insurance in effect during the year, loans, or loan guarantees.

The County did receive federal grants requiring matching expenditures.

LASALLE COUNTY, ILLINOIS

Schedule of Findings and Questioned Costs For the Year Ended November 30, 2018

SECTION I: SUMMARY OF AUDITORS' RESULTS

- a. The Independent Auditors' Report expresses an unmodified opinion on the financial statements of LaSalle County, Illinois.
- b. One significant deficiency and two material weaknesses relating to the audit of the financial statements are reported in the Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
- c. No instances of noncompliance material to the general government's financial statements of LaSalle County, Illinois were disclosed during the audit.
- d. No significant deficiencies or material weaknesses relating to the audit of the major federal award programs are reported in the Independent Auditors' Report on Compliance For Each Major Program and On Internal Control Over Compliance Required by the Uniform Guidance.
- e. The Auditors' Report on Compliance for the major federal award programs for LaSalle County, Illinois expresses an unmodified opinion on all major federal programs.
- f. No audit findings relative to the major federal award programs for LaSalle County, Illinois are reported in Section III of this Schedule.
- g. The programs tested as major programs include: Special Supplemental Nutrition Program for Women, Infants, & Children (CFDA #10.557).
- h. The County's total federal expenditures were \$1,717,170 for the year ended November 30, 2018. The total amount tested as major programs was \$1,154,933, which represents 67.26% of the total.
- i. The threshold for distinguishing Types A and B programs was \$750,000.
- j. LaSalle County, Illinois was determined to be a low-risk auditee.

LASALLE COUNTY, ILLINOIS

Schedule of Findings and Questioned Costs For the Year Ended November 30, 2018

SECTION II: FINANCIAL STATEMENT FINDINGS AND RESPONSES

Finding 2018-1: Financial Statement Preparation

Condition:

The County does not have an internal control policy in place over annual financial reporting that would enable management to prepare its annual financial statements and Schedule of Expenditures of Federal Awards, and ensure related footnote disclosures are complete and presented in accordance with U.S. generally accepted accounting principles (GAAP).

Criteria or Specific Requirement:

Management is responsible for establishing and maintaining internal controls and for the fair presentation of the financial statements including the related disclosures, in conformity with GAAP.

Effect:

The completeness of the financial statement disclosures and the accuracy of the overall financial presentation is negatively impacted as external auditors do not have the same comprehensive understanding of the County as its internal staff. Accounts receivable, accounts payable, and payroll accruals as originally posted were not complete as of November 30, 2018.

Cause:

The County relies on the audit firm to adjust the trial balances and to prepare the annual financial statements and the Schedule of Expenditures of Federal Awards, and the related footnote disclosures.

Recommendation:

Management should continue to review and approve the annual financial statements and the related footnote disclosures, and should consider implementing processes by which to provide accurate financial statement adjustments, footnote supporting schedules, and Schedule of Expenditures of Federal Awards.

Management's Response:

We agree with the finding and have developed a corrective action plan.

LASALLE COUNTY, ILLINOIS

Schedule of Findings and Questioned Costs For the Year Ended November 30, 2018

SECTION II: FINANCIAL STATEMENT FINDINGS AND RESPONSES – (CONTINUED)

Finding 2018-2: Material Audit Adjustments and Financial Oversight

Condition:

Management did not record accruals for revenues and expenses that were received within 60 days after year end that were earned during the fiscal year ended November 30, 2018. Initially, payroll accrual entries were not recorded until discovered by the external auditors. As a result, material audit adjustments to accruals were required as a result of our audit procedures.

Oversight of the County's processes, procedures, and controls related to financial reporting were not effective to ensure the financial statements and related disclosures were accurate for 2018.

Criteria or Specific Requirement:

The Board of Directors has the ultimate responsibility for oversight of the County's system of internal control over financial reporting. While it is acceptable to outsource various functions, responsibility for financial oversight cannot be outsourced to external auditors. As independent auditors, the external auditors cannot be considered a part of the County's system of internal controls. Because the County reports income and expenses on the accrual basis, revenues should be recorded when earned and expenses recorded when incurred.

Effect:

Material misstatements to the financial statements were not prevented or detected by the County's system of internal controls. The County did not recognize accounts receivable and accounts payable in the year-end reports, however our testing identified significant revenue and expenditure amounts that should have been accrued. In addition, payroll accruals were not recorded until identified by the external auditors. We also note that there were no adjustments made to prepaid balances identified in the prior year. Had audit adjustments not been posted, the financial statements would have been materially misstated.

Cause:

The County experienced turnover in financial reporting staff.

Recommendation:

Someone knowledgeable of financial reporting requirements and independent of the financial statement preparation process should perform a thorough review of the County's financial statements, supporting schedules, and related disclosures to ensure they are accurate, complete and presented in accordance with the applicable basis of accounting.

Management's Response:

We agree with the finding and have developed a corrective action plan.

LASALLE COUNTY, ILLINOIS

Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2018

SECTION II: FINANCIAL STATEMENT FINDINGS AND RESPONSES – (CONTINUED)

Finding 2018-3: Circuit Clerk Trial Balance – (Repeat Finding)

Condition:

Deposits held by the Circuit Clerk's office do not reconcile to the Circuit Clerk's report of outstanding liabilities.

Criteria or Specific Requirement:

Amounts held by the Circuit Clerk's office are owed to various entities (the County, other municipalities, individuals, etc). Deposits held by the Circuit Clerk should reconcile to a trial balance of liabilities owed to the various entities.

Effect:

There is a difference between the liabilities reported by the Circuit Clerk's software and the cash balance. The liability is misstated by an amount approximately equal to this difference.

Cause:

This condition has existed since the office's software transition in 2009. Beginning in 2017, the Circuit Clerk's Office has the ability to generate a trial balance; however, there is no process currently in place for monthly reconciliation of cash balance to outstanding liabilities, and the trial balance cash balance does not agree to the Circuit Clerk's bank reconciliation balances.

Recommendation:

The Circuit Clerk should reconcile the trial balance to the deposits held each month and resolve any difference in a timely manner.

Management's Response:

The Circuit Clerk is aware of this issue and has devoted resources to identifying the cause of the discrepancy and is taking steps to create a process by which the trial balance report is reconciled on a monthly basis.

LASALLE COUNTY, ILLINOIS

Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2018

SECTION III: FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.



LaSalle County Board

707 East Etna Road, room 245 Ottawa, IL 61350

Jim Olson

Board Chairman

Phone: 815-434-8241

jim-olson@lasallecounty.org

Corrective Action Plan

Finding 2018-1: Financial Statement Preparation

Condition:

The County does not have an internal control policy in place over annual financial reporting that would enable management to prepare its annual financial statements and Schedule of Expenditures of Federal Awards, and ensure related footnote disclosures are complete and presented in accordance with U.S. generally accepted accounting principles (GAAP).

Plan:

The County will continue to review the financial statements, Schedule of Expenditures of Federal Awards, and required footnotes prepared by the external auditors. The County believes this process to be the most economical and appropriate to help ensure complete and proper financial reporting.

Anticipated Date of Completion:

November 30, 2019

Contact Person:

County Management and County Board

Finding 2018-2: Significant Audit Adjustments

Condition:

Revenue, payroll, and account payable accruals were not recorded in accordance with U.S. generally accepted accounting principles (GAAP).

Plan:

The County will develop policies and procedures for performing a thorough review of the County's financial statements, supporting schedules, and related disclosures to ensure they are accurate, complete and presented in accordance with GAAP as part of the year end closing process.

Anticipated Date of Completion:

November 30, 2019

Contact Person:

County Management and County Board

Corrective Action Plan - Continued

Finding 2018-3: Circuit Clerk Trial Balance

Condition:

Deposits held by the Circuit Clerk's office do not reconcile to the Circuit Clerk's report of outstanding liabilities.

Plan:

This has been an ongoing condition since the software conversion in 2009. The Circuit Clerk has accumulated significant time during 2017 and 2018 to identify and correct these issues. The Circuit Clerk partnered with the software provider to develop a trial balance report, and currently the Circuit Clerk is in the process of reconciling the discrepancies.

Anticipated Date of Completion:

November 30, 2019

Contact Person:

Greg Vaccaro, Circuit Clerk

LASALLE COUNTY, ILLINOIS

**Summary Schedule of Prior Audit Findings
For the Year Ended November 30, 2018**

Financial Statement Findings:

Finding 2017-1: Circuit Clerk Trial Balance

Condition:

The Circuit Clerk does not prepare an accurate trial balance indicating the liabilities for their cash balances.

Recommendation:

The Circuit Clerk should prepare a monthly trial balance so that it can accurately determine where its cash deposits are owed.

Current Status:

The Circuit Clerk has worked with the software provider to develop a trial balance and resolve the remaining discrepancies. This is a repeat finding for 2018; see Finding 2018-3.